

BUDGET ESTIMATES

OF

EXPENDITURE ON MILITARY SERVICES

FOR THE YEAR

1929-1930

AND OF

CONNECTED RECEIPTS



DELHI
GOVERNMENT OF INDIA PRESS
1929

BUDGET ESTIMATES
OF
EXPENDITURE ON MILITARY SERVICES
FOR THE YEAR
1929-1930
AND OF
CONNECTED RECEIPTS

GENERAL SUMMARY OF ESTIMATES.

| Head, | Accounts, 1927-28. | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|---|-------------------------|-------------|-----------------------|------------------------------|-------------|-----------------------|-------------------------------|-------------|-----------------------|------------------------------|-------------|-----------------------|
| | Gross ex- penditure. | Receipts. | Net ex- penditure. | Gross ex- penditure. | Receipts. | Net ex- penditure. | Gross ex- penditure. | Receipts. | Net ex- penditure. | Gross ex- penditure. | Receipts. | Net ex- penditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ⁴⁸ [XXVI] ARMY . | 51,07,43,317 | 1,03,85,821 | 50,03,62,496 | 52,82,93,000 | 2,00,97,000 | 50,81,96,000 | 53,16,04,000 | 2,63,38,000 | 50,52,66,000 | 53,03,78,000 | 2,62,43,000 | 50,41,35,000 |
| ⁴⁹ [XXVII] MARINE | 76,36,640 | 14,75,272 | 61,61,368 | 85,19,000 | 16,76,000 | 68,43,000 | 83,97,000 | 15,37,000 | 68,60,000 | 82,22,000 | 13,62,000 | 68,60,000 |
| ⁵⁰ [XXVIII] MILITARY ENGINEER SERVICES. | 4,50,09,938 | 35,83,219 | 4,14,21,717 | 4,36,00,000 | 76,39,000 | 3,59,61,000 | 4,46,43,000 | 57,69,000 | 3,82,74,000 | 4,72,71,000 | 72,66,000 | 4,00,05,000 |
| TOTAL . | 56,33,94,893 | 1,54,49,312 | 54,79 45,581 | 58,04,12,000 | 2,94,12,000 | 55,10,00,000 | 58,46,44,000 | 3,86,44,000 | 55,10,00,000 | 58,53,71,000 | 3,48,71,000 | 55,10,00,000 |

GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

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

- Head XXXVI ⁴⁸ .—Army—except Military Accounts Offices which are under the control of the Finance Department.
 Head XXXVII ⁴⁹ .—Marine.
 Head XXXVIII ⁵⁰ .—Military Engineer Services.

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

Part A pertains to the Regular Forces.

Part B to the Auxiliary and Territorial Forces.

Part C to the Royal Air Force.

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

- Head I.—Pay and allowances and Miscellaneous Cash expenditure on the Fighting Services
 Head II.—Administrative services.
 Head III.—Manufacturing establishments.
 Head IV.—Army Headquarters, Staff of Commands, etc.
 Head V.—Purchase and sale of stores, equipment and animals.
 Head VI.—Special services.
 Head VII.—Transportation, conservancy, hot weather establishments and miscellaneous
 Head VIII.—Non-effective charges and receipts.

2. The Budget Estimates are based on the cost of the actual anticipated strength of the army. The actual compiled expenditure for previous years is also used as a guide and allowance made for all reorganisations, new measures and changes in policy or equipment.

MILITARY SERVICES ESTIMATES

DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1929-30 BETWEEN INDIA AND ENGLAND.

| | India. | England. (1 £=Rs. 13½) | Total. |
|--|---------------------|---------------------------|---------------------|
| | Rs. | Rs. | Rs. |
| EXPENDITURE— | | | |
| 48—ARMY. | | | |
| PART A.—STANDING ARMY— | | | |
| I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES | 15,56,96,000 | 3,53,33,000 | 19,10,29,000 |
| II.—ADMINISTRATIVE SERVICES | 6,63,18,000 | 40,33,000 | 7,03,51,000 |
| III.—MANUFACTURING ESTABLISHMENTS | 2,61,21,000 | 73,74,000 | 3,34,95,000 |
| IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC. | 2,00,78,000 | 10,68,000 | 2,11,46,000 |
| V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS | 5,12,45,000 | 1,36,85,000 | 6,49,30,000 |
| VI.—SPECIAL SERVICES | 14,000 | .. | 14,000 |
| VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS | 2,76,41,000 | 1,12,38,000 | 3,88,79,000 |
| VIII.—NON-EFFECTIVE CHARGES | 3,40,41,000 | 4,93,81,000 | 8,34,22,000 |
| TOTAL PART A | <u>38,11,54,000</u> | <u>12,21,12,000</u> | <u>50,32,66,000</u> |
| PART B.—AUXILIARY AND TERRITORIAL FORCES | 92,95,000 | .. | 92,95,000 |
| PART C.—ROYAL AIR FORCE | 1,08,13,000 | 1,32,54,000 | 2,40,67,000 |
| Deduct— | | | |
| PROBABLE SAVINGS IN CONNECTION WITH THE INTRODUCTION OF NEW MEASURES | 62,50,000 | .. | 62,50,000 |
| TOTAL 48—ARMY | <u>39,50,12,000</u> | <u>13,53,66,000</u> | <u>53,03,78,000</u> |
| 49—MARINE | <u>52,92,000</u> | <u>29,30,000</u> | <u>82,22,000</u> |
| 50—MILITARY ENGINEER SERVICES | 4,69,57,000 | 3,14,000 | 4,72,71,000 |
| TOTAL EXPENDITURE | <u>44,72,61,000</u> | <u>13,86,10,000</u> | <u>58,58,71,000</u> |

**DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR
1929-30 BETWEEN INDIA AND ENGLAND.**

| — | India. | England. (1 £=Rs. 13½) | Total. |
|---|-------------|---------------------------|-------------|
| | Rs. | Rs. | Rs. |
| RECEIPTS— | | | |
| XXXVI—ARMY. | | | |
| PART A.—STANDING ARMY— | | | |
| I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES | 6,91,000 | 3,64,000 | 10,55,000 |
| II.—ADMINISTRATIVE SERVICES | 11,08,000 | 6,000 | 11,14,000 |
| III.—MANUFACTURING ESTABLISHMENTS | 3,55,000 | .. | 3,55,000 |
| IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC. | .. | .. | .. |
| V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS | 1,48,91,000 | 6,90,000 | 1,55,81,000 |
| VI.—SPECIAL SERVICES | .. | .. | .. |
| VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS | 22,20,000 | 18,56,000 | 40,76,000 |
| VIII.—NON-EFFECTIVE RECEIPTS | 17,22,000 | 20,73,000 | 37,95,000 |
| TOTAL—PART A. | 2,09,87,000 | 49,89,000 | 2,59,76,000 |
| PART B.—AUXILIARY AND TERRITORIAL FORCES | .. | .. | .. |
| PART C.—ROYAL AIR FORCE | 2,39,000 | 28,000 | 2,67,000 |
| TOTAL XXXVI—ARMY | 2,12,26,000 | 50,17,000 | 2,62,43,000 |
| XXXVII—MARINE | 13,62,000 | . . . | 13,62,000 |
| XXXVIII—MILITARY ENGINEER SERVICES | 72,66,000 | .. | 72,66,000 |
| TOTAL RECEIPTS | 2,98,54,000 | 50,17,000 | 3,48,71,000 |

DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA HEAD

| | Government of India. | Chief of the General Staff. | Adjutant General. | Quarter- master General. | Master General of Supply. |
|--|-------------------------|--------------------------------|----------------------|--------------------------------|---------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 48—ARMY. | | | | | |
| PART A.—STANDING ARMY. | | | | | |
| HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURE ON THE FIGHTING SERVICES— | | | | | |
| A.—FORCES IN INDIA PROPER AND BURMA | .. | .. | 15,51,62,000 | .. | .. |
| C.—UNITS SERVING IN THE COLONIES | .. | .. | 8,34,000 | .. | .. |
| TOTAL | .. | .. | 15,58,96,000 | .. | .. |
| HEAD II.—ADMINISTRATIVE SERVICES— | | | | | |
| A.(i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS | .. | 30,27,000 | .. | .. | .. |
| A.(ii).—ARMY EDUCATION | .. | 36,60,000 | .. | .. | .. |
| B.—INDIAN ARMY SERVICE CORPS | .. | .. | .. | 1,76,17,000 | .. |
| C.—REMOUNT DEPOTS AND BREEDING OPERATIONS | .. | .. | .. | 29,07,000 | .. |
| D.—INDIAN ARMY VETERINARY CORPS | .. | .. | .. | 9,23,000 | .. |
| E.—INDIAN ARMY ORDNANCE CORPS | .. | .. | .. | 65,31,000 | .. |
| F.—MEDICAL COLLEGES AND SCHOOLS | .. | .. | .. | .. | .. |
| G.—CENTRAL DISPOSALS ORGANISATION | .. | .. | .. | .. | 14,000 |
| H(i).—MEDICAL SERVICES (UNDER CONTROL OF A. G. IN INDIA) | .. | .. | 1,46,52,000 | .. | .. |
| H(ii).—MEDICAL SERVICES (UNDER CONTROL OF A. D.) | 17,000 | .. | .. | .. | .. |
| I.—MILITARY ACCOUNTS OFFICERS | .. | .. | .. | .. | .. |
| J.—ECCLIASTICAL ESTABLISHMENTS | 4,40,000 | .. | .. | .. | .. |
| K.—ADMINISTRATION OF CANTONMENTS | 11,50,000 | .. | .. | .. | .. |
| L.—MISCELLANEOUS SERVICES UNDER M. G. S. | .. | .. | .. | .. | 18,37,000 |
| M.—MISCELLANEOUS SERVICES UNDER A. G. IN INDIA | .. | .. | 9,63,000 | .. | .. |
| N.—MISCELLANEOUS SERVICES UNDER C. G. S. | .. | 13,19,000 | .. | .. | .. |
| TOTAL | 16,07,000 | 85,06,000 | 1,56,15,000 | 2,79,68,000 | 18,51,000 |
| HEAD III.—MANUFACTURING ESTABLISHMENTS— | | | | | |
| A.—MEDICAL STORE DEPOTS AND WORKSHOPS | .. | .. | .. | .. | .. |
| B.—INDIAN ARMY SERVICE CORPS | .. | .. | .. | 2,23,000 | .. |
| C.—ORDNANCE AND CLOTHING FACTORIES | .. | .. | .. | .. | 1,90,33,000 |
| D.—GRASS FARMS | .. | .. | .. | .. | 73,48,000 |
| E.—DAIRY FARMS | .. | .. | .. | .. | 4,51,000 |
| TOTAL | .. | .. | .. | 2,23,000 | 2,67,32,000 |
| HEAD IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.— | | | | | |
| A.—ARMY HEADQUARTERS | .. | 15,02,190 | 14,00,000 | 17,53,930 | 10,86,600 |
| B.—STAFF OF COMMANDS | .. | 35,50,000 | .. | .. | .. |
| C.—STAFF OF DISTRICTS AND BRIGADES | .. | 65,67,000 | .. | .. | .. |
| TOTAL | .. | 1,16,19,190 | 14,00,000 | 17,53,930 | 10,86,600 |
| HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS— | | | | | |
| B.—I. A. & C. | .. | .. | .. | 3,85,19,000 | .. |
| C.—ANIMALS (REMOUNTS) | .. | .. | .. | 80,17,000 | .. |
| E.—I. A. & C. | .. | .. | .. | 1,06,82,000 | .. |
| L.—DIRECTOR OF ARTILLERY Lump cut | .. | .. | .. | .. | 27,000 |
| TOTAL | .. | .. | .. | 5,22,18,000 | 27,000 |
| CARRIED OVER | 16,07,000 | 2,21,25,190 | 17,27,11,000 | 8,21,62,930 | 2,96,96,600 |

FOR THE YEAR 1929-30 BETWEEN CONTROLLING OFFICERS AT ARMY QUARTERS.

| Director General, Indian Medical Service. | Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief. | Military Secretary to His Excellency the Viceroy. | Military Secretary. | Military Accountant General. | Establishment Officer, Army Headquarters. | Air Officer Commanding, Royal Air Force. | Unallocated. | TOTAL. |
|---|---|---|---------------------|------------------------------|---|--|--------------|--------------|
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| .. | .. | .. | .. | .. | .. | .. | .. | 15,51,62,00 |
| .. | .. | .. | .. | .. | .. | .. | .. | 5,34,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 15,56,96,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 30,27,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 36,60,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 1,76,17,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 29,07,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 9,23,000 |
| 2,16,000 | .. | .. | .. | .. | .. | .. | .. | 65,21,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 2,16,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 14,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 1,46,52,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 17,000 |
| .. | .. | .. | .. | 1,05,55,000 | .. | .. | .. | 1,05,55,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 4,40,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 11,50,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 13,37,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 9,63,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 13,19,000 |
| 2,16,000 | .. | .. | .. | 1,05,55,000 | .. | .. | .. | 6,83,18,000 |
| -8,34,000 | .. | .. | .. | .. | .. | .. | .. | -8,34,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 2,23,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 1,89,33,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 73,48,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 4,51,000 |
| -8,34,000 | .. | .. | .. | .. | .. | .. | .. | 2,61,21,000 |
| .. | 4,13,220 | 1,03,860 | 2,67,060 | .. | 14,34,140 | .. | .. | 79,61,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 35,50,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 65,67,000 |
| .. | 4,13,220 | 1,03,860 | 2,67,060 | .. | 14,34,140 | .. | .. | 2,00,78,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 3,85,19,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 30,17,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 1,06,82,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 27,000 |
| .. | .. | .. | .. | .. | .. | .. | -10,00,000 | -10,00,000 |
| .. | .. | .. | .. | .. | .. | .. | -10,00,000 | 5,12,45,000 |
| -6,18,000 | 4,13,220 | 1,03,860 | 2,67,060 | 1,05,55,000 | 14,34,140 | .. | -10,00,000 | 31,94,59,000 |

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

| 1 | 2 Government of India. | 3 Chief of the General Staff. | 4 Adjutant General. | 5 Quarter- master General. | 6 Master General of Supply. |
|--|------------------------------|-------------------------------------|---------------------------|-------------------------------------|--------------------------------------|
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| PART A.—STANDING ARMY—contd. | | | | | |
| BROUGHT FORWARD. | 16,07,000 | 2,21,25,190 | 17,27,11,000 | 8,21,62,930 | 2,96,96,600 |
| HEAD VI.—SPECIAL SERVICES— | | | | | |
| A.—TIBET FRONTIER | .. | .. | .. | 14,000 | .. |
| TOTAL | | | | 14,000 | .. |
| HEAD VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS.— | | | | | |
| A.—TRANSPORTATION | 1,30,760 | .. | .. | 1,93,16,240 | .. |
| B.—HIRED TRANSPORT, ETC. | .. | .. | .. | 18,97,000 | .. |
| C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS | .. | .. | .. | 24,80,000 | .. |
| D.—MISCELLANEOUS | .. | .. | .. | .. | .. |
| TOTAL | 1,80,760 | .. | .. | 2,36,93,240 | .. |
| HEAD VIII.—NON-EFFECTIVE CHARGES | .. | .. | 3,40,41,000 | .. | .. |
| PART B.—AUXILIARY AND TERRITORIAL FORCES | | | | | |
| | .. | .. | 92,95,000 | .. | .. |
| PART C.—ROYAL AIR FORCE— | | | | | |
| A.—SQUADRONS AND STAFF AT GROUP WING STATION, WING HEADQUARTERS AND REORGANISATION | .. | .. | .. | .. | .. |
| B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC. | .. | .. | .. | .. | .. |
| C.—STAFF AT ROYAL AIR FORCE HEAD- QUARTERS, ETC. | .. | .. | .. | .. | .. |
| D.—PURCHASE AND SALE OF STORES | .. | .. | .. | .. | .. |
| E.—MISCELLANEOUS | .. | .. | .. | .. | .. |
| F.—WORKS EXPENDITURE | .. | .. | .. | .. | .. |
| G.—NON-EFFECTIVE CHARGES | .. | .. | .. | .. | .. |
| TOTAL ROYAL AIR FORCE | .. | .. | .. | .. | .. |
| DEDUCT— | | | | | |
| PROBABLE SAVINGS IN CONNECTION WITH THE INTRODUCTION OF NEW MEASURES | .. | .. | .. | .. | .. |
| TOTAL ARMY | 17,87,760 | 2,21,25,190 | 21,60,47,000 | 10,58,70,170 | 2,96,96,600 |
| 49.—MARINE | 52,92,000 | .. | .. | .. | .. |
| 50.—M. E. S. | .. | .. | .. | 4,69,57,000 | .. |
| GRAND TOTAL | 70,29,760 | 2,21,25,190 | 21,60,47,000 | 15,28,27,170 | 2,96,96,600 |

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 1929-30 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. |
| -6,18,000 | 4,13,220 | 1,03,860 | 2,67,060 | 1,05,55,000 | 14,34,140 | .. | -10,00,000 | 81,94,58,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 14,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 14,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 1,94,47,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 18,97,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 24,80,000 |
| .. | .. | .. | .. | .. | .. | .. | 38,17,000 | 38,17,000 |
| .. | .. | .. | .. | .. | .. | .. | 38,17,000 | 2,76,41,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 3,40,41,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 92,95,000 |
| .. | .. | .. | .. | .. | .. | 30,18,000 | .. | 30,18,000 |
| .. | .. | .. | .. | .. | .. | 24,49,000 | .. | 24,49,000 |
| .. | .. | .. | .. | .. | .. | 5,96,000 | .. | 5,96,000 |
| .. | .. | .. | .. | .. | .. | 21,40,000 | .. | 21,40,000 |
| .. | .. | .. | .. | .. | .. | 1,88,000 | .. | 1,88,000 |
| .. | .. | .. | .. | .. | .. | 23,93,000 | .. | 23,93,000 |
| .. | .. | .. | .. | .. | .. | 29,000 | .. | 29,000 |
| .. | .. | .. | .. | .. | .. | 1,08,13,000 | .. | 1,08,13,000 |
| .. | .. | .. | .. | .. | .. | .. | -62,50,000 | -62,50,000 |
| -6,18,000 | 4,13,220 | 1,03,860 | 2,67,060 | 1,05,55,000 | 14,34,140 | 1,08,13,000 | -34,33,000 | 39,50,12,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 52,92,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 4,69,57,000 |
| -6,18,000 | 4,13,220 | 1,03,860 | 2,67,060 | 1,05,55,000 | 14,34,140 | 1,08,13,000 | -34,33,000 | 44,72,61,000 |

and generally no new expenditure whether initial or recurring, is incurred except with their sanction or 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 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 1929, whose cost is chargeable wholly or partly to Indian Revenues.

