

**BUDGET ESTIMATES**

**OF**

**EXPENDITURE ON MILITARY SERVICES**

**FOR THE YEAR**

**1928-1929**

**AND OF**

**CONNECTED RECEIPTS**



**DELHI**  
**GOVERNMENT OF INDIA PRESS**  
**1923.**

**BUDGET ESTIMATES**  
**OF**  
**EXPENDITURE ON MILITARY SERVICES**  
**FOR THE YEAR**  
**1928-1929**  
**AND OF**  
**CONNECTED RECEIPTS**

GENERAL SUMMARY OF ESTIMATES.

Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.	Gross ex- penditure.	Receipts.	Net ex- penditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<sup>48</sup> XXXVI ARMY	55,84,70,872	3,67,36,697	52,17,34,175	51,54,91,000	1,10,56,000	50,44,35,000	51,17,33,000	96,19,000	50,21,14,000	52,82,93,000	2,00,97,000	50,81,96,000
<sup>49</sup> XXXVII MARINE	65,33,481	15,81,888	49,51,593	80,60,000	12,60,000	68,00,000	83,36,000	17,45,000	65,91,000	85,19,000	16,76,000	68,43,000
<sup>50</sup> XXXVIII MILITARY ENGINEER SERVICES.	4,41,59,536	1,11,49,479	3,30,10,057	4,36,98,000	57,33,000	3,79,65,000	4,40,13,000	35,80,000	4,04,95,000	4,36,00,000	76,39,000	3,59,61,000
TOTAL	60,91,63,889	4,94,68,064	55,96,95,825	56,72,49,000	1,80,49,000	54,92,00,000	56,40,84,000	1,48,84,000	54,92,00,000	58,04,12,000	2,94,12,000	55,10,00,000

GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

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

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

*Head XXXVII* .—Marine.

*Head XXXVIII* .—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.

## MILITARY SERVICES ESTIMATES

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

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

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

	India.	England. (1 £=Rs. 13½)	Total.
	Rs.	Rs.	Rs.
<b>RECEIPTS—</b>			
<b>XXXVI—ARMY.</b>			
<b>PART A.—STANDING ARMY—</b>			
I.—MAINTENANCE OF THE STANDING ARMY . . . . .	6,25,000	3,34,000	9,59,000
II.—ADMINISTRATIVE SERVICES . . . . .	11,26,780	..	11,26,780
III.—MANUFACTURING ESTABLISHMENTS . . . . .	3,70,000	..	3,70,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC. . . . .	..	..	..
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS . . . . .	1,16,82,540	4,01,330	1,20,83,870
VI.—SPECIAL SERVICES . . . . .	..	..	..
VII.—TRANSPORTATION, CONSERVANCY, ANTI-MALARIAL MEASURES, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS . . . . .	3,04,680	17,46,670	20,51,350
VIII.—NON-EFFECTIVE RECEIPTS . . . . .	12,29,000	21,20,000	33,49,000
<b>TOTAL—PART A.</b> . . . . .	<b>1,53,38,000</b>	<b>46,02,000</b>	<b>1,99,40,000</b>
<b>PART B.—AUXILIARY AND TERRITORIAL FORCES</b> . . . . .	..	..	..
<b>PART C.—ROYAL AIR FORCE</b> . . . . .	1,27,000	30,000	1,57,000
<b>TOTAL XXXVI—ARMY</b> . . . . .	<b>1,54,65,000</b>	<b>46,32,000</b>	<b>2,00,97,000</b>
<b>XXXVII—MARINE</b> . . . . .	16,76,000	..	16,76,000
<b>XXXVIII—MILITARY ENGINEER SERVICES</b> . . . . .	76,39,000	..	76,39,000
<b>TOTAL RECEIPTS</b> . . . . .	<b>2,47,80,000</b>	<b>46,32,000</b>	<b>2,94,12,000</b>

MILITARY SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA  
HEAD

	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter- master General.	Master General of Supply.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>48—ARMY.</b>					
<b>PART A.—STANDING ARMY.</b>					
<b>HEAD I—MAINTENANCE OF THE STANDING ARMY—</b>					
A.—FORCES IN INDIA PROPER AND BURMA	..	..	15,74,03,430	..	..
C.—UNITS SERVING IN THE COLONIES	..	..	5,33,680	..	..
<b>TOTAL</b>	..	..	<b>15,79,37,110</b>	..	..
<b>HEAD II—ADMINISTRATIVE SERVICES—</b>					
A.(i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS	..	30,90,930	..	..	..
A.(ii).—ARMY EDUCATION	..	34,44,240	..	..	..
B.—INDIAN ARMY SERVICE CORPS	..	..	..	1,86,89,540	..
C.—REMOUNT DEPOTS AND BREEDING OPERATIONS	..	..	..	26,75,370	..
D.—INDIAN ARMY VETERINARY CORPS	..	..	..	8,78,400	..
E.—INDIAN ARMY ORDNANCE CORPS	..	..	..	64,67,060	..
F.—MEDICAL COLLEGES AND SCHOOLS	..	..	..	..	..
G.—CENTRAL DISPOSALS ORGANISATION.	..	..	..	..	2,21,740
H(i).—MEDICAL SERVICES (UNDER CONTROL OF A. G. IN INDIA)	..	..	1,43,26,240	..	..
H(ii).—MEDICAL SERVICES (UNDER CONTROL OF A. D.)	16,520	..	..	..	..
I.—MILITARY ACCOUNTS OFFICES	..	..	..	..	..
J.—ECCLIASTICAL ESTABLISHMENTS	4,55,930	..	..	..	..
K.—ADMINISTRATION OF CANTONMENTS.	11,06,290	..	..	..	..
L.—MISCELLANEOUS SERVICES UNDER M. G. S.	..	..	..	..	17,26,550
M.—MISCELLANEOUS SERVICES UNDER A. G. IN INDIA	..	..	8,36,620	..	..
N.—MISCELLANEOUS SERVICES UNDER C. G. S.	..	21,18,110	..	..	..
<b>TOTAL</b>	<b>15,78,740</b>	<b>86,53,280</b>	<b>1,56,62,860</b>	<b>2,86,90,370</b>	<b>19,48,290</b>
<b>HEAD III—MANUFACTURING ESTABLISHMENTS—</b>					
A.—MEDICAL STORE DEPOTS AND WORKSHOPS	..	..	..	..	..
B.—INDIAN ARMY SERVICE CORPS	..	..	..	2,31,260	..
C.—ORDNANCE AND CLOTHING FACTORIES	..	..	..	..	1,93,49,190
D.—GRASS FARMS	..	..	..	..	80,03,560
E.—DAIRY FARMS	..	..	..	..	4,84,310
<b>TOTAL</b>	..	..	..	<b>2,31,260</b>	<b>2,78,37,060</b>
<b>HEAD IV—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.—</b>					
A.—ARMY HEADQUARTERS	..	15,19,810	14,70,900	18,83,200	9,15,790
B.—STAFF OF COMMANDS	..	33,51,870	..	..	..
C.—STAFF OF DISTRICTS AND BRIGADES	..	87,09,560	..	..	..
<b>TOTAL</b>	..	<b>1,35,81,240</b>	<b>14,70,900</b>	<b>18,83,200</b>	<b>9,15,790</b>
<b>HEAD V—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS—</b>					
B.—I. A. S. C.	..	..	..	4,28,06,000	..
C.—ANIMALS (REMOUNTS)	..	..	..	25,75,990	..
E.—I. A. O. C.	..	..	..	66,87,470	..
L.—DIRECTOR OF ARTILLERY	..	..	..	..	24,500
<b>TOTAL</b>	..	..	..	<b>5,30,69,460</b>	<b>24,500</b>
<b>CARRIED OVER</b>	<b>15,78,740</b>	<b>2,22,34,520</b>	<b>17,50,70,870</b>	<b>8,38,74,290</b>	<b>3,07,25,640</b>

FOR THE YEAR 1928-29 BETWEEN CONTROLLING OFFICERS AT ARMY QUARTERS.

Director General, Indian Medical Service.	Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief.	Military Secretary to His Excellency the Viceroy.	Military Secretary.	Military Accountant General.	Establishment Officer, Army Headquarters.	Air Officer Commanding, Royal Air Force.	Unallocated.	TOTAL.
7	8	9	10	11	12	13	14	15
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
..	..	..	..	..	..	..	..	15,74,03,430
..	..	..	..	..	..	..	..	5,33,680
..	..	..	..	..	..	..	..	15,79,37,110
..	..	..	..	..	..	..	..	30,90,930
..	..	..	..	..	..	..	..	34,44,240
..	..	..	..	..	..	..	..	1,86,69,540
..	..	..	..	..	..	..	..	26,75,370
..	..	..	..	..	..	..	..	8,78,400
1,87,350	..	..	..	..	..	..	..	64,67,060
..	..	..	..	..	..	..	..	1,87,350
..	..	..	..	..	..	..	..	2,21,740
..	..	..	..	..	..	..	..	1,48,26,240
..	..	..	..	1,03,41,290	..	..	..	16,520
..	..	..	..	..	..	..	..	1,03,41,290
..	..	..	..	..	..	..	..	4,55,930
..	..	..	..	..	..	..	..	11,06,290
..	..	..	..	..	..	..	..	17,26,550
..	..	..	..	..	..	..	..	8,36,620
..	..	..	..	..	..	..	..	21,18,110
1,87,350	..	..	..	1,03,41,290	..	..	..	6,70,62,180
-7,39,040	..	..	..	..	..	..	..	-7,39,040
..	..	..	..	..	..	..	..	2,31,260
..	..	..	..	..	..	..	..	1,93,49,190
..	..	..	..	..	..	..	..	80,03,560
..	..	..	..	..	..	..	..	4,84,310
-7,39,040	..	..	..	..	..	..	..	2,73,29,230
..	4,06,790	1,09,010	2,78,340	..	15,51,080	..	-1,00,000	80,34,920
..	..	..	..	..	..	..	..	33,51,870
..	..	..	..	..	..	..	..	87,09,560
..	4,06,790	1,09,010	2,78,340	..	15,51,080	..	-1,00,000	2,00,96,360
..	..	..	..	..	..	..	..	4,28,06,000
..	..	..	..	..	..	..	..	35,75,990
..	..	..	..	..	..	..	..	66,87,470
..	..	..	..	..	..	..	..	24,500
..	..	..	..	..	..	..	..	5,30,93,960
-5,51,690	4,06,790	1,09,010	2,78,340	1,03,41,290	15,51,080	..	-1,00,000	32,55,18,880



## MILITARY SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA  
HEAD.

	Government of India.	Chief of the General Staff.	Adjutant General.	Quarter- master General.	Master General of Supply.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PART A.—STANDING ARMY—contd.</b>					
BROUGHT FORWARD . . . . .	13,78,740	2,22,34,520	17,50,70,870	8,38,74,290	3,07,25,640
<b>HEAD VI.—SPECIAL SERVICES—</b>					
A.—TIBET FRONTIER . . . . .	..	..	..	14,080	..
TOTAL . . . . .				14,080	
<b>HEAD VII.—TRANSPORTATION, CONSERVANCY, ANTI-MALARIAL MEASURES, HOT- WEATHER ESTABLISHMENTS AND MISCELLANEOUS.—</b>					
A.—TRANSPORTATION . . . . .	65,050	..	..	1,73,96,130	..
B.—HIRED TRANSPORT, ETC. . . . .	..	..	..	17,63,940	..
C.—CONSERVANCY, ANTI-MALARIAL MEASURES AND HOT WEATHER ESTABLISHMENTS . . . . .	..	..	..	27,46,110	..
D.—MISCELLANEOUS . . . . .	..	..	..	..	..
TOTAL . . . . .	65,050	..	..	2,19,06,180	..
<b>HEAD VIII.—NON-EFFECTIVE CHARGES</b> . . . . .	..	..	3,45,53,000	..	..
<b>PART B.—AUXILIARY AND TERRITORIAL FORCES</b> . . . . .	..	..	93,82,000	..	..
<b>PART C.—ROYAL AIR FORCE—</b>					
A.—SQUADRONS AND STAFF AT WING HEADQUARTERS . . . . .	..	..	..	..	..
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC. . . . .	..	..	..	..	..
C.—STAFF AT ROYAL AIR FORCE HEAD- QUARTERS, ETC. . . . .	..	..	..	..	..
D.—PURCHASE AND SALE OF STORES . . . . .	..	..	..	..	..
E.—MISCELLANEOUS . . . . .	..	..	..	..	..
F.—WORKS EXPENDITURE . . . . .	..	..	..	..	..
G.—NON-EFFECTIVE CHARGES . . . . .	..	..	..	..	..
TOTAL ROYAL AIR FORCE . . . . .	..	..	..	..	..
<b>DEDUCT—</b>					
(1) PROBABLE SAVINGS IN CONNECTION WITH THE INTRODUCTION OF NEW MEASURES . . . . .	..	..	..	..	..
(2) LUMP CUT FOR UNDERSPENDING . . . . .	..	..	..	..	..
TOTAL ARMY . . . . .	16,43,790	2,22,34,520	21,90,05,870	10,57,94,530	3,07,25,640
49.—MARINE . . . . .	56,87,000	..	..	..	..
50.—M. E. S. . . . .	..	..	..	4,31,74,000	..
GRAND TOTAL . . . . .	73,30,790	2,22,34,520	21,90,05,870	14,89,68,530	3,07,25,640

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

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

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

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

**STRENGTHS OF PERSONNEL AND ANIMALS.**

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

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

	1928.							1927						
	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.	Officers with King's Commissions.	British other ranks.	Indian Officers with Viceroy's Commissions.	Indian other ranks.	Clerks and other Civilians.	Followers.	Indian reservists.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>ARMY.</b>														
<b>A.—INDIA PROPER AND BURMA.</b>														
<b>I.—FIGHTING UNITS—</b>														
(1) Cavalry . . . . .	429	2,860	399	10,431	..	5,601	2,943	429	2,860	399	10,431	..	5,601	2,943
(2) Artillery . . . . .	562	9,908	220	12,523	..	4,915	2,520	561	9,949	221	12,477	..	4,906	2,520
(3) Engineers—Sappers and Miners. . . . .	98	184	151	7,245	..	661	1,710	102	189	151	7,219	..	619	1,710
(4) Pioneers. . . . .	135	..	189	7,970	..	423	1,321	135	..	189	7,970	..	423	1,321
(5) Infantry . . . . .	2,658	39,743	2,483	92,617	..	8,659	26,320	2,661	39,735	2,490	92,663	..	8,662	26,320
(6) Signal Service . . . . .	153	2,215	56	3,101	..	764	901	119	2,218	55	3,232	..	733	901
(7) Tank corps . . . . .	100	1,164	..	..	..	312	..	100	1,164	..	..	..	312	..
<b>TOTAL FIGHTING UNITS . . . . .</b>	<b>4,133</b>	<b>56,074</b>	<b>3,498</b>	<b>1,33,886</b>	<b>(a)</b>	<b>21,335</b>	<b>35,715</b>	<b>4,137</b>	<b>56,115</b>	<b>3,505</b>	<b>1,34,022</b>	<b>(a)</b>	<b>21,256</b>	<b>35,715</b>
<b>II.—STAFF (Inclusive of personnel of administrative Services)—</b>														
(1) Army Headquarters . . . . .	136	27	3	..	685	366	..	131	26	3	..	682	366	..
(2) Command Headquarters . . . . .	97	100	4	7	140	4	..	95	95	4	4	140	5	..
(3) Districts and Brigades . . . . .	304	310	..	112	504	..	..	303	306	..	110	476	..	..
(4) Embarkation Staff . . . . .	10	22	2	12	54	44	..	10	22	2	16	43	39	..
(5) Railway Transport Staff . . . . .	1	20	..	..	2	..	..	1	12	..	..	2	1	..
(6) Miscellaneous . . . . .	9	24	2	..	10	103	..	9	18	2	..	8	45	..
<b>TOTAL STAFF . . . . .</b>	<b>557</b>	<b>503</b>	<b>11</b>	<b>131</b>	<b>1,395</b>	<b>517</b>	<b>..</b>	<b>549</b>	<b>479</b>	<b>11</b>	<b>130</b>	<b>1,351</b>	<b>456</b>	<b>..</b>
<b>III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps).</b>														
	120	163	9	106	64	333	..	120	160	10	113	54	343	..
<b>IV.—EDUCATIONAL ESTABLISHMENTS . . . . .</b>														
	65	166	35	34	259	304	..	69	156	36	14	245	293	..

V.—INDIAN ARMY SERVICE CORPS	434	892	286	16,815	1,411	5,733	5,561	439	849	287	16,824	1,398	5,711	5,111
Deduct—Numbers taken against Items I, II, and III.	43	31	2	354	251	30	..	49	30	2	360	240	39	..
Balance	390	861	284	16,461	1,160	5,703	5,561	390	859	285	16,464	1,156	5,682	5,111
VI.—INDIAN ARMY ORDNANCE CORPS	102	596	6	1,755	611	172	..	84	578	6	1,748	581	177	..
Deduct—Numbers taken against item II.	32	37	..	..	27	..	..	31	33	..	..	23	..	..
Balance	70	559	6	1,755	584	172	..	53	546	6	1,748	558	177	..
VII.—MEDICAL SERVICES	975	875	719	4,319	56	4,916	1,400	960	862	719	4,323	78	4,920	1,400
Deduct—Numbers taken against item II.	74	13	1	..	..	..	..	74	13	1	..	..	..	..
Balance	901	862	718	4,319	56	4,916	1,400	886	849	718	4,323	78	4,920	1,400
VIII.—VETERINARY SERVICES	58	4	104	552	51	90	200	58	4	88	615	54	88	..
Deduct—Numbers taken against item II.	18	..	..	..	8	..	..	18	..	..	..	11	..	..
Balance	40	4	104	552	43	90	200	40	4	88	615	43	88	..
IX.—REMOUNT SERVICES	42	24	26	197	55	3,679	..	43	24	26	197	54	3,571	..
Deduct—Numbers shown against item II.	7	..	..	..	8	..	..	7	..	..	..	8	..	..
Balance	35	24	26	197	47	3,679	..	36	24	26	197	46	3,571	..
X.—MISCELLANEOUS ESTABLISHMENTS (inclusive of Military Accounts Department).	288	196	142	622	5,712	2,565	..	288	170	103	513	5,233	3,186	..
XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishment).	175	416	..	..	12	5	..	175	426	..	..	12	5	..
XII.—ROYAL AIR FORCE	224	1,709	..	80	329	730	..	227	1,780	..	1	839	713	..
TOTAL INDIA PROPER AND BURMA	6,998	61,537	4,833	1,58,143	9,661	40,349	42,876	6,970	61,568	4,788	1,58,140	9,115	40,690	42,226
ROYAL INDIAN MARINE	104	38	..	1,251	100	23	..	106	36	..	2,259(b)	95	23	..
MILITARY ENGINEER SERVICES	219	223	..	..	979	524	..	219	223	..	..	956	511	..

(a) Included in columns 7 and 14.

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

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

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

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

#### OBSERVATIONS.

The total of the authorised establishments of the Army in India proper and Burma, exclusive of reservists, on 1st April 1928 is 2,81,521 against 2,81,271 on 1st April 1927 and 3,11,975 on 1st April 1922. The increase of 250 in 1928 as compared with 1927 is made up of (i) 28 in officers with King's Commission, (ii) 45 in Indian Officers with Viceroy's Commissions, (iii) 8 in Indian other ranks and (iv) 205 in civilians and followers, partly counterbalanced by a decrease of 31 under British other ranks.

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

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

1	1928.						1927.								
	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
<b>ARMY.</b>															
<b>A.—INDIA PROPER AND BURMA.</b>															
<b>II.—STAFF—</b>															
<b>(1) Army Headquarters—</b>															
Commander-in-Chief and Personal Staff . . . . .	6	..	1	..	5	3	..	5	..	1	..	5	3	..	
Military Secretary's Branch . . . . .	4	..	..	..	32	24	..	4	..	..	..	32	24	..	
General Staff Branch . . . . .	48	3	1	..	96	69	..	45	2	1	..	91	69	..	
Adjutant General's Branch . . . . .	91	1	1	..	164	100	..	51	1	1	..	163	100	..	
Quartermaster General's Branch . . . . .	93	18	..	..	235	100	..	31	13	..	..	237	100	..	
Master General of Supply . . . . .	15	5	..	..	153	70	..	15	5	..	..	154	70	..	
<b>TOTAL ARMY HEADQUARTERS . . . . .</b>	<b>136</b>	<b>27</b>	<b>3</b>	<b>..</b>	<b>685</b>	<b>366</b>	<b>..</b>	<b>131</b>	<b>26</b>	<b>3</b>	<b>..</b>	<b>682</b>	<b>366</b>	<b>..</b>	
<b>(6) Miscellaneous—</b>															
Military Prisons and Detention Barracks . . . . .	1	13	..	..	1	12	..	1	13	..	..	1	12	..	
Personal Staff of Governor General . . . . .	7	..	2	..	..	..	..	7	..	2	..	..	..	..	
Garrison Quartermasters, Rest Camps, etc.. . . . .	..	10	..	..	8	89	..	..	4	..	..	6	31	..	
Record Office, Indian Corps of Clerks . . . . .	1	1	..	..	1	2	..	1	1	..	..	1	2	..	
<b>TOTAL MISCELLANEOUS . . . . .</b>	<b>9</b>	<b>24</b>	<b>2</b>	<b>..</b>	<b>10</b>	<b>103</b>	<b>..</b>	<b>9</b>	<b>18</b>	<b>2</b>	<b>..</b>	<b>8</b>	<b>45</b>	<b>..</b>	
<b>III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)—</b>															
Staff College . . . . .	50	6	..	2	7	21	..	50	6	..	3	9	21	..	
<b>Small Arms Schools, India—</b>															
Headquarters . . . . .	2	..	..	..	2	..	..	2	..	..	..	2	..	..	
Pachmarhi Wing . . . . .	16	32	3	33	3	28	..	16	32	3	35	3	28	..	
Ahmednagar Wing . . . . .	7	14	1	6	3	14	..	7	14	1	7	3	14	..	
<b>Physical Training—</b>															
Inspector . . . . .	3	14	..	6	2	..	..	4	4	..	7	2	..	..	
Ambala School . . . . .	6	8	1	13	3	21	..	6	13	1	13	3	19	..	
Equitation School . . . . .	9	9	2	14	3	182	..	9	7	2	14	3	182	..	
Senior Officers' School . . . . .	6	10	..	10	3	12	..	6	9	..	10	6	12	..	
Artillery School . . . . .	7	49	..	13	2	33	..	7	10	..	13	2	28	..	
Tank Corps School . . . . .	7	..	..	..	15	..	..	6	48	..	..	..	15	..	
Education of Military Medical pupil. . . . .	..	13	..	..	12	..	..	..	..	..	..	12	..	..	
Army Signal School . . . . .	6	4	2	9	8	18	..	6	13	2	9	8	18	..	
School of Cookery . . . . .	1	..	..	..	1	4	..	1	4	..	..	1	4	..	
Indian Surveyor Instructors at Roorkee . . . . .	..	1	..	..	..	..	..	..	..	1	2	..	2	..	
<b>TOTAL TRAINING ESTABLISHMENTS . . . . .</b>	<b>120</b>	<b>163</b>	<b>9</b>	<b>106</b>	<b>84</b>	<b>333</b>	<b>..</b>	<b>120</b>	<b>160</b>	<b>10</b>	<b>113</b>	<b>54</b>	<b>343</b>	<b>..</b>	

IV.—EDUCATIONAL ESTABLISHMENT—  
Supervising and inspecting staff—

Army Headquarters	4	9	4	..	24	..	..	..	9	..	..	2	..	..	
Command Headquarters	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Districts	11	11	..	..	..	..	..	..	11	11	..	..	..	..	
Garrison schools, British troops	21	118	..	..	116	..	..	..	27	118	..	..	113	..	
Garrison schools, Indian troops	..	..	..	..	85	..	..	..	..	..	..	..	25	..	
School of Education, Headquarters	3	1	1	..	5	1	..	..	4	1	1	..	5	1	
School of Education, British wing	5	1	..	..	6	19	..	..	6	1	..	..	3	19	
School of Education, Indian wing	5	..	14	..	5	34	..	..	5	..	15	..	11	34	
School of Education, Special wing	3	10	..	20	1	6	..	..	..	..	..	..	..	..	
Lawrence Royal Military School, Sanawar	..	3	..	..	48	124	..	..	..	9	..	..	45	124	
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	..	..	3	2	..	..	27	56	
King George's Royal Military Schools	2	..	16	9	8	62	..	..	2	..	16	9	8	57	
Board of Examiners	1	..	..	..	3	2	..	..	1	..	..	..	3	2	
Officers studying in China and Japan	7	..	..	..	..	..	..	..	7	..	..	..	..	..	
<b>TOTAL EDUCATIONAL ESTABLISHMENTS</b>	<b>65</b>	<b>166</b>	<b>35</b>	<b>84</b>	<b>259</b>	<b>304</b>	<b>..</b>	<b>..</b>	<b>69</b>	<b>156</b>	<b>86</b>	<b>14</b>	<b>245</b>	<b>293</b>	<b>..</b>

V.—INDIAN ARMY SERVICE CORPS—

Army Headquarters	9	5	..	..	..	..	..	..	9	5	..	..	..	..	
Command Headquarters	8	4	..	..	40	..	..	..	8	4	..	..	..	5	
District Headquarters	28	14	..	112	170	..	..	..	29	13	..	110	169	..	
Hospitals [Head II-H]	..	..	..	117	..	..	..	..	..	..	..	117	..	..	
Embarkation Staff	3	8	2	..	41	30	..	..	3	8	2	..	30	24	
Fighting units [Head I-A (l)]	..	..	..	242	..	..	..	..	..	..	..	222	..	..	
Training Institutions [Head II-A]	..	..	..	28	..	..	..	..	..	..	..	28	..	..	
Supply Companies and Supply Depots [Head II-B (a)]	118	344	68	..	690	1,719	..	..	118	344	68	..	690	1,720	
Animal Transport [Head II-B (e)]	73	84	182	14,973	146	2,157	3,643	..	73	84	182	14,973	146	2,157	3,643
Mechanical Transport units [Head II-B (f)]	94	238	24	1,053	78	879	1,918	..	95	238	25	1,046	79	927	1,468
Mechanical Transport Depot [Head II-B (g)]	5	16	4	229	6	27	..	..	5	16	4	229	6	20	..
Central Mechanical Transport stores depot [Head II-B (h)]	8	16	..	9	108	139	..	..	7	14	..	9	103	129	..
Mechanical Transport Workshops [Head II-B (j)]	17	119	6	48	70	750	..	..	17	119	6	46	70	691	..
Technical Inspectors, M. T. [Head II-B (i)]	7	6	..	4	5	16	..	..	7	6	..	4	5	16	..
I. A. S. C. Training Establishment [Head II-B (c)]	4	1	..	..	2	4	..	..	4	1	..	..	2	4	..
I. A. S. C. Record office [Head II-B (b)]	5	..	..	..	65	12	..	..	5	..	..	..	65	12	..
Reserve for leave, etc.	59	37	..	..	..	..	..	..	59	37	..	..	..	..	..
<b>TOTAL INDIAN ARMY SERVICE CORPS</b>	<b>438</b>	<b>892</b>	<b>286</b>	<b>16,815</b>	<b>1,411</b>	<b>5,733</b>	<b>5,561</b>	<b>..</b>	<b>439</b>	<b>889</b>	<b>287</b>	<b>16,824</b>	<b>1,396</b>	<b>5,711</b>	<b>5,111</b>

VI.—INDIAN ARMY ORDNANCE CORPS—

Army Headquarters	13	18	..	..	..	..	..	..	13	18	..	..	..	..	
Command Headquarters	3	7	..	..	4	..	..	..	3	4	..	..	3	..	
District Headquarters	11	12	..	..	23	..	..	..	10	10	..	..	20	..	
Ordnance and Clothing depots [Head II-E (a)]	54	503	6	1,750	580	170	..	..	39	490	6	1,747	558	175	
I. A. O. C. School of Instruction [Head II-E (b)]	1	3	..	5	4	2	..	..	1	3	..	1	..	2	
Reserve for leave, etc.	15	53	..	..	..	..	..	..	13	53	..	..	..	..	
<b>TOTAL INDIAN ARMY ORDNANCE CORPS</b>	<b>102</b>	<b>596</b>	<b>6</b>	<b>1,755</b>	<b>611</b>	<b>172</b>	<b>..</b>	<b>..</b>	<b>84</b>	<b>578</b>	<b>6</b>	<b>1,748</b>	<b>591</b>	<b>177</b>	<b>..</b>

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

1	1928.						1927.							
	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>VII.—MEDICAL SERVICES—</b>														
<b>(a) Royal Army Medical Corps—</b>														
Army Headquarters . . . . .	6	..	..	..	..	..	..	6	..	..	..	..	..	..
Command Headquarters . . . . .	7	..	..	..	..	..	..	7	..	..	..	..	..	..
District Headquarters . . . . .	30	..	..	..	..	..	..	30	..	..	..	..	..	..
Embarkation Staff . . . . .	1	..	..	..	..	..	..	2	..	..	..	..	..	..
I. H. C. etc. [ <i>Head II-H. (e)</i> ] . . . . .	4	..	..	..	..	..	..	4	7	..	..	..	..	..
Hospitals [ <i>Head II-H.</i> ] . . . . .	221	414	..	..	..	..	..	221	407	..	..	..	..	..
Reserve for leave, etc. . . . .	18	..	..	..	..	..	..	18	..	..	..	..	..	..
Military Food Laboratory [ <i>Head II-H. (d)</i> ] . . . . .	1	..	..	..	..	..	..	..	..	..	..	..	..	..
Army School of Education, Belgaum . . . . .	1	..	..	..	..	..	..	..	..	..	..	..	..	..
	289	414	..	..	..	..	..	288	414	..	..	..	..	..
<b>(b) Indian Medical Service—</b>														
Army Headquarters . . . . .	4	..	..	..	..	..	..	4	..	..	..	..	..	..
Command Headquarters . . . . .	4	..	..	..	..	..	..	4	..	..	..	..	..	..
District Headquarters . . . . .	20	..	..	..	..	..	..	20	..	..	..	..	..	..
Embarkation Staff . . . . .	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Lawrence Royal Military School, Sanawar . . . . .	1	..	..	..	..	..	..	1	..	..	..	..	..	..
Military Food Laboratory, Kasauli [ <i>Head II-H. (d)</i> ]. . . . .	..	..	..	..	..	..	..	1	..	..	..	..	..	..
Medical Store Depots and Workshops [ <i>Head III-A.</i> ] . . . . .	4	..	..	..	..	..	..	4	..	..	..	..	..	..
Indian Hospital Corps [ <i>Head II-H. (e)</i> ] . . . . .	5	..	..	..	..	..	..	5	..	..	..	..	..	..
Hospitals [ <i>Head II-H.</i> ] . . . . .	260	..	..	..	..	..	..	260	..	..	..	..	..	..
Reserve for leave, etc. . . . .	87	..	..	..	..	..	..	87	..	..	..	..	..	..
	336	..	..	..	..	..	..	336	..	..	..	..	..	..
<b>(c) Army Dental Corps—</b>														
Hospitals [ <i>Head II-H.</i> ] . . . . .	24	48	..	..	..	..	..	18	36	..	..	..	..	..
	24	48	..	..	..	..	..	18	36	..	..	..	..	..



**(d) Indian Medical Department—**

Army Headquarters	1	1	..	..	..	..	..	1	1	..	..	..	..
Command Headquarters	1	..	..	..	..	..	..	1	..	..	..	..	..
District Headquarters	9	..	..	..	..	..	..	9	..	..	..	..	..
Embarkation staff	2	..	..	..	..	..	..	2	..	..	..	..	..
Indian Hospital Corps [Head II-H. (e)]	5	..	..	..	..	..	..	5	..	..	..	..	..
Hospitals [Head II-H.]	265	532	..	..	..	..	..	265	503	..	..	..	..
R. I. Military College, Dehra Dun	1	..	..	..	..	..	..	1	..	..	..	..	..
Medical Store Depots [Head III-A.]	7	7	..	..	..	..	..	7	7	..	..	..	..
Army Ordnance and Clothing Factories [Head III-C.]	6	6	..	..	..	..	..	6	6	..	..	..	..
Inspectors of Lethal Weapons and General Stores [Head II-L. (b)]	..	1	..	..	..	..	..	..	1	..	..	..	..
Remount Depots [Head II-C. (a)]	3	1	..	..	..	..	..	3	1	..	..	..	..
Lawrence Royal Military School, Sanawar	..	1	..	..	..	..	..	..	1	..	..	..	..
King George's Royal Military Schools	..	2	..	..	..	..	..	..	2	..	..	..	..
Governor-General's Body Guard	..	1	..	..	..	..	..	..	1	..	..	..	..
Military Food Laboratory	7	..	..	..	9	..	..	7	..	..	..	9	..
Reserve for leave, etc.	65	151	..	..	..	..	..	65	180	..	..	..	..
<b>TOTAL</b>	<b>372</b>	<b>703</b>	<b>..</b>	<b>..</b>	<b>9</b>	<b>..</b>	<b>..</b>	<b>372</b>	<b>703</b>	<b>..</b>	<b>..</b>	<b>9</b>	<b>..</b>

**(e) Female Nurses, etc.—**

Army Headquarters	1	..	..	..	..	..	..	1	..	..	..	..	..
Hospitals [Head II-H.]	275	41	..	..	..	..	..	287	40	..	..	..	..
<b>TOTAL</b>	<b>276</b>	<b>41</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>288</b>	<b>40</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>

**(f) Indian Hospital Corps—**

Medical Services [Head II-H. (e)]	..	..	16	4,319	56	4,907	1,400	..	..	16	4,323	78	4,911	1,400
<b>TOTAL MEDICAL SERVICES</b>	<b>975</b>	<b>875</b>	<b>719</b>	<b>4,319</b>	<b>56</b>	<b>4,916</b>	<b>1,400</b>	<b>960</b>	<b>862</b>	<b>719</b>	<b>4,323</b>	<b>78</b>	<b>4,920</b>	<b>1,400</b>

**VIII.—VETERINARY SERVICES—**

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

**IX.—REMOUNT SERVICES—**

Army Headquarters	3	..	..	..	..	..	..	3	..	..	..	..	..
Command Headquarters	4	..	..	..	8	..	..	4	..	..	..	8	..
Remount depots [Head II-C. (a)]	16	23	21	197	23	2,449	..	18	24	21	197	28	2,399
Breeding operations [Head II-C. (b)]	14	1	5	..	19	1,280	..	18	..	5	..	18	1,172
Leave Reserve	5	..	..	..	..	..	..	..	..	..	..	..	..
<b>TOTAL REMOUNT SERVICES</b>	<b>42</b>	<b>24</b>	<b>26</b>	<b>197</b>	<b>55</b>	<b>3,679</b>	<b>..</b>	<b>43</b>	<b>24</b>	<b>26</b>	<b>197</b>	<b>54</b>	<b>3,571</b>

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

1	1928.						1927.								
	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	Officers with King's Com-missions.	British other ranks.	Indian Officers with Viceroy's Com-missions.	Indian other ranks.	Clerks and other Civilians.	Follow-ers.	Indian reser-vists.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
<b>X.—MISCELLANEOUS ESTABLISHMENTS—</b>															
Governor General's Bodyguard [ <i>Head I-A. II (a)</i> ].	2	..	4	106	..	62	..	2	..	4	106	..	56	..	
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> ]	..	..	..	..	151	520	..	..	..	..	..	109	461	..	
Bakeries [ <i>Head III-B. (a)</i> ].	..	..	..	..	..	1,021	..	..	..	..	..	..	1,021	..	
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	..	..	..	..	262	62	
Ordnance and Clothing Factories [ <i>Head III-C.</i> ]	51	41	..	3	749	192	..	53	33	..	..	..	732	218	
Inspectors of lethal weapons and General Stores [ <i>Head II-L. (b)</i> ].	27	60	32	135	21	..	..	21	41	..	33	90	22	..	
Controlled Flour Mills [ <i>Head II-I. (a) (ii)</i> ]	..	..	..	..	8	..	..	..	..	..	..	8	..	..	
Military accounts offices [ <i>Head II-I.</i> ]	59	..	90	..	4,145	661	..	59	..	90	..	3,668	622	..	
Central Disposals Organisation [ <i>Head II-G.</i> ]	3	2	..	..	40	..	..	3	3	..	..	43	..	..	
Ecclesiastical establishments [ <i>Head II-J. (a) and M. (e)</i> ].	7	..	..	344	..	..	..	8	..	..	340	..	..	..	
Administration of Cantonments [ <i>Head II-K.</i> ]	39	..	11	..	..	..	..	42	..	4	..	..	..	..	
Recruiting Staff [ <i>Head II-M. (b)</i> ].	9	..	4	34	103	..	..	9	..	4	34	88	..	..	
Hill Sanitaria and depots [ <i>Head II-M. (c)</i> ]	..	11	..	..	..	..	..	..	11	..	..	..	677*	..	
Military Attaches [ <i>Head II-N.</i> ]	3	..	1	..	1	..	..	3	..	1	..	1	..	..	
<b>TOTAL MISCELLANEOUS ESTABLISHMENTS.</b>	<b>288</b>	<b>196</b>	<b>142</b>	<b>622</b>	<b>5,712</b>	<b>2,565</b>	<b>..</b>	<b>288</b>	<b>170</b>	<b>103</b>	<b>513</b>	<b>5,233</b>	<b>3,186</b>	<b>..</b>	
<b>XI.—AUXILIARY AND TERRITORIAL FORCES.—</b>															
Army Headquarters	2	3	..	..	..	2	..	2	3	..	..	..	3	..	
Command Headquarters	4	3	..	..	4	3	..	4	3	..	..	4	3	..	
District Headquarters	6	6	..	..	8	..	..	6	6	..	..	8	..	..	
Auxiliary Force	57	358	..	..	..	..	..	57	363	..	..	..	..	..	
Territorial Force	106	46	..	..	..	..	..	106	46	..	..	..	..	..	
<b>TOTAL AUXILIARY AND TERRITORIAL FORCES.</b>	<b>175</b>	<b>416</b>	<b>..</b>	<b>..</b>	<b>12</b>	<b>5</b>	<b>..</b>	<b>175</b>	<b>426</b>	<b>..</b>	<b>..</b>	<b>12</b>	<b>5</b>	<b>..</b>	

XII.—ROYAL AIR FORCE—

Maintenance of Squadrons and Staff at Wing Headquarters.	133	742	..	72	53	379	..	141	801	..	..	53	381	..
Staff College, Quetta	2	..	..	..	..	..	..	2	..	..	..	..	..	..
Royal Air Force School	4	..	..	..	8	..	..	4	..	..	..	..	..	..
Working Expenses of hospitals	10	21	..	..	..	..	..	10	21	..	..	..	..	..
Aircraft depot	44	808	..	6	172	188	..	43	809	..	1	172	196	..
Aircraft park	9	123	..	2	49	128	..	9	124	..	..	70	108	..
Royal Air Force Headquarters	17	11	..	..	44	84	..	16	22	..	..	33	27	..
Commanding Royal Engineers, Royal Air Force Staff.	2	..	..	..	8	1	..	2	..	..	..	8	1	..
<b>TOTAL ROYAL AIR FORCE</b>	<b>224</b>	<b>1,709</b>	<b>..</b>	<b>80</b>	<b>329</b>	<b>730</b>	<b>..</b>	<b>227</b>	<b>1,780</b>	<b>..</b>	<b>1</b>	<b>839</b>	<b>713</b>	<b>..</b>

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

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

## MILITARY SERVICES ESTIMATES

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

	1928.					1927.				
	Horses.	Ponies.	Mules.	Bullocks.	Camels.	Horses.	Ponies.	Mules.	Bullocks.	Camels.
<b>ARMY.</b>										
<b>A.—INDIA PROPER AND BURMA.</b>										
<b>I.—FIGHTING UNITS—</b>										
(1) Cavalry . . . . .	13,897	470	4,017	..	..	13,797	477	4,015	..	..
(2) Artillery . . . . .	9,148	..	330	100	2*	9,113	..	830	50	2*
(3) Engineers—Sappers and Miners.	501	..	..	..	..	501	..	..	..	..
(4) Infantry and Pio- neers.	1	88	6,295	..	..	..	88	6,298	..	..
(5) Signals . . . . .	1,482	54	653	..	..	1,306	112	801	..	..
<b>TOTAL FIGHTING UNITS</b>	<b>25,027</b>	<b>612</b>	<b>11,295</b>	<b>100</b>	<b>2</b>	<b>24,722</b>	<b>677</b>	<b>11,444</b>	<b>50</b>	<b>2</b>
<b>II.—INDIAN ARMY SER- VICE CORPS—</b>										
Animal Transport . . . . .	740	605	19,651	870	5,568	747	605	19,651	870	5,568
Supplies . . . . .	..	4	..	..	..	..	4	..	..	..
<b>III.—VETERINARY SER- VICES.</b>										
	..	114	..	..	..	..	114	..	..	..
<b>IV.—REMOUNT SERVICES</b>										
	(a) 7,088	91	(b) 3,575	1,580	..	(a) 6,744	96	(b) 3,671	1,580	..
<b>V.—TRAINING ESTABLISH- MENTS.</b>										
	..	..	..	..	..	..	..	..	..	..
<b>VI.—MISCELLANEOUS ES- TABLISHMENTS—</b>										
Governor-General's Body-Guard.	92	..	..	..	..	92	..	..	..	..
<b>TOTAL INDIA PROPER AND BURMA.</b>	<b>32,947</b>	<b>1,426</b>	<b>34,521</b>	<b>2,550</b>	<b>5,570</b>	<b>32,305</b>	<b>1,496</b>	<b>34,766</b>	<b>2,500</b>	<b>5,570</b>

## \*Elephants.

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

ARMY—PART A.—STANDING ARMY.

## ARMY.

## SUMMARY OF ESTIMATES.

Head.	ACCOUNTS, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PART A.—STAND- ING ARMY.</b>												
I.—MAINTENANCE OF THE STANDING ARMY.				19,83,21,930	8,38,330	19,74,83,600	19,79,07,000	10,39,000	19,68,68,000	19,56,88,110	9,59,000	19,47,29,110
II.—ADMINISTRA- TIVE SERVICES				6,92,86,060	17,84,280	6,75,01,780	6,57,09,000	18,13,000	6,38,96,000	7,22,32,850	11,26,780	7,11,06,070
III.—MANUFACTUR- ING ESTABLISH- MENTS				3,93,66,610	4,47,000	3,89,19,610	3,75,35,000	3,71,000	3,71,64,000	3,63,67,940	3,70,000	3,59,97,940
IV.—ARMY HEAD- QUARTERS, STAFF OF COMMANDS, ETC.				2,09,36,020	..	2,09,36,020	2,13,50,000	..	2,13,50,000	2,10,83,350	..	2,10,83,350
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS				5,16,28,030	32,94,670	4,83,33,360	4,66,76,000	6,21,000	4,60,55,000	6,03,33,960	1,20,83,870	4,87,50,090
VI.—SPECIAL SER- VICES				2,25,800	..	2,25,800	3,16,000	..	3,16,000	14,060	..	14,060
VII.—TRANSPORTA- TION, CONSERVAN- CY ANTI-MALARIAL MEASURES, HOT WEATHER ESTAB- LISHMENTS AND MISCELLANEOUS				3,36,26,550	19,81,720	3,16,44,830	3,47,34,000	21,26,000	3,26,08,000	2,95,78,730	20,51,350	2,75,27,380
VIII.—NON-EFFECTIVE CHARGES AND RECEIPTS				8,29,36,000	26,71,000	8,02,65,000	8,30,76,000	35,96,000	7,94,80,000	8,37,05,000	33,49,000	8,03,56,000
<b>TOTAL PART A.— STANDING ARMY</b>				<b>49,63,27,000</b>	<b>1,10,17,000</b>	<b>48,53,10,000</b>	<b>48,73,03,000</b>	<b>95,66,000</b>	<b>47,77,37,000</b>	<b>49,95,04,000</b>	<b>1,99,40,000</b>	<b>47,95,64,000</b>
<b>PART B.—AUXILI- ARY AND TERRI- TORIAL FORCES.</b>				86,10,000	..	86,10,000	83,20,000	4,000	83,16,000	93,82,000	..	93,82,000
<b>PART C.—ROYAL AIR FORCE</b>				1,85,54,000	39,000	1,85,15,000	1,61,10,000	49,000	1,60,61,000	2,28,07,000	1,57,000	2,28,50,000
<b>DEDUCT—</b>												
(1) PROBABLE SAVINGS IN CONNECTION WITH THE IN- TRODUCTION OF NEW MEASURES				..	..	..	..	..	..	16,00,000	..	16,00,000
(2) LUMP CUT FOR UNDERSPENDING				—80,00,000	..	—80,00,000	..	..	..	18,00,000	..	18,00,000
<b>GRAND TOTAL</b>				<b>51,54,91,000</b>	<b>1,10,56,000</b>	<b>50,44,35,000</b>	<b>51,17,33,000</b>	<b>96,19,000</b>	<b>50,21,14,000</b>	<b>52,82,93,000</b>	<b>2,00,97,000</b>	<b>50,81,96,000</b>

## EXPLANATIONS.

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

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

EXPLANATIONS—*contd.*

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

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



FOR THE YEAR 1928-29.

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EXPLANATIONS—*concl.*

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

## SUMMARY OF ESTIMATE.

Sub-heads.	Accounts 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure.	Receipts.	Net Expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	R	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>INDIA—</b>												
A.—FORCES IN INDIA PROPER AND BURMA. . . .				16,05,57,580	55,000	16,05,02,580	15,98,80,000	2,15,000	15,96,65,000	15,74,03,430	2,05,000	15,71,98,430
B.—Forces in Aden												
Forces in South Persia												
C.—UNITS SERV- ING IN THE COLO- NIES. . . .				5,33,680	4,90,000	43,680	5,34,000	4,90,000	44,000	5,33,680	4,20,000	1,13,680
<b>TOTAL INDIA . . .</b>				<b>16,10,91,260</b>	<b>5,45,000</b>	<b>16,05,46,260</b>	<b>16,04,14,000</b>	<b>7,05,000</b>	<b>15,97,09,000</b>	<b>15,79,37,110</b>	<b>6,25,000</b>	<b>15,73,12,110</b>
ENGLAND . . .				2,79,23,000	2,20,000	2,77,03,000	3,73,63,000	3,33,000	3,70,30,000	3,77,51,000	3,34,000	3,74,17,000
EXCHANGE . . .				93,07,670	73,330	92,34,340	1,30,000	1,000	1,29,000	..	..	..
<b>TOTAL HEAD I . . .</b>				<b>19,83,21,930</b>	<b>8,38,330</b>	<b>19,74,83,600</b>	<b>19,79,07,000</b>	<b>10,39,000</b>	<b>19,63,63,000</b>	<b>19,56,88,110</b>	<b>9,59,000</b>	<b>19,47,29,110</b>

## EXPLANATIONS.

Budget, 1928-29 is less than Budget, 1927-28 by Rs. 27.55 lakhs (Net), the result of the following variations :—

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

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

DETAIL OF SUB-HEADS.

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

1927-28.				Numbers.				1928-29.				Budget Estimate.					
Officers with King's commissions.								Officers with King's commissions.				1927-28.	1928-29.				
Units.	British officers.	Indian officers.	Total.	British other ranks.	Indian officers.	Indian other ranks.	Followers.	Units.	British officers.	Indian officers.	Total.	British other ranks.	Indian officers.	Indian other ranks.	Followers.	Rs.	Rs.
5	135	..	135	2,860	..	50	1,275	5	135	..	135	2,860	..	50	1,275		
21	268	26	294	..	399	10,381	4,326	21	268	26	294	..	399	10,381	4,326		
	403	26	429	2,860	399	10,431	5,601		403	26	429	2,860	399	10,431	5,601		
1	31	..	31	760	8	451	469	1	31	..	31	760	8	451	469		
11	301	..	301	6,770	54	2,966	3,153	11	301	..	301	6,770	54	2,966	3,153		
6	133	..	133	727	122	6,684	750	6	134	..	134	715	117	6,710	753		
..	54	..	54	1,234	8	674	294	2	54	..	54	1,276	12	684	297		
	20	..	20	322	5	271	31	1	20	..	20	316	5	277	31		
	22	..	22	86	24	1,431	209		22	..	22	71	24	1,434	212		
	561	..	561	9,949	221	12,477	4,906		562	..	562	9,908	220	12,522	4,915		
	102	..	102	189	151	7,249	619		98	..	98	184	151	7,245	661		
8	92	4	96	..	136	5,760	304	8	90	6	96	..	136	5,760	304		
1	13	..	13	..	19	925	46	1	13	..	13	..	19	925	46		
3	18	..	18	..	18	141	9	3	18	..	18	..	18	141	9		
8	8	..	8	..	16	1,144	64	8	8	..	8	..	16	1,144	64		
	131	4	135	..	189	7,970	423		129	6	135	..	189	7,970	423		
45	1,260	..	1,260	39,735	45	1,755	2,790	45	1,260	..	1,260	39,743	45	1,755	2,790		
1	1	..	1	..	3	230	12	1	1	..	1	..	3	230	12		
80	922	33	960	..	1,681	59,359	4,000	80	919	41	960	..	1,681	59,359	4,000		
20	259	1	260	..	461	18,399*	1,160	20	260	..	260	..	461	18,399*	1,160		
20	100	..	100	..	140	920	60	19	95	..	95	..	133	874	57		
80	80	..	80	..	160	12,000	640	80	80	..	80	..	160	12,000	640		
	2,623	39	2,661	39,735	2,490	92,663	8,662		2,615	41	2,656	39,743	2,483	92,617	8,659		
<b>EXPENDITURE.</b>																	
(I) Fighting services—																	
Minor Heads—																	
(a) British Cavalry .																49,08,700	48,44,190
(b) Indian Cavalry .																84,66,990	85,63,690
																1,83,75,690	1,84,07,880
(c) Royal Horse Artillery .																15,36,420	13,59,080
(d) Royal Field Artillery .																1,28,18,300	1,23,92,550
(e) Pack Artillery .																47,85,560	47,98,690
(f) Medium Artillery .																26,19,210	24,76,710
(g) Heavy Artillery .																7,67,500	6,76,050
(h) Training Centres, Depots etc. .																8,74,030	8,57,540
																2,34,01,020	2,25,60,620
(i) Engineers .																51,41,580	51,90,530
(j) Pioneers—																	
(1) Active battalions																	
(2) Hazara Pioneers																	
(3) Training battalions																42,21,250	42,92,270
(a) Headquarters .																	
(b) Companies .																	
																42,21,250	42,92,270
(k) British Infantry—																	
(1) British Infantry Battalions .																5,59,80,490	5,35,97,330
(2) Training Company for ditto .																	
(l) Indian Infantry—																	
(1) Indian Infantry battalions, Active.																	
(2) Indian Infantry Battalions, Gurkhas																4,75,18,830	4,94,00,500
(3) Indian Infantry battalions, Training—																	
(i) Headquarters .																	
(ii) Companies .																	
																10,34,99,320	10,29,97,830

2	4	..	4	4	..	..	312	4	4	..	4	4	..	..	312	(n) Royal Tank Corps—		
8	96	..	96	1,160	..	..		8	96	..	96	1,160	..	..		(1) Headquarters	26,33,490	24,95,400
																(2) Armoured Car Companies		
100	..	100	1,164	..	..	812		100	..	100	1,164	..	..	812		26,33,490	24,95,400	
149	..	149	2,218	55	8,232	733		153	..	153	2,215	50	8,101	764	(n) Indian Signal Corps	62,75,760	64,34,140	
..	..	..	..	..	2,043	..	..	..	..	..	2,943	..	..	2,943	(o) Reservists—			
..	..	..	..	..	2,520	..	..	..	..	..	2,520	..	..	2,520	(1) Cavalry			
..	..	..	..	..	1,710	..	..	..	..	..	1,710	..	..	1,710	(2) Artillery			
..	..	..	..	..	1,321	..	..	..	..	..	1,321	..	..	1,321	(3) Engineers	17,93,170	28,24,310	
..	..	..	..	..	26,320	..	..	..	..	..	26,320	..	..	26,320	(4) Pioneers			
..	..	..	..	..	901	..	..	..	..	..	901	..	..	901	(5) Infantry			
..	..	..	..	..	85,715	..	..	..	..	..	85,715	..	..	85,715	(6) Signal service			
																	17,93,170	28,24,310
																	16,03,41,280	16,02,02,980
																<i>Deduct—</i>		
																(i) Savings due to probable reorganisation of certain units.	3,40,000	19,00,000
																(ii) Savings due to anticipated absence of troops in China	..	5,00,000
																(iii) Other probable savings	..	10,00,000
																	3,40,000	34,00,000
4,088	69	4,187	56,115	8,505	1,69,737	21,256		4,060	78	4,133	56,074	8,498	1,69,601	21,335	Total (I) Fighting services.	16,00,21,280	15,68,02,980	
2	..	2	..	4	106	56		2	..	2	..	4	106	62	(II) Miscellaneous—			
86	11	47	..	..	..	..		86	11	47	..	..	..	..	(a) Governor-General's Body Guard	1,14,320	1,15,450	
																(b) Officers with King's commissions unemployed or under training for the Indian Army	2,42,980	2,50,000
																(c) Leave allowances paid by non-military departments	1,79,000	2,35,000
88	11	49	..	4	106	56		88	11	49	..	4	106	62	Total	5,36,300	6,00,450	
4,106	80	4,186	56,115	8,509	1,69,843	21,312		4,098	84	4,182	56,074	8,502	1,69,707	21,397	Total—Sub-head A.—Forces in India Proper and Burma	16,05,57,580	15,74,03,430	

\*Excludes 800 recruit boys.

FOR THE YEAR 1928-29.

## MAIN HEAD I.—MAINTENANCE OF

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

Numbers.		Accounts, 1928-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>					
<b>INDIA.</b>					
<b>SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA.</b>					
<b>UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA.</b>					
<b>(I) Fighting services.</b>					
Detailed heads—					
4,137	4,133	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions . . . . .	3,61,84,960	3,63,98,000	3,76,86,310
56,115	56,074	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers . . . . .	6,18,58,300	5,98,67,000	5,79,45,860
3,505	3,498	(3) Pay and allowances (including money al- lowances) of Indian Offi- cers and all other ranks including civilians . . . . .	4,03,19,590	4,06,33,000	4,14,67,380
169,737	1,69,601				
		(4) Pay and allowances of Indian reservists (other than regulars) . . . . .	..	..	2,62,340
21,256	21,335	(5) Pay and allowances (including money al- lowances) of followers . . . . .	41,96,000	41,51,000	42,08,490
		(6) Money compensation in lieu of rations to British troops . . . . .	8,23,200	6,03,000	6,67,280
		(7) Money compensation in lieu of rations to Indian troops and followers . . . . .			
		(8) Kit and clothing al- lowances for British troops . . . . .	62,00,840	60,48,000	62,16,990
		(9) Kit and clothing al- lowances for Indian troops and followers . . . . .	58,96,720	59,61,000	59,17,140
		(10) Prizes for skill at arms and contract and miscellaneous allowan- ces . . . . .	23,52,010	25,62,000	24,89,460
		(11) Incidental expenses	6,95,420	6,95,000	6,64,950
		Carried over . . . . .	15,85,27,040	15,69,18,000	15,75,26,200

THE STANDING ARMY—*contd.*

## EXPLANATIONS.

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

(1)—*Fighting services.*

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

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

In March 1925, orders were issued revising the rates of pay of all the regular King's commissioned officers of the Army in India. The principles adopted in the revision departed considerably from previous practice and the officers' pay was based on the rates current in England. The main departure has been to distinguish between the emoluments of married and unmarried officers by the grant to the former (who are over 30 years of age) of a marriage allowance and a higher rate of lodging allowance. The result is that the pay of British officers in India now consists of the following elements:—

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

The pay of Indian Army officers contains the foregoing items *plus* an Indian army allowance. Officers holding staff and departmental appointments receive consolidated rates of pay which, while including the above items, have a further element as payment for their more onerous duties or as a compensation for the loss of prospects which departmental service entails. Officers of the Royal Engineers also receive engineer pay which is granted in all parts of the empire 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.

*Items (3) and (4).*—Pay of Indian officers and other ranks according to rank to serving soldiers, and recruits undergoing training, reserve pay at Rs. 7 per mensem for class A and Rs. 4 per mensem for class B reservists for the period they do not come up for training, good conduct or good service pay according to the length of service, proficiency pay, extra duty pay, engineer pay, signal pay, pioneer pay, corps pay in the case of mechanical transport drivers, allowance to trained surveyors.

## MAIN HEAD I.—MAINTENANCE OF

Numbers.	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 1928- 28. 29.	Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—contd.</b>				
<b>(I) FIGHTING SERVICES—contd.</b>				
Detailed heads—				
Brought forward . . . . .		15,85,27,040	15,69,18,000	15,75,26,200
(12) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve . . . . .		22,300	22,000	23,600
(13) Deferred pay to Indian troops . . . . .		13,59,000	19,58,000	22,44,000
(14) Miscellaneous expenditure incurred regimentally on account of stores . . . . .		1,76,200	1,70,000	1,63,920
(15) Expenditure on annual practice, field train and telegraph stores and equipment.		2,57,740	2,58,000	2,45,260
		<u>16,03,41,280</u>	<u>15,93,26,000</u>	<u>16,02,02,980</u>
<i>Deduct—</i>				
(i) Savings due to probable reorganisation of certain units . . . . .		3,20,000	..	19,00,000
(ii) Savings due to anticipated absence of troops in China . . . . .		..	..	5,00,000
(iii) Other probable savings . . . . .		..	..	10,00,000
		<u>3,20,000</u>	<u>..</u>	<u>34,00,000</u>
<b>TOTAL SUB-HEAD A (I).</b>		<u>16,00,21,280</u>	<u>15,93,26,000</u>	<u>15,68,02,980</u>



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

personal allowance of Rs. 50 per mensem to Indian officers, local allowance at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles are included under this head. Rs. 3 per mensem during winter months and Rs. 3 per mensem during the summer is paid, in lieu of 10 annas per mensem, to Indian Officers and Indian other ranks employed in the concessional area in Waziristan.

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

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

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

*Item (9).*—Besides the grant of clothing allowance for the upkeep, etc., of personal clothing and necessaries to Indian officers and Indian other ranks, compensation paid to Indian Army reservists on transfer to the reserve for the value of clothing taken over by Government is also included under this head. The rates for mounted and dismounted Indian officers are Rs. 45-6-0 per annum and Rs. 42-6-0 per annum respectively. In the case of Indian other ranks the rates for mounted and dismounted men are Rs. 43-8-0 and Rs. 40-8-0 per annum respectively. In the case of enrolled followers the rate is Rs. 24-12-0 per annum. A lump sum allotment to meet the cost of boots issued to British other ranks, Indian other ranks and followers at the discretion of G. O. C., Waziristan District is also included under this head.