| 1 | 1929. | | | | | | 1928. | | | | | | | |
|---|------------------------------------|----------------------|--|---------------------|-----------------------------|---------------|---------------------|------------------------------------|----------------------|--|---------------------|-----------------------------|---------------|---------------------|
| | Officers with King's Com-missions. | British other ranks. | Indian Officers with Viceroy's Com-missions. | Indian other ranks. | Clerks and other Civilians. | Follow-ers. | Indian reser-vists. | Officers with King's Com-missions. | British other ranks. | Indian Officers with Viceroy's Com-missions. | Indian other ranks. | Clerks and other Civilians. | Follow-ers. | Indian reser-vists. |
| | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| ARMY. | | | | | | | | | | | | | | |
| A.—INDIA PROPER AND BURMA. | | | | | | | | | | | | | | |
| I.—FIGHTING UNITS— | | | | | | | | | | | | | | |
| (1) Cavalry | 429 | 2,861 | 399 | 10,431 | .. | 5,596 | 2,943 | 429 | 2,860 | 399 | 10,431 | .. | 5,601 | 2,943 |
| (2) Artillery | 558 | 9,943 | 218 | 11,680 | .. | 4,580 | 2,329 | 562 | 9,908 | 220 | 12,522 | 7 | 4,915 | 2,520 |
| (3) Engineers—Sappers and Miners. | 119 | 185 | 151 | 7,251 | .. | 648 | 1,736 | 98 | 1,184 | 151 | 7,245 | .. | 661 | 1,710 |
| (4) Pioneers. | 103 | .. | 127 | 5,765 | .. | 281 | 1,321 | 135 | .. | 189 | 7,970 | .. | 423 | 1,321 |
| (5) Infantry | 2,682 | 39,742 | 2,467 | 92,317 | .. | 8,320 | 25,042 | 2,656 | 39,743 | 2,483 | 92,617 | .. | 8,659 | 26,320 |
| (6) Signal Service | 153 | 2,238 | 55 | 3,504 | .. | 766 | 1,025 | 153 | 2,215 | 56 | 3,101 | .. | 764 | 901 |
| (7) Tank corps | 100 | 1,164 | .. | .. | .. | 304 | .. | 100 | 1,164 | .. | .. | .. | 312 | .. |
| (8) Indian Supplementary Reserve, etc. | 1 | 1 | .. | .. | .. | 3 | 723 | .. | .. | .. | .. | .. | .. | .. |
| TOTAL FIGHTING UNITS | 4,145 | 56,134 | 3,417 | 1,30,948 | (a) | 20,498 | 85,119 | 4,133 | 56,074 | 3,498 | 1,33,886 | (a) | 21,335 | 85,715 |
| II.—STAFF (inclusive of personnel of administrative Services)— | | | | | | | | | | | | | | |
| (1) Army Headquarters | 142 | 45 | 3 | .. | 697 | 374 | .. | 136 | 27 | 3 | .. | 686 | 366 | .. |
| (2) Command Headquarters | 105 | 95 | .. | 9 | 134 | 4 | .. | 97 | 100 | .. | 112 | 140 | 4 | .. |
| (3) Districts and Brigades | 306 | 312 | .. | 92 | 496 | 21 | .. | 304 | 310 | .. | 112 | 504 | .. | .. |
| (4) Embarkation Staff | 10 | 22 | 2 | 12 | 54 | 44 | .. | 10 | 22 | 2 | 12 | 54 | 44 | .. |
| (5) Railway Transport Staff | 1 | 17 | .. | .. | 2 | .. | .. | 1 | 20 | .. | .. | 2 | .. | .. |
| (6) Miscellaneous | 8 | 20 | 2 | .. | 12 | 102 | .. | 9 | 24 | 2 | .. | 10 | 108 | .. |
| TOTAL STAFF | 572 | 511 | 7 | 113 | 1,895 | 545 | .. | 557 | 503 | 11 | 131 | 1,396 | 517 | .. |
| III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps). | | | | | | | | | | | | | | |
| | 118 | 162 | 9 | 106 | 64 | 340 | .. | 120 | 168 | 9 | 106 | 64 | 333 | .. |
| IV.—EDUCATIONAL ESTABLISHMENTS | | | | | | | | | | | | | | |
| | 64 | 165 | 35 | 34 | 259 | 305 | .. | 65 | 166 | 35 | 34 | 259 | 304 | .. |

FOR THE YEAR 1929-30.

| | | | | | | | | | | | | | | |
|---|-----------|-----------|-----------|---------------|--------------|-------------|-------------|-----------|-----------|-----------|---------------|--------------|-------------|-------------|
| V.—INDIAN ARMY SERVICE CORPS <i>Deduct—Numbers taken against Items I, II, and III.</i> | 452 55 | 838 27 | 294 2 | 16,376 354 | 1,444 209 | 6,224 30 | 7,338 .. | 438 48 | 892 31 | 286 2 | 16,518 364 | 1,311 251 | 9,788 30 | 5,561 .. |
| Balance | 397 | 806 | 292 | 16,022 | 1,235 | 6,194 | 7,338 | 390 | 861 | 284 | 16,461 | 1,160 | 5,703 | 5,561 |
| VI.—INDIAN ARMY ORDNANCE CORPS <i>Deduct—Numbers taken against Item II.</i> | 104 35 | 622 49 | 6 .. | 1,757 .. | 600 25 | 206 .. | | 102 32 | 596 37 | 6 .. | 1,755 .. | 611 27 | 172 .. | .. |
| Balance | 69 | 573 | 6 | 1,757 | 575 | 206 | .. | 70 | 559 | 6 | 1,755 | 584 | 172 | .. |
| VII.—MEDICAL SERVICES <i>Deduct—Numbers taken against Item II.</i> | 979 75 | 874 13 | 720 1 | 4,288 .. | | 4,748 .. | 3,440 .. | 975 74 | 875 13 | 719 1 | 4,319 .. | 56 .. | 4,916 .. | 1,400 .. |
| Balance | 904 | 861 | 719 | 4,288 | .. | 4,748 | 3,440 | 901 | 862 | 718 | 4,319 | 56 | 4,916 | 1,400 |
| VIII.—VETERINARY SERVICES <i>Deduct—Numbers taken against Item II.</i> | 58 18 | 4 .. | 104 .. | 574 .. | 54 8 | 90 .. | 200 .. | 58 18 | 4 .. | 104 .. | 562 .. | 51 8 | 90 .. | 200 .. |
| Balance | 40 | 4 | 104 | 574 | 46 | 90 | 200 | 40 | 4 | 104 | 552 | 43 | 90 | 200 |
| IX.—REMOUNT SERVICES <i>Deduct—Numbers shown against Item II.</i> | 45 6 | 24 .. | 28 .. | 195 .. | 355 8 | 3,093 .. | | 42 7 | 24 .. | 26 .. | 197 .. | 55 8 | 3,679 .. | .. |
| Balance | 39 | 24 | 28 | 195 | 347 | 3,093 | .. | 35 | 24 | 26 | 197 | 47 | 3,679 | .. |
| X.—MISCELLANEOUS ESTABLISHMENTS (inclusive of Military Accounts Department). | 259 | 184 | 115 | 543 | 6,920 | 1,574 | .. | 288 | 196 | 142 | 622 | 5,712 | 2,565 | .. |
| XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishment). | 164 | 403 | .. | .. | 12 | 5 | .. | 175 | 416 | .. | .. | 12 | 5 | .. |
| XII.—ROYAL AIR FORCE | 260 | 1,916 | .. | 143 | 340 | 828 | .. | 224 | 1,709 | .. | 80 | 329 | 730 | .. |
| TOTAL INDIA PROPER AND BURMA | 7,081 | 61,743 | 4,782 | 1,574,23 | 11,193 | 88,426 | 46,097 | 6,998 | 61,537 | 4,833 | 1,58,143 | 9,662 | 40,349 | 42,876 |
| ROYAL INDIAN MARINE | 104 | 38 | .. | 1,246 | 101 | 23 | .. | 104 | 38 | .. | 1,251 | 100 | 23 | .. |
| MILITARY ENGINEER SERVICES | 229 | 217 | .. | .. | 918 | 500 | .. | 219 | 228 | .. | .. | 979 | 524 | .. |

(a) Included in columns 7 and 4.

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

Note 2.—Departmental officers (e.g., Commissaries, etc.) holding King's Commissions and matrons are included in columns 3 and 10.

Note 3.—Indian officers who have been granted honorary King's Commissions for services in the War etc., but who are outside the authorised establishment of officers of the Indian Army with King's Commissions, are included in columns 4 and 11. Civilian gazetted officers of subordinate services are also included in the columns 4 and 11.

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

OBSERVATIONS.

The total of the authorised establishments of the Army in India proper and Burma, exclusive of reservists, on 1st April 1929 is 2,77,843 against 2,81,522 on 1st April 1928 and 3,11,975 on 1st April 1922. The decrease of 3,674 in 1929 as compared with 1928 is made up of (1) 101 in Indian Officers with Viceroy's Commission 3,420 in Indian Other ranks, 892 in Civilians and followers and an increase of 83 under officers with King's Commissions and 206 under British other ranks.

2. The number of Indians holding King's Commissions in the Indian Army within the authorised establishment on 1st April 1929 will be 88 (excluding 3 officers in political employ.)

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

| 1 | 1929. | | | | | | | 1928. | | | | | | | |
|---|------------------------------------|----------------------|--|---------------------|-----------------------------|-------------|---------------------|------------------------------------|----------------------|--|---------------------|----------------------------|-------------|---------------------|--|
| | 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 reserv-ists. | Officers with King's Com-missions. | British other ranks. | Indian Officers with Viceroy's Com-missions. | Indian other ranks. | Clerks and other Civilian. | Follow-ers. | Indian reserv-ists. | |
| | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | |
| ARMY. | | | | | | | | | | | | | | | |
| A.—INDIA PROPER AND BURMA. | | | | | | | | | | | | | | | |
| II.—STAFF— | | | | | | | | | | | | | | | |
| (1) Army Headquarters— | | | | | | | | | | | | | | | |
| Commander-in-Chief and Personal Staff | 6 | .. | 1 | .. | 4 | 3 | .. | 5 | .. | 1 | .. | 5 | 3 | .. | |
| Military Secretary's Branch | 3 | .. | .. | .. | 31 | 24 | .. | 4 | .. | .. | .. | 32 | 24 | .. | |
| General Staff Branch | 47 | .. | .. | .. | 98 | 70 | .. | 48 | .. | .. | .. | 47 | 69 | .. | |
| Adjutant General's Branch | 32 | 1 | 1 | .. | 158 | 102 | .. | 31 | 1 | 1 | .. | 164 | 100 | .. | |
| Quartermaster General's Branch | 35 | 35 | .. | .. | 215 | 100 | .. | 33 | 13 | .. | .. | 235 | 100 | .. | |
| Master General of Supply | 18 | 5 | .. | .. | 191 | 75 | .. | 15 | 5 | .. | .. | 158 | 70 | .. | |
| TOTAL ARMY HEADQUARTERS | 142 | 45 | 3 | .. | 697 | 374 | .. | 136 | 27 | 3 | .. | 636 | 366 | .. | |
| (2) Miscellaneous— | | | | | | | | | | | | | | | |
| Military Prisons and Detention Barracks | 1 | 10 | .. | .. | 4 | 13 | .. | 1 | 13 | .. | .. | 1 | 13 | .. | |
| Personal Staff of Governor General | 7 | .. | 2 | .. | .. | .. | .. | 7 | .. | 2 | .. | .. | .. | .. | |
| Garrison Quartermasters, Rest Camps, etc.. | .. | 10 | .. | .. | 8 | 80 | .. | .. | 10 | .. | .. | 8 | 80 | .. | |
| Record Office, Indian Corps of Clerks | .. | .. | .. | .. | .. | .. | .. | 1 | 1 | .. | .. | 1 | 2 | .. | |
| TOTAL MISCELLANEOUS | 8 | 20 | 2 | .. | 12 | 102 | .. | 9 | 24 | 2 | .. | 10 | 103 | .. | |
| III.—TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)— | | | | | | | | | | | | | | | |
| Staff College | 50 | 6 | .. | .. | 7 | 21 | .. | 50 | 6 | .. | 2 | 7 | 21 | .. | |
| Small Arms Schools, India— | | | | | | | | | | | | | | | |
| Headquarters | 2 | .. | .. | .. | 2 | .. | .. | 2 | .. | .. | .. | 2 | .. | .. | |
| Pachmarhi Wing | 14 | 32 | 3 | 33 | 3 | 23 | .. | 16 | 32 | 3 | 33 | 3 | 23 | .. | |
| Ahmednagar Wing | 7 | 14 | 1 | 6 | 3 | 14 | .. | 7 | 14 | 1 | 6 | 3 | 14 | .. | |
| Physical Training— | | | | | | | | | | | | | | | |
| Inspector | 3 | 4 | .. | 6 | 2 | .. | .. | 3 | 4 | .. | 6 | 2 | .. | .. | |
| Ambala School | 6 | 14 | 1 | 13 | 3 | 24 | .. | 6 | 14 | 1 | 13 | 3 | 21 | .. | |
| Equitation School | 9 | 8 | 2 | 14 | 3 | 180 | .. | 9 | 8 | 2 | 14 | 3 | 182 | .. | |
| Senior Officers' School | 6 | 7 | .. | 10 | 3 | 9 | .. | 6 | 7 | .. | 10 | 3 | 12 | .. | |
| Artillery School | 7 | 10 | .. | 13 | 2 | 33 | .. | 7 | 10 | .. | 13 | 2 | 33 | .. | |
| Tank Corps School | 7 | 50 | .. | .. | 15 | .. | .. | 7 | 49 | .. | .. | 15 | .. | .. | |
| Education of Military Medical pupils | .. | .. | .. | .. | 12 | .. | .. | .. | .. | .. | .. | 12 | .. | .. | |
| Army Signal School | 6 | 13 | 2 | 9 | 9 | 21 | .. | 6 | 13 | 2 | 9 | 8 | 18 | .. | |
| School of Cookery | 1 | 4 | .. | .. | 1 | 4 | .. | 1 | 4 | .. | .. | 1 | 4 | .. | |
| TOTAL TRAINING ESTABLISHMENTS | 118 | 152 | 9 | 106 | 64 | 340 | .. | 120 | 163 | 9 | 106 | 64 | 333 | .. | |

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

| 1 | 1929. | | | | | | | 1928. | | | | | | | |
|---|-----------------------------------|----------------------|---|---------------------|-----------------------------|------------|--------------------|-----------------------------------|----------------------|---|---------------------|-----------------------------|------------|--------------------|--|
| | Officers with King's Commissions. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | Officers with King's Commissions. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | |
| | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | |
| VII.—MEDICAL SERVICES— | | | | | | | | | | | | | | | |
| (a) Royal Army Medical Corps— | | | | | | | | | | | | | | | |
| Army Headquarters | 7 | .. | .. | .. | .. | .. | .. | 6 | .. | .. | .. | .. | .. | .. | |
| Command Headquarters | 7 | .. | .. | .. | .. | .. | .. | 7 | .. | .. | .. | .. | .. | .. | |
| District Headquarters | 22 | .. | .. | .. | .. | .. | .. | 30 | .. | .. | .. | .. | .. | .. | |
| Embarkation Staff | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. | |
| I. H. C. etc. [<i>Head II-H. (e)</i>] | 2 | .. | .. | .. | .. | .. | .. | 4 | .. | .. | .. | .. | .. | .. | |
| Hospitals [<i>Head II-H.</i>] | 231 | 414 | .. | .. | .. | .. | .. | 221 | 414 | .. | .. | .. | .. | .. | |
| Military Food Laboratory [<i>Head II-H. (d)</i>] | 1 | 5 | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. | |
| Army School of Education, Belgaum | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. | |
| Reserve for leave, etc. | 18 | .. | .. | .. | .. | .. | .. | 18 | .. | .. | .. | .. | .. | .. | |
| | 290 | 419 | .. | .. | .. | .. | .. | 289 | 414 | .. | .. | .. | .. | .. | |
| (b) Indian Medical Service— | | | | | | | | | | | | | | | |
| Army Headquarters | 4 | .. | .. | .. | .. | .. | .. | 4 | .. | .. | .. | .. | .. | .. | |
| Command Headquarters | 4 | .. | .. | .. | .. | .. | .. | 4 | .. | .. | .. | .. | .. | .. | |
| District Headquarters | 27 | .. | .. | .. | .. | .. | .. | 20 | .. | .. | .. | .. | .. | .. | |
| Embarkation Staff | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. | |
| Lawrence Royal Military School, Sanawar | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. | |
| Medical Store Depots and Workshops [<i>Head III-A.</i>] | 4 | .. | .. | .. | .. | .. | .. | 4 | .. | .. | .. | .. | .. | .. | |
| Indian Hospital Corps [<i>Head II-H. (e)</i>] | 3 | .. | .. | .. | .. | .. | .. | 5 | .. | .. | .. | .. | .. | .. | |
| Hospitals [<i>Head II-H.</i>] | 254 | .. | .. | .. | .. | .. | .. | 260 | .. | .. | .. | .. | .. | .. | |
| Reserve for leave, etc. | 87 | .. | .. | .. | .. | .. | .. | 87 | .. | .. | .. | .. | .. | .. | |
| Ordnance Factories | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | 386 | .. | .. | .. | .. | .. | .. | 386 | .. | .. | .. | .. | .. | .. | |
| (c) Army Dental Corps— | | | | | | | | | | | | | | | |
| Army Headquarters | 1 | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Hospitals [<i>Head II-H.</i>] | 23 | 46 | .. | .. | .. | .. | .. | 24 | 48 | .. | .. | .. | .. | .. | |
| | 24 | 47 | .. | .. | .. | .. | .. | 24 | 48 | .. | .. | .. | .. | .. | |