*Item (10).*—Includes allowance to officers' messes, band allowance, weapon training allowance (which includes musketry prize money, upkeep of butts and targets, upkeep of bayonet fighting equipment, upkeep of riding schools and jumps) stringing allowance for charpoys, outfit allowance to officers, stationery allowance at varying rates, horses and mules line contingent allowance and cost of maintenance and replacement of typewriters. Also includes prizes for lance and sword practice, skill in driving, etc.

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

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

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

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

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

EXPLANATIONS—*contd.*

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

- (a) The reorganisation of the Indian Signal Corps involving an increase of 4 British officers and 31 followers and a reduction of 3 British other ranks and 130 Indian ranks.
- (b) Abolition of the Rangoon Defence Light Section involving a reduction of 1 British officer, 5 British other ranks, 21 Indian officers and Indian other ranks and 7 followers.
- (c) Transfer of Surveyor Instructors to the King George's Own Sappers and Miners (1 Indian officer, 2 Indian other ranks and 7 followers.)
- (d) Increase in the establishment of the Bridging Train now added to the establishment of the King George's Own Sappers and Miners—11 Indian other ranks and 6 followers.
- (e) Provision of a mechanical transport fitter for the King George's Own Sappers and Miners.
- (f) Reduction in the establishment of the Boys' depots by 14 British other ranks.
- (g) Replacement of British trumpeters by Indians in Medium, Pack and Heavy batteries—a reduction of 26 British other ranks and an increase of 26 Indian other ranks.
- (h) Increase in the establishment of the Survey section and the abolition of a park sergeant at Jutogh—a reduction of 1 British other rank and an addition of 1 British Officer, 8 Indian other ranks and 3 followers.
- (i) Provision of additional personnel for the Royal Artillery Training Centre—an increase of 12 Indian other ranks.
- (j) Reduction of one training battalion headquarters involving a reduction of 5 British officers, 53 Indian ranks and 3 followers.
- (k) Increase of 36 followers in the establishment of Field Troops, Sappers and Miners.
- (l) Redistribution of trade groups in the Indian Signal Corps.
- (m) Provision of 8 Sergeant pipers in certain British Infantry Battalions.
- (n) Transfer to Part B of provision for 3 British officers.
- (o) Readjustment in victualling establishments in certain Artillery units (increase of 6 followers).

3. The decrease of Rs. 32.18 lakhs in 1928-29, as compared with Budget, 1927-28 is mostly due to:—

<i>Decreases—</i>	(In lakhs of Rs.)
(1) Elimination of one day's pay . . . . .	1.49
(2) Smaller expenditure on account of proficiency pay . . . . .	2.42
(3) Reduction of pay to British soldiers . . . . .	36.74
(4) Abolition of the Rangoon Defence Light Section . . . . .	.22
(5) Smaller provision on account of money compensation in lieu of rations and under items (11) and (12) on the basis of recent information . . . . .	1.98
(6) Reduction of training battalion headquarters . . . . .	.28
(7) Lump cut made for reorganisation of certain units . . . . .	15.80
(8) Savings due to anticipated absence of troops in China . . . . .	5.00
(9) Other probable savings . . . . .	10.00
	73.93
<i>Increases—</i>	
(1) Expansion of the Army in India Reserve of Officers . . . . .	2.67
(2) Reorganisation of the Indian Signal Corps . . . . .	.45
(3) Larger expenditure on account of smaller shortage of establishments and to increase in higher ranks of officers (net) . . . . .	8.29
(4) Larger expenditure on account of the increase of strength up to the establishment of Indian Army Reservists . . . . .	4.59
(5) Increase in provision for deferred pay to Indian soldiers for length of service on discharge . . . . .	8.86
(6) Replacement of British trumpeters by Indians and other minor changes in Artillery . . . . .	.07
(7) Larger expenditure on account of engineer pay drawn by Sappers and Miners personnel . . . . .	1.15
(8) Transfer of surveyor instructors at Rurki to Sappers and Miners and to increase in the establishment of Sappers and Miners on account of Bridging train . . . . .	.09
(9) Provision of 8 Sergeant pipers in certain British Infantry Battalions . . . . .	.18
(10) Revision of pay of Officers, Indian Army . . . . .	10.00
(11) Increase in the establishment of Signal Training Centre, etc. . . . .	2.49
(12) Formation of an Indian Supplementary Reserve, etc. . . . .	2.62
(13) Other minor variations (net) . . . . .	.29
	41.75
	32.18

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EXPLANATIONS—*concl'd.*

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

## MAIN HEAD I.—MAINTENANCE OF

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

Numbers.			Budget	Revised	Budget
1927-28.	1928-29.	Accounts, 1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA.</b>					
<b>(1) FIGHTING SERVICES.</b>					
<b>MINOR HEAD (a)—BRITISH CAVALRY—</b>					
Detailed heads—					
135	135	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	8,46,300	—	9,51,650
3,860	2,860	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	33,87,420		31,96,970
50	50	(3) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians . . . . .	12,900		14,020
1,375	1,275	(4) Pay and allowances (including money allowances) of followers . . . . .	2,42,120		2,47,050
		(5) Money compensation in lieu of rations to British Troops . . . . .			
		(6) Money compensation in lieu of rations to Indian troops and followers . . . . .	14,700		5,250
		(7) Kit and clothing allowances for British Troops . . . . .	3,21,750		3,21,750
		(8) Kit and clothing allowances for Indian Troops and followers . . . . .	7,380		7,350
		(9) Prizes for skill at arms and contract and miscellaneous allowances . . . . .	41,400		77,050
		(10) Incidental expenses . . . . .	31,240		18,500
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve . . . . .	550		1,500
		(12) Deferred pay to Indian Troops . . . . .	440		..
		(13) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	2,500		3,100
Total Minor Head (a) . . . . .			49,08,700		48,44,190
Carried over . . . . .			49,08,700		48,44,190

**THE STANDING ARMY—contd.**

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927 28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			49,08,700		48,44,190

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

**(1) FIGHTING SERVICES—contd.**

**MINOR HEAD (b)—INDIAN CAVALRY.**

**Detailed heads—**

294	294	(1). Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	30,52,200	31,49,100
10,780	10,780	(2) Pay and allowances (including money allowances) of Indian Officers and other ranks including Civilians . . . . .	37,22,240	37,26,720
4,326	4,326	(3) Pay and allowances (including money allowances) of followers . . . . .	8,12,490	8,08,920
		(4) Money compensation in lieu of rations to British Troops . . . . .	..	..
		(5) Money compensation in lieu of rations to Indian troops and followers . . . . .	55,300	34,650
		(6) Kit and clothing allowances for British Troops . . . . .	..	..
		(7) Kit and clothing allowances for Indian Troops and followers . . . . .	4,93,770	4,85,560
		(8) Prizes for skill at arms and contract and miscellaneous allowances . . . . .	1,86,020	2,09,790
		(9) Incidental expenses . . . . .	43,160	24,150
		(10) Deferred pay to Indian Troops . . . . .	92,560	1,12,200
		(11) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	9,250	12,600
<b>Total Minor Head (b) .</b>			<b>84,66,990</b>	<b>85,63,690</b>
<b>Carried over .</b>			<b>1,33,75,690</b>	<b>1,34,07,880</b>

## MAIN HEAD I.—MAINTENANCE OF

Numbers.			Budget	Revised	Budget
1927-28.	1928-29.	Accounts, 1928 27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	1,33,75,690		1,34,07,880
<b>SUB-HEAD A—FORCES IN INDIA</b>					
PROPER AND BURMA—contd.					
<b>(I) FIGHTING SERVICES—contd.</b>					
MINOR HEAD (c) ROYAL HORSE ARTILLERY.					
Detailed heads—					
31	31	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	2,22,720		2,52,120
760	760	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	9,47,120		7,27,410
459	459	(3) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians . . . . .	1,37,020		1,20,690
469	469	(4) Pay and allowances (including money allowances) of followers.	83,020		99,500
		(5) Money compensation in lieu of rations to British Troops . . . . .			
		(6) Money compensation in lieu of rations to Indian Troops and followers . . . . .	6,120		3,050
		(7) Kit and clothing allowances for British Troops . . . . .	85,500		85,530
		(8) Kit and clothing allowances for Indian Troops and followers . . . . .	22,230		21,850
		(9) Prizes for skill at arms and contract and miscellaneous allowances . . . . .	21,820		23,260
		(10) Incidental expenses . . . . .	8,190		3,900
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve . . . . .	440		750
		(12) Deferred pay to Indian Troops . . . . .	5,000		20,200
		(13) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	1,240		820
		Total Minor Head (c) . . . . .	15,36,420		13,59,080
		Carried over . . . . .	1,49,12,110		1,47,66,960

THE STANDING ARMY—*contd.*

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

## MAIN HEAD I.—MAINTENANCE OF

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



THE STANDING ARMY—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			3,25,15,970		3,19,58,200
<b>SUB-HEAD A—FORCES IN INDIA</b>					
<b>PROPER AND BURMA—<i>contd.</i></b>					
<b>(I) FIGHTING SERVICES—<i>contd.</i></b>					
<b>MINOR HEAD (f)—MEDIUM</b>					
<b>ARTILLERY.</b>					
Detailed heads—					
54	54	(1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commissions . . . . .	4,50,300		4,29,560-
1,234	1,276	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers . . . . .	15,07,530		14,11,150-
682	696	(3) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks including Civi- lians . . . . .	3,73,100		3,42,160-
294	297	(4) Pay and allowances (including money al- lowances) of followers (5) Money compensation in lieu of rations to British Troops . . . . .	62,450		67,800-
		(6) Money compensation in lieu of rations to Indian Troops and followers . . . . .	8,200		8,000-
		(7) Kit and clothing allowances for British Troops . . . . .	1,46,360		1,44,460-
		(8) Kit and clothing allowances for Indian Troops and followers . . . . .	31,540		25,740-
		(9) Prizes for skill at arms and contract and miscellaneous allow- ances . . . . .	17,600		27,700-
		(10) Incidental expenses . . . . .	11,440		8,900-
		(11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve . . . . .	750		290-
		(12) Deferred pay to Indian Troops . . . . .	7,200		9,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .	2,740		1,950
Total Minor Head (f) . . . . .			26,19,210		24,76,710
Carried over . . . . .			3,51,35,180		3,44,34,910

## MAIN HEAD I.—MAINTENANCE OF

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

THE STANDING ARMY—*contd.*

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

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

THE STANDING ARMY—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.	Rs.	1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			4,19,18,290		4,11,59,030
<b>SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i></b>					
<b>(I) FIGHTING SERVICES—<i>contd.</i></b>					
MINOR HEAD (j)—PIONEERS.					
Detailed heads—					
135	135	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . .	13,45,560		14,35,000
8,159	8,159	(2) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks including Civil- lians . . . . .	22,37,330		22,16,800
423	423	(3) Pay and allowances (including money al- lowances) of followers	68,690		82,890
		(4) Money compensation in lieu of rations to Indian troops and fol- lowers . . . . .	31,600		20,380
		(5) Kit and clothing al- lowances for Indian Troops and followers .	3,39,210		3,37,070
		(6) Prizes for skill at arms and contract and miscellaneous allowan- ces . . . . .	72,080		80,670
		(7) Incidental expenses.	25,170		19,370
		(8) Deferred pay to Indian Troops . . . .	93,900		94,200
		(9) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .	7,710		5,890
- TOTAL MINOR HEAD (j).			42,21,250		42,92,270
Carried over .			4,61,39,540		4,54,51,300

## MAIN HEAD I.—MAINTENANCE OF

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate:
28.	29.		1927-28.	1927 28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			4,61,39,540		4,54,51,300
<b>SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.</b>					
<b>(I) FIGHTING SERVICES—contd.</b>					
<b>MINOR HEAD (k)—BRITISH INFANTRY.</b>					
Detailed heads—					
1,261	1,261	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions . . . . .	81,23,740		82,95,000
39,735	39,743	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers . . . . .	4,11,33,760		3,86,89,690
2,033	2,033	(3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks including Civi- lians . . . . .	5,55,150		5,55,150
2,802	2,802	(4) Pay and allowances (including money al- lowances) of followers.	6,66,400		5,75,000
		(5) Money compensation in lieu of rations to British Troops . . . . .	1,75,600		1,54,000
		(6) Money compensation in lieu of rations to Indian Troops and followers . . . . .			
		(7) Kit and clothing al- lowances for British Troops . . . . .	43,65,890		44,05,000
		(8) Kit and clothing al- lowances for Indian Troops and followers . . . . .	1,32,010		1,35,010
		(9) Prizes for skill at arms and contract and mis- cellaneous allowances.	5,71,270		5,80,950
		(10) Incidental expenses.	1,80,350		1,42,000
		(11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve . . . . .	14,520		14,000
		(12) Deferred pay to Indian Troops . . . . .	20,200		18,000
		(13) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .	41,600		33,530
<b>TOTAL MINOR HEAD (k).</b>			<b>5,59,80,490</b>		<b>5,35,97,330</b>
Carried over .			10,21,20,030		9,90,48,630

THE STANDING ARMY—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward			10,21,20,030		9,90,48,630-
<b>SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i></b>					
<b>(I) FIGHTING SERVICES—<i>contd.</i></b>					
<b>MINOR HEAD (1)—INDIAN INFANTRY.</b>					
Detailed heads—					
1,400	1,395	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions . . . . .	1,49,24,770		1,56,32,060-
93,120*	93,067*	(2) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks including Civi- lians . . . . .	2,52,33,000		2,57,42,550-
8,860	5,857	(3) Pay and allowances (including money al- lowances) of followers (4) Money compensation in lieu of rations to British troops . . . . .	10,18,210		10,74,060-
		(5) Money compensation in lieu of rations to Indian Troops and followers . . . . .	3,90,800		3,12,700-
		(6) Kit and clothing al- lowances for British Troops . . . . .	..		..
		(7) Kit and clothing al- lowances for Indian Troops and followers . . . . .	37,88,150		38,73,730-
		(8) Prizes for skill at arms and contract and miscellaneous allow- ances . . . . .	9,36,710		8,31,860-
		(9) Incidental expenses.	2,39,850		2,81,000-
		(10) Deferred pay to Indian Troops . . . . .	9,25,400		15,84,000-
		(11) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .	61,940		68,600-
<b>TOTAL MINOR HEAD (1).</b>			<b>4,75,18,830</b>		<b>4,94,00,500-</b>
Carried over			14,96,38,860		14,84,49,130-

\* Includes 300 recruit boys.

## MAIN HEAD I.—MAINTENANCE OF

Numbers.			Budget	Revised	Budget
1927-	1928-	Accounts,	Estimate,	Estimate,	Estimate,
28.	29.	1928-27.	1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	14,96,38,860		14,84,49,130
<b>SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd.</b>					
<b>(1) FIGHTING SERVICES—contd.</b>					
		Brought forward .			
<b>MINOR HEAD (m)—ROYAL TANK CORPS.</b>					
Detailed heads—					
100	100	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions . . . . .	6,05,400		6,64,630
1,164	1,164	(2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers . . . . .	16,53,270		15,43,500
312	312	(3) Pay and allowances (including money al- lowances) of followers . . . . .	1,01,940		1,01,940
		(4) Money compensation in lieu of rations to British Troops . . . . .	10,800		6,600
		(5) Money compensation in lieu of rations to Indian Troops and followers . . . . .			
		(6) Kit and clothing al- lowances for British Troops . . . . .	1,26,710		1,25,710
		(7) Kit and clothing al- lowances for Indian Troops and followers . . . . .	2,770		2,970
		(8) Prizes for skill at arms and contract and miscellaneous allow- ances . . . . .	25,980		27,480
		(9) Incidental expenses (10) Deferred pay and gratuities to British Troops on discharge or on transfer to Army Reserve . . . . .	8,580		12,940
		(11) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .			1,200
			8,040		8,430
<b>TOTAL MINOR HEAD (m)</b>			<b>26,33,490</b>		<b>24,95,400</b>
		Carried over .	15,22,72,350		15,09,44,530



THE STANDING ARMY—*contd.*

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

## MAIN HEAD I.—MAINTENANCE OF

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			15,85,48,110		15,73,78,670
<b>SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i></b>					
<b>(I) FIGHTING SERVICES—<i>concl'd.</i></b>					
<b>MINOR HEAD (a)—RESERVISTS.</b>					
Detailed heads—					
			4,50,000		6,16,000
			..		..
35,715	35,715		11,70,000		16,29,560
			..		2,62,340
			4,000		6,000
			..		..
			75,000		72,000
			89,000		2,30,910
			5,070		7,500
			100		..
<b>TOTAL MINOR HEAD (a).</b>			<b>17,93,170</b>		<b>28,24,310</b>
			<b>18,03,41,280</b>	<b>15,93,26,000</b>	<b>16,02,02,980</b>
<i>Deduct—</i>					
			3,20,000	..	19,00,000
			..	..	5,00,000
			..	..	10,00,000
			<b>3,20,000</b>	<b>..</b>	<b>34,00,000</b>
<b>TOTAL SUB-HEAD A (I).</b>			<b>16,00,21,280</b>	<b>15,93,26,000</b>	<b>15,68,02,980</b>
Carried over .			<b>16,00,21,280</b>	<b>15,93,26,000</b>	<b>15,68,02,980</b>

THE STANDING ARMY—*contd.*

Numbers.		MAIN HEAD I.—MAINTENANCE OF			
1927.	1928	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
			16,00,21,280	15,93,26,000	15,68,02,930
		Brought forward .			
		SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA— <i>contd.</i>			
		(II) MISCELLANEOUS.			
		MINOR HEAD (a)—GOVERNOR GENERAL'S BODYGUARD.			
		Detailed heads—			
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	34,250		34,220
110	110	(2) Pay and allowances (including money al- lowances) of Indian Officers and other ranks . . . . .	43,100		44,330
58	62	(3) Pay and allowances (including money al- lowances) of Indian followers . . . . .	12,100		12,980
		(4) Money compensation in lieu of rations to Indian Troops . . . . .	470		400
		(5) Kit and clothing allowances for Indian Troops and followers . . . . .	11,700		11,700
		(6) Hospital charges—pay and allowances of Me- dical Officers, Sub- Assistant Surgeons, Veterinary Assistants and other hospital es- tablishments . . . . .	6,540		5,040
		(7) Incidental expenses . . . . .	940		850
		(8) Contract and Miscel- laneous allowances . . . . .	3,470		3,840
		(9) Deferred pay of Indian Troops . . . . .	1,000		[1,340
		(10) Miscellaneous expen- diture incurred regi- mentally on account of stores . . . . .	750		750
		TOTAL MINOR HEAD (a).	1,14,320	1,13,000	1,15,450
		MINOR HEAD (b)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY—			
47	47	Pay and allowances of officers with King's Commissions . . . . .	2,42,980	2,43,000	2,50,000
		MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPART- MENTS			
		TOTAL A (II) . . . . .	5,36,300	5,54,000	6,00,450
		TOTAL SUB-HEAD A . . . . .	16,05,57,580	15,98,80,000	15,74,03,430

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

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

*Minor Head (b)—Officers with King's Commissions unemployed or under training for the Indian Army.*—The pay of unemployed officers residing in India, and of unattached 1st Second Lieutenants from Sandhurst posted to British regiments in India for a year's duty prior to their appointment to the Indian Army, is taken to this minor head.

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

## MAIN HEAD I.—MAINTENANCE OF

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
<b>England—</b>				
(1) Payments to War Office for British Forces serving in India . . . . .		1,40,00,000	1,86,67,000	1,86,66,670
(2) Discharge gratuity and deferred pay of British Troops . . . . .		5,10,000	6,93,000	6,93,330
(3) Furlough allowances and pay during voyage of British Forces serving in India . . . . .		15,20,000	19,07,000	20,80,000
(4) Furlough allowances: Indian Army, Regimental . . . . .		28,70,000	35,33,000	36,66,670
(5) Leave pay and gratuities of temporary officers of the Indian Army Reserve of Officers or Indian Army retained beyond 31st January 1920 . . . . .		..	..	..
(6) Leave pay and gratuities of temporary British Service officers retained for service with the Indian Army . . . . .		..	..	..
(7) National Health Insurance, Army . . . . .		3,88,000	5,00,000	5,09,330
(8) Un-employment Insurance, Army . . . . .		8,50,000	10,47,000	10,46,670
(9) Contributory Pensions Act, 1925 . . . . .		11,75,000	14,96,000	15,28,000
(10) Marriage allowances and allotments, British Troops . . . . .		35,20,000	53,60,000	54,00,000
(11) Marriage allowances and allotments, Indian Army . . . . .		4,50,000	6,67,000	6,66,670
(12) Bounties to British Troops for extension of service . . . . .		..	1,000	..
(13) Pay of 2nd Lieutenants on appointment to the Indian Army . . . . .		65,000	85,000	87,000
(14) Consolidated clothing allowances of British Troops proceeding to India . . . . .		25,000	33,000	33,330
(15) Miscellaneous Army Charges . . . . .		50,000	40,000	40,000
(16) Contribution to the Imperial Government in respect of Military and Political charges for Aden . . . . .		25,00,000	33,34,000	33,33,330
<b>TOTAL ENGLAND . . . . .</b>		<b>2,79,23,000</b>	<b>3,73,63,000</b>	<b>3,77,51,000</b>
<b>Exchange on English Expenditure . . . . .</b>		<b>93,07,670</b>	<b>1,30,000</b>	<b>..</b>

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

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

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

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

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

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

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

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

("CAPITATION RATE" UNITS.)

Numbers,										Budget Estimate,								
1927-28.					1928-29.					1927-28.	1928-29.							
Units.	Officers with King's commissions.		British other ranks.	Indian officers.	Indian other ranks.	Follow-ers.	Units.	Officers with King's commissions.		British other ranks.	Indian officers.	Indian other ranks.	Follow-ers.	Rs.				
	British officers.	Indian officers.						British officers.	Indian officers.					Rs.	Rs.			
1	14	..	14	..	24	896	58	1	14	..	14	..	24	896	58	Minor Head—Indian Infantry.	5,33,680	5,33,680
													GROSS EXPENDITURE.					
													Total Sub-Head C		5,33,680	5,33,680		

56 MILITARY SERVICES ESTIMATES



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**EXPLANATIONS.**

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

## MAIN HEAD I.—MAINTENANCE OF

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

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

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THE STANDING ARMY—*contd.*

EXPLANATIONS.

## MAIN HEAD I.—MAINTENANCE OF

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

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

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

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

## MAIN HEAD II.—ADMINISTRATIVE SERVICES.

### SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>INDIA—</b>												
A.—(i) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS				31,98,460	..	31,98,460	30,02,000	..	30,02,000	30,90,930	..	30,90,930
A.—(ii) ARMY EDUCATION				31,91,560	1,97,060	29,94,500	32,68,000	1,97,000	30,71,000	34,44,240	2,38,520	32,05,720
B.—INDIAN ARMY SERVICE CORPS				1,80,10,350	1,18,670	1,78,91,680	1,69,38,000	59,000	1,68,79,000	1,86,69,540	30,960	1,86,38,580
C.—REMOUNT DEPOTS AND BREEDING OPERATIONS				27,26,920	4,00,000	23,26,920	26,52,000	4,50,000	22,02,000	26,75,370	1,02,500	25,72,870
D.—INDIAN ARMY VETERINARY CORPS				8,76,590	..	8,76,590	8,89,000	..	8,89,000	8,78,400	..	8,78,400
E.—INDIAN ARMY ORDNANCE CORPS				67,01,640	94,550	66,07,090	61,02,000	94,000	60,08,000	64,67,060	76,270	63,90,790
F.—MEDICAL COLLEGES AND SCHOOLS				1,90,110	..	1,90,110	1,90,000	..	1,90,000	1,87,350	..	1,87,350
G.—CENTRAL DISPOSALS ORGANIZATION				2,95,030	..	2,95,030	1,94,000	..	1,94,000	2,21,740	5,000	2,16,740
H.—MEDICAL SERVICES				1,47,45,840	3,25,000	1,44,20,840	1,39,58,000	3,25,000	1,36,33,000	1,48,42,760	3,50,000	1,44,92,760
I.—MILITARY ACCOUNTS OFFICES				91,08,490	..	91,08,490	92,18,000	3,000	92,15,000	1,03,41,290	..	1,03,41,290
J.—ECCLESIASTICAL ESTABLISHMENTS.				5,17,200	..	5,17,200	5,17,000	..	5,17,000	4,55,930	2,430	4,53,500
K.—ADMINISTRATION OF CANTONMENTS.				10,34,470	2,75,000	7,59,470	10,35,000	2,75,000	7,60,000	11,06,290	3,20,000	7,86,290

L.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF SUPPLY

16,10,420    ..    16,10,420    16,17,000    1,000    16,16,000    17,26,550    1,100    17,25,450

M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE A. G. IN INDIA

8,01,150    ..    8,01,150    7,47,000    ..    7,47,000    8,86,620    ..    8,86,620

N.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE C. G. S.

8,81,830    8,74,000    5,07,830    2,87,000    4,09,000    —1,22,000    21,18,110    ..    21,18,110

TOTAL INDIA

6,88,90,060    17,84,280    6,21,05,780    6,06,14,000    18,13,000    5,88,01,000    6,70,62,180    11,26,780    6,59,35,400

ENGLAND

40,47,000    ..    40,47,000    50,77,000    ..    50,77,000    51,70,670    ..    51,70,670

EXCHANGE

13,40,000    ..    13,40,000    18,000    ..    18,000    ..    ..    ..