| | | | | | | | | | | | | | | |
|--|------------|------------|------------|--------------|------------|--------------|--------------|------------|------------|------------|--------------|-----------|--------------|--------------|
| (d) Indian Medical Department— | | | | | | | | | | | | | | |
| Army Headquarters | 1 | 1 | .. | .. | .. | .. | .. | 1 | 1 | .. | .. | .. | | |
| Command Headquarters | 2 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | | |
| District Headquarters | 7 | .. | .. | .. | .. | .. | .. | 9 | .. | .. | .. | .. | | |
| Embarkation staff | 2 | .. | .. | .. | .. | .. | .. | 5 | .. | .. | .. | .. | | |
| Indian Hospital Corps [Head II-H. (e)] | 9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| Hospitals [Head II-H.] | 262 | 532 | .. | .. | .. | .. | .. | 265 | 532 | .. | .. | .. | | |
| R. I. Military College, Dehra Dun | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | | |
| Medical Store Depots [Head III-A.] | 7 | 7 | .. | .. | .. | .. | .. | 7 | 7 | .. | .. | .. | | |
| Army Ordnance and Clothing Factories [Head III-C.] | 6 | 6 | .. | .. | .. | .. | .. | 6 | 6 | .. | .. | .. | | |
| Inspectors of Lethal Weapons and General Stores [Head II-L. (b)] | .. | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | | |
| Remount Depots [Head II-C. (a)] | 3 | 1 | .. | .. | .. | .. | .. | 3 | 1 | .. | .. | .. | | |
| Lawrence Royal Military School, Sanawar | .. | 2 | .. | .. | .. | .. | .. | .. | 2 | .. | .. | .. | | |
| King George's Royal Military Schools | .. | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | | |
| Governor-General's Body Guard | 2 | .. | .. | .. | 5 | .. | .. | 7 | .. | .. | 9 | .. | | |
| Military Food Laboratory | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| Reserve for leave, etc. | 65 | 151 | .. | .. | .. | .. | .. | 65 | 151 | .. | .. | .. | | |
| | 867 | 708 | .. | .. | 5 | .. | .. | 372 | 703 | .. | .. | 9 | | |
| (e) Female Nurses, etc.— | | | | | | | | | | | | | | |
| Army Headquarters | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | | |
| Hospitals [Head II-H.] | 278 | 41 | .. | .. | .. | .. | .. | 275 | 41 | .. | .. | .. | | |
| | 279 | 41 | .. | .. | .. | .. | .. | 276 | 41 | .. | .. | .. | | |
| (f) Indian Hospital Corps— | | | | | | | | | | | | | | |
| Medical Services [Head II-H. (e)] | .. | .. | 17 | 4,288 | .. | 4,743 | *3,440 | .. | .. | 16 | 4,819 | 56 | 4,907 | 1,400 |
| | .. | .. | 17 | 4,288 | .. | 4,743 | 3,440 | .. | .. | 16 | 4,819 | 56 | 4,907 | 1,400 |
| TOTAL MEDICAL SERVICES | 979 | 874 | 720 | 4,288 | .. | 4,748 | 3,440 | 975 | 875 | 719 | 4,819 | 56 | 4,916 | 1,400 |
| VIII.—VETERINARY SERVICES— | | | | | | | | | | | | | | |
| Army Headquarters | 2 | .. | .. | .. | .. | .. | .. | 2 | .. | .. | .. | .. | .. | |
| Command Headquarters | 4 | .. | .. | .. | 8 | .. | .. | 4 | .. | .. | .. | 8 | .. | |
| Districts | 12 | .. | .. | .. | .. | .. | .. | 12 | .. | .. | .. | .. | .. | |
| Veterinary hospitals [Head II-D. (a)] | 33 | 8 | 104 | 574 | 42 | 87 | 200 | 33 | 8 | 104 | 552 | 39 | 87 | 200 |
| Army Veterinary Schools [Head II-D. (b)] | 2 | 1 | .. | .. | 1 | 1 | .. | 2 | 1 | .. | .. | 1 | 1 | .. |
| Veterinary Record office [Head II-D. (c)] | .. | .. | .. | .. | 3 | 2 | .. | .. | .. | .. | .. | 3 | 2 | .. |
| Reserve for leave, etc. | 5 | .. | .. | .. | .. | .. | .. | 5 | .. | .. | .. | .. | .. | .. |
| TOTAL VETERINARY SERVICES | 58 | 4 | 104 | 574 | 54 | 90 | 200 | 58 | 4 | 104 | 552 | 51 | 90 | 200 |
| X.—REMOUNT SERVICES— | | | | | | | | | | | | | | |
| Army Headquarters | 2 | .. | .. | .. | .. | .. | .. | 2 | .. | .. | .. | .. | .. | |
| Command Headquarters | 4 | .. | .. | .. | 8 | .. | .. | 4 | .. | .. | .. | 8 | .. | |
| Remount depots [Head II-C. (a)] | 18 | 23 | 23 | 195 | 130 | 2,031 | .. | 16 | 23 | 21 | 197 | 28 | 2,449 | |
| Breeding operations [Head II-C. (b)] | 15 | 1 | 5 | .. | 217 | 1,082 | .. | 14 | 1 | 5 | .. | 19 | 1,230 | |
| Leave Reserve | 6 | .. | .. | .. | .. | .. | .. | 5 | .. | .. | .. | .. | .. | |
| TOTAL REMOUNT SERVICES | 45 | 24 | 28 | 195 | 355 | 3,093 | .. | 42 | 24 | 26 | 197 | 55 | 3,679 | .. |

* Includes 340 men of the Indian Supplementary Reserve.

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

| | 1929. | | | | | | | 1928. | | | | | | | |
|--|-----------------------------------|----------------------|---|---------------------|-----------------------------|--------------|--------------------|-----------------------------------|----------------------|---|---------------------|-----------------------------|--------------|---------------------|--|
| | 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. | In lian reservists. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | |
| X.—MISCELLANEOUS ESTABLISHMENTS— | | | | | | | | | | | | | | | |
| Governor General's Bodyguard [Head I-A. II (a)]. | 2 | .. | 4 | 110 | .. | 61 | .. | 2 | .. | 4 | 106 | .. | 62 | .. | |
| Governor General's Band [Head II-M. (a)] | .. | 28 | .. | .. | .. | 6 | .. | .. | 28 | .. | .. | .. | 6 | .. | |
| Officers on the unattached list for appointment to the Indian Army [Head I-A. (II) (b)]. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Medical Store depots [Head III-A.] | .. | .. | .. | .. | 151 | 520 | .. | .. | .. | .. | .. | 151 | 520 | .. | |
| Bakeries [Head III-B. (a)]. | .. | .. | .. | .. | 1,020 | .. | .. | .. | .. | .. | .. | .. | 1,021 | .. | |
| Butcheries [Head III-B. (b)]. | .. | .. | .. | .. | 18 | .. | .. | .. | .. | .. | .. | .. | 18 | .. | |
| Grass Farms [Head III-D.] | 17 | 54 | .. | .. | 232 | 28 | .. | 17 | 54 | .. | .. | 232 | 28 | .. | |
| Dairy Farms [Head III-E.] | 8 | .. | .. | .. | 282 | 62 | .. | 8 | .. | .. | .. | 282 | 62 | .. | |
| Ordnance and Clothing Factories [Head III-C.] | 22 | 36 | .. | 4 | 792 | 238 | .. | 51 | 41 | .. | 8 | 749 | 192 | .. | |
| Inspectors of lethal weapons and General Stores [Head II-L. (b)]. | 30 | 56 | .. | 48 | 186 | 3 | .. | 27 | 60 | 32 | 185 | 21 | .. | .. | |
| Controlled Flour Mills [Head II-Y. (a) (iv)] | .. | .. | .. | .. | 8 | .. | .. | .. | .. | .. | .. | 8 | .. | .. | |
| Military accounts offices [Head II-Y.] | 59 | .. | 90 | .. | 4,197 | 661 | .. | 59 | .. | 90 | .. | 4,145 | 661 | .. | |
| Central Disposals Organisation [Head II-G.] | .. | .. | .. | .. | .. | .. | .. | 3 | 2 | .. | .. | 40 | .. | .. | |
| Ecclesiastical establishments [Head II-J. (a) and M. (e)]. | 6 | .. | .. | 348 | .. | .. | .. | 7 | .. | .. | 344 | .. | .. | .. | |
| Administration of Cantonments [Head II-K.] | 40 | .. | 16 | .. | .. | .. | .. | 39 | .. | 11 | .. | .. | .. | .. | |
| Recruiting Staff [Head II-M. (b)]. | 9 | .. | 4 | 33 | 103 | .. | .. | 9 | .. | 4 | 34 | 103 | .. | .. | |
| Hill Sanitaria and depots [Head II-M. (c)] | .. | 10 | .. | .. | .. | .. | .. | .. | 11 | .. | .. | .. | .. | .. | |
| Military Attaches [Head II-N.] | 3 | .. | 1 | .. | 1 | .. | .. | 3 | .. | 1 | .. | 1 | .. | .. | |
| Vocational Training Establishments | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| TOTAL MISCELLANEOUS ESTABLISHMENTS. | 259 | 184 | 115 | 543 | 6,920 | 1,574 | .. | 288 | 196 | 142 | 622 | 5,712 | 2,566 | .. | |
| XI.—AUXILIARY AND TERRITORIAL FORCES. | | | | | | | | | | | | | | | |
| Army Headquarters | 2 | 3 | .. | .. | .. | 2 | .. | 2 | 3 | .. | .. | .. | 2 | .. | |
| Command Headquarters | 4 | 3 | .. | .. | 4 | 3 | .. | 4 | 3 | .. | .. | 4 | 3 | .. | |
| District Headquarters | 6 | 6 | .. | .. | 8 | .. | .. | 6 | 6 | .. | .. | 8 | .. | .. | |
| Auxiliary Force | 55 | 355 | .. | .. | .. | .. | .. | 57 | 358 | .. | .. | .. | .. | .. | |
| Territorial Force | 98 | 86 | .. | .. | .. | .. | .. | 106 | 46 | .. | .. | .. | .. | .. | |
| TOTAL AUXILIARY AND TERRITORIAL FORCES. | 164 | 408 | .. | .. | 12 | 5 | .. | 175 | 416 | .. | .. | 12 | 5 | .. | |

† XII.—ROYAL AIR FORCE—

| | | | | | | | | | | | | | | |
|---|------------|--------------|-----------|------------|------------|------------|-----------|------------|--------------|-----------|-----------|------------|------------|-----------|
| Squadrons and Staff at Group Wing Stations, Wing Head-quarters, and Reorganisation. | 162 | 950 | .. | 133 | 58 | 477 | .. | 115 | 742 | .. | 71 | 53 | 173 | .. |
| Staff College, Quetta | 2 | .. | .. | .. | .. | .. | .. | 2 | .. | .. | .. | .. | .. | .. |
| Royal Air Force School | 6 | 4 | .. | .. | 8 | .. | .. | 4 | 4 | .. | .. | 8 | .. | .. |
| Hospitals | 10 | 20 | .. | .. | .. | .. | .. | 10 | 21 | .. | .. | .. | .. | .. |
| Aircraft depot | 46 | 796 | .. | 8 | 172 | 188 | .. | 44 | 808 | .. | 6 | 172 | 188 | .. |
| Aircraft park | 14 | 124 | .. | 2 | 59 | 128 | .. | 9 | 123 | .. | 2 | 49 | 128 | .. |
| Royal Air Force Headquarters | 18 | 12 | .. | .. | 42 | 34 | .. | 17 | 11 | .. | .. | 44 | 34 | .. |
| Commanding Royal Engineers, Royal Air Force Staff. | 2 | .. | .. | .. | 3 | 1 | .. | 2 | .. | .. | .. | 3 | 1 | .. |
| TOTAL ROYAL AIR FORCE | 260 | 1,916 | .. | 143 | 340 | 828 | .. | 224 | 1,709 | .. | 80 | 329 | 730 | .. |

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

† The figures shown in respect of 1928 represent establishment from 1st April 1928 to 31st December 1928. The establishment of British other ranks will be increased during 1929-30 by 7 airmen from 1st October 1929.

**STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON
1st APRIL 1929 AND 1st APRIL 1928.**

| | 1929. | | | | | 1928. | | | | |
|--|---------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|--------------|--------------|
| | Horses. | Ponies. | Mules. | Bullocks. | Camels. | Horses. | Ponies. | Mules. | Bullocks. | Camels. |
| ARMY. | | | | | | | | | | |
| A.—INDIA PROPER AND BURMA. | | | | | | | | | | |
| I.—FIGHTING UNITS— | | | | | | | | | | |
| (1) Cavalry | 14,071 | .. | .. | .. | .. | 13,897 | .. | .. | .. | .. |
| (2) Artillery | 7,963 | 477 | 5,00 | .. | .. | 9,146 | 470 | 4,017 | .. | .. |
| (3) Engineers—Sappers and Miners. | 501 | .. | 330 | 100 | 2* | 501 | .. | 330 | 100 | 2* |
| (4) Infantry and Pio- neers. | 1 | .. | 2,919 | .. | .. | 1 | 88 | 6,295 | .. | .. |
| (5) Signals | 1,501 | 54 | 682 | .. | .. | 1,482 | 54 | 653 | .. | .. |
| TOTAL FIGHTING UNITS | 24,037 | 531 | 8,938 | 100 | 2 | 25,027 | 612 | 11,295 | 100 | 2 |
| II.—INDIAN ARMY SER- VICE CORPS— | | | | | | | | | | |
| Animal Transport | 747 | 569 | 18,883 | 13 | 4,704 | 747 | 605 | 19,051 | 870 | 5,568 |
| Supplies | .. | 4 | .. | .. | .. | .. | 4 | .. | .. | .. |
| III.—VETERINARY SER- VICES. | | | | | | | | | | |
| | .. | 123 | .. | .. | .. | .. | 114 | .. | .. | .. |
| IV.—REMOUNT SERVICES | | | | | | | | | | |
| | (a) 6,507 | 71 | (b) 8,580 | 1,566 | .. | 7,088 | 91 | 8,575 | 1,580 | .. |
| V.—TRAINING ESTABLISH- MENTS. | | | | | | | | | | |
| | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| VI.—MISCELLANEOUS ES- TABLISHMENTS— | | | | | | | | | | |
| Governor-General's Body-Guard. | 92 | .. | .. | .. | .. | 92 | .. | .. | .. | .. |
| TOTAL INDIA PROPER AND BURMA. | 31,383 | 1,298 | 31,401 | 1,678 | 4,706 | 32,954 | 1,426 | 34,521 | 2,550 | 5,870 |

*Elephants.

| | 1929. | 1928. | (b) | 1929. | 1928. |
|--------------------------------|--------------|--------------|-----|--------------|--------------|
| Horses | 2,361 | 2,483 | | 400 | 400 |
| Horses Stallion | 351 | 327 | | 2,800 | 2,800 |
| Brood mare and foals | 105 | 86 | | 236 | 243 |
| Horses, young stock | 3,690 | 4,192 | | 50 | .. |
| | | | | 25 | 50 |
| | | | | 69 | 82 |
| | 6,507 | 7,088 | | 3,580 | 3,575 |

ARMY—PART A.—STANDING ARMY.

ARMY.
SUMMARY OF ESTIMATES.

| Hmds. | ACCOUNTS 1927-28. | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|---|----------------------------|--------------------|--------------------------|------------------------------|--------------------|--------------------------|-------------------------------|--------------------|--------------------------|------------------------------|--------------------|--------------------------|
| | 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. |
| | Ra. | Ra. | Ra. | Ra. | Ra. | Ra. | Ra. | Ra. | Ra. | Ra. | Ra. | Ra. |
| PART A.—STAND- ING ARMY. | | | | | | | | | | | | |
| I.—PAY AND ALLOWANCES AND MISCELLANEOUS CASH EXPENDITURES ON THE FIGHTING SERVICES. | 19,82,31,343 | 12,12,666 | 19,70,18,679 | 19,56,88,110 | 9,59,000 | 19,47,29,110 | 19,79,10,000 | 11,04,000 | 19,68,06,000 | 19,10,29,000 | 10,55,000 | 18,99,74,000 |
| II.—ADMINISTRATIVE SERVICES. | 6,42,30,721 | 18,90,967 | 6,23,83,754 | 7,22,32,850 | 11,26,730 | 7,11,06,070 | 6,70,03,000 | 12,52,000 | 6,57,51,000 | 7,03,51,000 | 11,14,000 | 6,92,37,000 |
| III.—MANUFACTURING ESTABLISH- MENTS. | 3,66,42,906 | 2,79,447 | 3,62,63,459 | 3,63,67,940 | 3,70,000 | 3,59,97,940 | 3,36,38,000 | 4,13,000 | 3,32,25,000 | 3,34,95,000 | 3,55,000 | 2,31,40,000 |
| IV.—ARMY HEAD- QUARTERS, STAFF OF COMMANDS, ETC. | 2,12,04,395 | 1,241 | 2,12,03,154 | 2,10,88,350 | .. | 2,10,83,350 | 2,06,88,000 | 4,000 | 2,08,84,000 | 2,11,46,000 | .. | 2,11,46,000 |
| V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS. | 4,61,37,377 | 8,84,313 | 4,52,53,064 | 6,08,33,960 | 1,20,83,870 | 4,87,50,090 | 6,50,11,000 | 1,56,09,000 | 4,94,03,000 | 6,49,30,000 | 1,55,81,000 | 4,92,49,000 |
| VI.—SPECIAL SER- VICES. | 2,15,690 | 4,726 | 2,10,964 | 14,060 | .. | 14,060 | 14,000 | .. | 14,000 | 14,000 | .. | 14,000 |
| VII.—TRANSPORTA- TION, CONSERVA- TION, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS. | 3,68,02,056 | 22,70,259 | 3,45,31,797 | 2,95,78,730 | 20,51,350 | 2,75,27,380 | 3,35,30,000 | 26,16,000 | 3,09,14,000 | 3,88,79,000 | 40,76,000 | 3,48,03,000 |
| VIII.—NON-EFFECTIVE CHARGES AND BORROWINGS. | 8,20,12,141 | 36,67,761 | 7,83,45,380 | 8,37,05,000 | 33,49,000 | 8,03,56,000 | 8,32,64,000 | 51,91,000 | 7,80,73,000 | 8,34,22,000 | 37,95,000 | 7,96,27,000 |
| TOTAL PART A.— STANDING ARMY. | 48,56,27,621 | 1,03,17,380 | 47,53,10,241 | 49,95,04,000 | 1,99,40,000 | 47,95,64,000 | 50,10,58,000 | 2,61,83,000 | 47,48,70,000 | 50,32,66,000 | 2,59,76,000 | 47,72,90,000 |
| PART B.—AUXILI- ARY AND TERRI- TORIAL FORCES. | 82,68,784 | 5,520 | 82,63,263 | 98,82,000 | .. | 98,82,000 | 87,13,000 | 5,000 | 87,08,000 | 92,95,000 | .. | 92,95,000 |
| PART C.—ROYAL AIR FORCE. | 1,68,31,912 | 62,913 | 1,67,89,000 | 2,29,07,000 | 1,57,000 | 2,26,50,000 | 2,18,33,000 | 1,45,000 | 2,16,88,000 | 2,40,87,000 | 2,87,000 | 2,33,00,000 |
| DEDUCT— | | | | | | | | | | | | |
| (1) PROBABLE SAVINGS IN CONNECTION WITH THE IN- TRODUCTION OF NEW MEASURES | .. | .. | .. | 18,00,000 | .. | 18,00,000 | .. | .. | .. | 63,50,000 | .. | 63,50,000 |
| (2) LUMP CUT FOR UNDESPENDING | .. | .. | .. | 18,00,000 | .. | 18,00,000 | .. | .. | .. | .. | .. | .. |
| GRAND TOTAL | 51,07,48,317 | 1,03,85,821 | 50,03,62,496 | 52,82,93,000 | 2,00,97,000 | 50,81,96,000 | 53,16,04,000 | 2,63,33,000 | 50,52,66,000 | 53,03,78,000 | 2,62,43,000 | 50,41,85,000 |

EXPLANATIONS.