TOTAL MAIN HEAD II

6,92,86,060    17,84,280    6,75,01,780    6,57,09,000    18,13,000    6,88,96,000    7,22,32,850    11,26,780    7,11,06,070

## MILITARY SERVICES ESTIMATES

## MAIN HEAD II—

## EXPLANATIONS.

Budget, 1928-29 (net) is more than that for 1927-28 by Rs. 38·04 lakhs roundly, due chiefly to the following causes :—

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



FOR THE YEAR 1928-29

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ADMINISTRATIVE SERVICES—*contd.*

## MAIN HEAD II.—

Numbers. 1927-28.	1928-29.	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
<b>EXPENDITURE INDIA.</b>					
<b>SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.</b>					
<b>UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.</b>					
<b>MINOR HEAD (a)—INSPECTOR OF PHYSICAL TRAINING AND COMMAND PHYSICAL TRAINING STAFFS.</b>					
Detailed Heads—					
4	3	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . . .	72,840		39,310
4	4	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	8,980		9,490
9	8	(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		3,560
		(4) Money compensation in lieu of rations . . . . .	20		100
		(5) Kit and clothing allowances . . . . .	730		770
		(6) Incidental and miscellaneous expenses and allowances . . . . .	2,780		3,470
<b>TOTAL MINOR HEAD (a).</b>			<b>91,570</b>	<b>92,000</b>	<b>56,700</b>
<b>MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.</b>					
Detailed Heads—					
6	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . . .	80,740		71,580
13	14	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	38,400		39,460
36	38	(3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments . . . . .	13,930		14,900
		(4) Money compensation in lieu of rations . . . . .	720		600
		(5) Kit and clothing allowances . . . . .	2,120		2,190
		(6) Incidental and Miscellaneous expenses and allowances . . . . .	5,420		6,130
<b>TOTAL MINOR HEAD (b).</b>			<b>1,41,330</b>	<b>1,41,000</b>	<b>1,34,860</b>
Carried over . . . . .			<b>2,32,000</b>	<b>2,33,000</b>	<b>1,91,560</b>

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

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

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

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

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

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

## MAIN HEAD II.—

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

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

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

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

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

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

## MAIN HEAD II.—

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

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

## MAIN HEAD II.—

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



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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
23.	29.		1927-28.	1927-28.	1928 29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			15,88,200	14,13,000	14,60,520
SUB HEAD A (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS— <i>contd.</i>					
MINOR HEAD (e) EQUITATION SCHOOL, SAUGOR.					
Detailed heads—					
9	9 (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . .		1,47,720		1,63,040
7	8 (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing allowance for students .		22,110		27,960
202	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		49,250
	(4) Money compensation in lieu of rations . . . .		1,650		2,190
	(5) Kit and clothing allowances . . . . .		1,440		1,660
	(6) Incidental and Miscellaneous expenses and allowances . . . . .		23,000		23,500
TOTAL MINOR HEAD (e) .			2,46,200	2,41,000	2,67,600
Carried over .			18,34,400	16,54,000	17,28,120

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

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

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

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

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

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

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

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

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

Numbers.		MAIN HEAD 11.—			
1927-	1928-	Accounts,	Budget	Revised	Budget
28.	29.	1926-27.	Estimate,	Estimate,	Estimate,
		Rs.	1927-28.	1927-28.	1928 29.
			Rs.	Rs.	Rs.
			21,98,780	20,19,000	20,91,610
Brought forward .					
SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS— <i>contd.</i>					
MINOR HEAD (h)—THE ROYAL TANK CORPS SCHOOL, AHMEDNAGAR.					
Detailed heads—					
6	7	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . . .	76,060		81,540
48	49	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	1,02,570		1,11,670
15	15	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments . . . . .	2,930		2,930
		(4) Money compensation in lieu of rations . . . . .	1,000		630
		(5) Kit and clothing allowances . . . . .	5,290		5,400
		(6) Incidental and miscellaneous expenses and allowances . . . . .	6,680		7,780
TOTAL MINOR HEAD (h).			1,94,530	1,94,000	2,09,950
MINOR HEAD (i)—ARMY SIGNAL SCHOOL, POONA.					
Detailed heads—					
6	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . . .	79,740		72,500
13	13	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	32,000		32,250
37	37	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments . . . . .	15,640		15,830
		(4) Money compensation in lieu of rations . . . . .	500		40
		(5) Kit and clothing allowances . . . . .	2,000		2,000
		(6) Incidental and miscellaneous expenses and allowances . . . . .	7,000		7,000
TOTAL MINOR HEAD (i) .			1,36,880	1,27,000	1,29,620
Carried over .			25,30,190	23,40,000	24,31,180

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

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

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

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

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

## MAIN HEAD II.—

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.				
		Rs.	Rs.	Rs.	Rs.
Brought forward .			25,30,190	23,40,000	24,31,180

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

## MINOR HEAD (j)—MISCELLANEOUS.

## Detailed heads—

(1) Annual training grant		6,12,000		6,12,000
(2) Grant for purchase of field firing stores .		13,500		13,500
(3) Artillery target grant.		24,750		24,750
(4) Assault-at-arms grant		9,500		9,500
5 .. (5) <i>Pay of Surveyor Instruc- tors at Roorkee . . .</i>		6,020		..
(6) <i>Transportation and other charges of Sand- hurst candidates .</i>		2,500		..
TOTAL MINOR HEAD (j) .		6,68,270	6,62,000	6,59,750
TOTAL SUB-HEAD A (i) .		31,98,460	30,02,000	30,90,930



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

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

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

## MAIN HEAD II.--

Numbers.		Accounts,	Budget	Revised	Budget
1927.	1928.	1926-27.	Estimate,	Estimate,	Estimate,
23.	29.	Rs.	1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD A (ii).—ARMY EDUCATION.</b>					
<b>UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF.</b>					
<b>MINOR HEAD (a) SUPERVISING AND INSPECTING STAFF.</b>					
<i>(i) Army Headquarters.</i>					
Detailed head—					
2	2	(1) Pay and allowances of establishments . . . . .	6,150		6,630
TOTAL (a) (i) . . . . .			6,150		6,630
<i>(ii) Commands.</i>					
Detailed heads—					
4	4	(2) Pay and allowances of officers with King's Commission . . . . .	76,080		74,760
9	9	(3) Pay and allowances (including messing allowance) of British soldiers . . . . .	19,920		19,880
4	4	(4) Pay and allowances (including money allowances) of Indian officers and soldiers . . . . .	15,380		15,300
		(5) Money compensation in lieu of rations . . . . .	370		230
		(6) Kit and clothing allowances . . . . .	1,200		1,150
		(7) Incidental and miscellaneous expenses . . . . .	600		210
TOTAL (a) (ii) . . . . .			1,13,550		1,11,620
<i>(iii) Districts.</i>					
Detailed heads—					
11	11	(8) Pay and allowances of officers with King's Commission . . . . .	1,32,450		1,25,940
10	11	(9) Pay and allowances (including messing allowance) of British soldiers . . . . .	19,330		21,200
		(10) Money compensation in lieu of rations . . . . .	400		320
		(11) Kit and clothing allowances . . . . .	1,070		1,100
		(12) Incidental and miscellaneous expenses . . . . .	550		500
TOTAL (a) (iii) . . . . .			1,53,800		1,49,060
TOTAL MINOR HEAD (a) . . . . .			2,73,500	2,74,000	2,67,310
Carried over . . . . .			2,73,500	2,74,000	2,67,310

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

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

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

## MAIN HEAD II —

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

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

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

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

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

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

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

## MAIN HEAD II.—

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

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

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

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

## MAIN HEAD II.—

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

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



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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Numbers.			MAIN HEAD II.—		
1927-28.	1928-29.	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
		Brought forward .	17,40,380	18,59,000	19,59,670
<b>SUB-HEAD A (ii).—ARMY EDUCATION—<i>contd.</i></b>					
<b>MINOR HEAD (e)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR.</b>					
Detailed heads—					
2	2	(1) Pay and allowances (including syce, forage and other allowances) of Principal, Chaplain and Medical Officer . . . . .	25,630		23,990
9	8	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing and money allowances of students . . . . .	24,680		21,070
27	30	(3) Pay and allowances of other instructional staff (including fees) . . . . .	83,490		87,770
142	142	(4) Pay and allowances of clerks and other establishments . . . . .	49,300		50,610
		(5) Money compensation in lieu of rations and cost of provisions purchased locally . . . . .	89,470		87,000
		(6) Kit and clothing allowances . . . . .	1,000		680
		(7) Incidental and miscellaneous expenses and allowances . . . . .	1,13,800		1,05,400
TOTAL MINOR HEAD (e)			3,87,370	3,87,000	3,78,520
<b>MINOR HEAD (f)—LAWRENCE MILITARY ASYLUM, MURREE.</b>					
Detailed heads—					
1	1	(1) Pay and allowances of Medical officers and Medical Establishment. . . . .	5,110		5,710
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	7,740		7,740
		(3) Pay and allowances of other instructional Staff (including fees) . . . . .	..		..
		(4) Money compensation in lieu of rations . . . . .	820		820
		(5) Kit and clothing allowances . . . . .	310		320
		(6) Incidental and miscellaneous expenses and allowances . . . . .	..		..
TOTAL MINOR HEAD (f)			13,980	14,000	14,590
Carried over .			21,41,730	22,60,000	23,50,780

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

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

2. The number of pupils is about 520.

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

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

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

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

## MAIN HEAD II.—

Numbers.			Budget	Revised	Budget
1927-28.	1928-29.	Accounts, 1926-27. Rs.	Estimate, 1927-28. Rs.	Estimate, 1927-28. Rs.	Estimate, 1928-29. Rs.
Brought forward .			21,41,730	22,60,000	23,50,780
<b>SUB-HEAD A (ii)—ARMY EDUCATION—<i>contd.</i></b>					
<b>MINOR HEAD (g)—LAWRENCE MILITARY ASYLUM, ABU.</b>					
Detailed heads—					
1	1	(1) Pay and allowances of Medical officers and medical establishment . . . . .	180		180
3	3	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	8,330		8,330
1	1	(3) Pay and allowances of other instructional staff (including fees) . . . . .	5,860		6,000
		(4) Money compensation in lieu of rations . . . . .	..		..
		(5) Kit and clothing allowances . . . . .	340		340
		(6) Incidental and miscellaneous expenses and allowances . . . . .	7,960		17,820
TOTAL MINOR HEAD (g)			22,470	23,000	32,870
<b>MINOR HEAD (h)—THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN.</b>					
Detailed heads—					
3	3	(1) Pay and allowances of officers with King's Commission . . . . .	45,000		39,300
2	2	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	7,756		7,930
63	63	(3) Pay and allowances including (money allowance) of Indian officers and all other ranks including clerks and other establishments and messing and money allowance of students . . . . .	69,500		80,560
16	16	(4) Pay and allowances of other instructional staff (including fees) . . . . .	88,530		1,02,340
		(5) Money compensation in lieu of rations . . . . .	..		30
		(6) Kit and clothing allowances . . . . .	230		230
		(7) Cost of leave passage concessions to Army civil and warrant officers . . . . .	..		..
Carried over .			2,11,010	..	2,30,390
			21,64,400	22,83,000	23,83,450

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**ADMINISTRATIVE SERVICES—contd.****EXPLANATIONS.****(g) Lawrence Military Asylum, Abu—**

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

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

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

Numbers.		Accounts, 1926-27. Rs.	MAIN HEAD II.—	
1927-28.	1928-29.		Budget Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
Brought forward . . . . .			21,64,400	23,83,450
			2,11,010	2,30,390
<b>SUB-HEAD A (ii).—ARMY EDUCATION—contd.</b>				
<b>MINOR HEAD (A) THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN—contd.</b>				
Detailed heads—				
(8) Payments on account of Medical treatment of British officers of the Superior Civil Service . . . . .			..	..
(9) Incidental and miscellaneous expenses and allowances . . . . .			46,350	52,840
<b>TOTAL MINOR HEAD (A) . . . . .</b>			<b>2,57,360</b>	<b>2,83,230</b>
<b>SUB-HEAD A (i).—ARMY EDUCATION—contd.</b>				
<b>MINOR HEAD (i)—KING GEORGE'S ROYAL MILITARY SCHOOL, JULLUNDUR.</b>				
1	1	(1) Pay and allowances of Officers with King's Commission . . . . .	10,440	10,440
44	46	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments . . . . .	27,370	28,800
4	4	(3) Pay and allowances of other instructional Staff (including fees) . . . . .	2,640	2,640
(4) Money compensation in lieu of rations . . . . .			16,650	20,790
(5) Kit and clothing allowances . . . . .			6,850	7,450
(6) Incidental and miscellaneous expenses and allowances . . . . .			5,630	6,640
<b>TOTAL MINOR HEAD (i) . . . . .</b>			<b>69,630</b>	<b>76,760</b>
<b>MINOR HEAD (j)—KING GEORGE'S ROYAL MILITARY SCHOOL, AURANGABAD</b>				
<b>SERIAL</b>				
Detailed heads—				
1	1	(1) Pay and allowances of Officers with King's Commission . . . . .	10,800	10,440
41	44	(2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments . . . . .	27,080	29,580
3	3	(3) Pay and allowances of other instructional Staff (including fees) . . . . .	2,280	2,280
Carried over . . . . .			40,160	42,300
			24,91,890	26,03,000
				27,43,440

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

*Minor Heads (i) and (j).*—The object of the King George's Royal Military Schools is to afford a sound general education to the sons of Indian officers and other ranks with the eventual object of fitting them to join the Indian Army. The schools are designed to accommodate 254 and 320 boys respectively.

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

## MAIN HEAD II.—

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



ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

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

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

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

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

## MAIN HEAD II.

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

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

*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).

For Bakeries under Head III B (a).

For Butcheries under Head III B (b).

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

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

## MAIN HEAD II.—

Numbers.	Accounts,	Budget	Revised	Budget
1927- 1928- 28. 29.	1926-27.	Estimate,	Estimate,	Estimate,
	Rs.	Rs.	Rs.	Rs.
Brought forward .		52,73,140	47,75,000	52,41,830

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

## MINOR HEAD (b)—I. A. S. C. RECORD OFFICE.

## Detailed heads—

5	5 (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission and Civilian Officers . . . .		66,110	68,940
67	67 (2) Pay and allowances of clerks and other establishments . . . .		55,520	54,000
	(3) Incidental and miscellaneous expenses . . . .		10,800	8,000
	<b>TOTAL MINOR HEAD (b).</b>		<b>1,32,430</b>	<b>1,30,940</b>

## MINOR HEAD (c)—I. A. S. C. TRAINING ESTABLISHMENT.

## Detailed heads—

4	4 (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . .		84,960	83,220
1	1 (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . .		4,800	4,780
6	6 (3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments . . . .		3,180	2,230
	(4) Incidental and miscellaneous expenses and allowances . . . .		1,980	1,980
	<b>TOTAL MINOR HEAD (c).</b>		<b>94,920</b>	<b>92,210</b>
	Carried over .		55,00,490	54,64,980

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

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

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

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

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

## MAIN HEAD II.—

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

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

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

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

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

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate.
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			55,98,120	51,00,000	54,94,000
<b>SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.</b>					
<b>MINOR HEAD (c)—ANIMAL TRANSPORT.</b>					
Detailed heads—					
77	77	1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . .	11,36,700		11,33,580
80	80	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . .	3,78,670		3,38,000
182	182	3. Pay and allowances (including money allowances) of Indian officers and all other ranks (including Indian clerks, store-keepers, artificers and Indian reservists) .	37,29,440		37,39,120
14,973	14,973				
146	146				
1,124	1,124				
3,643	3,643				
1,033	1,033	4. Pay and allowances (including money allowances) of followers .	2,03,610		2,03,080
		5. Money compensation in lieu of rations to British troops . . . .	4,750		8,910
		6. Money compensation in lieu of rations to Indian troops and followers . . . .	61,110		42,060
		7. Kit and clothing allowances for British troops . . . .	4,940		9,210
		8. Kit and clothing allowances for Indian troops and followers .	5,31,930		5,39,540
		9. Incidental expenses .	60,100		53,710
		10. Contract and miscellaneous allowances .	31,740		31,500
		11. <i>Deduct.</i> —Probable savings . . . .	80,000		1,50,000
<b>TOTAL MINOR HEAD (c).</b>			<b>60,52,990</b>	<b>58,49,000</b>	<b>59,48,710</b>
Carried over .			<b>1,16,51,110</b>	<b>1,09,49,000</b>	<b>1,14,42,710</b>



ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

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

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

Budget, 1928-29 is less than Budget, 1927-28 by Rs. 1·04 lakhs which is chiefly due to :—

	In lakhs of Rs.
(a) Larger cut for probable savings based on actuals . . . . .	·70
(b) Smaller provision for pay charges due to junior ranks and good conduct pay being drawn by smaller number of drivers . . . . .	·34
	1·04

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			1,16,51,110	1,09,49,000	1,14,42,710
<b>SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.</b>					
<b>MINOR HEAD (f)—MECHANICAL TRANSPORT UNITS.</b>					
Detailed heads—					
95	94	1. Pay and allowances of officers with King's Commissions . . . . .	12,55,320		13,04,020
238	238	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	8,69,290		8,65,220
25	24	3. Pay and allowances (including money allowances) of Indian officers and all other ranks including Indian clerks, store-keepers, artificers and reservists . . . . .	16,50,320		16,51,280
1,086	1,053				
79	78				
561	563				
1,468	1,918				
366	316	4. Pay and allowances (including money allowances) of followers . . . . .	62,760		62,440
		5. Money compensation in lieu of rations to British troops . . . . .	6,360		6,190
		6. Money compensation in lieu of rations to Indian troops and followers . . . . .	27,600		4,760
		7. Kit and clothing allowances for British troops . . . . .	29,280		29,810
		8. Kit and clothing allowances for Indian troops and followers . . . . .	80,100		94,400
		9. Gratuities to British troops on transfer to Army Reserve . . . . .	470		160
		10. Deferred pay to Indian troops . . . . .	8,200		9,990
		11. Incidental expenses . . . . .	24,470		30,420
		12. Contract and miscellaneous allowances . . . . .	47,880		44,310
		13. <i>Deduct</i> —Probable savings . . . . .	40,000		40,000
TOTAL MINOR HEAD (f).			40,22,050	35,67,000	40,63,000
Carried over .			1,56,73,160	1,45,16,000	1,55,05,710

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

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

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

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

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

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

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

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

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward			1,56,73,160	1,45,16,000	1,55,05,710
<b>SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—<i>contd.</i></b>					
<b>MINOR HEAD (g)—MECHANICAL TRANSPORT DEPOT.</b>					
Detailed heads—					
200	200	(1) Pay and allowances (including messing and money allowances) of students . . . .	53,670		53,640
5	5	(2) Pay and allowances of officers with King's Commission . . . .	70,860		92,860
16	16	(3) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . .	40,130		42,780
48	49	(4) Pay and allowances (including money allowances) of Indian officers and all other ranks, including Indian clerks, artificers and other establishments . . . .	44,700		47,110
17	17	(5) Pay and allowances (including money allowances) of followers . . . .	3,920		3,910
		(6) Money compensation in lieu of rations . . . .	980		1,000
		(7) Kit and clothing allowances . . . .	15,000		15,000
		(8) Gratuities to British troops on transfer to Army Reserve . . . .	..		..
		(9) Deferred pay to Indian troops . . . .	100		100
		(10) Incidental and miscellaneous expenses and allowances . . . .	4,500		4,490
<b>TOTAL MINOR HEAD (g).</b>			<b>2,33,860</b>	<b>2,34,000</b>	<b>2,60,890</b>
Carried over . . . .			<b>1,59,07,020</b>	<b>1,47,50,000</b>	<b>1,57,68,600</b>

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

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

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

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

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

In the budget for 1927-28, a lump sum was provided for establishments to be employed in connection with the maintenance of mobilisation stores. Details of these establishments have since been settled and provision has been made accordingly under various detailed heads in Budget, 1928-29. Budget, 1928-29 also includes a lump provision of Rs. 2.15 lakhs for expansion of the Central Mechanical Transport Stores Depot.

## MAIN HEAD II.—

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



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

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

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

## MAIN HEAD II —

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
		Brought forward .	1,64,51,270	1,52,94,000	1,65,31,120
<b>SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd.</b>					
<b>MINOR HEAD (j)—MECHANICAL TRANSPORT WORKSHOPS.</b>					
Detailed heads—					
17	17	(1) Pay and allowances of officers with King's Commission . . . .	2,42,760		2,47,500
119	119	(2) Pay and allowances (including messing allowance and allowances for families) of British other ranks . . . .	3,23,840		3,01,760
53	54	(3) Pay and allowances (including money allowances) of Indian officers and all other ranks . . . .	41,190		41,040
482	482	(4) Pay and allowances of Indian artificers . . . .	6,65,950		12,55,680
279	338	(5) Pay and allowances of clerical and menial establishments . . . .	1,56,800		1,56,990
		(6) Temporary labour . . . .	65,000		65,000
		(7) Compensation in lieu of rations . . . .	2,120		1,900
		(8) Kit and clothing allowances . . . .	36,700		44,900
		(9) Gratuities to British troops on transfer to Army Reserve . . . .	--		--
		(10) Deferred pay to Indian troops . . . .	--		1,090
		(11) Incidental and miscellaneous expenses . . . .	24,720		22,560
<b>TOTAL MINOR HEAD (j) .</b>			<b>15,59,080</b>	<b>16,44,000</b>	<b>21,38,420</b>
<b>TOTAL SUB-HEAD B.</b>			<b>1,80,10,350</b>	<b>1,69,38,000</b>	<b>1,86,69,540</b>

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

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

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

## MAIN HEAD II.—

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.				
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD C.—REMOUNT DEPOTS AND BREEDING OPERATIONS.</b>					
<b>UNDER CONTROL OF THE QUARTER MASTER GENERAL.</b>					
<b>MINOR HEAD (a) (i)—REMOUNT DEPOTS.</b>					
Detailed heads—					
13	16 (1)				
			2,91,500		2,50,210
27	26 (2)				
			1,29,830		1,23,180
196	196 (3)				
			57,840		60,490
2,140	2,140 (4)				
			3,73,660		3,75,360
203	253 (5)				
			2,68,770		3,31,800
75	75 (6)				
			38,680		46,160
	(7)				
			2,650		4,370
	(8)				
			15,700		17,530
	(9)				
			1,32,300		1,39,390
	(10)				
			66,050		66,140
	(11)				
			20,710		39,220
<b>TOTAL MINOR HEAD (a) (i)</b>			<b>13,97,690</b>		<b>14,53,880</b>
Carried over			13,97,690		14,53,880

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

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

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

3. As the full requirements of the army (about 3,150 horses and 2,550 mules) cannot be met from the above source, about 2,500 horses, 150 Light Draught and 250 Ordnance mules 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 100 young stock mules.

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

## MAIN HEAD II --

Numbers.		Accounts,	Budget	Revised	Budget
1927-28.	1928-29.	1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			13,97,690		14,53,880
<b>SUB-HEAD C.—REMOUNT DEPOTS AND BREEDING OPERATIONS—<i>contd.</i></b>					
<b>MINOR HEAD (a) (ii)—CULTIVATION FARMS.</b>					
Detailed heads—					
32	32	(12) Pay and allowances of cattle and farm establishment . . . . .	10,170		10,280
		(13) Pay of temporary establishments including daily labour . . . . .	4,97,170		5,00,000
		(14) Incidental and Miscellaneous expenses . . . . .	56,000		77,620
TOTAL MINOR HEAD (a) (ii)			5,63,340		5,87,900
TOTAL MINOR HEAD (a).			19,61,030		20,41,780
<b>MINOR HEAD (b)—HORSE, MULE AND DONKEY BREEDING OPERATIONS.</b>					
Detailed heads—					
18	14	(15) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	2,58,830		1,76,390
1,195	1,255	(16) Pay and allowances of clerical and other subordinate establishments . . . . .	3,37,180		3,61,880
		(17) Feed of animals . . . . .	89,930		88,400
		(18) Incidental and miscellaneous expenses . . . . .	79,950		78,420
		(19) Expenditure of the sums accruing from branding and covering fees by the grant of premiums, etc., for brood mares and fillies to breeders. . . . .			8,500
		(20) Deduct Probable Savings . . . . .			80,000
TOTAL MINOR HEAD (b).			7,65,890		6,33,590
TOTAL SUB-HEAD C .			27,26,920	26,52,000	26,75,370

FOR THE YEAR 1928-29.

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

## MAIN HEAD II.—

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



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**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, 26 veterinary hospitals, class II, 26 branch veterinary hospitals and 9 veterinary sick lines. All cases of sickness, with the exception of very minor ones, are treated in the veterinary hospitals. The percentage of animals treated in veterinary hospitals is 2·5 in the case of horses, 1·5 in the case of ponies and mules, 3 in the case of camels and 1 in the case of bullocks.

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

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

## MAIN HEAD II.—

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

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

## Detailed heads—

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

MINOR HEAD (c)—VETERINARY RECORD  
OFFICE.

## Detailed heads—

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

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

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

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

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

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

Numbers.		Accounts, 1926-27. Rs.	MAIN HEAD II.	
1927-28.	1928-29.		Budget Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
<b>SUB-HEAD E.—INDIAN ARMY ORDNANCE CORPS.</b>				
<b>UNDER CONTROL OF THE QUARTER MASTER GENERAL.</b>				
<b>MINOR HEAD (a)—ARSENALS, ORDNANCE DEPOTS AND CLOTHING DEPOTS.</b>				
Detailed heads—				
39	54	(1) Pay and allowances of officers with King's Commissions . . . . .	5,89,380	7,31,620
490	503	(2) Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families) . . . . .	23,33,190	23,15,890
77	125	(3) Pay and allowances of Artificers (British and Indian) . . . . .	75,580	95,600
1,790	1,756	(4) Pay and allowances (including money allowances) of Indian officers and Indian ranks, etc. (including teaching staff)	3,96,310	3,76,000
577	593	(b) Pay and allowances of clerical and menial establishments . . . . .	4,92,910	5,17,400
		(6) Temporary labour (including temporary supervising and clerical establishment and Miscellaneous labour):—		
		(i) Store Sections, etc.	11,35,830	11,04,760
		(ii) Workshops—		
		(a) Repairs to H. E. the C.-in-C's Camp equipage	10,46,210	11,08,250
		(b) Other repairs etc. . . . .		
		(iii) Introduction of new stores . . . . .		21,490
		(iv) Experiments and tests . . . . .		500
		(v) Fitting up in Arsenals, Ordnance and Clothing Depots. . . . .		6,000
		(vi) Repairs to and replacement of plant and machinery . . . . .		9,000
		(7) Expenditure on repair of Mathematical Instruments by the Mathematical Instruments Office . . . . .		
		(8) Money compensation in lieu of rations . . . . .	11,200	9,240
		(9) Kit and clothing allowances . . . . .	86,080	87,510
42	42	(10) Caretaking and custody . . . . .	31,400	31,850
		(11) Incidental and miscellaneous allowances and expenses . . . . .		
		Carried over . . . . .	1,61,550	1,97,100
			<b>63,69,640</b>	<b>66,12,210</b>

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

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

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

In the budget estimates for 1927-28 a lump provision of Rs. 4.95 lakhs was made for carrying out recommendations of the Ordnance Supply Committee. These recommendations were considered by the Government of India and necessary increase in the cadre of officers and other ranks has been sanctioned. In the budget estimates for 1928-29 provision for the increased establishment has been made under the appropriate detailed heads. Certain Indian Army Ordnance Corps establishment has also been transferred to the Master General of Supply in connection with the transfer of inspection work to his control which has resulted in a decrease under the detailed heads concerned but this decrease has been counterbalanced by increased provision under 'Temporary labour' and 'Incidental and miscellaneous expenses.'

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

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

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

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

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





ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

*Sub-Head G.—Central Disposals Organisation.*—The Central Disposals Organisation has been formed in July 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, partworn or worn-out tools, arms and other equipment, manufacture waste, obsolete stores and material and those surplus to the requirements of the Army in India.

The Central Disposals Organisation consists of :—

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

The decrease is chiefly due to :—

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

## MAIN HEAD II.—

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

\* Includes figures for the Military Food Laboratory, Kasauli

† Includes 78 civilian clerks and storekeepers.

‡ Includes 56 civilian clerks and storekeepers

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

The Medical Services are organised mainly into (I) British Military Hospitals, (II) Indian Military Hospitals and (III) Indian Hospital Corps. The British Military Hospitals are entrusted with the medical and sanitary care of all British officers, British other ranks and their families (including children), while the Indian Military Hospitals are generally responsible for the treatment, etc., of Indian officers, Indian other ranks and all classes of followers whose pay and allowances are paid from the Military Estimates. In order to effect economy it has been arranged at certain stations that Indian Military hospitals should have small British Sections attached to them and *vice versa* instead of having two complete hospitals at the same station. The Indian Hospital Corps is organised in connection with the maintenance, training and upkeep of the records of the Indian Hospital Corps personnel employed in hospitals for British and Indian troops and their families and in field medical units when mobilised. The Corps is at present divided into 10 companies, which are located at Peshawar, Rawalpindi, Lahore, Quetta, Mhow, Poona, Secunderabad, Meerut, Rangoon and Lucknow. The reorganization of this Corps on a 5-company basis is under consideration. The hospitals are classified according to the strength of the garrison at each station. At present there are 24 hospitals first class, 21 second class, 53 third class, 40 fourth class and 30 fifth class, which are open throughout the year except at certain hill stations, where they are only open for a portion of the year varying between 6 and 8 months. The percentages of sick treated in these hospitals are roughly 3.5 per cent. of the establishment in the case of British troops, 2 per cent. in the case of Indian troops and 1 per cent. in the case of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the I. H. C. Companies are 243 Royal Army Medical Corps officers, 352 Indian Medical Service officers, 24 dental officers, 414 R. A. M. C. other ranks, 48 dental mechanics, 276 nurses, 41 matrons, 335 assistant surgeons, 683 sub-assistant surgeons, 9,298 Indian Hospital Corps personnel and 1,400 reservists. In addition 117 M.T. drivers for running the motor ambulances and other miscellaneous establishments (*e.g.*, ayahs, female sweepers, X-Ray mechanics, etc.) are also maintained.

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

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

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

	In lakhs of Rs.
(1) Transfer of provision for Military Food Laboratory, Kasauli, from Head II (B) (d) to this head	.67
(2) Increased provision on account of pay of chowkidars for guarding hospitals, etc.	.40
(3) Provision on account of cost of treatment of British officers, British other ranks and their families in Civil hospitals hitherto provided under other heads	.25
(4) Provision on account of cost of vaccines and sera supplied to military medical officers hitherto provided under Head III-A. Medical Store Depots	.46
(5) Increased provision due to the reorganisation of the Military Nursing services	.21
(6) Provision for the supply of Cultures to laboratories	.03
(7) Provision for allowance to medical officers' messes	.05
(8) Increased provision on account of the employment of a Lt.-Col. in place of a Major of the Army Dental Corps	.08
(9) Provision for anæsthetic allowance	.05
(10) Provision for the deputation of I. M. S. officers to a course of training at Milbank, R. A. M. C. College	.50
(11) Increased provision for the reserve of the Indian Hospital Corps	1.29
(12) Less provision due to anticipated shortage of establishment and to larger number of officers on leave, <i>gr.</i> India, etc.	-2.52
(13) Transfer of provision for the revision of pay of R. A. M. C. officers on administrative appointments	—50
Total	.97

## MAIN HEAD II.—

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

ADMINISTRATIVE SERVICES—*contd.*

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

Numbers.		MAIN HEAD II.—			
1927-28.	1928-29.	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
			1,22,03,950		1,21,18,970
			53,760		50,210
Brought forward .					
SUB-HEAD H.—MEDICAL SERVICES— <i>contd.</i>					
(i) Under control of the Adjutant General in India— <i>contd.</i>					
MINOR HEAD (c)—STATION STAFF DISPENSARIES— <i>concl'd.</i>					
Detail Heads— <i>concl'd.</i>					
			70		..
			50		50
			130		150
			54,010		50,410
MINOR HEAD (d)—CENTRAL DERMATOLOGICAL LABORATORY.*					
Detail Heads—					
1			18,780		..
1			4,630		..
			2,760		..
			1,780		..
			27,950		..
MINOR HEAD (d)—MILITARY FOOD LABORATORY, KASAUJI.					
Detailed heads—					
1					21,360
7					27,040
9					3,340
					..
					840
					11,000
					63,580
			1,22,85,910		1,22,32,960

\* The Central Dermatological Laboratory has been abolished.

**ADMINISTRATIVE SERVICES—contd.**

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.	Rs.	1927-28.	1927-28.	192 8-29.
			Rs.	Rs.	Rs.
		Brought forward .	1,22,85,910		1,22,32,960
		<b>SUB-HEAD H.—MEDICAL SERVICES—concl'd.</b>			
		(i) <i>Under control of the Adjutant General in India—concl'd.</i>			
		<b>MINOR HEAD (e)—INDIAN HOSPITAL CORPS.</b>			
		Detailed Heads—			
9	9	(1) Pay and allowances (including syce, forage and other allowances) of officers . . . . .	1,18,020		1,15,680
7	..	(2) Pay and allowances (including messing allowance and allowances for families) of R. A. M. C. ranks . . . . .	14,350		..
5	5	(3) Pay and allowances of (a) Assistant Surgeons . . . . .	27,360		27,390
10,728†	10,698	(4) Pay and allowances (including money allowance) of Indian officers, other ranks, followers and reservists of the I. H. C. . . . .	19,72,860		21,35,580
		(5) Money compensation in lieu of rations to British troops . . . . .	450		..
		(6) Money compensation in lieu of rations to Indian troops and followers . . . . .	340		770
		(7) Kit and clothing allowances to British Troops . . . . .	750		..
		(8) Kit and clothing allowances to Indian troops and followers . . . . .	2,83,720		2,83,620
		(9) Incidental expenses . . . . .	11,610		13,260
		(10) Contract and miscellaneous allowances . . . . .	14,000		14,980
		(11) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	..		2,000
		<b>TOTAL MINOR HEAD (e) .</b>	<b>24,43,460</b>		<b>25,93,280</b>
		<b>TOTAL SUB-HEAD H. (i) .</b>	<b>1,47,29,370</b>	<b>1,39,41,000</b>	<b>1,48,26,240</b>
		(ii) <i>Under control of the Army Department.</i>			
		<b>MINOR HEAD (a)—CONVALESCENT HOMES FOR OFFICERS.</b>			
		Detailed Head—			
		(1) Expenditure in connection with convalescent Homes . . . . .	16,470		16,520
		<b>TOTAL SUB-HEAD (ii) .</b>	<b>16,470</b>	<b>17,000</b>	<b>16,520</b>
		<b>TOTAL SUB-HEAD H..</b>	<b>1,47,45,840</b>	<b>1,39,58,000</b>	<b>1,48,42,760</b>

† Including 78 Civilian Hospital clerks and storekeepers.

(a) " 56 " " " "

Numbers.		MAIN HEAD II —			
1927-28.	1928-29.	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget, Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD I.—MILITARY ACCOUNTS OFFICES.</b>					
<i>Under control of the Military Accountant-General.</i>					
<b>MINOR HEAD (a)—MILITARY ACCOUNTANT-GENERAL.</b>					
Detailed Heads—					
7	7	(1) Pay and allowances of gazetted superior and subordinate service officers	1,25,630	-	1,23,560
143	143	(2) Pay and allowances of accountants, clerks and menial establishments.	3,74,000		3,80,200
		(3) Pay and allowances of temporary establishments	3,00,000		2,00,900
		(4) Transportation charges—			
		(i) Travelling and outstation allowances.	..		20,000
		(ii) Rail charges	..		..
		(5) Incidental and miscellaneous contingent charges	20,500		64,500
		(6) Leave passage concessions granted to the Superior Service officers of the Military Accounts Department	..		5,000
		(7) Payments on account of medical treatment of British officers of the Superior Civil Service	..		..
		(8) <i>Deduct</i> —Amount recoverable from His Majesty's Imperial Government on account of Foreign Claims Section	48,000		45,000
		<b>TOTAL MINOR HEAD (a).</b>	<b>7,82,130</b>	<b>4,89,000</b>	<b>7,48,260</b>
<b>MINOR HEAD (b)—COMMANDS, DISTRICTS AND BRIGADE OFFICES, ETC.</b>					
Detailed Heads—					
122	122	(1) Pay and allowances of gazetted superior and subordinate service officers	12,59,090		13,38,540
3,478	3,976	(2) Pay and allowances of accountants, clerks and menial establishments.	58,13,940		63,18,680
		(3) Transportation charges—			
		(i) Travelling and outstation allowances	..		3,37,600
		(ii) Rail charges	..		20,000
		Carried over	70,73,030		80,14,820
			7,82,130	4,89,000	7,48,260



ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

2. The present organisation is as follows :—

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

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

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

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

## MAIN HEAD II—

## EXPLANATIONS.

- (4) Under the revised organisation there are two military pension accounts offices—one at Lahore and the other at Mhow. The Controller of Military Pension Accounts at Lahore deals with the payment, audit and adjustment of all claims to pensions in the Northern and Eastern Commands and the Controller of Military Pension Accounts at Mhow deals with the payment, audit and adjustment of the pension claims in the Southern and Western Commands. The pension claims arising in Burma District are dealt with by the Controller of Military Accounts of that District.
- (5) There are separate Controllers for Army Factory Accounts, Royal Air Force Accounts and Marine Accounts. The first named officer deals with the accounts (including the cost accounts) of Army Ordnance Factories and of Clothing Factories and Depots, which also undertake the manufacture of clothing for troops, and is the financial adviser of the administrative authorities concerned. He has a central office at Calcutta with subordinate offices at each of the factories.
3. The cardinal principles of the existing system of accounts are :—
- (a) The concentration of the issue of funds at certain central stations (*viz.*, the offices of the various Controllers).
- (b) The preparation of pay accounts, and of priced store accounts of supplying formations, etc., by accountants and clerks of the Military Accounts Department attached to the units, formations, etc.
- (c) The maintenance of proper accounts of manufacture at all manufacturing establishments by accountants and clerks of the Military Accounts Department.
- (d) The audit of store accounts by a system of local audit which includes a continuous verification of stock.
4. The centralization of audit in Commands referred to above and certain other changes in accounting procedure now under consideration when they materialize, will, it is hoped, reduce expenditure in the Military Accounts Department to some extent.
5. With the approval of the Secretary of State for India, it was decided that the expenditure relating to the audit and accounting for Army, R. A. F. and Marine which has hitherto been controlled by the M. A. G. and the Director R. I. M. (so far as the Marine Audit and accounts establishment is concerned) and budgetted and accounted for under 48 Army Part A—Head II—I(a) to (c), Head VII, Part C.—R. A. F. sub head C (b) and 49 Marine—Head I-B should, commencing with the Budget and accounts for the year 1928-29, be controlled solely by M. A. G. and budgetted for and booked under 48 Army Part A—Head II-I, so as to enable the M. A. G. to exercise greater control over the expenditure. The expenditure relating to the M. A. D. including Factory, R. A. F. and Marine accounts has accordingly been shown under Head II-I in the Estimate for 1928-29.
6. The original sanctioned Budget for 1927-28 for the various offices of the Military Accounts Department including the office of the Controller of Marine Accounts was as follows :—

	In lakhs of Rs.
Head II-I . . . . .	91·08
Controller, R. A. F. Accounts (Part C Head C (b) . . . . .	2·11
Controller of Marine Accounts (Marine Budget for 1927-28) . . . . .	1·67
Total . . . . .	94·86

In addition to the above amount, a sum of Rs. 4·35 lakhs was provided under Head VII—Aon account of transportation charges relating to the Military Accounts Department. The total Budget provision for the Military Accounts Department for 1927-28 thus amounted to Rs. 99·2) lakhs and this amount was raised to Rs. 100·17 lakhs in the revised estimate for that year.

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

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

*Minor Head (a) Military Accountant General.*—The Budget Estimate under this minor head for 1928-29 has been decreased by about Rs. .31 lakh as compared with the Budget Estimate for 1927-28 and this difference is due to the following causes :—

	In lakhs of Rs.
Decrease due to the transfer of a sum of Rs. 1,00,000 from the minor head (a) (3), (pay and allowances of temporary establishments) to minor head (b) (2), owing to the anticipated absorption of 200 temporary clerks in the proposed increased permanent cadre of the Military Accounts Department . . . . .	1.00
Partly counterbalanced by increase due to :—	
	In lakhs of Rs.
(1) Increase in pay and allowances of officers, accountants and clerks etc. due to increments, partly counterbalanced by transfer of certain senior accountants and clerks to other offices . . . . .	.08
(2) Increase due to the transfer of the items relating to transportation charges and leave passage concessions from Head VII-A to Head II—I, See explanation on pages 249 and 251 . . . . .	.25
(3) Increase under miscellaneous contingent charges on account of rent of accommodation for Military Accountant General's Office in the Imperial Secretariat, New Delhi, which is proposed to be charged by the P. W. D. from 1st April 1928 . . . . .	.30
(4) Less recoveries anticipated under the head 'Amount recoverable from His Majesty's Government on account of the F. C. Section of Military Accountant General's Office.' . . . . .	.03
Total . . . . .	.66
Net decrease . . . . .	.34

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

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

*Minor Head (1)—Command, District and Brigade offices, etc.*—The Budget Estimate under this minor head for 1928-29 exceeds the original Budget Estimate for 1927-28 by Rs. 10.63 lakhs and this difference is accounted for as follows :—

	In lakhs of Rs.
(1) Transfer to Head II-I of the items relating to transportation and rail charges and leave passage concessions which were hitherto budgetted for under Head VII—A. See explanation in pages 249 and 251. . . . .	3.88
(2) Provision on account of the proposed absorption in the Military Accounts Department, from 1st March 1928, of about 300 temporary clerks of the Military Engineer Services whose pay charges have hitherto been met from the Military Engineer Services Budget . . . . .	3.40
(3) Transfer from minor head (a) (3) to minor head (b) (2), owing to the conversion of 200 temporary appointments into permanent appointments ( <i>vide</i> explanations of variations above under minor head (a)—Military Accountant General) . . . . .	1.00
(4) Extra expenditure representing the difference between the permanent and the temporary rates of pay of 200 clerks who are to be confirmed in the increased cadre of the Military Accounts Department from 1st March 1928 ( <i>vide</i> item 3 above) . . . . .	.40
(5) Annual increments, etc. to gazetted officers partly counterbalanced by the anticipated retirement of senior officers. . . . .	.79
(6) Grant of annual increments to accountants and clerks and reduced provision in the Budget Estimate for 1927-28 on account of certain anticipated reduction in expenditure which was not fully realised. The increase caused by these factors has been partly counterbalanced by the savings due to (a) the retirement of senior men and (b) the anticipated less expenditure of Rs. 4,000 under miscellaneous and contingent charges . . . . .	1.07
(7) Anticipated less recoveries, during 1928-29, on account of percentage charges for services rendered by Military Engineer Services to other Departments . . . . .	.06
(8) Increased expenditure under Military Treasure Chest Offices and pension payments due to fresh sanctions . . . . .	.03
Total . . . . .	10.63

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

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

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

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

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

## MAIN HEAD II.—

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



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

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

## MAIN HEAD II.—

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

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

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

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

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

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

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

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

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-28.	1928-29.	1926-27.	Estimate,	Estimate,	Estimate.
		Rs.	1927-28.	1927-28.	1928-29.
			Rs.	Rs.	Rs.
<b>SUB-HEAD K.—ADMINISTRATION OF CANTONMENTS.</b>					
<b>UNDER CONTROL OF THE ARMY DEPARTMENT.</b>					
<b>MINOR HEAD (a)—CANTONMENTS DEPARTMENT.</b>					
Detailed Heads—					
44	49	(1) Pay and allowances of officers . . . . .		7,38,500	7,48,740
		(2) Pay and allowances of clerks and other subordinate establishments . . . . .		17,400	26,000
		(3) Incidental and miscellaneous expenses . . . . .		1,600	3,000
<b>TOTAL MINOR HEAD (a)</b>			<b>7,57,500</b>	<b>7,58,000</b>	<b>7,77,740</b>
<b>MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS AND OTHER MISCELLANEOUS EXPENDITURE—</b>					
(i) Grants-in-aid to Cantonment Funds . . . . .			1,26,970		32,130
(ii) Miscellaneous expenditure . . . . .			..		1,00,000
<b>TOTAL MINOR HEAD (b)</b>			<b>1,26,970</b>	<b>1,27,000</b>	<b>1,32,130</b>
<b>MINOR HEAD (c)—EXPENDITURE BY MILITARY ESTATES OFFICERS ON ACCOUNT OF GOVERNMENT FUNDS . . . . .</b>					
Detailed Heads—					
(i) Pay and allowances of clerks and other establishments . . . . .			95,000		95,800
(ii) Incidental and miscellaneous expenses . . . . .			55,000		1,00,620
<b>TOTAL MINOR HEAD (c)</b>			<b>1,50,000</b>	<b>1,50,000</b>	<b>1,96,420</b>
<b>TOTAL SUB-HEAD K</b>			<b>10,34,470</b>	<b>10,35,000</b>	<b>11,06,290</b>

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

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

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

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

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

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
23.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD L.—MISCELLANEOUS SERVICES UNDER MASTER GENERAL OF SUPPLY.</b>					
<b>MINOR HEAD (a) GRAIN CRUSHING DEPOTS AND FLOUR MILLS—</b>					
<b>(i)—GRAIN CRUSHING DEPOTS.</b>					
<b>Detailed Heads—</b>					
<b>REVENUE ACCOUNT.</b>					
	(1) Working expenses of Depots . . . .		2,72,500		2,73,500
	(2) Deduct—Receipts from sales of miscellaneous articles charged to Revenue . . . .		500		
			2,72,000		2,73,500
<b>CAPITAL ACCOUNT.</b>					
	(3) Land, buildings and plant . . . .		1,50,000		30,000
	(4) Deduct—Sale proceeds of articles charged to Capital Account . . . .		10,000		..
			4,12,000	3,28,000	3,03,500
<b>TOTAL MINOR HEAD (a) (i)</b>					
<b>(ii)—CONTROLLED FLOUR MILLS.</b>					
<b>Detailed heads—</b>					
8	8	(1) Pay and allowances of supervising establishment . . . .	13,000		13,500
		(2) Miscellaneous . . . .	1,200		1,200
			14,200	14,000	14,700
<b>TOTAL (a) (ii)</b>					
<b>TOTAL MINOR HEAD (a)</b>					
			4,28,200	3,42,000	3,18,200
<b>Carried over</b>					
			4,28,200	3,42,000	3,18,200

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

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

The decrease is due to :—

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

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

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

## MAIN HEAD II.--

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



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

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

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

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

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

## MAIN HEAD II.—

Numbers.			Budget	Rev	Budget
1927-	1928-	Accounts,	Estimate,	Estimate,	Estimate,
28.	29.	1926-27.	1927-28.	1927-28.	1928 29.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA.</b>					
<b>MINOR HEAD (a)—GOVERNOR GENERAL'S BAND.</b>					
Detailed heads—					
28	28	1. Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	64,100		63,820
6	6	2. Pay and allowances (including money allowance) of followers . . . . .	1,020		1,020
		3. Money compensation in lieu of rations to British troops . . . . .	..		..
		4. Kit and clothing allowances for British troops . . . . .	4,540		4,540
		5. Incidental expenses . . . . .	1,000		..
		6. Miscellaneous allowances . . . . .	3,500		3,500
		7. Miscellaneous expenditure incurred regimentally on account of stores . . . . .	..		..
TOTAL MINOR HEAD (a)			74,160	68,000	72,880
<b>MINOR HEAD (b)—RECRUITING STAFF.</b>					
Detailed heads—					
9	9	1. Pay and allowances (including syce, forage and other allowances) of officers with King's commissions . . . . .	1,97,370		1,89,460
126	141	2. Pay and allowances (including money allowance) of Indian soldiers and other establishments . . . . .	61,620		65,450
		3. Compensation in lieu of rations . . . . .	2,730		3,010
		4. Kit and clothing allowances . . . . .	1,700		1,630
		5. Incidental and miscellaneous expenses . . . . .	61,900		53,340
		Deduct—Amount recoverable from His Majesty's Government. . . . .	4,070		3,130
TOTAL MINOR HEAD (b).			3,21,250	3,05,000	3,09,760
Carried over . . . . .			3,95,410	3,73,000	3,82,640

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

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

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

2. As a certain number of recruits secured by the recruiting staff is required for overseas garrisons, a proportionate share of the cost calculated at 1 per cent as against 1½ per cent. adopted for the current year is recovered from His Majesty's Government.

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

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

## MAIN HEAD II.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
23.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			3,95,410	3,73,000	3,82,640
<p><b>SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA—<i>contd.</i></b></p> <p><b>MINOR HEAD (c)—HILL SANITARIA AND DEPÔTS.</b></p> <p>Detailed heads—</p>					
		1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . .			
11	11	2. Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . .			
677	*	3. Pay and allowances of clerks and other establishments . . . .	2,00,000		1,98,500
		4. Compensation in lieu of rations . . . .			
		5. Kit and clothing allowances . . . .			
		6. Incidental and miscellaneous expenses . . . .			
TOTAL MINOR HEAD (c).			2,00,000	1,85,000	1,98,500
Carried over .			5,95,410	5,59,000	5,81,140

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

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

*Minor Head (c).—Hill Sanitaria and Depôts.*—This head represents the cost of sanitarium and hill depôts for British troops which are maintained for the accommodation of convalescents, families, etc. As a measure tending towards increased efficiency, and eventual economy, a bulk allotment of funds is placed annually at the disposal of the General Officers Commanding-in-Chief to meet the expenditure connected with the administration of these depôts and such roadside camps, rest camps, etc., as are opened specially to meet the requirements of the sanitarium, with full powers to vary the establishments to suit local conditions to open sanitarium at places where they were not previously authorised and to extend or shorten the period for which they are normally open. The experiment has only been in vogue for two years, but it has already shown that, by giving General Officers Commanding-in-Chief personal control over their expenditure, large savings may accrue.

## MAIN HEAD II.—

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

ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

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

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

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

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

## MAIN HEAD II.—

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



ADMINISTRATIVE SERVICES—*contd.*

## EXPLANATIONS.

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

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

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

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

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

## MAIN HEAD II.—

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

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

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

## MAIN HEAD II.—

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

ADMINISTRATIVE SERVICES—*contd.*

## Numbers.

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

## MAIN HEAD II.—

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

ADMINISTRATIVE SERVICES—*concl'd.*

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

# MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS.

## SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
INDIA—												
A.—MEDICAL STORE DEPOTS AND WORK SHOPS				4,51,740	..	4,51,740	4,52,000	..	4,52,000	7,39,040	..	7,39,040
B.—INDIAN ARMY SERVICE CORPS.				2,42,070	..	2,42,070	2,22,000	1,000	2,21,000	2,31,260	..	2,31,260
C.—ORDNANCE AND CLOTHING FACTORIES				2,17,42,330	97,000	2,16,45,330	2,07,20,000	20,000	2,07,00,000	1,93,49,190	20,000	1,93,29,190
D.—GRASS FARMS				77,58,450	2,50,000	75,08,450	81,00,000	2,50,000	78,50,000	80,03,560	2,50,000	77,53,560
E.—DAIRY FARMS				1,56,830	1,00,000	56,830	3,28,000	1,00,000	2,28,000	4,84,310	1,00,000	3,84,310
<b>TOTAL INDIA</b>				<b>2,94,47,940</b>	<b>4,47,000</b>	<b>2,90,00,940</b>	<b>2,89,18,000</b>	<b>3,71,000</b>	<b>2,85,47,000</b>	<b>2,73,29,280</b>	<b>3,70,000</b>	<b>2,69,59,280</b>
ENGLAND				74,39,000	..	74,39,000	85,87,000	..	85,87,000	90,38,660	..	90,38,660
EXCHANGE				24,79,670	..	24,79,670	30,000	..	30,000	..	..	..
<b>TOTAL MAIN HEAD III</b>				<b>3,93,66,610</b>	<b>4,47,000</b>	<b>3,89,19,610</b>	<b>3,75,35,000</b>	<b>3,71,000</b>	<b>3,71,64,000</b>	<b>3,63,67,940</b>	<b>3,70,000</b>	<b>3,59,97,940</b>



## EXPLANATIONS.

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

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

## MAIN HEAD III.—MANUFACTURING

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

ESTABLISHMENTS—*contd.*

## EXPLANATIONS.

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

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

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

## MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			—5,95,600		—8,26,840
<b>SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—concl'd.</b>					
MINOR HEADS—					
(2) Workshops—					
(a) Other than power—					
11	13	1. Pay and allowances of permanent staff (other than conservancy) . . . .	71,800		50,320
		2. Administration charges . . . . .	1,620		1,440
35	93	3. Pay and allowances of temporary staff (other than conservancy) . . . .	37,340		24,670
		4. Expenditure on buildings, etc., chargeable to 48—Army . . . .	36,510		25,160
		5. Miscellaneous . . . . .	..		..
6. 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		10,000
		2. Receipts from sales of scrap and bye-products . . . . .	13,460		12,000
22	13	(b) Power charges . . . . .	20,980		8,210
			1,43,860		87,800
TOTAL SUB-HEAD A. . . . .			—4,51,740	—4,52,000	—7,39,040

ESTABLISHMENTS—*contd.*

## EXPLANATIONS.

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

## MAIN HEAD III.—MANUFACTURING

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

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

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

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

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

## MAIN HEAD III.—MANUFACTURING

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



## 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. The factories have recently been reorganized and brought into line with the ordnance factories. The budget heads for clothing and ordnance factories have also been amalgamated.

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

<i>Decreases—</i>	In lakhs of Rs.
(1) Decrease due to increased provision under minor head (7) and to the fact that rail charges on stores purchased will be debited to the purchase grant	1.50
(2) Decrease in temporary staff due to reduction of orders on Factories	8.07
(3) Smaller purchase of Stores, due to reduction of orders on Factories	9.18
(4) Larger credits on account of provision for adjustment of cost of machinery purchased locally	10.71
(5) Increase in the sale proceeds of obsolete stores, etc., based on previous actuals	2.03
(6) Capital, based on smaller departmental requirements and forecast of credits into the Factories' Depreciation Grant	1.83
	33.32
<i>Increases—</i>	
(1) Provision for increased basic pay of officers, promotion to higher ranks and increments	1.72
(2) Larger expenditure for new scheme of vocational training in Ordnance Factories	.49
(3) Additional expenditure on repairs to buildings and on establishment	2.82
(4) Decrease due to assessment of depreciation charges at sanctioned percentages	.64
(5) Increase due to provision of transportation charges	1.04
(6) Decrease in value of work done for Non-Military Departments, etc., based on Departmental anticipation	2.68
	9.39
	-23.93

## MAIN HEAD III.—MANUFACTURING

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

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ESTABLISHMENTS—*contd.*

EXPLANATIONS.

## MAIN HEAD III.—MANUFACTURING

Numbers.			Budget	Revised	Budget
1927-	1928-	Accounts,	Estimate,	Estimate,	Estimate,
28.	29.	1926-27.	1927-28.	1927-28.	1928-29.
SUB-HEAD D.—GRASS FARMS. (UNDER CONTROL OF THE MASTER- GENERAL OF SUPPLY.)		Rs.	Rs.	Rs.	Rs.
MINOR HEADS.—					
Revenue—					
322	322				
			12,34,940		12,78,290
			2,76,510		2,53,530
			1,17,680		1,08,830
			18,67,450		19,06,250
			35,67,540		36,77,690
			6,68,650		7,60,700
			..		630
			32,400		57,590
			1,86,480		1,69,340
			5,440		5,430
			75,08,450		77,53,560
Capital—					
			..		..
			11,530		30,890
			51,370		1,53,210
			2,50,000		2,50,000
			33,600		33,590
			71,000		57,290
			13,080		17,950
			54,780		75,270
			2,50,000		2,50,000
			77,58,450	81,00,000	80,03,560

ESTABLISHMENTS—*contd.*

## EXPLANATIONS.

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

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

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

## MAIN HEAD III.—MANUFACTURING

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.	Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD E.—DAIRY FARMS. (UNDER CONTROL OF THE MASTER GENERAL OF SUPPLY.)</b>					
MINOR HEADS—					
Revenue—					
327	327		9,68,000		9,61,430
			1,20,530		1,12,560
			1,29,620		1,58,050
			18,21,550		13,84,100
			..		4,25,000
			1,07,200		1,20,240
			..		1,400
			27,92,720		24,82,320
			2,79,950		2,74,450
			17,400		21,700
			56,830		3,84,310
Capital—					
			..		..
			..		4,600
			61,800		1,89,370
			1,00,000		1,00,000
			36,600		39,060
			12,720		17,640
			80,300		1,01,350
			67,820		35,920
			1,00,000		1,00,000
			1,50,850	3,28,000	4,84,310
			2,94,47,940	2,89,18,000	2,73,29,280

ESTABLISHMENTS—*contd.*

## EXPLANATIONS.

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

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

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

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

	In lakhs of Rs.
<i>Increases—</i>	
(1) Heavier transportation charges . . . . .	.15
(2) Larger provision for depreciation of capital buildings, machinery, animals, etc., due to revaluation . . . . .	.28
(3) Smaller cash receipts from sales to officers and others due to dairy produce supplied by dairy farms to military hospitals being treated as free issues . . . . .	3.10
(4) Larger expenditure under miscellaneous items . . . . .	.03
<i>Decreases—</i>	
(1) Smaller provision under pay and allowances of farms establishment . . . . .	.03
(2) Savings under incidental and miscellaneous expenses . . . . .	.06
(3) Savings in general standing charges on account of accommodation, plant and machinery . . . . .	.08
(4) Smaller provision for production charges, for ice, salt and other manufacturing articles and also for hire of cattle and purchase of dairy produce . . . . .	12
Net increase . . . . .	.29
	3.27

## MAIN HEAD III.—MANUFACTURING

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



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

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

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

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

## MAIN HEAD IV.—ARMY HEADQUARTERS.

### SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>INDIA—</b>												
A.—ARMY HEAD- QUARTERS . . .				74,37,650	..	74,37,650	79,32,000	..	79,32,000	80,34,920	..	80,34,920
B.—STAFF OF COM- MANDS . . .				38,87,460	..	38,87,460	36,70,000	..	36,70,000	33,51,870	..	33,51,870
C.—STAFF OF DIS- TRICTS AND BRI- GADES . . .				86,77,580	..	86,77,580	87,05,000	..	87,05,000	87,09,560	..	87,09,560
<b>TOTAL INDIA</b>				<b>2,00,02,690</b>	<b>..</b>	<b>2,00,02,690</b>	<b>2,03,07,000</b>	<b>..</b>	<b>2,03,07,000</b>	<b>2,00,96,350</b>	<b>..</b>	<b>2,00,96,350</b>
<b>ENGLAND</b>				7,00,000	..	7,00,000	10,40,000	..	10,40,000	9,87,000	..	9,87,000
<b>EXCHANGE</b>				2,33,330	..	2,33,330	8,000	..	3,000	..	..	..
<b>TOTAL MAIN HEAD IV</b>				<b>2,09,36,020</b>	<b>..</b>	<b>2,09,36,020</b>	<b>2,13,50,000</b>	<b>..</b>	<b>2,13,50,000</b>	<b>2,10,83,350</b>	<b>..</b>	<b>2,10,83,350</b>

## MAIN HEAD IV.—ARMY HEADQUARTERS,

### EXPLANATIONS.

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

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

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

4. *Organisation, and the functions of the several branches.*—The staff is organized in four principal branches:—

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

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

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

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

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

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

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

STAFF OF COMMANDS, ETC.—*contd.*

## EXPLANATIONS.

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

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

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

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

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

11. *Lower formations.*—The staff in Commands and Districts is organised on the same lines as at Army Headquarters, and the allocation of duties is in exact correspondence. There are of course certain differences, one being that the lower the formation, the fewer in number are the appointments and the lower is their grading; further, the work of the Adjutant-General's and Quartermaster-General's Branches is usually combined in one administrative staff officer. The composition of the staff of Commands and Districts varies with the special requirements of each.

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

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

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

## MAIN HEAD IV.—ARMY HEADQUARTERS,

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

STAFF OF COMMANDS, ETC.—*contd.*—

## EXPLANATIONS.

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

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

## MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1927-28.	1928-29.	1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			4,03,530	3,77,000	4,06,790
<b>SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i></b>					
<b>MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL.</b>					
(Under the Control of the Military Secretary to H. E. the Viceroy.)					
Detailed Heads—					
(1) Pay and allowances (including syce, forage and other allowances) of officers (British and Indian)—					
(a) British officers—					
1	1		22,590		22,630
6	6				
(i) Military Secretary					
(ii) Aides-de-Camp (British)			70,030		74,020
2	2				
(b) Indian officers (Aides-de-Camp).			10,960		12,360
(2) Incidental and miscellaneous expenses .					
			..		..
TOTAL MINOR HEAD (b) .			1,03,530	1,04,000	1,09,010
<b>MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH.</b>					
(Under the Control of the Military Secretary, Army Headquarters.)					
Detailed heads—					
(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—					
1	1		34,440		34,440
1	1				
(a) Military Secretary .					
(b) Deputy Military Secretary .			25,050		25,000
2	2				
(c) Assistant Military Secretaries .			37,740		37,750
1	1				
(d) Officer Supervisor (Civilian) .			12,000		12,600
Deduct—Probable savings .			5,460		..
(2) Pay and allowances of Superintendents, clerks and office servants—					
3	3		23,930		24,720
10	10		43,940		53,300
18	18				
(c) Clerks second division .			39,150		51,440
24	24		5,080		5,320
(d) Office servants .					
(e) Temporary Establishments .			11,000		..
(3) Incidental and miscellaneous expenses .					
			33,770		33,770
TOTAL MINOR HEAD (c) .			2,60,640	2,69,000	2,78,340
Carried over .			7,67,750	7,50,000	7,94,140



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

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

*Minor Head (c).—Military Secretary's Branch.—*The increase of Rs. .18 lakh in Budget, 1928-29 as compared with Budget, 1927-28 is due to the anticipated increase in establishment which may be sanctioned during the year.