Budget, 1929-30 net is less than Budget, 1928-29 net by Rs. 40.61 lakhs. The decrease is made up of the following principal variations :—

Decreases—

| | In lakhs of Rs. |
|--|-----------------|
| (1) Reduction of pay of British troops | 30.26 |
| (2) Reorganisation of Indian Pioneers | 9.93 |
| (3) Reorganisation, mechanisation etc. of certain Artillery units | 2.21 |
| (4) Reorganisation of Indian Infantry Battalions on a three company basis | 5.62 |
| (5) Reduction of strength of Honorary King's Commissioned Officers | 1.10 |
| (6) Elimination of provision for Pay Revisé of British officers. (This item is now treated as a New measure and included under cost of new measures for eventual transfer to England) | 10.00 |
| (7) Smaller provision required for pay charges of Indian Signal Corps | 1.15 |
| (8) Abolition of victualling agents in British units | .44 |
| (9) Smaller provision for deferred pay to Indian troops due to reduced establishments | 3.80 |
| (10) Reduction in Waziristan concessions | 1.37 |
| (11) Abolition of certain transport units | 4.12 |
| (12) Elimination of provision for expansion of the Central Mechanical Transport Stores Depot | 2.15 |
| (13) Smaller provision under Special Emergency Grant | 18.00 |
| (14) Shortage of establishments in Ancillary units, etc. | 8.51 |
| (15) Smaller outlay on purchase of stores (net.) (This large decrease is due to the elimination of provision for New measures. The provision for New measures shown under increases includes 1,32 lakhs for Army stores) | 1,37.52 |
| (16) Less production charges in Grass Farms, due to smaller production of fodder | 4.31 |
| (17) Reduction in the provision for printing and stationary | 1.00 |
| (18) Sea and inland water charges based on past actuals | 1.85 |
| (19) Arrear charges | 1.64 |
| (20) Non-effective Services | 6.71 |
| (21) Smaller standing charges on R. A. F. | 43.50 |
| (22) Incidental and miscellaneous expenses | 4.99 |
| (23) Other causes (net) | 3.31 |
| (24) Larger lump cut for probable underspending under new measures | 28.50 |

3,31.99

Increases—

| | |
|--|---------|
| (1) Larger provision for proficiency pay | 4.75 |
| (2) Increase in the number of British officers with Sappers and Miners | 1.69 |
| (3) Smaller shortages of establishments and variations in ranks in Fighting Services | 10.08 |
| (4) Travelling and outstation allowances due chiefly to the provision for furlough details | 10.45 |
| (5) Rail charges based on past actuals | 6.53 |
| (6) Leave passage concessions to Army Officers, etc. based on past actuals | 1.93 |
| (7) Hired transport charges due to abolition of certain transport units | 1.25 |
| (8) Indian troop service and cost of sea transport | 7.89 |
| (9) Provision for vocational training of British troops | 6.00 |
| (10) Part B—Auxiliary and Territorial Forces—due to employment of senior officers as adjutants, etc. | 1.18 |
| (11) Cost of new measures | 2,40.23 |

2,91.38

40.61

EXPLANATIONS—*contd.*

Revised 1928-29, net is less than Budget 1928-29, net by Rs. 29.30 lakhs, which is made up of the following principal variations:—

In lakhs of Rupees.

Decreases.—

| | |
|--|---------|
| (1) Elimination of provision for leave pay of British officers | 10.00 |
| (2) Smaller expenditure on A. I. R. officers | 1.00 |
| (3) Lapse due to delay in the formation of the Indian Supplementary reserve | 1.62 |
| (4) Deferred pay to Indian troops | 3.89 |
| (5) Reduction in number of Honorary King's Commissioned officers. | 1.55 |
| (6) Money compensation in lieu of rations | 1.17 |
| (7) Lapse of provision for increased establishments in signal training centre | 1.20 |
| (8) Saving in ancillary services (net) | 16.10 |
| (9) Elimination of provision for accommodation originally made under Army in 1928-29, but transferred subsequently to M. E. S. | 3.60 |
| (10) Abolition of certain animal transport units | 1.06 |
| (11) Saving in the provision for taking over M. T. in India by the I. A. S. C. | 3.33 |
| (12) Elimination of provision for special emergency grant, the grant being utilised for purchase of stores in England, etc. | 20.00 |
| (13) Smaller charges for production and purchase of fodder and dairy produce | 7.57 |
| (14) Smaller outlay on stores (net) | 16.16 |
| (15) Sea and inland water charges | 1.44 |
| (16) Antimalarial measures due mainly to transfer to M. E. S. | 1.12 |
| (17) Smaller non-effective charges | 22.83 |
| (18) Savings in provision for Auxiliary and Territorial forces | 6.74 |
| (19) R. A. F. in India | 9.62 |
| (20) Less expenditure on Government passages | 4.23 |
| (21) Furlough allowances and leave and deputation salaries paid in England | 3.31 |
| (22) Marriage allowances and allotments paid in England | 1.21 |
| (23) Other items net | 4.19 |
| | 1,43.03 |

Increases.—

| | |
|--|-------|
| (1) Cost of two Indian Infantry Battalions returned from overseas | 3.84 |
| (2) Smaller shortages of British and Indian troops | 9.33 |
| (3) Increase in the strength of British officers and presence of a larger number of officers holding higher ranks | 4.03 |
| (4) Larger number of men drawing higher rates of signal and Engineer pay | 1.10 |
| (5) Non-realisation of probable savings for reorganisation of certain units partly counterbalanced by other probable savings | 14.43 |
| (6) Larger number of officers under training in British units | 1.00 |
| (7) Expansion of M. T. training centre | 1.00 |
| (8) Travelling and outstation allowances | 4.89 |
| (9) Rail charges | 22.50 |
| (10) Leave passage concessions to Army officers, etc. | 1.52 |
| (11) Hired transport, due to arrear charges and abolition of certain Government transport units | 1.74 |
| (12) Arrear charges | 2.25 |
| (13) Provision for vocational training of British troops | 2.80 |
| (14) Increase in the provision for Indian troop service and cost of sea transport | 9.27 |
| (15) Lump sum | 34.00 |

1,13.73

29.30

FOR THE YEAR 1929-30.

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EXPLANATIONS—*concl.*

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

SUMMARY OF ESTIMATE.

| Sub-heads. | Accounts, 1927-28. | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|---|---------------------|------------------|---------------------|---------------------------|-----------------|---------------------|----------------------------|------------------|---------------------|---------------------------|------------------|---------------------|
| | Gross expenditure. | Receipts. | Net Expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—FORCES IN INDIA PROPER AND BURMA | 16,04,39,518 | 2,30,424 | 13,02,59,094 | 15,74,03,430 | 2,05,000 | 15,71,98,430 | 15,87,71,000 | 2,37,000 | 15,85,34,000 | 15,51,62,000 | 2,31,000 | 15,49,31,000 |
| B.—UNITS SERVING IN THE COLONIES | 5,11,277 | 5,05,457 | 5,820 | 5,33,680 | 4,20,000 | 1,13,680 | 5,11,000 | 4,67,000 | 44,000 | 5,34,000 | 4,60,000 | 74,000 |
| TOTAL INDIA | 16,10,00,795 | 7,35,881 | 16,02,64,914 | 15,79,37,110 | 6,25,000 | 15,73,12,110 | 15,92,82,000 | 7,04,000 | 15,85,78,000 | 15,56,96,000 | 6,91,000 | 15,50,06,000 |
| ENGLAND | 2,70,42,969 | 4,76,959 | 2,65,66,010 | 2,77,51,000 | 3,84,000 | 2,74,17,000 | 2,86,23,000 | 4,00,000 | 2,82,28,000 | 2,52,33,000 | 2,64,000 | 2,49,69,000 |
| EXCHANGE | 1,87,581 | —174 | 1,87,755 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL HEAD I | 19,82,31,345 | 12,12,666 | 19,70,18,679 | 19,56,88,110 | 9,59,000 | 19,47,29,110 | 19,79,10,000 | 11,04,000 | 19,68,06,000 | 19,10,29,000 | 10,55,000 | 18,99,74,000 |

EXPLANATIONS.

Budget, 1929-30, is less than Budget, 1928-29, by Rs. 47.55 lakhs (net), the result of the following variations:—

Decreases—

| | In lakhs of Rs. |
|---|-----------------|
| (1) Reduction of pay to British Troops | 30.28 |
| (2) Reorganization of Indian pioneers | 9.93 |
| (3) Reduction in the strength of Honorary King's Commissioned officers | 1.10 |
| (4) Abolition of Royal Horse Artillery Brigade Head Quarters | .53 |
| (5) Mechanisation of the Field Brigade and the 2nd Divisional Ammunition Column | .90 |
| (6) Reorganisation of the Field Brigade Ammunition Column | .78 |
| (7) Smaller provision in connection with increase in the establishment of the Indian Signal Corps (Pay charges only included) | 1.15 |
| (8) Abolition of victualling agents in British units | .58 |
| (9) Smaller payments on account of outfit allowance to officers of the Army in India Reserve | .44 |
| (10) Smaller provision for deferred pay to Indian troops due to reduced establishments | 3.80 |
| (11) Reorganisation of Indian Infantry on a three company basis | 5.62 |
| (12) Reduction in the Waziristan concessions | 1.37 |
| (13) Transfer of certain English expenditure to Head VII for eventual transfer to England | 10.00 |
| (14) Smaller provision under miscellaneous and incidental expenses on basis of actuals | 1.67 |
| (15) Transfer of provision on account of Indian Supplementary Reserve to other heads | 1.96 |
| (16) Less expenditure under England mainly due to transfer to Head VII of provision for Aden contribution and to smaller charges for furlough allowances and voyage pay partly counterbalanced by provision for pay and allowances of British Soldier's attending vocational courses and for leave allowances paid by non-military departments and other minor variations (net) | 24.48 |
| (17) Other variations (net) | .08 |
| | 94.65 |

Increases—

| | |
|---|-------|
| (1) Increase in the number of British soldiers drawing proficiency pay | 4.75 |
| (2) Increase in the number of British officers with Sappers and Miners (only 13 officers expected during 1929-30) | 1.09 |
| (3) Increased expenditure due to smaller shortages of establishments and variation in ranks | 13.08 |
| (4) Increased provision for a large number of men drawing higher rates of signal and Engineer pay | .98 |
| (5) Provision for new measures | 11.20 |
| (6) Elimination of savings anticipated in Budget for 1928-29 on account of the following:— | |
| (i) Absence of troops in China | 5.00 |
| (ii) Other probable credits (now provided under Head VII-D.—Receipts) | 10.00 |
| (7) Probable savings anticipated in 1928-29 not likely to accrue | 4.00 |
| | 47.10 |
| Net decrease | 47.55 |

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

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

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

| Numbers. | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|--------------|-----------------------|---------------------------------|----------------------------------|--|
| 1928- 29. | 1929- 30. | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE. | | | | | |
| INDIA. | | | | | |
| SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA. | | | | | |
| UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA. | | | | | |
| (I) Fighting services. | | | | | |
| Detailed heads— | | | | | |
| 4,133 | 4,145 | | | | |
| | | | | | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions |
| | | 3,63,19,597 | 3,76,86,310 | 3,70,18,000 | { 3,64,42,500 2,70,320 |
| 56,074 | 56,134 | | | | (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers |
| | | 6,05,06,494 | 5,79,45,800 | 5,84,93,000 | { 5,51,80,900 61,490 |
| 3,498 | 3,417 | | | | (3) Pay and allowances (including money al- lowances) of Indian Offi- cers and all other ranks including civilians |
| 169,601,165,767 | | 3,99,24,133 | 4,14,67,330 | 4,20,69,000 | { 4,02,69,980 6,39,800 |
| | | | | | (4) Pay and allowances of Indian reservists other than regulars) |
| 21,335 | 20,498 | 11,57,798 | 2,62,340 | 1,00,000 | 62,120 |
| | | | | | (5) Pay and allowances (including money al- lowances) of followers |
| | | 41,98,691 | 42,08,490 | 42,10,000 | { 40,62,130 730 |
| | | | | | (6) Money compensation in lieu of rations to British troops |
| | | 1,55,997 | 6,67,280 | 5,50,000 | 5,35,100 |
| | | | | | |
| | | 3,98,794 | | | |
| | | | | | (8) Kit and clothing al- lowances for British troops |
| | | 61,01,438 | 62,16,990 | 62,63,000 | { 62,42,700 6,410 |
| | | | | | (9) Kit and clothing al- lowances for Indian troops and followers |
| | | 58,79,157 | 59,17,140 | 59,30,000 | { 58,10,740 71,820 |
| | | | | | (10) Prizes for skill at arms and contract and miscellaneous allowan- ces |
| | | 24,02,929 | 24,89,400 | 25,03,000 | { 23,87,280 34,230 |
| | | | | | (11) Incidental expenses |
| | | 6,55,419 | 6,64,950 | 5,76,000 | { 5,94,950 6,990 |
| Carried over | | 15,77,90,447 | 15,75,26,200 | 15,77,12,000 | 15,26,79,780 |

CASH EXPENDITURE ON THE FIGHTING SERVICES—*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. The number of such units is indicated on pages 28 and 29.

Item (1).—Pay of rank of regimental officers (including officers of the Army in India Reserve for the period they come up for training), command or additional pay, compensation for inferior quarters, syce and forage allowance for chargers, presidency town allowance at Calcutta, Rangoon and Bombay, local allowance at Chitral and 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 during the winter months and 5 annas during the summer months in the case of those serving within the concessional area in Waziristan), extra duty pay, marriage and furniture allowances are included under this head. The recoveries in India of compulsory allotments paid in England as well as of deductions made in the pay of British soldiers under the Contributory Pensions rules are recorded here.

Reduced rates of pay for British soldiers enlisted or re-enlisted after 26th October 1925 have been introduced in England and have been applied to India. The savings on this account have been calculated to amount to over Rs. one crore after seven years.

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

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|---|---------------------|---------------------|---------------------|-----------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | .Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—contd. | | | | | |
| (I) FIGHTING SERVICES—contd. | | | | | |
| Detailed heads— | | | | | |
| Brought forward . | | 15,77,00,447 | 15,75,26,200 | 15,77,12,000 | 15,26,79,790 |
| (12) | Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve | 27,224 | 23,600 | 31,000 | 26,000 |
| (13) | Deferred pay to Indian troops . . . | 16,75,233 | 22,44,000 | 18,55,000 | { 13,63,700 26,610 |
| (14) | Miscellaneous expenditure incurred regimentally on account of stores | 1,93,874 | 1,63,920 | 1,81,000 | { 1,71,000 2,000 |
| (15) | Expenditure on annual practice, field train and telegraph stores and equipment. | 2,64,789 | 2,45,260 | 2,45,000 | 2,36,900 |
| | | <u>15,98,61,567</u> | <u>16,02,02,980</u> | <u>16,00,24,000</u> | <u>15,50,09,000</u> |
| Deduct— | | | | | |
| (i) | Savings due to probable reorganisation of certain units | .. | 19,00,000 | .. | 5,00,000 |
| (ii) | Savings due to anticipated absence of troops in China | .. | 5,00,000 | 5,00,000 | .. |
| (iii) | Other probable savings | .. | 10,00,000 | 14,20,000 | .. |
| | | .. | <u>34,00,000</u> | <u>19,20,000</u> | <u>5,00,000</u> |
| TOTAL SUB-HEAD A (I). | | <u>15,98,61,567</u> | <u>15,68,02,980</u> | <u>15,81,04,000</u> | <u>15,45,09,000</u> |

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*EXPLANATIONS—*contd.*SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—*contd.*(1) *Fighting services—contd.*

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

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

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

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

Item (9).—Besides the grant of clothing allowance for the upkeep, etc., of personal clothing and necessaries to Indian officers and Indian other ranks, compensation paid to Indian Army reservists on transfer to the reserve for the value of clothing taken over by Government is also included under this head. The rates for mounted and dismounted Indian officers are Rs. 45-6-0 per annum and Rs. 42-6-0 per annum respectively. In the case of Indian other ranks the rates for mounted and dismounted men are Rs. 43-8-0 and Rs. 40-8-0 per annum respectively. In the case of enrolled followers the rate is Rs. 24-12-0 per annum.