## MAIN HEAD IV.—ARMY HEADQUARTERS

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.				
Brought forward .		Rs.	Rs.	Rs.	Rs.
			7,67,750	7,50,000	7,94,140
<b>SUB-HEAD A.—ARMY HEADQUARTERS—contd.</b>					
<b>MINOR HEAD (1)—GENERAL STAFF BRANCH.—</b>					
<b>(Under the Control of the Chief of the General Staff.)</b>					
<b>Detailed Heads—</b>					
<b>(1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)—</b>					
1	1	(a) Chief of the General Staff . . . . .	54,960		54,960
1	1	(b) Deputy Chief of the General Staff . . . . .	34,380		34,380
2	2	(c) Directors, Colonels on the Staff . . . . .	57,600		57,600
4	5	(d) General Staff Officers, first grade . . . . .	1,00,080		1,24,620
12	11	(e) General Staff Officers, second grade . . . . .	2,25,960		2,07,120
13	13	(f) General Staff Officers, third grade . . . . .	1,72,380		1,75,520
1	1	(g) Aide-de-Camp . . . . .	12,480		12,480
1	..	(h) Inspector, Cavalry, Major-General . . . . .	34,860		..
1	1	(i) Major-General, Royal Artillery . . . . .	34,380		34,380
1	1	(j) Colonel on the Staff, Royal Engineers . . . . .	28,800		27,840
1	1	(k) Signal Officer-in-charge . . . . .	27,420		28,800
1	1	(l) Officers graded as General Staff Officers, first grade . . . . .	25,020		24,540
3	2	(m) Officers graded as General Staff Officers, second grade . . . . .	57,960		41,570*
2	2	(n) Officers graded as General Staff Officers, third grade . . . . .	28,440		27,960
..	..	(o) Cipher officers (Staff pay) . . . . .	1,800		1,800
1	1	(p) Officer Supervisor (Civilian) . . . . .	12,000		25,200
1	1	(q) Tank Engineer . . . . .	12,060		9,600
..	4	(r) Army Translation Officers . . . . .	..		29,430
..	1	(s) Inspector, Physical Training . . . . .	..		25,020
		<b>Deduct—Probable savings . . . . .</b>	<b>46,000</b>		<b>46,000</b>
48	49	Carried over . . . . .	8,74,580		8,96,820
			7,67,750	7,50,000	7,94,140

\* Includes provision for an additional Attached Officer for the period from March to 10th July 1923.

STAFF OF COMMANDS, ETC.—*contd.*

## EXPLANATIONS,

*Minor Head (d). General Staff Branch.*—The increase of Rs. .56 lakh in Budget, 1928-29 over Budget, 1927-23 is mainly due to the following causes :—

	In lakhs of Rs.
<i>Increases.</i>	
(1) Transfer of the Army Translation Section from Belgaum from Head II	.39
(2) Transfer of the provision for the appointment of Inspector of Physical Training from Head II	.25
(3) Larger provision for incidental and miscellaneous expenses	.05
(4) Annual increments, etc.	.05
(5) Anticipated increase in establishment by one Officer Supervisor and a clerk	.16
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/> .90
<i>Decrease.</i>	
(6) Reduction of the appointment of Major-General, Cavalry,	.34
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/> .56

## MAIN HEAD IV.—ARMY HEADQUARTERS

Numbers.		Accounts,	Budget	Revised	Budget,
1927-28.	1928-29.	1926-27. Rs.	Estimate, 1927-28. Rs.	Estimate, 1927-28. Rs.	Estimate, 1928-29. Rs.
Brought forward .			7,67,750	7,50,000	7,94,140
<b>SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i></b>			<b>8,74,580</b>		<b>8,91,620</b>
<b>MINOR HEAD (d)—GENERAL STAFF BRANCH—<i>concl.</i></b>					
Detailed Heads— <i>concl.</i>					
(2) Pay and allowances of Superintendents, clerks and office servants—					
6	6	(a) Superintendents .	49,440		49,440
27	28	(b) Clerks, first division	1,07,670		1,08,430
42	41	(c) Clerks, second division	87,320		94,920
		(d) Temporary establishment	13,200		18,920
2	3	(e) Technical clerk .	8,890		11,960
69	69	(f) Office servants .	14,380		14,460
—	5	(g) Establishment for the Army Translation Section . . . . .	..		10,420
		(3) Tour expenses of the C. G. S. . . . .	15,000		15,000
		(4) Incidental and miscellaneous allowances and expenses including cost of maps and special grants for Intelligence Branch and Intelligence duties . . . . .	2,29,668		2,35,500
16	16	(5) Fauji Akhbar including pay of establishment and allowances for purposes of translation . . . . .	63,280		63,940
<b>TOTAL MINOR HEAD (d)</b>			<b>14,63,420</b>	<b>14,49,000</b>	<b>15,19,810</b>
<b>MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH.</b>					
(Under the Control of the Adjutant General in India.					
Detailed Heads—					
(1) Pay and allowances including <i>ssyce</i> , forage and other allowances) of officers with King's Commission and Chief Lady Superintendent—					
(i) <i>A. G.'s Branch proper.</i>					
1	1	(a) Adjutant-General .	48,960		48,960
1	1	(b) Deputy Adjutant-General and Director .	34,380		34,380
1	1	(c) Director . . . . .	28,800		28,800
5	5	(d) Assistant Adjutant-Generals . . . . .	1,24,500		1,25,100
Carried over .			2,36,640		2,37,240
			22,31,170	21,99,000	23,13,950

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STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

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

## MAIN HEAD IV.—ARMY HEADQUARTERS,

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

STAFF OF COMMANDS, ETC.—*contd.*

Numbers.			Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
1927- 28.	1928- 29.			22,31,170	21,99,000	23,13,590
		Brought forward				
		SUB HEAD A.—ARMY HEADQUARTERS— <i>contd.</i>		6,84,420		6,94,200
		MINOR HEAD (c) ADJUTANT GENERAL'S BRANCH— <i>contd.</i>		83,670		68,640
		Detailed Heads— <i>concl'd.</i>				
—	1	(d) Deputy Assistant Judge Advocate General .		..		12,390
—	1	(e) Officer Supervisor .		..		12,600
<u>35</u>	<u>36</u>			83,670		93,630
		<i>Deduct—Probable savings</i>		7,68,090 38,000		7,87,830 39,000
				7,30,090		7,48,830
		(2) Pay and allowances of Superintendents, clerks and office servants—				
		(i) <i>A. G.'s Branch proper.</i>				
11	11	(a) Superintendents .		91,600		91,920
31	31	(b) Clerks, first division		1,32,940		1,33,610
52	52	(c) Clerks, second division		1,07,440		1,12,430
		(d) Temporary establishment		23,000		10,900
62	62	(e) Office servants .		14,090		14,470
		(ii) <i>Medical Directorate.</i>				
4	4	(a) Superintendents .		32,970		33,600
18	18	(b) Clerks, first division		66,350		68,620
35	35	(c) Clerks, second division		76,500		78,100
31	31	(d) Office servants .		6,440		7,400
		(iii) <i>J. A. G.'s Office.</i>				
1	—	(a) Superintendent .		8,400		..
2	2	(b) Clerks, first division		6,240		6,530
5	5	(c) Clerks, second division		11,100		11,110
7	7	(d) Office servants .		1,360		1,400
		(e) Temporary Establishments .		24,780		..
		(3) Miscellaneous establishments—				
		(i) <i>A. G.'s Branch proper.</i>				
		(a) Depot at Summer Hill for clerks .		540		..
		(ii) <i>Medical Directorate.</i>				
		(a) Depot at Summer Hill for clerks .				540
1	1	(b) Assistant Surgeon in charge of Army Headquarters Establishment .		8,400		8,400
1	1	(c) Hospital Establishment .		6,000		6,000
		Carried over		13,48,240		13,33,860
				22,31,170	21,99,000	23,13,950

## MAIN HEAD IV.—ARMY HEADQUARTERS.

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



STAFF OF COMMANDS, ETC.—*contd.*

## EXPLANATIONS.

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

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

## MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1927-28.	1928-29.	1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward			36,98,860	36,69,000	37,71,690
			4,35,690		4,57,190
<b>SUB-HEAD A—ARMY HEADQUARTERS—<i>concl.</i></b>					
<b>MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH—<i>concl.</i></b>					
<b>Detailed Heads—<i>concl.</i></b>					
<i>Directorate of Equipment and Ordnance Stores.</i>					
1	1		30,000		30,000
1	1		26,400		26,400
3	4		74,640		1,00,200
1	1		18,360		18,360
2	2		18,000		18,000
1	1		18,360		18,360
1	1		13,980		13,980
<i>Directorate of Remounts.</i>					
1	1		28,800		28,800
1	1		26,940		26,940
..	..				
1	1		13,980		15,540
<i>Directorate of Veterinary Services.</i>					
1	1		31,560		31,560
1	1		23,460		23,460
34	36		7,60,230		8,08,850
(2) Pay and allowances of Superintendents, clerks and office servants—					
14	14		1,17,080		1,17,840
62	61		2,36,150		2,35,920
90	89		1,98,310		1,99,600
18	18		87,000		92,000
100	100		19,800		21,670
<i>(f) Temporary Establishment—</i>					
10	1		21,000		2,100
18	28		18,810		34,050
39	38		1,76,600		1,85,440
1	1		1,750		1,750
(3) Incidental and miscellaneous allowances and expenses					
			1,48,000		1,83,980
TOTAL MINOR HEAD (f).			17,82,730	18,12,000	18,83,200
Carried over			54,81,590	54,81,000	56,54,890

FOR THE YEAR 1923-29.

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STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

## MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.			Budget	Revised	Budget
1927-28.	1928-29.	Accounts, 1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			54,81,590	54,81,000	56,54,890
<b>SUB-HEAD A.—ARMY HEADQUARTERS—contd.</b>					
<b>MINOR HEAD (g) MASTER GENERAL OF SUPPLY BRANCH.</b>					
(Under the Control of the Master-General of Supply.)					
Detailed Heads—					
(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission—					
1	1	(a) Master-General of Supply . . . . .	49,010		49,030
..	..	(b) Deputy Master-General of Supply and Director of Artillery . . . . .			
1	1	(c) Officer Supervisor . . . . .	12,000		12,600
<i>Director of Artillery.</i>					
1	1	(d) Director . . . . .	34,430		31,320
2	2	(e) Deputy Director . . . . .	52,270		51,810
1	1	(f) Assistant Director . . . . .	25,550		24,630
1	1	(g) Deputy Assistant Director . . . . .	19,370		19,390
1	1	(h) Technical Officer . . . . .	11,640		12,020
1	1	(i) Technical Officer . . . . .	11,640		11,540
<i>Director of Farms.</i>					
1	1	(j) Director . . . . .	28,820		28,840
1	1	(k) Assistant Director . . . . .	26,060		25,130
<i>Director of Contracts.</i>					
1	1	(l) Director . . . . .	28,320		28,320
1	1	(m) Assistant Director . . . . .	24,540		24,540
1	1	(n) Officer Supervisor . . . . .	12,000		12,600
<i>Directorate of Ordnance Factories and Manufacture.</i>					
1	1	(o) Director . . . . .	30,500		30,520
1	1	(p) Deputy Director . . . . .	20,400		20,400
1	1	(q) Civil Engineer Adviser on Rs. 1,000—50—1,500 . . . . .	14,400		15,600
2	1	(r) Assistant Civil Engineer Advisers on Rs. 800—50—1,000 . . . . .	18,000		10,200
19	18		4,18,960		4,08,590
		—Deduct Probable savings . . . . .	21,000		20,000
Carried over			3,97,960		3,88,590
			54,81,590	54,81,000	56,54,890

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

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

## MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.		Accounts,	Budget	Revised	Budget
1927-28.	1928-29.	1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward			54,81,590	54,81,000	56,54,890
			3,97,960		3,88,590
<b>SUB-HEAD A.—ARMY HEADQUARTERS—<i>contd.</i></b>					
<b>MINOR HEAD (g) MASTER-GENERAL OF SUPPLY BRANCH—<i>concl.</i></b>					
Detailed Heads— <i>concl.</i>					
(2) Pay and allowances of Superintendents, clerks and office servants—					
13	13	(a) Superintendents.	1,02,300		1,05,200
43	43	(b) Clerks, first division	1,50,100		1,57,700
37	37	(c) Clerks, second division			
56	56	(d) Clerks, Routine division	1,61,860		1,57,200
1	1	(e) Draughtsman			
5	5	(f) Technical clerks	24,000		25,000
70	70	(g) Office servants	13,870		14,100
(3) Incidental and miscellaneous allowances and expenses			55,000		58,000
<b>TOTAL MINOR HEAD (g).</b>			<b>9,05,090</b>	<b>8,62,000</b>	<b>9,15,790</b>
<b>MINOR HEAD (h) GRANTS CONTROLLED BY ESTABLISHMENT OFFICER, ARMY HEADQUARTERS.</b>					
Detailed heads—					
(1) Accommodation			..		10,000
(2) Transportation and other charges of Sandhurst candidates			..		20,900
(3) Miscellaneous			11,020		22,680
(4) Payments for Printing and Stationery			11,27,280		14,97,500
<b>TOTAL MINOR HEAD (h).</b>			<b>11,38,300</b>	<b>15,26,000</b>	<b>15,51,080</b>
Carried over			75,24,980	78,69,000	81,21,760

STAFF OF COMMANDS, ETC.—*contd.*

## EXPLANATIONS.

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

	In lakhs of Rs.
(1) Recovery of rent by the public works department on account of Army Headquarters buildings at old Delhi. . . . .	• 10
(2) Provision included under Serial No. (2) having been transferred from other heads. . . . .	• 21
(3) Increased provision on account of liveries of menials of Army Headquarters based on actual requirements . . . . .	• 11
(4) Increased provision on account of payments for printing and stationery based on actuals . . . . .	3 • 71
	4 • 13

## MAIN HEAD IV.—ARMY HEADQUARTERS.

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



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STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

## MAIN HEAD IV.—ARMY HEADQUARTERS,

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

STAFF OF COMMANDS, ETC.—*contd.*

## EXPLANATIONS.

*Sub-Head B.—Staff of Commands.—*

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

*Decreases—*

	In lakhs of Rs.	
(1) Provision for telephones omitted from this head and transferred to Head VII (see page 257)	3.02	
(2) Less provision for clerical establishment	1.79	
(3) Less provision for Incidental and Miscellaneous Expenses	.20	
(4) Smaller provision for unforeseen Grant	.10	
(5) Lump cut for probable savings	.50	
	<hr/>	5.61

*Increases—*

(6) Increase in the number of officers with King's Commission	.20	
(7) Increased provision for office menials	.05	.25
	<hr/>	<hr/>
		5.36

## MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.		Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate 1928-29. Rs.
1927- 28.	1928- 29.		13,39,330		13,39,950
Brought forward .					
SUB-HEAD B.—STAFF OF COM- MANDS— <i>contd.</i>					
Detailed heads— <i>contd.</i>					
(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission— <i>concl'd.</i>					
2	2	(xxi) Deputy Judge Ad- vocate General .	49,080		49,080
2	2	(xxii) Assistant Judge- Advocate General	37,560		36,340
..	1	(xxiii) Deputy Assistant Judge Advocate General .			16,860
4	4	(xxiv) Deputy Director of Supply and Transport .	1,04,340		1,03,650
4	4	(xxv) Deputy Assistant Director, Supply and Transport .	81,510		78,470
3	3	(xxvi) Assistant Director, Mechanical Trans- port .	75,180		74,160
1	1	(xxvii) Deputy Assistant Director, Mecha- nical Transport.	20,220		20,220
1	1	(xxviii) Attached Officer, R. A. S. C., Me- chanical Trans- port.	15,060		20,220
4	4	(xxix) Remount Officer .	98,410		93,800
..	..	(xxx) Inspector of Mess- ing .			
2	2	(xxxi) Deputy Director, Veterinary Ser- vices .	50,710		52,990
2	2	(xxxii) Assistant Director, Veterinary Ser- vices .	45,360		47,530
2	2	(xxxiii) Deputy Director, Ordnance Ser- vices .	52,920		52,920
1	1	(xxxiv) Deputy Assistant Director, Ord- nance Services .	12,660		12,550
4	4	(xxxv) Deputy Director, Medical Services	1,34,470		1,36,910
3	4	(xxxvi) Assistant Director of Hygiene and Pathology .	64,840		88,010
4	3	(xxxvii) Deputy Assistant Director, Medi- cal Services .	79,000		57,230
99	101				
Carried over .			22,60,650		22,80,8

STAFF OF COMMANDS, ETC.—*contd.*

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			22,60,650		22,80,890

SUB-HEAD B.—STAFF OF COM-  
MANDS—*concl'd.*Detailed heads—*concl'd.*

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

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

## MAIN HEAD IV.—ARMY HEADQUARTERS.

Numbers.			Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES.</b>						
(Under control of Chief of the General Staff.)						
Detailed heads—						
(1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission—						
7	6	(i) District Commanders, 1st class . . . . .		2,98,040		2,55,300
7	8	(ii) District Commanders, 2nd class . . . . .		2,59,110		2,92,990
35	35	(iii) Brigade Commanders . . . . .		10,84,940		10,67,800
(14)	(14)	(iv) Aides-de-Camp—(British) (staff pay) . . . . .		41,400		42,760
..	..	(v) Deputy Adjutant and Quartermaster-General . . . . .		..		..
19	18	(vi) Staff Officers, 1st grade . . . . .		4,76,320		4,43,550
34	34	(vii) Staff Officers, 2nd grade . . . . .		6,48,850		6,38,820
35	35	(viii) Brigade Majors . . . . .		6,62,010		6,53,920
18	20	(ix) Staff Officers, 3rd grade . . . . .		2,52,100		2,76,230
31	30	(x) Brigade Staff Captains . . . . .		4,31,690		4,21,350
5	4	(xi) Station Staff Officers, 1st class . . . . .		65,940		52,030
13	13	(xii) Station Staff Officers, 2nd class. . . . .		1,56,840		1,56,490
(40)	(42)	(xiii) Station Staff Officers, 3rd class (staff pay) . . . . .		14,400		17,190
(3)	(3)	(xiv) Station Commanders (staff pay) . . . . .		6,000		7,200
(2)	(2)	(xv) Officers Commanding, Royal Artillery . . . . .		4,800		4,800
Carried over . . . . .				44,02,140		43,30,430

STAFF OF COMMANDS, ETC.—*contd.*

## EXPLANATIONS.

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

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

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

## MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts.	Budget	Revised	Budget
1927.	1928.	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			44,02,440		43,30,430
<b>SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES—<i>contd.</i></b>					
Detailed Heads— <i>contd.</i>					
(1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission— <i>concl'd.</i>					
14	14	(xvi) Assistant Director, Supply and Transport . . . . .		3,65,830	3,64,850
13	13	(xvii) Deputy Assistant Director, Supply and Transport . . . . .		2,64,590	2,78,680
1	1	(xviii) Staff Captain, Supply and Transport . . . . .		12,930	14,340
12	12	(xix) Deputy Assistant Director, Veterinary Services . . . . .		1,89,480	2,17,400
..	..	(xx) Deputy Assistant Director, Remounts . . . . .		..	..
10	11	(xxi) Deputy Assistant Director, Ordnance Services . . . . .		1,36,990	1,48,540
17	17	(xxii) Assistant Director, Medical Services . . . . .		5,02,180	5,16,940
9	9	(xxiii) Deputy Assistant Director, Medical Services . . . . .		1,73,840	1,83,050
23	24	(xxiv) Deputy Assistant Director of Hygiene and Pathology . . . . .		4,03,480	4,21,130
303	304			64,51,760	64,75,360
(59)	(61)	Deduct—Probable Savings		1,22,770	1,80,460
Carried over .				63,28,990	62,94,900



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STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

## MAIN HEAD IV.—ARMY HEADQUARTERS,

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			63,28,990		62,94,900
<b>SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES—concl'd.</b>					
Detailed Heads—concl'd.					
892	926	(2) Pay and allowances of Assistant Surgeons, clerical and menial establishments (including messing allowances and allowances for families of soldier clerks) and pay, etc., of M. T. Personnel and Artificer establishment . . . . .	15,98,960		16,34,280
(117)	(139)	(3) Kit and clothing allowances for British soldier clerks . . . . .	30,340		31,190
		(4) Money compensation in lieu of rations to British soldier clerks . . . . .	12,930		12,230
		(5) Tour expenses of General Officers Commanding . . . . .	..		..
		(6) Incidental and miscellaneous expenses . . . . .	5,78,860		6,06,020
		(7) Provision for expenditure to be sanctioned by General Officers Commanding under their powers of sanction . . . . .	1,27,500		1,30,940
TOTAL SUB-HEAD C . . . . .			86,77,580	87,05,000	87,09,560
TOTAL INDIA . . . . .			2,00,02,690	2,03,07,000	2,00,96,350
England—Staff: Furlough allowances and Miscellaneous Expenditure . . . . .			7,00,000	10,40,000	9,87,000
Exchange on English Expenditure . . . . .			2,33,330	3,000	..
TOTAL EXPENDITURE—MAIN HEAD IV . . . . .			2,09,36,020	2,13,50,000	2,10,83,350
Receipts—					
Receipts in India . . . . .			..	..	..
Receipts in England . . . . .			..	..	..
Exchange . . . . .			..	..	..
TOTAL RECEIPTS—MAIN HEAD IV . . . . .			..	..	..

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

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

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

## SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>INDIA—</b>												
B.—INDIAN ARMY SERVICE CORPS .				4,05,25,790	10,000	4,05,15,790	3,78,63,000	73,000	3,77,90,000	4,23,06,000	22,50,540	4,05,55,460
C.—ANIMALS (RE-MOUNTS) . . .				27,13,680	..	27,13,680	25,58,000	16,000	25,42,000	35,75,990	5,16,000	30,59,990
E.—INDIAN ARMY ORDNANCE CORPS				-20,22,410	38,10,000	-48,32,410	-11,15,000	1,35,000	-12,50,000	66,87,470	89,16,000	-22,28,530
L.—DIRECTORATE OF ARTILLERY .				24,300		24,300	24,000	..	24,000	24,500	..	24,500
<b>TOTAL INDIA .</b>				<b>4,12,41,360</b>	<b>28,20,000</b>	<b>3,84,21,360</b>	<b>3,93,30,000</b>	<b>2,24,000</b>	<b>3,91,06,000</b>	<b>5,30,93,960</b>	<b>1,16,82,540</b>	<b>4,14,11,420</b>
<b>ENGLAND .</b>				<b>77,90,000</b>	<b>3,56,000</b>	<b>74,34,000</b>	<b>73,20,000</b>	<b>3,95,000</b>	<b>69,25,000</b>	<b>77,40,000</b>	<b>4,01,330</b>	<b>73,33,670</b>
<b>EXCHANGE . . .</b>				<b>25,96,670</b>	<b>1,18,670</b>	<b>24,78,000</b>	<b>26,000</b>	<b>2,000</b>	<b>24,000</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>GRAND TOTAL .</b>				<b>5,16,28,030</b>	<b>32,94,670</b>	<b>4,83,33,360</b>	<b>4,66,76,000</b>	<b>6,21,000</b>	<b>4,80,55,000</b>	<b>6,08,33,960</b>	<b>1,20,83,870</b>	<b>4,87,50,090</b>

## EXPLANATIONS.

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

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

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

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

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

## EXPLANATIONS.

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

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

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

FOR THE YEAR 1928-29.

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## MAIN HEAD V.—PURCHASE AND SALE OF

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



STORES, EQUIPMENT AND ANIMALS—*contd.*

## EXPLANATIONS.

The net expenditure for indian army service corps stores, other than mechanical transport, provided in the Budget for 1928-29 compares with the provision in the Budget for 1927-28 as follows :—

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

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

## MAIN HEAD V.—PURCHASE AND SALE OF

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

STORES, EQUIPMENT AND ANIMALS—*contd.*

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

## MAIN HEAD V.—PURCHASE AND SALE OF

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		3,91,15,160	3,64,87,000	3,92,22,460
<b>SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—concl'd.</b>				
<b>MINOR HEAD (g)—MECHANICAL TRANSPORT STORES INCLUDING TYRES.</b>				
Detailed heads—				
(1) Local purchase for direct delivery to units				
(2) Local purchase for stock by C. M. T. Stores Depot		9,76,300		10,58,540
(3) Central purchase				
(4) Customs duty on imported stores		2,13,330		1,70,700
		11,89,630		12,29,240
Deduct—				
(5) Value of M. T. stores issued on payment to other Governments or Departments (e.g., H. M.'s Imperial Government, M. E. S., R. A. F., etc.)		9,000		8,100
(6) Sale proceeds of obsolete Mechanical Transport stores and waste		1,50,000		..
		1,59,000		8,100
Net expenditure .		10,30,630	8,13,000	12,21,140
Carried over .		4,01,43,790	3,73,00,000	4,04,43,600

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STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

*(g) Mechanical Transport stores including tyres.*

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

## MAIN HEAD V.—PURCHASE AND SALE OF

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

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

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

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

## MAIN HEAD V.—PURCHASE AND SALE OF

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



STORES, EQUIPMENT AND ANIMALS—*contd.*

## EXPLANATIONS.

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

## Head.

Imported Stores.

High Commissioner's estimates (Head 48—  
Army—Effective—Ordnance—Arsenals,  
Ordnance Depots and Clothing  
Depots.)

Factory manufacture stores and repairs  
carried out in factories . . . . .

Factories budget (Head III—C.).

Local and central purchase stores and  
customs duty payable in India on im-  
ported stores . . . . .

Head V—E.

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

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

## MAIN HEAD V.—PURCHASE AND SALE OF

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

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

Ordnance Stores—				
Manufacture . . . . .				Rs.
Repairs . . . . .				1,65,28,360
Clothing Stores—				30,00,000
Ordinary demands . . . . .				65,23,050
Completion in part of mobilisation clothing reserve . . . . .				10,00,000
<b>TOTAL . . . . .</b>				<u>2,70,49,410</u>

FOR THE YEAR 1928-29.

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STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

## MAIN HEAD V. PURCHASE AND SALE OF

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

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

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

## MAIN HEAD V.—PURCHASE AND SALE OF

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

STORES, EQUIPMENT AND ANIMALS—*concl.*

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

## MAIN HEAD VI.—SPECIAL SERVICES.

## SUMMARY OF ESTIMATE

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure, Rs.	Receipts, Rs.	Net expenditure, Rs.	Gross expenditure, Rs.	Receipts, Rs.	Net expenditure, Rs.	Gross expenditure, Rs.	Receipts, Rs.	Net expenditure, Rs.	Gross expenditure, Rs.	Receipts, Rs.	Net expenditure, Rs.
INDIA—												
A.—TIBET FRONTIER				12,470	..	12,470	12,000	..	12,000	14,060	..	14,060
B.—SANDHURST COMMITTEE				..	..	..	4,000	..	4,000	..	..	..
C.—ADEN OPERATIONS				..	..	..	5,000	..	5,000	..	..	..
D.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY				..	..	..	..	..	..	..	..	..
E.—DESPATCH OF A CONTINGENT OF THE INDIAN ARMY TO ATTEND THE UNVEILING OF THE WAR MEMORIAL AT NEUVE CHAPELLE.				..	..	..	18,000	..	18,000	..	..	..
TOTAL INDIA				12,470	..	12,470	39,000	..	39,000	14,060	..	14,060
ENGLAND				1,60,000	..	1,60,000	2,76,000	..	2,76,000	..	..	..
EXCHANGE				53,330	..	53,330	1,000	..	1,000	..	..	..
GRAND TOTAL				2,25,800	..	2,25,800	3,16,000	..	3,16,000	14,060	..	14,060



## 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 or 1928-29, has been made against sub-head C as revised financial arrangements are in effect from April 1927 in respect of expenditure in and for Aden, see item 16 in page 54. Sub-head D in India and expenditure in England represent charges on account of surplus officers of the Indian army, which will not be incurred after 1927-28.

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

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

## DETAILS OF SUB-HEADS.

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>				
<b>INDIA.</b>				
<b>SUB-HEAD A.—TIBET FRONTIER.</b>				
(Under control of the Quartermaster General in India.)				
<i>Detailed Heads—</i>				
(1) Pay charges of extra establishments—				
(a) Fighting services . . . . .		2,520		3,020
(b) Administrative services . . . . .		3,990		4,470
(2) Batta . . . . .		5,230		5,570
(3) Miscellaneous charges . . . . .		680		1,000
<b>TOTAL SUB-HEAD A</b> . . . . .		<b>12,470</b>	<b>12,000</b>	<b>14,060</b>
<b>SUB-HEAD B.—SANDHURST COMMITTEE</b> . . . . .				
		..	4,000	..
<b>SUB-HEAD C.—ADEN OPERATIONS.</b>				
<i>Detailed Heads—</i>				
(1) Pay charges of extra establishments—				
(a) Fighting services . . . . .				
(b) Administrative services . . . . .				
(2) Batta . . . . .		..		..
(3) Miscellaneous charges . . . . .		..		..
<b>Total Sub-Head C</b> . . . . .		..	5,000	..
<b>SUB-HEAD D.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY.</b>				
<i>Detailed Heads—</i>				
<i>Expenditure in India—</i>				
(1) Pay charges . . . . .				
(2) Travelling allowances and cost of passages . . . . .				
(3) Hospital expenses . . . . .		..		..
(4) Gratuities . . . . .				
(5) Allowances . . . . .				
(6) Miscellaneous charges . . . . .				
<b>TOTAL SUB-HEAD D</b> . . . . .		..		..
<b>SUB-HEAD E.—DESPATCH OF A CONTINGENT OF THE INDIAN ARMY TO ATTEND THE UNVEILING OF THE WAR MEMORIAL AT NEUVE CHAPELLE</b> . . . . .				
			18,000	..
<b>TOTAL INDIA</b> . . . . .		<b>12,470</b>	<b>39,000</b>	<b>14,060</b>
<b>ENGLAND.</b>				
Gratuities and allowances to surplus officers of the Indian army . . . . .		1,60,000	2,75,000	..
India Sandhurst committee . . . . .		..	1,000	..
		<b>1,60,000</b>	<b>2,76,000</b>	<b>..</b>
<b>EXCHANGE ON EXPENDITURE IN ENGLAND</b> . . . . .				
		53,330	1,000	..
<b>TOTAL MAIN HEAD VI.</b> . . . . .		<b>2,25,800</b>	<b>3,16,000</b>	<b>14,060</b>

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**EXPLANATIONS.**

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

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

**SUMMARY OF ESTIMATES.**

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>INDIA—</b>												
A.—TRANSPORTATION . . . . .				2,04,09,740	1,89,000	2,02,20,740	2,10,01,000	2,16,000	2,07,85,000	1,74,61,180	1,61,050	1,73,00,130
B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER				16,13,940	—	16,13,940	18,15,000	..	18,15,000	17,63,940	..	17,63,940
C.—CONSERVANCY, ANTI-MALARIAL MEASURES AND HOT WEATHER ESTABLISHMENTS .				23,17,670	..	23,17,670	22,65,000	..	22,65,000	27,46,110	..	27,46,110
D.—MISCELLANEOUS				3,65,200	46,050	3,19,150	30,54,000	1,39,000	29,15,000	5,40,830	1,43,630	3,97,200
<b>TOTAL—INDIA</b>				<b>2,47,06,550</b>	<b>2,35,050</b>	<b>2,44,71,500</b>	<b>2,81,35,000</b>	<b>3,55,000</b>	<b>2,77,80,000</b>	<b>2,25,12,080</b>	<b>3,04,680</b>	<b>2,22,07,380</b>
<b>ENGLAND</b> . . . . .				66,90,000	13,10,000	53,80,000	65,76,000	17,65,000	48,11,000	70,66,670	17,46,670	53,20,000
<b>EXCHANGE</b> . . . . .				22,30,000	4,36,670	17,93,330	23,000	6,000	17,000	..	..	—
<b>TOTAL, HEAD VII</b>				<b>3,36,26,550</b>	<b>19,81,720</b>	<b>3,16,44,830</b>	<b>3,47,34,000</b>	<b>21,26,000</b>	<b>3,26,08,000</b>	<b>2,95,78,730</b>	<b>10,51,350</b>	<b>2,75,27,380</b>

## EXPLANATIONS.

Budget, 1928-29 is less than that of 1927-28 by Rs. 41.17 lakhs due to the following causes :—

	In lakhs of Rs.
<i>Decreases—</i>	
(1) Smaller provision for transportation charges of various categories due mainly to general economy . . . . .	25.14
(2) Transfer of provision to head II-I . . . . .	4.35
(3) Indian troop service and cost of transport not charged to troop service, based on the latest information furnished by the board of trade . . . . .	18.80
(4) Other minor causes (net) . . . . .	.61
	48.90
<i>Increases—</i>	
(1) Transfer of provision for telephone charges from other heads (the excess as compared with last year's provision is due to larger number of telephones required within the authorised scales) . . . . .	3.88
(2) Larger provision for expenditure on hired transport due mainly to the saving anticipated in budget, 1927-28 on account of construction of the railway up to Killa-Saifulla not having materialised . . . . .	1.50
(3) Larger provision for conservancy . . . . .	2.35
	7.73
	41.17

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928 29.
		Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>					
<i>India.</i>					
<b>SUB-HEAD A.—TRANSPORTATION.</b>					
(Under control of the Quartermaster-General in India.)					
<b>MINOR HEAD (a)—EMBARKATION STAFF.</b>					
Detailed heads—					
10	10	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions . . . . .		1,75,100	1,70,240
122	134	(2) Pay and allowances of assistant surgeons, clerical and menial establishments (including messing allowance and allowances for families of soldier clerks and pay, etc., of mechanical transport personnel) . . . . .		1,46,090	1,69,100
		(3) Kit and clothing allowances . . . . .		2,460	2,450
		(4) Money compensation in lieu of rations . . . . .		2,790	2,610
		(5) Incidental and miscellaneous expenses . . . . .		82,760	90,450
<b>TOTAL MINOR HEAD (a)</b>				<b>4,09,200</b>	<b>4,10,000</b>
<b>MINOR HEAD (b)—RAILWAY TRANSPORT STAFF.</b>					
Detailed heads—					
1	1	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions . . . . .		17,100	17,100
15	22	(2) Pay and allowances of clerical and menial establishments (including messing allowance and allowances for families of soldier clerks) . . . . .		34,710	51,060
		(3) Kit and clothing allowances . . . . .		1,410	2,280
		(4) Money compensation in lieu of rations . . . . .		2,500	4,020
		(5) Incidental and miscellaneous expenses . . . . .		2,000	2,000
<b>TOTAL MINOR HEAD (b).</b>				<b>57,720</b>	<b>78,460</b>
Carried over . . . . .				<b>4,66,920</b>	<b>5,11,400</b>

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

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

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

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

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

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

Numbers.		Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
1927-28.	1928-29.				
		Brought forward .	4,66,920	4,68,000	5,11,400
<b>SUB-HEAD A.—TRANSPORTATION</b>					
—contd.					
<b>MINOR HEAD (c)—REST CAMPS AND ATTACHED SECTIONS AND GARRISON QUARTER MASTERS.</b>					
Detailed heads—					
..	..	(1) Pay and allowances of officers with King's commissions . . . . .	..	..	3,660
4	10	(2) Pay and allowances of British soldiers . . . . .	16,060	..	40,410
6	8	(3) Pay and allowances of Indian officers and Indian other ranks including clerks . . . . .	5,630	..	7,570
31	89	(4) Pay and allowances of followers . . . . .	15,170	..	16,060
		(5) Money compensation in lieu of rations . . . . .	1,560	..	2,060
		(6) Kit and clothing allowances . . . . .	950	..	1,610
		(7) Incidental and Miscellaneous expenses . . . . .	32,360	..	8,430
		<b>TOTAL MINOR HEAD (c).</b>	<b>71,730</b>	<b>72,000</b>	<b>80,700</b>
<b>MINOR HEAD (d)—TRAVELLING AND OUT-STATION ALLOWANCES.*</b>					
Detailed heads—					
		(1) Fighting Services . . . . .	21,62,090	..	16,62,000
		(2) Indian Army Service Corps . . . . .	4,25,000	..	3,71,170
		(3) Indian Army Ordnance Corps . . . . .	1,41,710	..	1,20,710
		(4) Indian Army Veterinary Corps . . . . .	36,000	..	36,000
		(5) Medical Services, excluding Medical Store Depots . . . . .	5,00,000	..	4,11,150
		(6) Educational Institutions, other than those of administrative Services . . . . .	1,50,000	..	1,10,060
		(7) Army Headquarters . . . . .	1,98,910	..	1,96,000
		(8) Staff of Commands . . . . .	1,34,000	..	1,14,000
		(9) Staff of Districts and Brigades . . . . .	3,13,760	..	3,06,140
		(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	..	4,500
		(12) Cantonments . . . . .	36,000	..	42,950
		(13) Military Estates . . . . .	8,000	..	22,100
		(14) Ecclesiastical establishments . . . . .	64,810	..	64,810
		(15) Remount Depots and breeding circles . . . . .	87,440	..	74,450
		(16) Inspector of Lethal Weapons . . . . .	72,300	..	66,000
		(17) Central disposal organisation . . . . .	7,000	..	7,000
		(18) Miscellaneous Services . . . . .	60,000	..	80,170
		(19) Furlough for Indian officers and other ranks and enrolled followers . . . . .	..	..	..
		<b>TOTAL MINOR HEAD (d)</b>	<b>48,16,120</b>	<b>58,36,000</b>	<b>36,89,210</b>
		Carried over . . . . .	53,54,770	63,76,000	42,81,310

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



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

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

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

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

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .		53,54,770	63,76,000	42,81,310
<b>SUB-HEAD A.—TRANSPORTATION</b>				
— <i>contd.</i>				
MINOR HEAD (e)—RAIL CHARGES.				
Detailed heads—				
(1) Annual relief movements as authorised in relief programme . . . . .				8,50,000
(2) Movements of drafts and details in relief to and from ports . . . . .		20,00,000(a)		7,85,000
(3) Fighting Services . . . . .		26,13,000		26,34,000
(4) Indian Army Service Corps (personnel) . . . . .		33,51,600(c)		2,41,000
(5) Indian Army Ordnance Corps (personnel) . . . . .		17,90,000(e)		11,000
(6) Indian Army Veterinary Corps (personnel) . . . . .		14,000		13,000
(7) Medical Services (personnel) excluding Medical Store Depots . . . . .		1,70,000		1,28,000
(8) Educational Institutions other than those of administrative Services (personnel) . . . . .		40,000		33,000
(9) Headquarters Staff including Commands, Districts and Brigades (personnel) . . . . .		4,60,000		3,17,000
(10) Indian Army Service Corps stores excluding Mechanical Transport . . . . .		(d)		25,50,000
(11) Ordnance Stores . . . . .		(f)		15,30,000
(12) Mechanical Transport stores and vehicles . . . . .		3,30,000		2,50,000
(13) Remount Depots and breeding circles including animals . . . . .		2,20,000		2,35,000
(14) Empty haulage . . . . .				
(15) Special haulage charges . . . . .		(b)		(b)
(16) Ecclesiastical establishments . . . . .		..		..
(17) Cantonments . . . . .		..		..
(18) Military Estates . . . . .		..		..
(19) Military Accounts Department . . . . .		20,000		..
(20) Inspector of Lethal Weapons . . . . .		3,000		7,500
(21) Central disposal organisation . . . . .		69,210		69,210
(22) Miscellaneous . . . . .		2,74,500		2,96,000
(23) Furlough for Indian officers and other ranks and enrolled followers . . . . .		..		..
TOTAL MINOR HEAD (e) . . . . .		1,13,55,310	1,11,55,000	99,49,710
Carried over . . . . .		1,67,10,080	1,75,31,000	1,42,31,023

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

(b) Provision included in (a).

(d) Provision included in (c).

(f) Provision included in (e).

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

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

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

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

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

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

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

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

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

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

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

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

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

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

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

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

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

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

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



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

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

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

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

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

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

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

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

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD D.—MISCELLANEOUS.</b>				
Detailed heads—				
<i>Donations and Grants-in-aid to Institutions and Charitable and subsistence allowances . . . . .</i>		56,200		..
(1) Loss of Cash . . . . .		72,000	}	19,650
(2) Compensation for losses . . . . .				41,390
(3) Payment to Telegraph Department for care of Army Mobilisation stores . . . . .		30,000		28,500
(4) Incidental and miscellaneous expenses . . . . .		55,000		66,860
(5) Arrear charges unallocated . . . . .		1,50,000		3,86,770
(6) Fractional differences . . . . .		2,000		—340
(7) Special expenditure on account of families of British Soldiers attached to Civil Departments . . . . .		..		—2,000
(8) Payments to the Ministry of Health on account of National Health Insurance . . . . .		..		..
<b>TOTAL SUB-HEAD D. . . . .</b>		<b>3,65,200</b>	<b>30,54,000</b>	<b>5,40,830</b>
<b>TOTAL INDIA . . . . .</b>		<b>2,47,06,550</b>	<b>2,81,35,000</b>	<b>2,25,12,060</b>

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

EXPLANATIONS.

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

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

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

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

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

## MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

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

FOR THE YEAR 1923-29.

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

EXPLANATIONS,

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

SUMMARY OF ESTIMATES.

Sub-heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA—												
A.—REWARDS FOR MILITARY SERVICES . . .				12,01,980	1,87,520	10,14,460	11,25,000	4,17,000	7,08,000	10,51,120	1,75,850	8,75,270
B.—PENSIONS . . .				8,40,82,020	9,91,480	8,30,90,540	8,33,59,000	10,60,000	8,22,99,000	8,35,01,880	10,53,150	8,24,48,730
TOTAL—INDIA . . .				8,52,84,000	11,79,000	8,41,05,000	8,44,84,000	14,77,000	8,30,07,000	8,45,53,000	12,29,000	8,33,24,000
ENGLAND . . .				8,57,39,000	11,19,000	8,46,20,000	4,84,24,000	21,12,000	4,63,12,000	4,91,52,000	21,20,000	4,70,32,000
EXCHANGE . . .				1,19,13,000	8,73,000	1,15,40,000	1,68,000	7,000	1,61,000	..	..	..
TOTAL—MAIN HEAD VIII . . .				8,29,36,000	28,71,000	8,02,65,000	8,30,76,000	35,98,000	7,94,80,000	8,37,05,000	33,49,000	8,03,56,000



## EXPLANATIONS.

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

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

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

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

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

} No fixed minimum

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

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

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

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

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

## MAIN HEAD VIII.—NON-EFFECTIVE

Under control of the

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>				
<b>INDIA—</b>				
<b>SUB-HEAD A.—REWARDS FOR MILITARY SERVICES.</b>				
(1) Payments to officers and men on the active list in connection with the Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc. . . . .		1,34,760	1,05,000	99,000
(2) Annuities and gratuities . . . . .		22,030	19,000	16,900
(3) Special payments (Jangti inams) to Indian officers and men for services in connection with the Great War . . . . .		10,05,070	9,22,000	8,87,820
(4) Decorations and Medals . . . . .		40,120	79,000	47,400
<b>TOTAL SUB-HEAD A . . . . .</b>		<b>12,01,980</b>	<b>11,25,000</b>	<b>10,51,120</b>
<b>SUB-HEAD B.—PENSIONS.</b>				
<b>(a) Retired, Wound and Invalid Pensions and Gratuities to Europeans—</b>				
(1) Pensions to King's commissioned officers, members of Queen Alexandra's Military Nursing Service for India, departmental officers and warrant and non-commissioned officers . . . . .		22,26,430		21,05,050
(2) Wound pensions to commissioned officers, departmental officers and warrant and non-commissioned officers and civilians . . . . .		1,01,550		1,02,030
(3) Wound and other gratuities . . . . .		18,300		2,450
(4) Compensation for dearness of provisions . . . . .		800		800
<b>TOTAL . . . . .</b>		<b>23,47,080</b>	<b>22,67,000</b>	<b>22,10,330</b>
<b>Carried over . . . . .</b>		<b>23,47,080</b>	<b>22,67,000</b>	<b>22,10,330</b>

CHARGES AND RECEIPTS—*contd.*

## Adjutant General in India.

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward .		23,47,080	22,67,000	22,10,330
<b>INDIA—<i>contd.</i></b>				
<b>SUB-HEAD B.—PENSIONS—<i>contd.</i></b>				
<b>(b) Retired, Wound and Invalid Pensions and Gratuities to Indians—</b>				
(1) Pensions to Indian (Viceroy's) commissioned and non-commissioned officers and soldiers, subordinates of the Medical Department and regimental followers including mustering-out pensions . . . . .		2,19,04,910		2,18,18,850
(2) Gratuities to Indian soldiers, men of the active reserve and regimental followers including mustering-out gratuities . . . . .		1,06,800		1,60,000
(3) Indian family pensions including those of regimental followers . . . . .		59,63,200		58,22,300
(4) Compensation for dearness of provisions . . . . .		2,60,460		2,44,200
<b>TOTAL . . . . .</b>		<b>2,82,35,370</b>	<b>2,80,06,000</b>	<b>2,80,45,350</b>
<b>(c) Family Pensions and Compassionate Allowances to Europeans—</b>				
(1) Pensions to widows (late Lord Clive's Fund) . . . . .		1,500		1,500
(2) Pensions to widows admitted since passing of Indian Government Acts, 1858 (Acts XXI and XXII, Cap. 106) . . . . .		3,97,880		3,92,700
(3) Pensions to children of departmental officers and warrant officers . . . . .		76,650		67,000
(4) Artillery Charitable Fund . . . . .		50		1,000
(5) Indian Military Service Family Pensions . . . . .		1,30,000		1,30,000
(6) Compassionate allowances . . . . .		1,31,450		1,25,000
<b>TOTAL . . . . .</b>		<b>7,37,530</b>	<b>7,15,000</b>	<b>7,17,200</b>
<b>Carried over . . . . .</b>		<b>3,13,19,980</b>	<b>3,09,88,000</b>	<b>3,09,72,880</b>

## MAIN HEAD VIII.—NON-EFFECTIVE

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

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

**CHARGES AND RECEIPTS—contd.**

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

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

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

ARMY.

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

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

## SUMMARY OF ESTIMATES.

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.	Gross expendi- ture.	Receipts.	Net expendi- ture.
	Rs	Ra.	Ra.	Ra.	Ra.	Ra	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
A.—STAFF AT ARMY HEADQUARTERS .				61,640	..	61,640	60,000	..	60,000	61,640	..	61,640
B.—STAFF AT HEAD QUARTERS OF COM- MANDS .				80,360	..	80,360	80,000	..	80,000	82,250	..	82,250
C.—STAFF AT HEAD- QUARTERS OF DIS- TRICTS AND BRI- GADES . . . .				1,57,500	..	1,57,500	1,41,000	..	1,41,000	1,53,380	..	1,53,380
D.—AUXILIARY FORCE				63,10,430	..	63,10,430	61,72,000	4,000	61,68,000	61,74,610	..	61,74,610
E.—TERRITORIAL FORCE . . . .				20,00,070	..	20,00,070	18,67,000	..	18,67,000	29,10,120	..	29,10,120
<b>TOTAL . . . .</b>				<b>86,10,000</b>	<b>..</b>	<b>86,10,000</b>	<b>83,20,000</b>	<b>4,000</b>	<b>83,16,000</b>	<b>93,82,000</b>	<b>..</b>	<b>93,82,000</b>



## EXPLANATIONS.

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

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

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

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

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

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

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

	(In lakhs of rupees).
	Rs.
(1) Increased provision under training grant of the Territorial Force on basis of actual expenditure . . . . .	37
(2) Increase in the establishment of corps of watchers, etc. . . . .	10
(3) extra cost of new measures to be introduced in accordance with recommendations of the Auxiliary and Territorial Forces Committee, which have been accepted by Government . . . . .	10.00
(4) Less expenditure due to shortage of establishments and to smaller number of men coming up for training (net) . . . . .	—1.97
(5) Smaller provision under transportation charges, on the basis of current actuals . . . . .	—85
(6) Other variations (net) . . . . .	—07
	7.72

## MAIN HEAD—PART B.—AUXILIARY

Under Control of the

Numbers.		Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.				
		Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>					
<b>INDIA.</b>					
<b>SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS.</b>					
Detailed Heads—					
2	2	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	43,260		43,260
5	5	(2) Pay and allowances of clerical and menial establishments . . . . .	13,880		13,880
		(3) Travelling and out-station allowances . . . . .	4,500		4,500
		(4) Sea and Inland water charges . . . . .			
<b>TOTAL SUB-HEAD A.</b>			<b>61,640</b>	<b>60,000</b>	<b>61,640</b>
<b>SUB-HEAD B.—STAFF AT HEAD-QUARTERS OF COMMANDS.</b>					
Detailed Heads—					
4	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions . . . . .	60,520		60,700	
10	(2) Pay and allowances (including messing allowance and allowances for families) of clerical and menial establishments . . . . .	15,500		16,160	
	(3) Compensation in lieu of rations . . . . .	120		240	
	(4) Kit and clothing allowances . . . . .	330		330	
	(5) Travelling and out-station allowances . . . . .	3,350		4,700	
	(6) Sea and Inland water charges . . . . .				
	(7) Miscellaneous expenses . . . . .	100		120	
<b>TOTAL SUB HEAD B.</b>			<b>80,360</b>	<b>80,000</b>	<b>82,250</b>

AND TERRITORIAL FORCES—*contd.*

## Adjutant General in India.

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27,	Estimate,	Estimate,	Estimate,
28.	29.	Rs.	1927-28.	1927-28.	1928-29.
			Rs.	Rs.	Rs.
<b>SUB-HEAD C.—STAFF AT HEAD-QUARTERS OF DISTRICTS AND BRIGADES.</b>					
Detailed Heads—					
6	6	(1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	1,12,000		1,10,190
14	14	(2) Pay and allowances (including messing allowances and allowances for families) of clerical and menial establishments.	28,550		28,810
		(3) Compensation in lieu of rations	520		280
		(4) Kit and clothing allowances	690		680
		(5) Travelling and out-station allowances	14,420		12,220
		(6) Sea and Inland water charges			
		(7) Miscellaneous expenses	1,320		1,200
TOTAL SUB-HEAD C.			1,57,500	1,41,000	1,53,380
<b>SUB-HEAD D.—AUXILIARY FORCE.</b>					
Detailed Heads—					
57	57	(1) Pay and allowances (including syce, forage and other allowances) of officers (permanent staff)	7,25,650		7,32,030
368	358	(2) Pay and allowances (including messing allowance and allowances for families) of warrant and non-commissioned officers (permanent staff)	13,03,430		11,92,930
		(3) Pay and allowances of officers and men under training	25,70,220		25,87,700
		(4) Pay and allowances of clerical establishments	1,33,140		1,41,030
		(5) Pay and allowances of menials	3,40,610		3,47,050
		(6) Compensation in lieu of rations	1,02,720		94,180
		(7) Kit and clothing allowances	44,870		49,290
		(8) Travelling and out-station allowances	3,82,000		3,04,850
		(9) Rail charges	36,150		1,00,000
		(10) Sea and Inland water charges	2,710		3,610
		(11) Hired transport charges	43,360		17,510
		(12) Incidental and miscellaneous expenses	3,75,620		3,54,480
		(13) Training grant	2,49,950		2,49,950
TOTAL SUB-HEAD D.			63,10,430	61,72,000	61,74,610

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

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

ARMY.

MAIN HEAD—PART C.—ROYAL AIR FORCE.

# MAIN HEAD—PART C.—ROYAL AIR FORCE.

## SUMMARY OF ESTIMATE.

Sub-Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
<b>INDIA—</b>												
A.—SQUADRONS AND STAFF AT WING HEADQUARTERS, ROYAL AIR FORCE . . .				28,75,540	..	28,75,540	27,74,000	..	27,74,000	29,16,730	..	29,16,730
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC. . . . .				27,12,120	5,670	27,06,450	24,16,000	10,000	24,06,000	26,90,680	6,300	26,84,380
C.—STAFF AT ROYAL AIR FORCE HEAD-QUARTERS, ETC. . . . .				7,64,560	..	7,64,560	7,56,000	..	7,56,000	5,85,850	..	5,85,850
D.—PURCHASE AND SALE OF STORES . . . . .				24,20,470	20,000	24,00,470	20,37,000	14,000	20,23,000	25,12,660	1,17,200	23,95,460
E.—MISCELLANEOUS . . . . .				1,59,770	..	1,59,770	1,14,000	..	1,14,000	1,24,310	..	1,24,310
F.—WORKS EXPENDITURE . . . . .				30,26,210	..	30,26,210	28,27,000	10,000	28,17,000	33,43,770	3,500	33,40,270
G.—NON-EFFECTIVE CHARGES . . . . .				2,000	..	2,000	1,000	..	1,000	4,000	..	4,000
<b>TOTAL INDIA . . . . .</b>				<b>1,19,60,670</b>	<b>23,670</b>	<b>1,19,35,000</b>	<b>1,09,25,000</b>	<b>34,000</b>	<b>1,08,91,000</b>	<b>1,26,78,000</b>	<b>1,27,000</b>	<b>1,25,51,000</b>
<b>ENGLAND . . . . .</b>				<b>49,45,000</b>	<b>10,000</b>	<b>49,35,000</b>	<b>51,67,000</b>	<b>15,000</b>	<b>51,52,000</b>	<b>1,01,29,000</b>	<b>30,000</b>	<b>1,00,99,000</b>
<b>EXCHANGE . . . . .</b>				<b>16,48,330</b>	<b>3,330</b>	<b>16,45,000</b>	<b>18,000</b>	<b>..</b>	<b>18,000</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL PART C. . . . .</b>				<b>1,85,54,000</b>	<b>39,000</b>	<b>1,85,15,000</b>	<b>1,61,10,000</b>	<b>49,000</b>	<b>1,60,61,000</b>	<b>2,28,07,000</b>	<b>1,57,000</b>	<b>2,26,50,000</b>

## EXPLANATIONS.

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

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

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

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

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

1 Aircraft Depot at Karachi.

1 Aircraft Park at Lahore.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

§ Excluding one Dual control machine.

## EXPLANATIONS.

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

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

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

(In lakhs of rupees.)

*Increases—*

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

*Decreases—*

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



FOR THE YEAR 1928-29.

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

DETAILS OF SUB-HEADS.

EXPENDITURE.

Numbers,						Budget Estimate.	
1927-28.			1928-29.			1927-28.	1928-29.
Units.	British officers.	British other ranks.	Units.	British officers.	British other ranks.	Rs.	Rs.
<b>A.—SQUADRONS AND STAFF AT WING HEAD- QUARTERS.</b>							
2	36	254	2	31	243	(1) BOMBING SQUADRON (SINGLE ENGINE) . . . . .	8,26,450 10,02,520
4	90	508	4	90	460	(2) CORPS RECONNAISSANCE SQUADRONS . . . . .	17,80,680 16,79,160
3	15	39	3	15	39	(3) STAFF AT WING HEADQUARTERS . . . . .	2,68,410 2,35,050
..	141	801	..	136	712	TOTAL SUB-HEAD A.—SQUADRONS AND STAFF AT WING HEADQUARTERS . . . . .	28,75,540 29,16,730
<b>B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.</b>							
..	2	..	..	2	..	(a) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS . . . . .	31,400 41,760
..	4	3	..	4	4	(b) ROYAL AIR FORCE EDUCATION. . . . .	62,560 63,130

..	10	21	..	10	21	(c) HOSPITALS . . . . .	2,12,750	2,13,810
1	43	809	1	44	808	(d) AIRCRAFT DEPOT . . . . .	19,56,620	18,66,190
1	9	124	1	9	123	(e) AIRCRAFT PARK . . . . .	4,48,790	4,85,790
<hr/>								
..	68	957	..	69	956	TOTAL SUB-HEAD B.—EDUCATIONAL, ETC., ESTAB- LISHMENTS AND HOSPITALS, DEPOTS, ETC. . . . .	27,12,120	26,90,680
<hr/>								
C.—STAFF AT ROYAL AIR FORCE HEAD- QUARTERS, ETC.								
1	16	22	1	17	11	(a) ROYAL AIR FORCE HEADQUARTERS . . . . .	5,54,050	5,85,850
1	1	..	..	..	..	(b) <i>Controller of Accounts</i> . . . . .	2,10,510	..
<hr/>								
..	17	22	..	17	11	TOTAL SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC. . . . .	7,64,560	5,85,850
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NOTE.—From 1st January 1929 the R. A. F. will be re-organised on station basis and the establishment of the R. A. F. will be as shown on page 279.

## MAIN HEAD—PART C.—

Under control of the Air Officer

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

ROYAL AIR FORCE—*contd.*

## Commanding, Royal Air Force.

## EXPLANATIONS.

*A.—Squadrons and Staff at Wing Headquarters.—*

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

(In lakhs of rupees.)

*Increases—*

(1) Pay and allowances of officers with king's commissions due to provision made for 2 new squadrons for 3 months from 1st January 1929 to 31st March 1929 and provision of leave allowances of officers proceeding on leave at the expiration of their tour in India . . . . .	76
(2) Larger expenditure under Pay and allowances, etc., of Indian other ranks, clerks and followers due to provision made for the personnel of 2 new squadrons and to employment of certain Indian mechanical transport drivers in place of British mechanical transport drivers, etc. . . . .	45
(3) More rail charges, due to provision for the initial expenditure in respect of personnel and stores of 2 new squadrons . . . . .	43
	164

*Decreases—*

(1) Smaller provision under pay and allowances, etc., of British soldiers, due to (i) more recoveries on account of allotments made by airmen and (ii) replacement of certain British mechanical transport drivers by Indian mechanical transport drivers . . . . .	108
(2) Savings under travelling and outstation allowances and sea and inland water charges based on past actuals . . . . .	15
	123
Net increase . . . . .	41



FOR THE YEAR 1928-29.

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**ROYAL AIR FORCE.—***contd.*

**EXPLANATIONS.**

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

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

*Hospitals.*—No remarks.

## MAIN HEAD—PART C.—

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



ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

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

(In lakhs of rupees.)

*Decreases—*

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

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 1.47
*Increases—*

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

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 .57

 Net decrease . . . . . 

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 .90

## MAIN HEAD—PART C—

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

ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

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

(In lakhs of rupees.)

*Increases—*

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

*Decreases—*

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

Net increase	<u>·37</u>	<u>·37</u>
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## MAIN HEAD—PART C.—

Numbers.			Budget	Revised	Budget
1927-28.	1928-29.	Accounts, 1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.</b>					
<b>MINOR HEAD (a)—ROYAL AIR FORCE HEADQUARTERS.</b>					
Detailed Heads—					
16	17	(1) Pay and allowances of officers with King's Commissions . . . .	2,93,450		3,10,630
22	11	(2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	57,020		19,830
33	44	(3) Pay and allowances (including money allowances) of civilian superintendents and clerks . . . . .	78,610		1,27,170
27	34	(4) Pay and allowances (including money allowance) of Indian followers . . . . .	5,320		6,720
		(5) Money compensation in lieu of rations for British troops . . . . .	4,700		1,800
		(6) Kit and clothing allowances for British troops . . . . .	2,490		1,200
		(7) Travelling and out-station allowances . . . . .	36,500		36,800
		(8) Rail charges . . . . .	11,500		10,000
		(9) Sea and inland water charges . . . . .	1,500		1,700
		(10) Hired transport charges . . . . .	250		400
		(11) Incidental expenses . . . . .	38,400		40,400
		(12) Contract and miscellaneous expenses . . . . .	9,310		14,100
		(13) Conservancy charges . . . . .	..		..
		(14) Miscellaneous expenditure incurred regimentally on account of stores . . . . .	..		..
		(15) Expenditure to be sanctioned by the Air Officer Commanding under his financial powers . . . . .	15,000		15,000
<b>TOTAL MINOR HEAD (a) .</b>			<b>5,54,050</b>	<b>5,40,000</b>	<b>5,85,850</b>
Carried over .			<b>5,54,050</b>	<b>5,40,000</b>	<b>5,85,850</b>

ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

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

(In lakhs of rupees.)