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

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

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

Item (13).—A lump sum payment is made to Indian non-commissioned officers and men on discharge calculated at Rs. 2 for each month of service. This is additional to pension or gratuity earned by total service.

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

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

EXPLANATIONS—contd.

2. The following changes in the organisation of the Army in India have been considered in Budget, 1929-30 :—

Mechanisation of the 1st Field Brigade and the 2nd Divisional Ammunition Column resulting in an addition of 27 British other ranks and a reduction of 373 Indian officers and other ranks and 274 followers and 1,075 animals.

Reorganisation of the Field Brigade Ammunition Column on a horsed basis involving a reduction of 18 British other ranks, 106 Indian officers and other ranks, 44 followers and 138 animals.

Abolition of Royal Horse Artillery Brigade Headquarters involving a reduction of 3 British officers, 4 British other ranks, 1 follower and 2 animals.

Reduction in the Honorary King's commissioned officers to a permanent strength of 10 Captains and 50 Lieutenants.

Addition of 4 mechanical transport instructors in Medium Brigade, Royal Artillery.

Increase in the establishment of the Indian Signal Corps by 447 Indian other ranks and 18 followers due to reorganisation.

Abolition of victualling agents in British units.

Reorganisation of Indian Pioneer battalions involving in a reduction of 32 British officers, 2,267 Indian officers and other ranks and 142 followers.

Increase in the establishment of British officers employed with Sappers and Miners by 18.

Reorganisation of Indian Infantry battalions (Active and Training) involving an addition of 100 Indian officers and a reduction of 2,488 other ranks and 400 followers.

Mechanisation of certain Artillery and signal units.

3. The reduction of Rs. 22·94 lakhs in 1929-30, as compared with Budget, 1928-29, is mostly due to :—

| | In lakhs of Rs. |
|---|-----------------|
| (1) Reduction of pay to British troops | —30·26 |
| (2) Reorganization of Indian pioneers | —9·93 |
| (3) Reduction in the strength of Honorary King's Commissioned officers | —1·10 |
| (4) Abolition of Royal Horse Artillery Brigade Headquarters | —·53 |
| (5) Mechanisation of the Field Brigade and the 2nd Divisional Ammunition Column | —·90 |
| (6) Reorganisation of the Field Brigade Ammunition Column | —·78 |
| (7) Smaller provision in connection with increase in the establishment of the Indian Signal Corps (Pay charges only included) | —1·15 |
| (8) Abolition of victualling agents in British units | —·58 |
| (9) Smaller payments on account of outfit allowance to officers of the Army in India Reserve | —·44 |
| (10) Smaller provision for deferred pay to Indian troops due to reduced establishments | —3·80 |
| (11) Reorganisation of Indian Infantry on a three company basis | —5·62 |
| (12) Reduction in the Waziristan concessions | —1·37 |
| (13) Transfer of the lump provision for pay revise of British officers to Head VII for eventual transfer to England | —10·00 |
| (14) Lump cut for probable savings | —15·00 |
| (15) Smaller provision under miscellaneous and incidental expenses, on basis of actuals | —1·67 |

EXPLANATIONS—*concl'd.*

| | |
|--|--------|
| (16) Transfer of provision on account of Indian supplementary Reserve to other heads | —1·96 |
| (17) Increase in the number of British soldiers drawing proficiency pay | 4·75 |
| (18) Increase in band allowance | ·30 |
| (19) Increase in the number of British officers with Sappers and Miners (only 13 officers expected during 1929-30) | 1·09 |
| (20) Increased expenditure due to smaller shortages of establishments and variation in ranks | 10·08 |
| (21) Increased provision for a larger number of men drawing higher rates of signal and Engineer pay | ·98 |
| (22) Provision for new measures] | 11·20 |
| (23) Elimination of savings anticipated in Budget for 1928-29 on account of the following :— | |
| (i) Probable reorganisation of certain units | 19 00 |
| (ii) Absence of troops in China | 5·00 |
| (iii) Other probable credits (now provided under Head VII—D. Receipts) | 10·00 |
| (24) Other variations (net) | —·25 |
| | —22·94 |

4. The average anticipated shortage of British Troops in 1929-30 is 25.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

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

| Numbers. | | | Budget | Revised | Budget |
|---|-------|--|------------------|-----------|------------------|
| 1928- | 1929- | Accounts, | Estimate, | Estimate, | Estimate, |
| 29. | 30. | 1927-28. | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA. | | | | | |
| (I) FIGHTING SERVICES. | | | | | |
| MINOR HEAD (a)—BRITISH CAVALRY— | | | | | |
| Detailed heads— | | | | | |
| 135 | 135 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | 9,51,650 | | 9,40,000 |
| 2,860 | 2,861 | (2) Pay and allowances (including messing allow- ance and allowances for families) of British sol- diers | 31,96,970 | | 31,10,000 |
| 50 | 50 | (3) Pay and allowances (including money allow- ances) of Indian Officers and all other ranks | 14,020 | | 14,800 |
| 1,275 | 1,270 | (4) Pay and allowances (including money allow- ances) of followers | 2,47,050 | | 2,40,200 |
| | | (5) Money compensation in lieu of rations to British Troops | | | |
| | | (6) Money compensation in lieu of rations to Indian troops and fol- lowers | 5,250 | | 5,200 |
| | | (7) Kit and clothing al- lowances for British Troops | 3,21,750 | | 3,21,900 |
| | | (8) Kit and clothing al- lowances for Indian Troops and followers | 7,350 | | 5,200 |
| | | (9) Prizes for skill at arms and contract and mis- cellaneous allowances | 77,050 | | 85,500 |
| | | (10) Incidental expenses | 18,500 | | 14,400 |
| | | (11) Deferred pay and gra- tuities to British troops on discharge or on transfer to the Army Reserve | 1,500 | | 1,600 |
| | | (12) Deferred pay to Indian Troops | .. | | .. |
| | | (13) Miscellaneous expen- diture incurred regi- mentally on account of stores | 3,100 | | 3,200 |
| Total Minor Head (a) | | 49,49,907 | 48,44,190 | | 47,42,000 |
| Carried over | | 49,49,907 | 48,44,190 | | 47,42,000 |

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

| Numbers. | | | Budget | Revised | Budget |
|--|--------|--|-------------|-----------|-------------|
| 1928- | 1929- | Accounts, | Estimate, | Estimate, | Estimate, |
| 29. | 30. | 1927-28. | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 49,49,907 | 48,44,190 | | 47,42,000 |
| SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i> | | | | | |
| (I) FIGHTING SERVICES—<i>contd.</i> | | | | | |
| MINOR HEAD (b)—INDIAN CAVALRY. | | | | | |
| Detailed heads— | | | | | |
| 294 | 294 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | 31,49,100 | | 30,51,000 |
| 10,780 | 10,780 | (2) Pay and allowances (including money al- lowances) of Indian Officers and other ranks | 37,26,720 | | 37,52,400 |
| 4,326 | 4,326 | (3) Pay and allowances (including money allow- ances) of followers | 8,08,920 | | 8,09,000 |
| | | (4) Money compensation in lieu of rations to British Troops | -- | | -- |
| | | (5) Money compensation in lieu of rations to Indian troops and followers | 34,650 | | 29,400 |
| | | (6) Kit and clothing allow- ances for British Troops | -- | | -- |
| | | (7) Kit and clothing al- lowances for Indian Troops and followers | 4,85,560 | | 4,85,500 |
| | | (8) Prizes for skill at arms and contract and miscellaneous allowan- ces | 2,09,790 | | 2,11,300 |
| | | (9) Incidental expenses | 24,150 | | 26,500 |
| | | (10) Deferred pay to Indian Troops | 1,12,200 | | 1,08,000 |
| | | (11) Miscellaneous expen- diture incurred regi- mentally on account of stores | 12,600 | | 8,900 |
| Total Minor Head (b) . | | 86,20,785 | 85,63,690 | | 84,82,000 |
| Carried over . | | 1,35,70,692 | 1,34,07,880 | | 1,32,24,000 |

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

| Numbers. | | | Budget | Revised | Budget |
|---|-------|--|-------------|-----------|-------------|
| 1928- | 1929- | Accounts, | Estimate, | Estimate, | Estimate, |
| 29. | 30. | 1927-28. | 1928-29. | 1928-29. | 1929-30. |
| | | Ra. | Ra. | Ra. | Ra. |
| Brought forward . | | 1,35,70,692 | 1,34,07,880 | | 1,32,24,000 |
| SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—contd. | | | | | |
| (I) FIGHTING SERVICES—contd. | | | | | |
| MINOR HEAD (c) ROYAL HORSE ARTILLERY. | | | | | |
| Detailed heads— | | | | | |
| 31 | 28 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | 2,52,120 | | 2,17,700 |
| 760 | 756 | (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers | 7,27,410 | | 7,75,400 |
| 459 | 459 | (3) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks | 1,20,690 | | 1,20,400 |
| 460 | 464 | (4) Pay and allowances (including money al- lowances) of followers. | 99,500 | | 89,200 |
| | | (5) Money compensation in lieu of rations to British Troops | | | |
| | | (6) Money compensation in lieu of rations to Indian Troops and followers | 3,050 | | 3,300 |
| | | (7) Kit and clothing al- lowances for British Troops | 85,530 | | 85,100 |
| | | (8) Kit and clothing allowances for Indian Troops and followers | 21,850 | | 20,200 |
| | | (9) Prizes for skill at arms and contract and miscellaneous allow- ances | 23,260 | | 21,500 |
| | | (10) Incidental expenses | 3,900 | | 3,800 |
| | | (11) Deferred pay and gra- tuities to British troops on discharge or on transfer to the Army Reserve | 750 | | 900 |
| | | (12) Deferred pay to Indian Troops | 20,200 | | 10,800 |
| | | (13) Miscellaneous expen- diture incurred regi- mentally on account of stores | 820 | | 900 |
| Total Minor Head (c) . | | 13,92,002 | 13,59,080 | | 13,49,000 |
| Carried over . | | 1,49,62,694 | 1,47,66,960 | | 1,45,73,000 |

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

| Numbers. | | | Accounts, | Budget | Revised | Budget |
|--|-------|--|--------------------|--------------------|-----------|-----------------------|
| 1928- | 1929- | | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | | 1928-29. | 1928-29. | 1929-30. |
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 1,49,62,694 | 1,47,66,960 | | 1,45,73,000 |
| SUB-HEAD A—FORCES IN INDIA | | | | | | |
| PROPER AND BURMA—<i>contd.</i> | | | | | | |
| (I) FIGHTING SERVICES—<i>contd.</i> | | | | | | |
| MINOR HEAD (d)—ROYAL | | | | | | |
| FIELD ARTILLERY. | | | | | | |
| Detailed heads— | | | | | | |
| 301 | 300 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | | 22,86,000 | | { 22,49,600 —7,680 |
| 6,770 | 6,810 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | | 74,61,620 | | { 74,96,300 30,530 |
| 3,020 | 2,215 | (3) Pay and allowances (including money allowances) of Indian Officers and all other ranks | | 7,58,940 | | { 7,22,300 40,670 |
| 3,153 | 2,791 | (4) Pay and allowances (including money allowances) of followers | | 6,28,400 | | { 5,44,000 —11,150 |
| | | (5) Money compensation in lieu of rations to British Troops | | | | |
| | | (6) Money compensation in lieu of rations to Indian Troops and followers | | 44,000 | | 25,700 |
| | | (7) Kit and clothing allowances for British Troops | | 7,57,080 | | { 7,55,900 3,490 |
| | | (8) Kit and clothing allowances for Indian Troops and followers | | 1,44,280 | | { 1,24,300 —5,190 |
| | | (9) Prizes for skill at arms and contract and miscellaneous allowances | | 1,71,480 | | { 1,67,700 —1,520 |
| | | (10) Incidental expenses | | 44,500 | | 41,380 |
| | | (11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve | | 3,080 | | 3,900 |
| | | (12) Deferred pay to Indian Troops | | 85,300 | | { 45,000 770 |
| | | (13) Miscellaneous expenditure incurred regimentally on account of stores | | 7,870 | | 6,000 |
| Total Minor Head (d) | | | 1,27,97,272 | 1,23,92,550 | | 1,22,32,000 |
| Carried over | | | 2,77,59,966 | 2,71,59,510 | | 2,68,05,000 |

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

| Numbers. | | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|--------------|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| 1928- 29. | 1929- 30. | | Ra. | Ra. | Ra. | Ra. |
| | | Brought forward | 2,77,59,966 | 2,71,59,510 | | 2,68,05,000 |
| SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—contd. | | | | | | |
| (1) FIGHTING SERVICES—contd. | | | | | | |
| MINOR HEAD (e)—PACK ARTILLERY. | | | | | | |
| Detailed heads— | | | | | | |
| 134 | 134 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | | 13,15,000 | | 12,64,200 |
| 715 | 714 | (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers | | 8,32,710 | | 8,38,500 |
| 6,827 | 6,828 | (3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks | | 18,20,600 | | 18,37,900 |
| 753 | 747 | (4) Pay and allowances (including money al- lowances) of followers | | 1,77,210 | | 1,73,500 |
| | | (5) Money compensation in lieu of rations to British Troops | | | | |
| | | (6) Money compensation in lieu of rations to Indian Troops and fol- lowers | | 22,400 | | 20,900 |
| | | (7) Kit and clothing allowances for British Troops | | 80,190 | | 79,500 |
| | | (8) Kit and clothing allowances for Indian Troops and followers. | | 3,09,980 | | 3,06,000 |
| | | (9) Prizes for skill at arms and contract and miscellaneous allowan- ces | | 85,060 | | 85,300 |
| | | (10) Incidental expenses | | 21,750 | | 240 |
| | | (11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve | | 900 | | 17,860 |
| | | (12) Deferred pay to Indian Troops | | 1,28,000 | | 200 |
| | | (13) Miscellaneous expen- diture incurred regi- mentally on account of stores | | 4,870 | | 84,000 |
| | | Total Minor Head (e) | 46,50,731 | 47,98,690 | | 47,11,000 |
| | | Carried over | 3,24,10,697 | 3,19,58,200 | | 3,15,16,000 |

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

| Numbers. | | | Accounts, | Budget | Revised | Budget |
|--|-------|---|-------------|-------------|-----------|---------------|
| 1928- | 1929- | | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | Rs. | 1928-29. | 1928-29. | 1929-30. |
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 3,24,10,697 | 3,19,58,200 | | 3,15,16,000 |
| SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i> | | | | | | |
| (1) FIGHTING SERVICES—<i>contd.</i> | | | | | | |
| MINOR HEAD (f)—MEDIUM ARTILLERY. | | | | | | |
| Detailed heads— | | | | | | |
| 54 | 54 | (1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commissions | | 4,29,560 | | 4,20,600 |
| 1,276 | 1,276 | (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers | | 14,11,150 | | 14,10,100 |
| 696 | 658 | (3) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks including Civi- lians | | 3,42,160 | | 3,46,800 |
| 297 | 340 | (4) Pay and allowances (including money al- lowances) of followers | | 67,500 | | 64,200 |
| | | (5) Money compensation in lieu of rations to British Troops | | | | |
| | | (6) Money compensation in lieu of rations to Indian Troops and followers | | 8,000 | | 5,900 |
| | | (7) Kit and clothing allowances for British Troops | | 1,44,460 | | 1,43,600 |
| | | (8) Kit and clothing allowances for Indian Troops and followers | | 25,740 | | 29,200 |
| | | (9) Prizes for skill at arms and contract and miscellaneous allow- ances | | 27,700 | | 27,600 240 |
| | | (10) Incidental expenses. | | 8,900 | | 7,760 |
| | | (11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve | | 290 | | |
| | | (12) Deferred pay to Indian Troops | | 9,000 | | 5,000 |
| | | (13) Miscellaneous expen- diture incurred regi- mentally on account of stores | | 1,950 | | 2,000 |
| Total Minor Head (f) | | | 24,88,755 | 24,76,710 | | 24,63,000 |
| Carried over . | | | 3,48,99,452 | 3,44,34,910 | | 3,39,79,000 |

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|--|-------------|-----------|-------------|
| 1928. | 1929. | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Ra. | Ra. | Ra. | Ra. |
| Brought forward . | | 3,48,99,452 | 3,44,34,910 | | 3,39,79,000 |
| SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd. | | | | | |
| (I) FIGHTING SERVICES—contd. | | | | | |
| MINOR HEAD (g)—HEAVY ARTILLERY. | | | | | |
| Detailed heads— | | | | | |
| 20 | 20 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | 1,76,640 | | 1,71,000 |
| 316 | 316 | (2) Pay and allowances (including messing al- lowance and allow- ances for families) of British soldiers | 3,54,480 | | 3,89,600 |
| 282 | 281 | (3) Pay and allowances (including money allow- ances) of Indian Offi- cers and all other ranks | 75,180 | | 71,600 |
| 31 | 28 | (4) Pay and allowances (including money allow- ances) of followers | 9,720 | | 5,900 |
| | | (5) Money compensation in lieu of rations to British Troops | 1,600 | | 1,400 |
| | | (6) Money compensation in lieu of rations to Indian Troops and fol- lowers | | | |
| | | (7) Kit and clothing al- lowances for British Troops | 28,000 | | 35,600 |
| | | (8) Kit and clothing allowances for Indian Troops and followers | 12,310 | | 12,100 |
| | | (9) Prizes for skill at arms and contract and miscellaneous allow- ances | 8,670 | | 8,500 |
| | | (10) Incidental expenses | 6,900 | | 7,600 |
| | | (11) Deferred pay and gra- tuities to British Troops on discharge or on trans- fer to the Army Reserve | .. | | .. |
| | | (12) Deferred pay to Indian Troops | 2,200 | | 3,200 |
| | | (13) Miscellaneous expen- diture incurred regi- mentally on account of stores | 350 | | 500 |
| Total Minor Head (g) . | | 6,94,866 | 6,76,050 | | 7,07,000 |
| Carried over . | | 3,55,94,318 | 3,51,10,060 | | 3,46,86,000 |