*Increases—*

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

*Decreases—*

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

Net increase	·32
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## MAIN HEAD—PART C.—

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.		1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward .			5,54,050	5,40,000	5,85,850
<b>SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.—contd.</b>					
Minor Head (b)—Controller of Accounts.					
Detailed Heads—					
4	(1) Pay and allowances of gazetted superior and subordinate service officers . . . . .		49,050		
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 . . . . .		..		
	(6) Leave passage concessions granted to the Superior Service officers of the Military Accounts Department . . . . .		..		
Total Minor Head (b) .			2,10,510	2,16,000	.. *
TOTAL SUB-HEAD (C) .			7,64,560	7,56,000	5,85,850
<b>SUB-HEAD D.—PURCHASE AND SALE OF STORES.</b>					
MINOR HEAD (a)—AVIATION STORES.					
Purchases from the Army . . . . .			46,200		26,400
Central purchase . . . . .			..		} 1,25,700
Local purchase . . . . .			2,67,120		
Local purchase for direct delivery to units . . . . .			..		} 1,08,730
Customs duty on imported stores . . . . .			30,000		
TOTAL .			3,43,320		2,60,830
<i>Deduct—</i>					
Value of stores issued on payment to officers and other ranks . . . . .			27,000		..
Value of stores issued on payment to M, E. S. and of stores transferred to Part A. . . . .			..		4,200
TOTAL .			27,000		4,200
Net expenditure . . . . .			3,16,320	3,43,000	2,56,630
Carried over . . . . .			3,16,320	3,43,000	2,56,630

\* Necessary provision has been made under Part A of Army, Head II—Sub-head I—Military Accounts Offices (d) Controller of Accounts, Royal Air Force.

ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

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

(In lakhs of rupees.)

*Increases—*

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

*Decreases—*

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

Net increase . . . . .	.92
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## MAIN HEAD—PART C.—

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



ROYAL AIR FORCE—*contd.*

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

## MAIN HEAD—PART C.—

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

ROYAL AIR FORCE—*contd.*

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

## MAIN HEAD—PART C.—

	Accounts, 1926-27. Rs.	Budget Estimate, 1927-28. Rs.	Revised Estimate, 1927-28. Rs.	Budget Estimate, 1928-29. Rs.
<b>SUB-HEAD E.—MISCELLANEOUS.</b>				
<b>Detailed Heads—</b>				
(1) Compensation for losses . . . . .		1,120		610
(2) Language rewards for British officers . . . . .		600		1,900
(3) Loss of cash . . . . .		..		..
(4) Fractional differences and miscellaneous . . . . .		50		30
(5) Arrear charges . . . . .		..		.
(6) Payments for printing and stationery . . . . .		50,000		47,500
(7) Expenditure on anti-malarial measures in respect of R. A. F. units and formations . . . . .		5,000		5,000
(8) Storage charges in respect of Royal Air Force bombs and their components held in deposit . . . . .		80,000		66,270
(9) Services rendered by Government Transport . . . . .		23,000		3,000
<b>TOTAL SUB-HEAD E. . . . .</b>		<b>1,59,770</b>	<b>1,14,000</b>	<b>1,24,310</b>

ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

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

(In lakhs of rupees.)

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

MAIN HEAD—PART C.—			
Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
Rs.	Rs.	Rs.	Rs.
<b>SUB-HEAD F.—WORKS EXPENDITURE.</b>			
<b>MINOR HEAD A.—WORKS.</b>			
<b>I.—Accommodation—</b>			
<b>(a) Officers' quarters and Messes—</b>			
<b>(i) Works in progress—</b>			
(i) Block of 4 married officers' quarters, Peshawar . . . . .			23,030
			23,080
<b>II.—New works—</b>			
(i) Block of 2 married officers' quarters Peshawar . . . . .			46,000
			46,000
<b>TOTAL (a) OFFICERS' QUARTERS AND MESSES . . . . .</b>	<b>90,000</b>		<b>69,080</b>
<b>(b) British Troops—</b>			
<b>I.—Works in progress—</b>			
(i) Accommodation for new squadron, Kohat . . . . .			4,50,520
(ii) Accommodation for new squad- ron, Quetta . . . . .			3,56,950
(iii) Hill accommodation for new squadrons, Lower Topa . . . . .			2,25,770
			10,33,240
<b>II.—New works—</b>			
(i) New squadron scheme, Peshawar . .			5,000
(ii) New squadron scheme, Ambala . .			5,000
(iii) Sergeants' Mess and Institute for British Other Ranks, Lahore . . . . .			1,15,000
(iv) Extensions to Institute, Karachi . .			25,300
(v) Mosquito-proofing part of Royal Air Force Barracks, Karachi . . . . .			50,000
			2,00,300
<b>TOTAL (b) BRITISH TROOPS . . . . .</b>	<b>10,75,000</b>		<b>12,33,540</b>
Carried over . . . . .	<b>11,65,000</b>		<b>13,02,620</b>

ROYAL AIR FORCE—*contd.*

## EXPLANATIONS.

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

(In lakhs of rupees.)

*Increases—*

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

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 10·50
*Decreases—*

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

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 2·32

Net increase . . . . .

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 8·18
 

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## MAIN HEAD—PART C.—

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



ROYAL AIR FORCE—*contd.*

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

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

ROYAL AIR FORCE—*contd.*

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

## MAIN HEAD—PART C.—

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

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

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

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

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

FOR THE YEAR 1928-29.

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ROYAL INDIANMARINE.

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

Heads.	Accounts, 1926-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—GENERAL SUPERVISION AND ACCOUNTS . . .	3,13,727	..	3,13,727	3,46,350	..	3,46,350	3,26,000	..	3,26,000	2,72,000	..	2,72,000
2.—MARINE SURVEY	84,951	..	84,951	1,06,180	..	1,06,180	94,000	..	94,000	1,09,000	..	1,09,000
3.—MISCELLANEOUS SHORE ESTABLISHMENTS . . .	1,06,211	..	1,06,211	94,030	..	94,030	89,000	..	89,000	85,000	..	85,000
4.—DOCKYARDS . . .	7,70,210	3,64,510	4,05,700	8,39,940	2,92,600	5,47,340	8,87,000	3,61,000	5,26,000	7,89,000	3,50,000	4,39,000
5.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT . . .	10,30,470	..	10,30,470	12,89,070	..	12,89,070	11,59,000	..	11,59,000	15,42,000	..	15,42,000
6.—VICTUALLING OF OFFICERS AND MEN AFLOAT . . .	2,70,742	..	2,70,742	3,50,000	..	3,50,000	2,29,000	..	2,29,000	2,50,000	..	2,50,000
7. MARINE STORES AND COAL . . .	10,16,803	1,12,452	9,04,351	17,06,330	1,21,000	15,85,330	16,04,000	66,000	15,38,000	16,50,000	1,13,000	15,37,000
8. PURCHASE AND HIRE OF SHIPS AND VESSELS . . .	2,22,617	3,65,870	-1,43,253	4,96,940	2,36,000	2,60,940	10,41,000	1,49,000	8,92,000	10,76,000	25,000	10,51,000
9. MISCELLANEOUS . . .	18,62,031	6,88,439*	11,73,592	19,81,330	6,02,000*	13,79,330	19,93,000	11,65,000*	8,28,000	18,50,000	11,88,000*	6,62,000
10.—NON-EFFECTIVE CHARGES . . .	8,55,719	50,617	8,05,102	8,49,830	8,400	8,41,430	9,14,000	4,000	9,10,000	8,96,000	..	8,96,000
<b>TOTAL . . .</b>	<b>65,33,481</b>	<b>15,81,888</b>	<b>49,51,593</b>	<b>80,60,000</b>	<b>12,60,000</b>	<b>68,00,000</b>	<b>83,36,000</b>	<b>17,45,000</b>	<b>65,91,000</b>	<b>85,19,000</b>	<b>16,76,000</b>	<b>68,43,000</b>

\*Includes receipts from Kilderpore Dockyard Suspense Account



## EXPLANATIONS.

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

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

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

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

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

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

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

EXPLANATIONS—*contd.*

4. The sanctioned Budget for 1927-28 included under head 8, a lump sum provision of Rs. 4.83 lakhs on account of extra expenditure anticipated to come forward on the reorganisation of the Royal Indian Marine service. Details giving the distribution by heads of the lump sum provision were given in a statement appended to the Budget Estimate for 1927-28. The detailed figures have been added to the budget grants under the respective heads in explaining below the variations in the figures for the ensuing year as compared with those of Budget, 1927-28.

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

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

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

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

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

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

11. *Head 8.*—The gross provision for 1927-28 included a lump sum provision of Rs. 4.83 lakhs for anticipated extra expenditure on account of the reorganisation of the Royal Indian Marine. Of this amount Rs. 1.50 lakhs was to be financed from the Kidderpore Dockyard Suspense Account for expenditure on reconditioning of vessels. The provision for the year 1928-29 includes an amount of Rs. 10.67 lakhs for cost of the fourth sloop to be supplied by the Admiralty and the expenditure will be financed from the Kidderpore Dockyard Suspense Account.

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

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

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

EXPLANATIONS—*contd.*

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

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

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

## ROYAL INDIAN

Under control of the Government

Numbers.			Budget	Revised	Budget
1927-28.	1928-29.	Accounts, 1926-27.	Estimate, 1927-28.	Estimate, 1927-28.	Estimate, 1928-29.
		Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>					
<b>HEAD 1.—GENERAL SUPERVISION AND ACCOUNTS.</b>					
<b>A.—GENERAL SUPERVISION—</b>					
2	6	(1) Pay and allowances of officers	60,000		1,42,500
46	48	(2) Pay and allowances of office establishments	74,990		78,000
		(3) Travelling allowances, incidental expenses and miscellaneous items	11,910		21,500
		(4) Printing and stationery charges	22,000		20,000
		(5) Allowance to the Naval Commander-in-Chief on the Indian station	10,000		10,000
		<b>TOTAL</b>	<b>1,47,249</b>	<b>1,78,900</b>	<b>2,72,000</b>
<b>B.—Accounts—</b>					
3	..	(1) Pay and allowances of officers	42,060		..
74*	..	(2) Pay and allowances of office establishments	1,15,930		..
		(3) Travelling allowances, incidental expenses and miscellaneous items	7,840		..
		(4) Stationery charges	720		..
		(5) Leave passage concessions granted to the Superior service officers of the Military Accounts Department	..		..
		<b>Total</b>	<b>1,66,478</b>	<b>1,67,450</b>	<b>..</b>
		<b>TOTAL HEAD I</b>	<b>3,13,727</b>	<b>3,46,350</b>	<b>2,72,000</b>
<b>HEAD 2.—MARINE SURVEY.</b>					
12	13	(1) Pay and allowances of officers	85,660		87,000
8	8	(2) Pay and allowances of subordinate and office establishments	9,560		9,640
		(3) Travelling allowances and miscellaneous items	10,960		12,360
		<b>TOTAL HEAD 2</b>	<b>84,951</b>	<b>94,000</b>	<b>1,09,000</b>
		<b>Carried over</b>	<b>3,98,678</b>	<b>4,52,530</b>	<b>3,81,000</b>

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

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

MARINE—*contd.*  
of India, Marine Department.

Numbers.			Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
1927- 28.	1928- 29.		Rs.	Rs.	Rs.	Rs.
		Brought forward .	3,98,678	4,52,530	4,20,000	3,81,000
<b>HEAD 3.—MISCELLANEOUS SHORE ESTABLISHMENTS.</b>						
27	27	(1) <i>Perim Lighthouse</i> . . . . .		..		..
		(2) Coal depots in the Persian Gulf . . . . .		94,030		85,000
		(3) Miscellaneous . . . . .		..		..
TOTAL—HEAD 3 .			1,06,211	94,030	89,000	85,000
<b>HEAD 4.—DOCKYARDS.</b>						
<b>A.—COMMANDER OF THE YARD'S DEPARTMENT—</b>						
2	1	(1) Pay and allowances of officers . . . . .		23,490		14,800
9	4	(2) Pay and allowances of subordinate and office establishments . . . . .		22,020		11,400
TOTAL .			49,296	45,510	50,000	26,200
<b>B.—CHIEF CONSTRUCTOR'S DEPARTMENT—</b>						
		(1) <i>Pay of officers</i> . . . . .		..		..
		(2) <i>Pay of subordinate and office establishments</i> . . . . .		..		..
		(3) <i>House rent and local allowances</i> . . . . .		..		..
TOTAL .			52,833	..	..	..
<b>C.—ENGINEER MANAGER'S DEPARTMENT—</b>						
4	4	(1) Pay and allowances of officers . . . . .		61,500		60,300
25	26	(2) Pay and allowances of subordinate and office establishments . . . . .		61,130		62,600
TOTAL .			83,325	1,22,630	1,07,000	1,22,900
Carried over . . . . .			1,85,454	1,68,140	1,57,000	1,49,100
			5,04,889	5,48,560	5,09,000	4,66,000

## ROYAL INDIAN

Numbers.		Accounts,	Budget	Revised	Budget
1927-28.	1928-29.	1926-27.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
		5,04,889	5,46,560	5,09,000	4,66,000
	Brought forward	1,85,454	1,68,140	1,57,000	1,49,100

## HEAD 4.—DOCKYARDS—concl'd.

## D.—MARINE STORE-OFFICER'S DEPARTMENT—

1	2	(1) Pay and allowances of officers . . . . .	14,120		21,660
30	31	(2) Pay and allowances of subordinate and office establishments . . . . .	51,140		52,970
		<i>Temporary establishment for the reorganisation of the Marine Stores Department (Provision made in 1926-27 for six months only)</i> . . . . .	..		..
		TOTAL . . . . .	85,807	65,260	73,000
				73,000	74,630

## E.—ELECTRICAL ENGINEER'S DEPARTMENT.—

..	..	(1) Pay of officers . . . . .	..		..
..	..	(2) Pay of subordinate establishments . . . . .	..		..
		(3) House rent . . . . .	..		..
		TOTAL . . . . .	17,408	..	..

## F.—DOCKYARD DISPENSARY—

1	1	(1) Pay and allowances of Assistant Surgeon . . . . .	6,120		6,120
2	2	(2) Pay and allowances of establishments . . . . .	1,220		1,340
		TOTAL . . . . .	7,322	7,340	7,000
				7,000	7,460

## G.—WAGES OF ARTIFICERS AND LABOURERS . . . . .

59	59	H.—DOCKYARD POLICE FORCE . . . . .	50,030	52,980	53,000	53,530
		I.—MISCELLANEOUS EXPENSES . . . . .	17,524	15,620	16,000	16,720
		TOTAL—HEAD 4 . . . . .	7,70,210	8,39,940	8,87,000	7,89,000
		Carried over . . . . .	12,75,099	13,86,500	13,96,000	12,55,000

## MARINE—contd.

Numbers.		Accounts,	Budget	Revised	Budget
1927-	1928-	1926-27.	Estimate,	Estimate,	Estimate,
28.	29.	Rs.	1927-28.	1927-28.	1928-29.
		Rs.	Rs.	Rs.	Rs.
Brought forward		12,75,099	13,86,500	13,96,000	12,55,000
<b>HEAD 5.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.</b>					
A.—EXPENDITURE IN INDIA—					
115	122	(1) Pay of officers and warrant officers	5,57,020		6,10,000
961	1,162	(2) Pay of men	4,42,590		5,61,000
		(3) <i>Deduct</i> —Probable savings in (1) and (2)	1,66,040		1,78,000
		(4) Miscellaneous allowances and contingencies	1,12,830		3,17,000
TOTAL		8,11,148	9,46,400	9,40,000	13,10,000
B.—EXPENDITURE IN ENGLAND—					
		(i) Furlough pay paid in England	1,60,000		2,13,330
		(ii) Leave and deputation salaries, Royal Indian Marine	25,000		13,330
		(iii) Sterling overseas pay	4,000		5,340
		(iv) Retrenchment—Royal Indian Marine	68,000		..
TOTAL		1,63,587	2,57,000	2,18,000	2,32,000
C.—EXCHANGE ON EXPENDITURE IN ENGLAND					
		55,735	85,670	1,000	..
TOTAL HEAD 5		10,30,470	12,89,070	11,59,000	15,42,000
<b>HEAD 6.—VICTUALLING OF OFFICERS AND MEN EMPLOYED AFLOAT.</b>					
		(1) Provisions and money allowances in lieu thereof	3,28,000		2,40,000
		(2) Water for Royal Indian Marine vessels	22,000		10,000
TOTAL—HEAD 6		2,70,742	3,50,000	2,29,000	2,50,000
<b>HEAD 7.—MARINE STORES AND COAL.</b>					
A.—EXPENDITURE IN INDIA—					
		(1) Stores and Coal unallocated (stock)	77,000		77,000
		(2) Stores for Royal Indian Marine	3,58,000		3,43,000
		(3) Coal and oil fuel for Royal Indian Marine	7,26,000		5,70,000
		(4) Water, freight, etc.	26,000		37,000
Add for—					
		(1) Maintenance of a target towing boat	40,000		..
Carried over			12,27,000		10,27,000
		25,76,311	30,25,570	27,84,000	30,47,000

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

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

† To be financed from Kidderpore Dockyard Suspense Account.



## MARINE—contd.

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

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

## ROYAL INDIAN MARINE—concl'd.

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

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

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

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

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

**MILITARY ENGINEER SERVICES.**

# MILITARY ENGINEER SERVICES.

## SUMMARY OF ESTIMATE.

Main Heads.	Accounts, 1920-27.			Budget Estimate, 1927-28.			Revised Estimate, 1927-28.			Budget Estimate, 1928-29.		
	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.	Gross expenditure.	Receipts.	Net expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—WORKS . . .	2,09,39,656			1,93,80,700			2,14,76,000			1,90,83,000		
B.—REPAIRS AND RENEWALS . . .	99,33,905			97,89,000			97,21,000			1,00,89,000		
C.—MAINTENANCE AND OPERATION OF INSTALLATIONS . . .	50,75,440			52,96,000			49,23,000			55,26,000		
D.—GENERAL CHARGES	24,16,167			20,52,000			17,74,000			21,96,000		
E.—ESTABLISHMENT (EXCLUDING EXPENDITURE IN ENGLAND) . . .	64,73,576			66,58,300			65,41,000			61,80,000		
F.—TOOLS AND PLANT	3,60,939			3,09,000			3,15,000			3,00,000		
G.—SUSPENSE (EXCLUDING EXPENDITURE IN ENGLAND) . . .	-12,70,218			..			-5,48,000			..		
Deduct—ENGLISH COST OF STORES . . .	3,08,534			2,20,000			1,07,000			2,00,000		
RECEIPTS . . .		1,11,49,479			57,33,000			35,20,000			76,39,000	
TOTAL INDIA . . .	4,36,20,931	1,11,49,479	3,24,71,452	4,32,65,000	57,33,000	3,75,32,000	4,40,95,000	35,20,000	4,05,75,000	4,31,74,000	76,39,000	3,55,35,000
ENGLAND . . .	4,01,940		4,01,940	3,25,000		3,25,000	-80,000		-80,000	4,26,000		4,26,000
EXCHANGE . . .	1,36,665		1,36,665	1,08,000		1,08,000	-		-	-		-
TOTAL . . .	4,41,59,536	1,11,49,479	3,30,10,057	4,36,98,000	57,33,000	3,79,65,000	4,40,15,000	35,20,000	4,04,95,000	4,36,00,000	76,39,000	3,59,61,000

## EXPLANATIONS.

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

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

3. Engineer Services comprise :—

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

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

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

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

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

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

(In lakhs of rupees.)

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

20.04

## EXPLANATIONS.

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

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

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

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

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

(In lakhs of rupees).

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

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

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

(In lakhs of rupees.)

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

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

(In lakhs of rupees.)

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

FOR THE YEAR 1928.29.

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## MILITARY ENGINEER

Under Control of the

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



SERVICES—*contd.*

## Quartermaster General in India.

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

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

## Detailed Heads—

## (b) British Troops—

## I.—Works in progress—

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

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

## MILITARY ENGINEER

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

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

## Detailed Heads—

(b) British Troops—*concl.*

## II.—New Works—

(i) Improvements to existing and provision of new married quarters for British personnel-General, Southern Command			1,00,000
(ii) Improvements to existing and provision of new married quarters for British personnel-General, Western Command			99,000
(iii) Temporary Accommodation for His Excellency the Viceroy's and Commander-in-Chief's Escort at Kings-Way, Delhi			60,000
(iv) Additional married quarters and reconstruction of existing married quarters for British Troops, Lebong			77,000
(v) Royal Artillery Depot, Muttra			3,00,000
(vi) Improvements to existing and provision of new married quarters for British personnel-General, Eastern Command			1,00,000
(vii) Improvements to existing and provision of new married quarters for British personnel-General, Northern Command			2,50,000
(viii) Improvements to cook-houses of British Troops, Landi-Kotal			34,000
		10,14,000	10,20,000
TOTAL 1 (b) BRITISH TROOPS		14,94,000	17,84,000
Carried over		21,64,000	21,78,000

SERVICES—*contd.*

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

## MILITARY ENGINEER

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

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

## Detailed Heads—

(c) Indian Troops—*concl'd.*

## II.—New Works—

(i) Reconstruction of Sappers and Miners Lines, Bangalore . . . . .				2,20,000
(ii) Reconstruction of Lake Lines, Quetta . . . . .				2,00,000
(iii) Accommodation for Royal Army Veterinary Corps Personnel, Quetta . . . . .				18,000
(iv) Accommodation for Divisional Troops Transport Company, Fort Sandeman . . . . .				1,00,000
(v) Accommodation for Headquarters Wing and Offices in Lines of 10th Queen Victoria's Own Corps of Guides Cavalry, Mardan . . . . .				2,00,000
(vi) Additional accommodation for Indian Pack Battery, Jutogh . . . . .				50,000
(vii) Reconstruction of Connaught Lines (Indian Brigade Transport) Peshawar . . . . .				1,00,000
(viii) Providing accommodation for Signal Units, Kohat . . . . .				2,00,000
(ix) Reconstruction of accommodation (now at Idak) for an Indian Infantry Mir Ali . . . . .				2,00,000
(x) Hodson's Lines, Sialkot . . . . .				1,06,000
		10,07,000		13,94,000
<b>TOTAL 1 (c) INDIAN TROOPS</b>		55,47,000		71,51,000
Carried over . . . . .		77,11,000		93,29,000

SERVICES—*contd.*

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

## MILITARY ENGINEER

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

SERVICES—*contd.*

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

## MILITARY ENGINEER

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



SERVICES—*contd.*

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

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

Detailed Heads—

(b) Ordnance Depots—*concl'd.*

II.—New Works—

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

14,000

3,70,000

14,000

TOTAL 3 (b) ORDNANCE DEPOTS . . . .

5,82,000

4,20,000

(c) Ordnance Inspection—

I.—Works in progress—

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

4,000

- (ii) One class IV quarter at Clothing Inspection Depot, Shahjahanpore . . . . .

14,000

- (iii) Carrying out certain alterations to buildings No. 13 Ordnance Depot, Cawnpore . . . . .

11,000

TOTAL 3 (c) ORDNANCE INSPECTION . . . .

80,000

29,000

Carried over . . . .

11,61,000

8,75,000

1,03,83,000

1,20,05,000

## MILITARY ENGINEER

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

SERVICES—*contd.*

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .		1,18,41,700		1,31,33,000
<b>MAIN HEAD A.—WORKS—<i>contd.</i></b>				
<b>SUB-HEAD 4.—SPECIAL WORKS—</b>				
<b>Detailed Heads—</b>				
<b>(a) Defences—</b>				
<b>I.—Works in Progress—</b>				
(i) Fortified Serai at Bagh . . . . .				15,000
(ii) Constructing picquet posts and Perimeter defence, Mir Ali . . . . .				16,000
		6,82,000		31,000
<b>II.—New Works—</b>				
(i) Providing four picquet Post Towers, barbed wire Perimeter fence, etc. Manzai . . . . .				40,000
(ii) Renewals to Fort Wall, Peshawar . . . . .				25,000
		3,36,000		65,000
<b>TOTAL 4 (a) DEFENCES . . . . .</b>		<b>10,18,000</b>		<b>96,000</b>
<b>(b) Mobilisation works—</b>				
<b>I.—Works in progress—</b>				
(i) Construction of Ordnance Depot and Advanced En- gineer Park, Peshawar . . . . .				2,000
(ii) Additional water storage accommodation required for mobilization purposes, Landi Kotal . . . . .				23,000
(iii) Works in connection with Mobilization in "N" Sup- ply Depot, Kohat . . . . .				1,63,000
				1,88,000
<b>II.—New works—</b>				
(i) Extra storage accomoda- tion for the Mobilization machinery in the Northern Command Royal Engineer Park, Lahore . . . . .				32,000
				32,000
<b>TOTAL 4 (b) MOBILISATION WORKS . . . . .</b>		<b>2,25,000</b>		<b>2,20,000</b>
Carried over . . . . .		12,43,000		3,16,000
		1,18,41,700		1,31,33,000

## MILITARY ENGINEER

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

SERVICES—*contd.*

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

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

SERVICES—*contd.*

	Accounts, 1928-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward		1,41,94,700		1,43,29,000
		6,47,000		8,18,000
		6,45,000		15,66,000
<b>MAIN HEAD A.—WORKS—<i>concl.</i></b>				
<b>SUB-HEAD 7.—INSTALLATIONS—<i>concl.</i></b>				
Detailed Heads—				
(b) Electrical Installations— <i>concl.</i>				
II.—New Works—				
(i) Electrification of Cantonment, Secunderabad				3,50,000
(ii) Electrification of Cantonment, Ahmednagar				2,59,000
(iii) Electrification of Cantonment, Poona				2,50,000
(iv) Increased electrical ventilation in 25-31 Kings barracks, Fort St. George				11,000
		16,72,000		8,70,000
<b>TOTAL 7 (b) ELECTRICAL INSTALLATIONS.</b>		23,17,000		24,36,000
7 (c) Ice-making and refrigerating		..		..
7 (d) Miscellaneous machinery		..		..
<b>TOTAL 7.—INSTALLATIONS</b>		29,64,000		32,54,000
Reserve for Major Works at Army and Command Headquarters		16,57,000		15,00,000
8. RESERVE FOR MINOR WORKS		15,65,000		16,00,000
9. LOSSES				
Deduct—Savings		10,00,000		16,00,000
<b>TOTAL MAIN HEAD A.—WORKS</b>	2,09,39,656	1,93,80,700	2,14,76,000	1,90,83,000
<b>MAIN HEAD B.—REPAIRS AND RE-NEWALS.</b>				
1. Buildings		53,63,000		58,24,000
2. Imperial Military Roads in Cantonments		9,57,000		9,21,000
3. Military Roads ex-Cantonments		11,59,000		12,89,000
4. Furniture		13,18,000		12,29,000
5. Miscellaneous		9,92,000		8,26,000
<b>TOTAL MAIN HEAD B.—REPAIRS AND RENEWALS</b>	99,33,905	97,89,000	97,21,000	1,00,89,000
Carried over	3,08,73,581	2,91,69,700	3,11,97,000	2,91,72,000

## MILITARY ENGINEER

	Accounts, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1927-28.	Budget Estimate, 1928-29.
	Rs.	Rs.	Rs.	Rs.
Brought forward .	3,08,73,561	2,91,69,700	3,11,97,000	2,91,72,000
<b>MAIN HEAD C.—MAINTENANCE AND OPERATION OF INSTALLATIONS.</b>				
1. Water supply . . . . .		22,01,000		20,97,000
2. Electrical Installations . . . . .		26,81,000		29,36,000
3. Ice-making and Refrigerating . . . . .		47,000		58,000
4. Miscellaneous Machinery . . . . .		41,000		39,000
5. Renewals . . . . .		3,28,000		3,96,000
<b>TOTAL MAIN-HEAD C.—MAINTENANCE AND OPERATION OF INSTALLATIONS</b>	<b>50,75,440</b>	<b>52,96,000</b>	<b>49,23,000</b>	<b>55,26,000</b>
<b>MAIN HEAD D.—GENERAL CHARGES.</b>				
1. Rent for hired buildings . . . . .		8,26,000		7,08,000
2. Payments on account of compensation for quarters, etc. . . . .		1,20,000		1,28,000
3. Rates and taxes . . . . .		4,71,000		3,91,000
4. Payments for railway sidings and platforms . . . . .		1,90,000		1,90,000
5. Rent for land . . . . .		1,19,000		1,45,000
6. Care of vacant buildings . . . . .		1,78,000		1,78,000
7. Miscellaneous . . . . .		1,48,000		4,56,000
<b>TOTAL MAIN HEAD D.—GENERAL CHARGES</b>	<b>24,16,167</b>	<b>20,52,000</b>	<b>17,74,000</b>	<b>21,96,000</b>
<b>MAIN HEAD E.—ESTABLISHMENT.</b>				
India, including debits and credits from other Departments . . . . .	64,73,576	66,58,300	65,41,000	61,80,000
<b>MAIN-HEAD F.—TOOLS AND PLANT.</b>				
Including debits and credits from other Departments . . . . .	3,60,939	3,09,000	3,15,000	3,00,000
Carried over .	4,51,99,683	4,34,85,000	4,47,50,000	4,33,74,000



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SERVICES—*contd.*

## MILITARY ENGINEER

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

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

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

MILITARY ENGINEER SERVICES—*concl'd.*

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