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|-------|--|-------------|-----------|-------------|
| 1928- | 1929- | 1927-28, | Estimate, | Estimate, | Estimate, |
| 29. | 30. | Rs. | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 3,55,94,318 | 3,51,10,960 | | 3,46,86,000 |
| SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i> | | | | | |
| (1) FIGHTING SERVICES—<i>contd.</i> | | | | | |
| MINOR HEAD (A)—TRAIN- ING CENTRES AND DE- POTS, ARTILLERY— | | | | | |
| Detailed heads— | | | | | |
| 22 | 22 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | 1,57,750 | | 2,30,400 |
| 71 | 71 | (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers | 1,13,710 | | 1,05,200 |
| 1,458 | 1,457 | (3) Pay and allowances (including money allow- ances) of Indian offi- cers and all other ranks | 3,96,010 | | 3,98,000 |
| 212 | 210 | (4) Pay and allowances (including money allow- ances) of followers | 38,160 | | 38,200 |
| | | (5) Money compensation in lieu of rations to British Troops | | | |
| | | (6) Money compensation in lieu of rations to Indian Troops and followers | 4,000 | | 3,000 |
| | | (7) Kit and clothing allowances for British Troops | 7,810 | | 7,800 |
| | | (8) Kit and clothing al- lowances for Indian Troops and followers | 58,330 | | 58,300 |
| | | (9) Prizes for skill at arms and contract and miscellaneous allow- ances | 10,290 | | 11,000 |
| | | (10) Incidental expenses | 16,800 | | 12,700 |
| | | (11) Deferred pay and gra- tuities to British troops on discharge or on transfer to the Army Reserve | 380 | | 200 |
| | | (12) Deferred pay to Indian Troops | 13,500 | | 8,500 |
| | | (13) Miscellaneous expen- diture incurred regi- mentally on account of stores | 800 | | 700 |
| Total Minor Head (A) . | | 8,37,751 | 8,57,540 | | 8,74,000 |
| Carried over . | | 3,64,32,069 | 3,59,68,500 | | 3,55,60,000 |

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

| Numbers. | | | Accounts, | Budget | Revised | Budget |
|----------|--------|---|--------------------|--------------------|-----------|----------------------|
| 1928- | 1929- | | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | Ra. | 1928-29. | 1928-29. | 1929-30. |
| | | | Ra. | Ra. | Ra. | Ra. |
| | | Brought forward . | 3,64,32,069 | 3,59,68,500 | | 3,55,60,000 |
| | | SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd. | | | | |
| | | (1) FIGHTING SERVICES—contd. | | | | |
| | | MINOR HEAD (i)—ENGINEERS— | | | | |
| | | Detailed heads— | | | | |
| 98 | 119 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions | | 10,30,000 | | 11,39,000 |
| 184 | 185 | (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers | | 4,69,000 | | 4,30,000 |
| *7,396 | 7,402* | (3) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks | | 27,50,040 | | { 28,10,000 3,840 |
| -661 | 648 | (4) Pay and allowances (including money al- lowances) of followers (5) Money compensation in lieu of rations to British Troops | | 1,35,840 | | 1,24,300 |
| | | (6) Money compensation in lieu of rations to Indian Troops and followers | | 20,750 | | 23,500 |
| | | (7) Kit and clothing al- lowances for British Troops | | 20,830 | | 20,400 |
| | | (8) Kit and clothing al- lowances for Indian Troops and followers | | 3,03,080 | | { 3,08,900 390 |
| | | (9) Prizes for skill at arms and contract and miscellaneous allow- ances | | 59,940 | | 59,800 |
| | | (10) Incidental expenses | | 22,130 | | 22,330 |
| | | (11) Deferred pay and gratuities to British Troops on discharge or on transfer to the Army Reserve | | .. | | .. |
| | | (12) Deferred pay to Indian Troops | | 1,28,000 | | { 86,400 240 |
| | | (13) Miscellaneous expen- diture incurred regi- mentally on account of stores | | 13,160 | | 9,500 |
| | | (14) Expenditure on an- nual practice, field Train and Telegraph stores and equipment | | 2,37,760 | | 2,29,400 |
| | | TOTAL MINOR HEAD (i) | 51,67,830 | 51,90,530 | | 52,68,000 |
| | | Carried over . | 4,15,99,899 | 4,11,59,030 | | 4,08,28,000 |

*Includes I. M. T. fitter (I. A. S. C.)

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

| Numbers. | | Accounts, | Budget | Revised | Budget |
|-----------------|-------|-------------|-------------|-----------|-------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 4,15,99,899 | 4,11,59,030 | | 4,08,28,000 |

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

MINOR HEAD (j)—PIONEERS,

Detailed heads—

| | | | | | |
|------------------------------|-------|--|------------------|-----------|------------------|
| 135 | 103 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | | 14,35,000 | 11,79,000 |
| 8,159 | 5,892 | (2) Pay and allowances (including money allowances) of Indian Officers and all other ranks | | 22,16,800 | 16,26,900 |
| 423 | 281 | (3) Pay and allowances (including money allowances) of followers | | 82,890 | 51,400 |
| | | (4) Money compensation in lieu of rations to Indian troops and followers | | 20,380 | 12,600 |
| | | (5) Kit and clothing allowances for Indian Troops and followers. | | 3,37,070 | 2,44,600 |
| | | (6) Prizes for skill at arms and contract and miscellaneous allowances. | | 80,670 | 65,400 |
| | | (7) Incidental expenses | | 19,370 | 12,600 |
| | | (8) Deferred pay to Indian Troops | | 94,200 | 70,800 |
| | | (9) Miscellaneous expenditure incurred regimentally on account of stores | | 5,890 | 6,700 |
| TOTAL MINOR HEAD (j). | | 42,94,550 | 42,92,270 | | 32,70,000 |
| Carried over | | 4,58,94,449 | 4,54,51,300 | | 4,40,98,000 |

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

| Numbers. | | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928 29. | Budget Estimates, 1929 30. |
|--|--------------|--|-----------------------|---------------------------------|----------------------------------|----------------------------------|
| 1928- 29. | 1929- 30. | | Ra. | Ra. | Ra. | Ra. |
| | | Brought forward . | 4,58,94,449 | 4,54,51,300 | | 4,40,98,000 |
| SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd. | | | | | | |
| (1) FIGHTING SERVICES—contd. | | | | | | |
| MINOR HEAD (A)—BRITISH INFANTRY. | | | | | | |
| Detailed heads— | | | | | | |
| 1,261 | 1,261 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions | | 82,95,000 | | 84,52,000 |
| 39,743 | 39,742 | (2) Pay and allowances (including messing ai- allowance and allowances for families) of British soldiers | | 3,86,89,690 | | 3,58,86,000 |
| 2,033 | 2,033 | (3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks | | 5,55,150 | | 5,56,200 |
| 2,802 | 2,757 | (4) Pay and allowances (including money al- lowances) of followers. | | 5,75,000 | | 6,28,600 |
| | | (5) Money compensation in lieu of rations to British Troops | | 1,54,000 | | 1,03,000 |
| | | (6) Money compensation in lieu of rations to Indian Troops and followers | | | | |
| | | (7) Kit and clothing al- lowances for British Troops | | 44,05,000 | | 44,11,500 |
| | | (8) Kit and clothing al- lowances for Indian Troops and followers | | 1,35,010 | | 1,31,900 |
| | | (9) Prizes for skill at arms and contract and mis- cellaneous allowances | | 5,80,950 | | { 5,91,000 6,300 |
| | | (10) Incidental expenses. | | 1,42,000 | | 1,39,000 |
| | | (11) Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve | | 14 00 | | 17,500 |
| | | (12) Deferred pay to Indian Troops | | 18,000 | | 18,000 |
| | | (13) Miscellaneous expen- diture incurred regi- mentally on account of stores | | 33,530 | | 37,000 |
| TOTAL MINOR HEAD (A). | | | 5,56,78,488 | 5,35,97,330 | | 5,09,78,000 |
| Carried over . | | | 10,15,72,937 | 9,90,48,630 | | 9,50,76,000 |

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|---------|---|--------------------|-----------|--------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29 | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Ra. | Ra. | Ra. | Ra. |
| Brought forward | | 10,15,72,937 | 9,90,48,630 | | 9,50,76,000 |
| SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—<i>contd.</i> | | | | | |
| (I) FIGHTING SERVICES—<i>contd.</i> | | | | | |
| MINOR HEAD (I)—INDIAN INFANTRY. | | | | | |
| Detailed heads— | | | | | |
| 1,395 | 1,421 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions | 1,56,32,000 | { | 1,45,47,000 |
| 93,067* | 92,751§ | (2) Pay and allowances (including money al- lowances) of Indian Officers and all other ranks | 2,57,42,550 | { | 2,52,23,680 |
| 5,867 | 5,563 | (3) Pay and allowances (including money al- lowances) of followers (4) Money compensation in lieu of rations to British troops | 10,74,060 | { | 10,20,850 |
| | | (5) Money compensation in lieu of rations to Indian Troops and followers | .. | { | .. |
| | | (6) Kit and clothing al- lowances for British Troops | 3,12,700 | { | 2,66,000 |
| | | (7) Kit and clothing al- lowances for Indian Troops and followers | .. | { | .. |
| | | (8) Prizes for skill at arms and contract and miscellaneous allow- ances | 38,73,730 | { | 38,39,240 |
| | | (9) Incidental expenses. | 8,31,860 | { | 7,69,280 |
| | | (10) Deferred pay to Indian Troops | 2,81,000 | { | 27,560 |
| | | (11) Miscellaneous expend- iture incurred regi- mentally on account of stores | 15,84,000 | { | 2,20,440 |
| | | | 68,600 | { | 4,000 |
| | | | | { | 13,84,000 |
| | | | | { | 25,600 |
| | | | | { | 80,000 |
| | | | | { | 2,000 |
| TOTAL MINOR HEAD (I) . | | 4,77,52,148 | 4,94,00,500 | | 4,83,68,000 |
| Carried over | | 14,93,25,085 | 14,84,49,130 | | 14,34,44,000 |

* Excludes 300 recruit boys.

§ Includes 300 recruit boys.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|--|------------------|-----------|------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 14,93,25,085 | 14,84,49,130 | | 14,34,44,000 |
| SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA—contd. | | | | | |
| (1) FIGHTING SERVICES—contd. | | | | | |
| Brought forward | | | | | |
| MINOR HEAD (m)—ROYAL TANK CORPS. | | | | | |
| Detailed heads— | | | | | |
| 100 | 100 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions | 6,64,630 | | 6,70,000 |
| 1,164 | 1,164 | (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers | 15,43,500 | | 15,85,000 |
| 312 | 304 | (3) Pay and allowances (including money al- lowances) of followers. | 1,01,940 | | 99,180 |
| | | (4) Money compensation in lieu of rations to British Troops | 6,800 | | 5,300 |
| | | (5) Money compensation in lieu of rations to Indian Troops and followers | | | |
| | | (6) Kit and clothing al- lowances for British Troops | 1,25,710 | | 1,35,000 |
| | | (7) Kit and clothing al- lowances for Indian Troops and followers | 2,970 | | 3,700 |
| | | (8) Prizes for skill at arms and contract and miscellaneous allow- ances | 27,480 | | 31,000 |
| | | (9) Incidental expenses | 12,940 | | 12,120 |
| | | (10) Deferred pay and gratuities to British Troops on discharge or on transfer to Army Reserve | 1,200 | | 200 |
| | | (11) Miscellaneous expen- diture incurred regi- mentally on account of stores | 8,430 | | 12,500 |
| TOTAL MINOR HEAD (m) | | 25,53,556 | 24,95,400 | | 25,54,000 |
| Carried over | | 15,18,78,641 | 15,09,44,530 | | 14,59,98,000 |

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

| Numbers. | | Accounts, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | Revised Estimate. 1928-29. Rs. | Budget Estimate, 1929-30. Rs. |
|---|-------|--|--|---|--|
| 1928. | 1929. | | | | |
| 29. | 30. | | | | |
| Brought forward . | | 15,18,78,641 | 15,09,44,530 | | 14,59,98,000 |
| SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA— <i>contd.</i> | | | | | |
| (I) FIGHTING SERVICES— <i>contd.</i> | | | | | |
| MINOR HEAD (n)—INDIAN SIGNAL CORPS. | | | | | |
| Detailed heads— | | | | | |
| 153 | 153 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions | 12,55,860 | | 12,69,000 |
| 2,215 | 2,238 | (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers | 31,45,620 | | { 31,51,000 30,960 |
| 3,157 | 3,559 | (3) Pay and allowances (including money al- lowances of Indian officers and all other ranks | 13,18,940 | | { 12,39,100 —8,500 |
| 764 | 766 | (4) Pay and allowances (including money al- lowances) of followers. | 1,56,000 | | { 1,68,600 —5,220 |
| | | (5) Money compensation in lieu of rations to British Troops | | | |
| | | (6) Money compensation in lieu of rations to Indian Troops and fol- lowers | 29,900 | | 29,900 |
| | | (7) Kit and clothing al- lowances for British Troops | 2,40,630 | | { 2,46,400 2,020 |
| | | (8) Kit and clothing al- lowances for Indian Troops and followers . | 1,27,880 | | { 1,55,600 —2,240 |
| | | (9) Prizes for skill at arms and contract and miscellaneous allowan- ces | 64,350 | | { 64,400 —2,440 |
| | | (10) Incidental expenses . | 34,610 | | 48,420 |
| | | (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 | 49,400 | | 40,000 |
| | | (13) Miscellaneous expen- diture incurred regi- mentally on account of stores | 1,950 | | 3,100 |
| | | (14) Expenditure on an- nual practice, field train and telegraph stores and equipment. | 7,500 | | 7,500 |
| TOTAL MINOR HEAD (n) | | 62,27,181 | 64,34,140 | | 64,40,000 |
| Carried over . | | 15,81,05,822 | 15,73,78,670 | | 15,24,38,000 |

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|---------|--|--------------|--------------|-----------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 15,81,05,822 | 15,73,78,670 | | 15,24,38,000 |
| SUB-HEAD A.—FORCES IN INDIA | | | | | |
| PROPER AND BURMA— <i>contd.</i> | | | | | |
| (1) FIGHTING SERVICES—<i>concl'd.</i> | | | | | |
| MINOR HEAD (a)—RESERVISTS. | | | | | |
| Detailed heads— | | | | | |
| .. | 1 | (1) Pay and allowances of officers with King's commissions | 6,16,000 | | 6,42,000 |
| .. | 1 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | .. | | 3,800 |
| 35,715 | 35,119* | (3) Pay and allowances (including money allowances) of Indian Reservists, Regulars | 16,29,560 | | { 15,50,000 17,540 |
| | | (4) Pay and allowances of other reservists | 2,62,340 | | 6,2,120 |
| .. | 3 | (5) Pay and allowances of Indian followers | 6,000 | | 5,000 |
| | | (6) Money compensation in lieu of rations to Indian troops | .. | | .. |
| | | (7) Kit and clothing allowances for Indian Troops | 72,000 | | { 66,000 1,460 |
| | | (8) Prizes for skill at arms and contract and miscellaneous allowances | 2,30,910 | | { 1,88,000 3,850 |
| | | (9) Incidental expenses | 7,500 | | { 8,240 2,990 |
| | | (10) Miscellaneous expenditure incurred regimentally on account of stores | .. | | .. |
| TOTAL MINOR HEAD (a). | | 17,55,745 | 28,24,310 | | 25,71,000 |
| | | 15,98,61,567 | 16,02,02,980 | | 15,50,09,000 |
| <i>Deduct—</i> | | | | | |
| | (i) | Savings due to probable reorganisation of certain units | 19,00,000 | | 6,00,000 |
| | (ii) | Savings due to anticipated absence of troops in China | 5,00,000 | | .. |
| | (iii) | Other probable savings | 10,00,000 | | .. |
| | | .. | 34,00,000 | | 5,00,000 |
| TOTAL SUB-HEAD A (I). | | 15,98,61,567 | 15,68,02,980 | 15,81,04,000 | 15,45,09,000 |
| Carried over | | 15,98,61,567 | 15,68,02,980 | 15,81,04,000 | 15,45,09,000 |

*Includes Railway Reserve.

CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

| Numbers. | | | Accounts, | Budget | Revised | Budget |
|--|----------|--|--------------|--------------|--------------|--------------|
| 1928-29 | 1929-30. | | 1927-28. | Estimate, | Estimate, | Estimate, |
| | | | Ra. | Rs. | Rs. | Rs. |
| | | Brought forward . | 15,98,61,567 | 15,68,02,980 | 15,81,04,000 | 15,45,09,000 |
| SUB-HEAD A—FORCES IN INDIA PROPER AND BURMA—contd. | | | | | | |
| (II) MISCELLANEOUS. | | | | | | |
| MINOR HEAD (a)—GOVERNOR GENERAL'S BODYGUARD. | | | | | | |
| Detailed heads— | | | | | | |
| 2 | 2 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | | 34,220 | | 34,100 |
| 110 | 114 | (2) Pay and allowances (including money allowances) of Indian Officers and other ranks | | 44,330 | | 45,000 |
| 62 | 61 | (3) Pay and allowances (including money allowances) of Indian followers | | 12,980 | | 13,000 |
| | | (4) Money compensation in lieu of rations to Indian Troops and followers | | 400 | | 400 |
| | | (5) Kit and clothing allowances for Indian Troops and followers | | 11,700 | | 11,900 |
| | | (6) Hospital charges—pay and allowances of Medical Officers, Sub-Assistant Surgeons, Veterinary Assistants and other hospital establishments | | 5,040 | | 4,800 |
| | | (1) Incidental expenses | | 850 | | 1,000 |
| | | (8) Contract and Miscellaneous allowances | | 3,840 | | 3,600 |
| | | (9) Deferred pay of Indian Troops | | 1,340 | | 1,500 |
| | | (10) Miscellaneous expenditure incurred regimentally on account of stores | | 750 | | 700 |
| TOTAL MINOR HEAD (a). | | | 1,22,409 | 1,15,450 | 1,06,000 | 1,17,000 |
| MINOR HEAD (b)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY— | | | | | | |
| 47 | 66 | Pay and allowances of officers with King's Commissions | 2,91,809 | 2,50,000 | 3,50,000 | 3,25,000 |
| MINOR HEAD (c)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPARTMENTS | | | | | | |
| | | | 2,10,779 | 2,35,000 | 2,11,000 | 2,11,000 |
| Deduct—Amount recovered from His Majesty's Government on account of Recruiting staff | | | | | | |
| | | | 46 | .. | | |
| TOTAL A (II) | | | 6,27,951 | 6,00,450 | 6,67,000 | 6,53,000 |
| TOTAL SUB-HEAD A | | | 16,04,99,518 | 15,74,03,430 | 15,87,71,000 | 15,51,82,000 |

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

Minor Head (a)—Governor General's Bodyguard.—Provision for the Governor-General's Bodyguard is made under this minor-head. The increase is due to the addition of 4 Indian other ranks.

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.—PAY AND ALLOWANCES AND MISCELLANEOUS

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Ra. | Ra. | Ra. | Ra. |
| England— | | | | |
| (1) Payments to War Office for British Forces serving in India | | 1,86,66,670 | 1,86,67,000 | 1,86,67,000 |
| (2) Discharge gratuity and deferred pay of British Troops | | 6,93,330 | 6,84,000 | 6,80,000 |
| (3) Pay and allowances of British Soldiers attending vocational courses | | .. | 2,80,000 | 6,00,000 |
| (4) Furlough allowances and pay during voyage of British Forces serving in India | | 20,80,000 | 22,64,000 | 22,64,000 |
| (5) Furlough allowances: Indian Army, Regimental | | 36,66,670 | 32,00,000 | 32,00,000 |
| Leave and deputation salaries, etc.— | | | | |
| (6) Leave allowances paid by Non-Military Departments | | .. | 5,86,000 | 5,34,000 |
| (7) National Health Insurance, Army | | 5,09,330 | 5,48,000 | 5,23,000 |
| (8) Un-employment Insurance, Army | | 10,46,670 | 11,20,000 | 10,93,000 |
| (9) Contributory Pensions Act, 1925 | | 15,28,000 | 16,20,000 | 15,68,000 |
| (10) Marriage allowances and allotments, British Troops | | 54,00,000 | 56,80,000 | 57,32,000 |
| (11) Marriage allowances and allotments, Indian Army | | 6,66,670 | 5,08,000 | 3,36,000 |
| (12) Bounties to British Troops for extension of service | | .. | 1,000 | .. |
| (13) Pay of 2nd Lieutenants on appointment to the Indian Army | | 87,000 | 92,000 | 92,000 |
| (14) Consolidated clothing allowances of British Troops proceeding to India | | 33,330 | 32,000 | 32,000 |
| (15) Miscellaneous Army Charges—Fighting Services | | 40,000 | 12,000 | 12,000 |
| (16) Contribution to the Imperial Government in respect of Military and Political charges for Aden | | 33,33,330 | 33,34,000 | .. |
| TOTAL ENGLAND | 3,70,42,969 | 3,77,51,000 | 3,86,28,000 | 3,53,33,000 |
| Exchange on English Expenditure | 1,87,581 | .. | .. | .. |

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

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

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

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

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

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

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

("CAPITATION RATE" UNITS.)

| Numbers. | | | | | | | | | | | | | | Budget Estimate, | | | | |
|-----------------------------------|------------------|----------------------|------------------|---------------------|-------------|--------|-----------------------------------|------------------|----------------------|------------------|---------------------|-------------|-----|--------------------|----------|-----------------------------|----------|----------|
| | | | | | | | | | | | | | | 1928-29. | 1929-30. | | | |
| 1928-29. | | | | | | | | 1929-30. | | | | | | | | | | |
| 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. | | | | | | |
| British officers. | Indian officers. | | | | | | British officers. | Indian officers. | | | | | Rs. | Rs. | | | | |
| Total. | | Total. | | Total. | | Total. | | | | | | | | | | | | |
| 1 | 14 | .. | 14 | .. | 24 | 896 | 58 | 1 | 14 | .. | 14 | .. | 24 | 896 | 58 | Minor Head—Indian Infantry. | 5,33,680 | 5,34,000 |
| | | | | | | | | | | | | | | GROSS EXPENDITURE. | | | | |
| | | | | | | | | | | | | | | Total Sub-Head B | | 5,33,680 | 5,34,000 | |

EXPLANATIONS.

Sub-Head B.—Indian units serving in the Colonies.—Provision for the cost of the Indian Infantry Battalion in Hong Kong is made against this Sub-head. The cost is recouped to Indian revenues on a capitation rate basis, partly by funds drawn for current expenditure from the Paymaster in Hong Kong and partly from recoveries in England from the War Office (Items 4 and 8 in page 60).

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

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

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|--|---------------------|---------------------|---------------------|---------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—INDIAN UNITS SERVING IN THE COLONIES. | | | | | |
| MINOR HEAD—(a) INDIAN INFANTRY. | | | | | |
| Detailed heads— | | | | | |
| 11 | 14 (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | | 1,54,080 | | 1,54,100 |
| 922 | 922 (2) Pay and allowances (including money allowances) of Indian Officers and all other ranks including Civilians | | 3,07,390 | | 3,07,400 |
| 58 | 58 (3) Pay and allowances (including money allowances) of followers | | 9,960 | | 10,000 |
| | (4) Money compensation in lieu of rations to British Troops | | .. | | .. |
| | (5) Money compensation in lieu of rations to Indian Troops and followers | | .. | | .. |
| | (6) Kit and clothing allowances for British Troops | | .. | | .. |
| | (7) Kit and clothing allowances for Indian Troops and followers | | 38,140 | | 38,100 |
| | (8) Prizes for skill at arms and contract and miscellaneous allowances | | 5,490 | | 5,800 |
| | (9) Incidental expenses | | 6,000 | | 6,000 |
| | (10) Deferred pay to Indian Troops | | 10,620 | | 10,600 |
| | (11) Miscellaneous expenditure incurred regimentally on account of stores | | 2,000 | | 2,000 |
| TOTAL MINOR HEAD (a). | | 5,11,277 | 5,33,680 | 5,11,000 | 5,34,000 |
| TOTAL SUB-HEAD B. | | 5,11,277 | 5,33,680 | 5,11,000 | 5,34,000 |
| TOTAL EXPENDITURE— | | 19,82,31,345 | 19,56,88,110 | 19,79,10,000 | 19,10,29,000 |
| MAIN HEAD I. | | | | | |

FOR THE YEAR 1929-30.

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CASH EXPENDITURE ON THE FIGHTING SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD I.—PAY AND ALLOWANCES AND MISCELLANEOUS

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| In India— | | | | |
| (1) Miscellaneous receipts | | 2,00,000 | | 2,08,000 |
| (2) Recoveries under Widows, Orphans and Old Age Pension Contributory Act, 1925, from British Soldiers employed in Civil Departments | | 5,000 | | 1,000 |
| (3) Insurance fees recovered in respect of horses played at Polo under A. I. (I.) No. B. 171 of 1927 | | .. | | 22,000 |
| (4) Receipts on account of Indian units on Colonial service | | 4,20,000 | | 4,60,000 |
| TOTAL INDIA | 7,35,881 | 6,25,000 | 7,04,000 | 6,91,000 |
| England— | | | | |
| (5) Leave allowances paid by Non-Military Departments | | .. | 8,000 | .. |
| (6) Consolidated clothing allowances | | .. | 32,000 | 32,000 |
| (7) Discharge purchase money | | .. | .. | .. |
| (8) Amount recovered from the Imperial Government on account of Indian Regiments lent for service in the Colonies | | 3,34,000 | 3,60,000 | 3,32,000 |
| TOTAL ENGLAND | 4,76,959 | 3,34,000 | 4,00,000 | 3,64,000 |
| Exchange on English Receipts | -174 | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD I | 12,12,666 | 9,59,000 | 11,04,000 | 10,55,000 |

CASH EXPENDITURE ON THE FIGHTING SERVICES—*concl'd.*

EXPLANATIONS

Items (1) to (4).—Budget, 29-30, based on past and current actuals.

Items (4) and (8).—See explanation in page 57.

MAIN HEAD II.—ADMINISTRATIVE SERVICES.

SUMMARY OF ESTIMATE.

| Sub-Heads. | Accounts, 1927-28 . | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|---|---------------------|-----------|------------------|---------------------------|-----------|------------------|----------------------------|-----------|------------------|---------------------------|-----------|------------------|
| | Gross Expenditure. | Receipts. | Net Expenditure. | Gross expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA | | | | | | | | | | | | |
| A.—(i) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS | 29,34,444 | .. | 29,34,444 | 30,90,930 | .. | 30,90,930 | 29,79,000 | 20,000 | 29,59,000 | 30,27,000 | 61,000 | 29,66,000 |
| A.—(ii) ARMY EDUCATION . . . | 31,46,559 | 2,38,031 | 29,08,527 | 34,44,240 | 2,38,520 | 32,05,720 | 32,65,000 | 2,39,000 | 30,26,000 | 36,60,000 | 2,73,000 | 33,87,000 |
| B.—INDIAN ARMY SERVICE CORPS . | 1,64,32,837 | 67,025 | 1,63,65,812 | 1,86,69,540 | 30,960 | 1,86,38,580 | 1,71,34,000 | 50,000 | 1,71,34,000 | 1,76,17,000 | 39,000 | 1,75,78,000 |
| J.—REMOUNT DEPOTS AND BREEDING OPERATIONS . | 26,97,628 | 4,39,664 | 22,57,962 | 26,75,370 | 1,02,500 | 25,72,370 | 23,24,000 | 1,44,000 | 26,80,000 | 29,07,000 | 16,000 | 28,91,000 |
| D.—INDIAN ARMY VETERINARY CORPS . . . | 8,87,972 | 767 | 8,87,185 | 8,78,400 | .. | 8,78,400 | 8,84,000 | .. | 8,84,000 | 9,23,000 | .. | 9,23,000 |
| E.—INDIAN ARMY ORDNANCE CORPS | 61,05,280 | 51,784 | 60,53,496 | 64,67,060 | 76,270 | 63,90,790 | 64,36,000 | 93,000 | 63,45,000 | 65,21,000 | 16,000 | 65,05,000 |
| F.—MEDICAL COLLEGE AND SCHOOLS | 1,80,936 | .. | 1,80,936 | 1,87,350 | .. | 1,87,350 | 1,87,000 | .. | 1,87,000 | 2,16,000 | .. | 2,16,000 |
| G.—CENTRAL DISPOSALS ORGANIZATION . . . | 1,69,163 | 77 | 1,69,086 | 2,21,740 | 5,000 | 2,16,740 | 1,56,000 | 5,000 | 1,51,000 | 14,000 | 5,000 | 9,000 |
| H.—MEDICAL SERVICES . . . | 1,37,59,450 | 3,80,689 | 1,33,78,761 | 1,48,42,760 | 3,50,000 | 1,44,92,760 | 1,43,93,000 | 3,67,000 | 1,40,26,000 | 1,46,69,000 | 3,50,000 | 1,43,19,000 |
| L.—MILITARY ACCOUNTS OFFICES . | 91,71,643 | 6,599 | 91,65,044 | 1,03,41,290 | .. | 1,03,41,290 | 1,05,41,000 | 3,000 | 1,05,38,000 | 1,05,55,000 | 4,000 | 1,05,51,000 |
| J.—ECCLESIASTICAL ESTABLISHMENTS. | 4,52,592 | .. | 4,52,592 | 4,55,930 | 2,430 | 4,53,500 | 4,32,000 | 2,000 | 4,30,000 | 4,40,000 | 2,000 | 4,38,000 |
| K.—ADMINISTRATION OF CANTONMENTS. | 9,34,973 | 2,63,520 | 6,66,453 | 11,06,290 | 3,20,000 | 7,86,290 | 11,92,000 | 3,20,000 | 8,72,000 | 11,50,000 | 3,41,000 | 8,09,000 |

| | | | | | | | | | | | | |
|--|--------------------|------------------|--------------------|--------------------|------------------|--------------------|--------------------|------------------|--------------------|--------------------|------------------|--------------------|
| L.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF SUPPLY | 15,07,404 | 888 | 15,06,521 | 17,26,550 | 1,100 | 17,25,450 | 16,47,000 | 2,000 | 16,48,000 | 18,37,000 | 1,000 | 18,36,000 |
| M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE A. G. IN INDIA | 7,11,465 | 840 | 7,11,125 | 8,36,620 | .. | 8,36,620 | 8,12,000 | 1,000 | 8,11,000 | 9,68,000 | .. | 9,68,000 |
| N.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE C. G. S | 1,89,897 | 4,09,800 | —2,69,403 | 21,18,110 | .. | 21,18,110 | 1,18,000 | .. | 1,18,000 | 18,19,000 | .. | 18,19,000 |
| TOTAL INDIA | <u>8,92,82,240</u> | <u>18,63,699</u> | <u>8,73,68,541</u> | <u>6,70,62,180</u> | <u>11,26,780</u> | <u>6,59,35,400</u> | <u>6,80,52,000</u> | <u>12,46,000</u> | <u>6,18,06,000</u> | <u>6,63,18,000</u> | <u>11,08,000</u> | <u>6,52,10,000</u> |
| ENGLAND | 80,26,308 | 83,210 | 49,93,098 | 51,70,670 | .. | 51,70,670 | 39,51,000 | 6,000 | 39,45,000 | 40,33,000 | 6,000 | 40,27,000 |
| EXCHANGES | 22,175 | 58 | 22,117 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL MAIN HEADS | <u>6,42,80,721</u> | <u>18,96,967</u> | <u>6,23,83,754</u> | <u>7,22,82,850</u> | <u>11,26,780</u> | <u>7,11,06,070</u> | <u>6,70,08,000</u> | <u>12,52,000</u> | <u>6,57,51,000</u> | <u>7,03,51,000</u> | <u>11,14,000</u> | <u>6,92,37,000</u> |

FOR THE YEAR 1929-30.

MAIN HEAD II—

EXPLANATIONS.

Budget, 1929-30 (net) is less than Budget, 1928-29 by Rs. 18·69 lakhs roundly due chiefly to the following causes :—

Decreases—

| | In lakhs of Rs. |
|---|-----------------|
| (1) Abolition of certain transport units | 4·12 |
| (2) Provision made in Budget, 1928-29 for Works expenditure in connection with the expansion of the C. M. T. stores Depot not being required in 1929-30 | 2·15 |
| (3) Closing of the Disposals dump at Dum Dum | 2·07 |
| (4) Smaller provision for special emergency grant | 18·00 |
| (5) Shortage of establishment in Medical Services and other ancillary units | 4·32 |
| (6) Transfer of provision for leave and deputation salaries and overseas pay to the appropriate heads in the English estimates | 13·01 |
| | 43·67 |

Increase—

| | |
|--|-------|
| (7) Cost of new measures | 24·80 |
| (8) Other minor variations net | ·18 |
| | 24·98 |
| | 18·69 |

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

ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD II—

EXPLANATIONS.

Budget, 1929-30 (net) is less than Budget, 1928-29 by Rs. 18·69 lakhs roundly due chiefly to the following causes :—

Decreases—

| | In lakhs of Rs. |
|---|-----------------|
| (1) Abolition of certain transport units | 4·12 |
| (2) Provision made in Budget, 1928-29 for Works expenditure in connection with the expansion of the C. M. T. stores Depot not being required in 1929-30 | 2·15 |
| (3) Closing of the Disposals dump at Dum Dum | 2·07 |
| (4) Smaller provision for special emergency grant | 18·00 |
| (5) Shortage of establishment in Medical Services and other ancillary units | 4·32 |
| (6) Transfer of provision for leave and deputation salaries and overseas pay to the appropriate heads in the English estimates | 13·01 |
| | 43·67 |

Increase—

| | |
|--|-------|
| (7) Cost of new measures | 24·80 |
| (8) Other minor variations net | ·18 |
| | 24·98 |

18·69

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

FOR THE YEAR 1929-30.

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ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD II.—

| Numbers. 1928-29. | 1929-30. | | Accounts, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | Revised Estimate, 1928-29. Rs. | Budget Estimate, 1929-30. Rs. |
|--|----------|---|------------------------------|--|---|--|
| EXPENDITURE INDIA. | | | | | | |
| SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS. | | | | | | |
| UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF. | | | | | | |
| MINOR HEAD (a)—INSPECTOR OF PHYSICAL TRAINING AND COMMAND PHYSICAL TRAINING STAFFS. | | | | | | |
| Detailed Heads— | | | | | | |
| 3 | 3 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | | 39,310 | | 39,310 |
| 4 | 4 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | | 9,490 | | 8,490 |
| 8 | 8 | (3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments | | 3,560 | | 3,770 |
| | | (4) Money compensation in lieu of rations | | 100 | | 210 |
| | | (5) Kit and clothing allowances | | 770 | | 600 |
| | | (6) Incidental and miscellaneous expenses and allowances | | 3,470 | | 3,090 |
| TOTAL MINOR HEAD (a). | | | 75,845 | 56,700 | 54,000 | 55,470 |
| MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA. | | | | | | |
| Detailed Heads— | | | | | | |
| 6 | 6 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | | 71,580 | | 68,100 |
| 14 | 14 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | | 39,460 | | 38,210 |
| 38 | 41 | (3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments | | 14,900 | | 15,840 |
| | | (4) Money Compensation in lieu of rations | | 600 | | 240 |
| | | (5) Kit and clothing allowances | | 2,190 | | 2,220 |
| | | (6) Incidental and miscellaneous expenses and allowances | | 6,130 | | 5,750 |
| TOTAL MINOR HEAD (b). | | | 1,35,490 | 1,34,860 | 1,22,000 | 1,30,360 |
| Carried over | | | 2,11,335 | 1,91,560 | 1,76,000 | 1,85,930 |

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. Their duty is to organize and supervise the physical training of the Army.

Budget, 1929-30 is less than Budget 1928-29 by Rs. '01 lakh due to reduction in pay and allowances of British Soldiers due to fluctuations in rates.

*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 at present is British officers 59, British other ranks 155, Indian Officers 44 and Indian other ranks 378.

The reduction of Rs. '04 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due to reduction in the annual allowance in connection with economy introduced.

MAIN HEAD II.—

| Numbers. | | | Budget | Revised | Budget |
|--|----------|--|--------------------|--------------------|--------------------|
| 1928-29. | 1929-30. | Accounts, 1927-28. | Estimate, 1928-29. | Estimate, 1928-29. | Estimate, 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 2,11,335 | 1,91,560 | 1,76,000 | 1,85,830 |
| SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd. | | | | | |
| MINOR HEAD (c)—STAFF COLLEGE, QUETTA. | | | | | |
| Detailed Heads— | | | | | |
| 40 | 40 | (1) Pay and allowances (including syce, forage and other allowances) of officer students | 4,02,680 | | 3,81,720 |
| 10 | 10 | (2) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | 2,24,360 | | 2,23,270 |
| 6 | 6 | (3) Pay and allowances (including messing allowance and allowances for families) of British soldiers | 20,250 | | 19,400 |
| 32 | 32 | (4) Pay and allowances including money allowances of Indian officers and all other ranks including clerks and all other establishments | 16,510 | | 17,950 |
| | | (5) Money compensation in lieu of rations | 80 | | .. |
| | | (6) Kit and clothing allowances | 740 | | 870 |
| | | (7) Incidental and miscellaneous expenses and allowances | 65,500 | | 62,000 |
| TOTAL MINOR HEAD (c). | | 6,34,008 | 7,30,120 | 7,02,000 | 7,05,300 |
| MINOR HEAD (d)—SMALL ARMS SCHOOL, INDIA. | | | | | |
| (i) Headquarters Staff. | | | | | |
| Detailed Heads— | | | | | |
| 2 | 2 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | 48,840 | | 48,840 |
| 2 | 2 | (2) Pay and allowances of office establishment | 3,720 | | 5,540 |
| TOTAL HEADQUARTERS STAFF | | | 52,560 | | 54,380 |
| Carried over | | | 52,560 | | 54,380 |
| | | 8,45,343 | 9,21,680 | 8,78,000 | 8,91,130 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (c).—The Staff College, Quetta, is maintained for the purpose of affording selected officers higher instruction in the art of war than is obtainable in a unit, and in the duties of the staff. Admission is by competition or special nomination by H. E. the Commander-in-Chief. The annual outturn of students is 30.

The reduction of Rs. 25 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due to less provision under pay and allowances of officers due to fluctuations in rates.

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

The Pachmarhi Wing, which corresponds to the Hythe Wing, trains officers, warrant officers and Non Commissioned Officers as instructors in small arms.

The annual outturn of students is British officers 308, British Non Commissioned Officers 173, Indian officers and Non Commissioned Officers 536.

The Ahmednagar Wing, which corresponds to the Netheravon Wing, trains officers, warrant officers, and Non Commissioned Officers as instructors in the Vickers gun.

The annual outturn of students is British Officers 150, British other ranks 74, Indian Officers and Non Commissioned Officers 218.

The Small Arms School also conducts local courses in Commands and carries out such trials and tests with weapons and ammunition as may be required by Army Headquarters.

The reduction of Rs. 04 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due chiefly to less provision made under pay and allowances of officers, due to fluctuations in rates partly counterbalanced by increase on account of cost of new materials (11 lakh.)

MAIN HEAD II.—

| [Numbers. | | Accounts, | Budget | Revised | Budget | |
|--|-------|---|-----------|-----------------|-----------|-----------------|
| 1928- | 1928- | 1927-28. | Estimate, | Estimate, | Estimate. | |
| 29. | 30. | Rs. | Rs. | Rs. | Rs. | |
| | | Brought forward . | 8,45,343 | 9,21,680 | 8,78,000 | 8,91,130 |
| | | | | 52,560 | | 54,380 |
| SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd. | | | | | | |
| MINOR HEAD (d)—SMALL ARMS SCHOOL, INDIA—contd. | | | | | | |
| (ii) Pachmarhi Wing. | | | | | | |
| Detailed Heads— | | | | | | |
| 16 | 14 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | | 2,09,580 | | 1,84,170 |
| 32 | 32 | (2) Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students | | 76,000 | | 75,000 |
| 73 | 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 | | 33,400 | | 33,400 |
| | | (4) Money compensation in lieu of rations | | 500 | | 500 |
| | | (5) Kit and clothing allowances | | 5,320 | | 5,320 |
| | | (6) Incidental and miscellaneous expenses and allowances | | 15,550 | | 15,550 |
| TOTAL PACHMARHI WING | | | | 3,40,350 | | 3,13,940 |
| Carried over | | | | 3,92,910 | | 3,68,320 |
| | | | 8,45,343 | 9,21,680 | 8,78,000 | 8,91,130 |

FOR THE YEAR 1929-30.

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget | |
|--|-------|--|------------------|------------------|-----------|--------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, | |
| 29, | 30. | | 1928-29. | 1928-29. | 1929-30. | |
| | | Rs. | Rs. | Rs. | Rs. | |
| | | Brought forward . | 8,45,343 | 9,21,680 | 8,78,000 | 8,91,130 |
| | | | | 3,92,910 | | 3,83,320 |
| SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd. | | | | | | |
| MINOR HEAD (d).—SMALL ARMS SCHOOL, INDIA—concl'd. | | | | | | |
| (iii) Ahmednagar Wing. | | | | | | |
| Detailed Heads— | | | | | | |
| 7 | 7 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | | 88,800 | | 98,830 |
| 14 | 14 | (2) Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students. | | 35,100 | | { 34,540 10,920 |
| 37 | 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 | | 11,740 | | 12,560 |
| | | (4) Money compensation in lieu of rations | | 380 | | 250 |
| | | (5) Kit and clothing allowances | | 2,290 | | 2,510 |
| | | (6) Incidental and miscellaneous expenses and allowances | | 7,620 | | 7,000 |
| TOTAL AHMEDNAGAR WING | | | 1,45,930 | | | 1,66,610 |
| TOTAL MINOR HEAD (d). | | 5,12,563 | 5,38,840 | 5,20,000 | | 5,34,930 |
| Carried over . | | 13,57,906 | 14,60,520 | 13,98,000 | | 14,36,060 |

FOR THE YEAR 1929-30.

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD II.—

| Numbers. | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|-----------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| 1928. 29. | Ra. | Ra. | Ra. | Ra. |
| 1929. 30. | | | | |
| Brought forward | 13,57,906 | 14,80,520 | 13,98,000 | 14,26,060 |

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

Detailed heads—

| | | | | |
|--------------------------------|-----|---|-----------|-----------|
| 9 | 9 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | 1,63,040 | 1,53,190 |
| 8 | 8 | (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers and messing al- lowance for students | 27,060 | 27,350 |
| 202 | 206 | (3) Pay and allowances (including money al- lowances) of Indian officers and all other ranks including clerks and other establish- ments and money al- lowances for students | 49,250 | 49,410 |
| | | (4) Money compensation in lieu of rations | 2,190 | 2,190 |
| | | (5) Kit and clothing al- lowances | 1,660 | 1,660 |
| | | (6) Incidental and Mis- cellaneous expenses and allowances | 23,500 | 22,560 |
| TOTAL MINOR HEAD (e) | | | 2,38,703 | 2,67,600 |
| Carried over | | | 15,96,669 | 17,28,120 |
| | | | 16,50,000 | 16,82,410 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (e).—The Equitation School is located at Saugor. It corresponds to the Equitation School, Weedon (England) and is for training officers and non-commissioned officers of mounted branches of the Army as instructors and in sound principles of horsemanship and horse mastership. The annual outturn of students is British Officers 52, British other ranks 39 and Indian officers and Indian other ranks 71.

The Commandant is also Major General, Cavalry, in which capacity he carries out inspections of cavalry brigades and units and acts as technical adviser to the Chief of the General Staff on cavalry matters.

Budget, 1929-30 is less than Budget, 1928-29 by Rs. 11 lakh, which is due to fluctuation in the lodging and other allowances and in pay due to Junior officers holding the appointment (10 lakh) and less provision under "Incidental and Miscellaneous expenses" due to reduction in horse line allowances (1 lakh).

| Numbers. | | MAIN HEAD II.— | | | |
|--|-------|---|------------------|------------------|------------------|
| 1928. | 1929. | Accounts, | Budget | Revised | Budget |
| 29. | 30. | 1927-28. | 1928 29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . . . | | 15,96,669 | 17,28,120 | 16,50,000 | 16,82,410 |
| SUB-HEAD A (i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd. | | | | | |
| MINOR HEAD (f)—SENIOR OFFICERS' SCHOOL, BELGAUM. | | | | | |
| Detailed heads— | | | | | |
| 6 | 6 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . | 1,36,100 | | 1,33,660 |
| 9 | 7 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . | 15,220 | | 15,600 |
| 31 | 28 | (3) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments . . . | 12,160 | | 11,780 |
| | | (4) Money compensation in lieu of rations . . . | 840 | | 900 |
| | | (5) Kit and clothing allowances . . . | 1,380 | | 1,380 |
| | | (6) Incidental and Miscellaneous expenses and allowances . . . | 19,680 | | 19,680 |
| TOTAL MINOR HEAD (f) . | | 1,95,930 | 1,85,380 | 1,82,000 | 1,82,900 |
| MINOR HEAD (g)—SCHOOL OF ARTILLERY (INDIA.) | | | | | |
| Detailed heads— | | | | | |
| 7 | 7 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . | 1,31,100 | | 1,23,950 |
| 10 | 10 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . | 27,970 | | 29,000 |
| 48 | 48 | (3) Pay and allowances (including extra duty pay and money allowances) of Indian officers and all other ranks including clerks and other establishments . . . | 11,800 | | 11,920 |
| | | (4) Money compensation in lieu of rations . . . | 900 | | 400 |
| | | (5) Kit and clothing allowances . . . | 1,740 | | 1,740 |
| | | (6) Incidental and miscellaneous expenses and allowances . . . | 4,600 | | 5,000 |
| TOTAL MINOR HEAD (g) | | 1,80,437 | 1,78,110 | 1,73,000 | 1,71,010 |
| Carried over . . . | | 19,73,036 | 20,91,610 | 20,05,000 | 20,36,820 |

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 72 British Officers.

Budget, 1929-30 compared with Budget, 1928-29. The decrease of Rs. '02 lakh occurs mainly under pay and allowances of officers with King's Commission.

Minor Head (g).—The School of Artillery, India, corresponds to the School of Artillery Larkhill (England). It instructs artillery officers and non-commissioned officers in practical gunnery and practical care of equipment and trains 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 95, British other ranks 120, Indian officers 42 and Indian other ranks 20.

The decrease of Rs. '07 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due to less provision made under pay and allowances of officers due to fluctuations in rates.

| Numbers. | | MAIN HEAD II.— | | | | |
|--|-------|--|------------------|------------------|------------------|-----------|
| 1928- | 1929- | Accounts, | Budget | Revised | Budget | |
| 29. | 30. | 1927-28. | Estimate, | Estimate, | Estimate, | |
| | | Ra. | 1928-29. | 1928-29. | 1929-30 | |
| | | | Ra. | Ra. | Ra. | |
| | | Brought forward . | 19,73,036 | 20,91,610 | 20,05,000 | 20,36,320 |
| SUB-HEAD A. (i)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS—contd. | | | | | | |
| MINOR HEAD (h)—THE ROYAL TANK CORPS SCHOOL, AHMEDNAGAR. | | | | | | |
| Detailed heads— | | | | | | |
| 7 | 7 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | | 81,540 | | 80,580 |
| 49 | 49 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | | 1,11,670 | | 1,06,890 |
| 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 | | 630 | | 630 |
| | | (5) Kit and clothing allowances | | 5,400 | | 6,140 |
| | | (6) Incidental and miscellaneous expenses and allowances | | 7,780 | | 7,140 |
| TOTAL MINOR HEAD (h). | | 1,91,578 | 2,09,050 | 1,93,000 | 2,04,300 | |
| 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 | | 72,500 | | 73,200 |
| 13 | 13 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | | 32,250 | | 32,250 |
| 77 | 40 | (3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments | | 15,930 | | 14,830 |
| | | (4) Money compensation in lieu of rations | | 40 | | 30 |
| | | (5) Kit and clothing allowances | | 2,000 | | 1,970 |
| | | (6) Incidental and miscellaneous expenses and allowances | | 7,000 | | 6,600 |
| TOTAL MINOR HEAD (i). | | 1,25,968 | 1,29,620 | 1,21,000 | 1,28,890 | |
| Carried over . | | 22,90,582 | 24,31,180 | 23,19,000 | 23,69,700 | |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (h).—The Royal Tank Corps School trains officers and non-commissioned officers as instructors in drill, armoured car machine gunnery and tactical handling of armoured cars; also trains 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 62 and British other ranks 166.

The reduction of Rs. 06 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due to exclusion from the estimates of deductions on account of voluntary allotments in respect of British Other Ranks.

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 82 British officers, 88 British other ranks and 192 Indian other ranks.

Budget 1929-30 compared with Budget, 1928-29.—Variation is sm

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|-------------------|-------|-----------|-----------|-----------|-----------|
| 1923- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 22,90,582 | 24,31,180 | 23,19,000 | 23,69,500 |

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 | | 12,500 | |
| (3) Artillery target grant. | | 24,750 | | 24,000 | |
| (4) Assault-at-arms grant | | 9,500 | | 9,000 | |
| .. (5) <i>Pay of Surveyor Instruc- tors at Roorkee . . .</i> | | .. | | .. | |
| (6) <i>Transportation and other charges of Sand- hurst candidates . . .</i> | | .. | | .. | |
| TOTAL MINOR HEAD (j). | | 6,43,862 | 6,59,750 | 6,60,000 | 6,57,500 |
| TOTAL SUB-HEAD A (i) . | | 29,34,444 | 30,90,930 | 29,79,000 | 30,27,000 |

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

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

The reduction of Rs. 02 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due to provision made on the basis of past actuals in respect of items 2, 3 and 4.

MAIN HEAD II.—

| Numbers. | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|--------------|---|---------------------------------|----------------------------------|---------------------------------|
| 1928- 29. | 1929- 30. | | | | |
| | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD A (ii).—ARMY EDUCATION. | | | | | |
| UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF. | | | | | |
| MINOR HEAD (a) SUPERVISING AND INSPECTING STAFF. | | | | | |
| (i) Army Headquarters. | | | | | |
| Detailed head— | | | | | |
| 2 | 2 | (1) Pay and allowances of establishments | 6,630 | | 6,870 |
| | | TOTAL (a) (i) | 6,630 | | 6,870 |
| (ii) Commands. | | | | | |
| Detailed heads— | | | | | |
| 4 | 4 | (2) Pay and allowances of officers with King's Commission | 74,760 | | 76,080 |
| 9 | 8 | (3) Pay and allowances (including messing allowance) of British soldiers | 19,880 | | 16,190 |
| 4 | 4 | (4) Pay and allowances (including money allowances) of Indian officers and soldiers | 15,390 | | 15,390 |
| | | (5) Money compensation in lieu of rations | 230 | | 120 |
| | | (6) Kit and clothing allowances | 1,150 | | 1,100 |
| | | (7) Incidental and miscellaneous expenses | 210 | | 160 |
| | | TOTAL (a) (ii) | 1,11,620 | | 1,09,040 |
| (iii) Districts. | | | | | |
| Detailed heads— | | | | | |
| 11 | 11 | (8) Pay and allowances of officers with King's Commission | 1,25,940 | | 1,32,060 |
| 11 | 11 | (9) Pay and allowances (including messing allowance) of British soldiers | 21,200 | | 17,160 |
| | | (10) Money compensation in lieu of rations | 320 | | 260 |
| | | (11) Kit and clothing allowances | 1,100 | | 880 |
| | | (12) Incidental and miscellaneous expenses | 500 | | 160 |
| | | TOTAL (a) (iii) | 1,49,060 | | 1,50,520 |
| | | TOTAL MINOR HEAD (a) | 2,57,504 | 2,67,310 | 2,66,430 |
| | | Carried over | 2,57,504 | 2,67,310 | 2,66,430 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Budget, 1929-30 compared with Budget, 1928-29.—Variation is small.

MAIN HEAD II —

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|-------|--|-----------|-----------|-------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 2,57,504 | 2,67,310 | 2,67,000 | 2,66,430 |
| SUB-HEAD A (ii).—ARMY EDUCATION—contd. | | | | | |
| MINOR HEAD (b) GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS. | | | | | |
| Detailed heads— | | | | | |
| 21 | 21 | (1) Pay and allowances of officers with King's Commission | 1,60,230 | | 1,16,240 |
| 118 | 118 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | 4,44,006 | | 4,41,950 |
| 116 | 116 | (3) Pay and allowances of school mistresses and pupil teachers | 3,40,400 | | 3,57,000 |
| | | (4) Money compensation in lieu of rations | 1,670 | | 1,400 |
| | | (5) Kit and clothing allowances | 12,210 | | 13,070 |
| | | (6) Educational Training grant. | 1,51,440 | | 1,57,600 |
| | | (7) Incidental and miscellaneous expenses | 15,300 | | 17,740 |
| | | (8) Grant for conveyance of children to schools | 30,660 | | 33,130 |
| TOTAL MINOR HEAD (b) | | 10,56,511 | 11,58,000 | 11,26,000 | 11,69,220 |
| MINOR HEAD (c)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS— | | | | | |
| Detailed heads— | | | | | |
| 35 | 35 | (1) Pay and allowances of schoolmasters | 11,420 | | 7,740 |
| | | (2) Educational Training grant. | 91,170 | | { 72,870 8,560 |
| | | (3) Incidental and miscellaneous expenses | 7,860 | | 6,780 |
| TOTAL MINOR HEAD (c) | | 1,11,358 | 1,10,450 | 1,10,000 | 95,750 |
| Carried over . | | 14,25,373 | 15,33,760 | 15,03,000 | 15,30,400 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Budget, 1929-30 is more than Budget, 1928-29 by Rs. 12 lakh which is due to increased provision for Educational Training Grant, Incidental and Miscellaneous expenses and Grant for Conveyance of children to Schools,

Minor Head (c).—Garrison, Regimental and Detachment Schools for Indian troops.—Education of the Indian soldier is imparted on the same principle as that stated above.

Budget, 1929-30 is less than Budget, 1928-29 by Rs. 15 lakh due mainly to smaller provision for Educational Training Grant and fluctuations in rates of pay and allowances of School masters and cost of new measures. (08 lakh).

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|-------|--|-----------|-----------|-----------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Ra. | Ra. | Ra. | Ra. |
| Brought forward . | | 14,25,373 | 15,33,760 | 15,03,000 | 15,30,400 |
| SUB-HEAD A (ii).—ARMY EDUCATION—contd. | | | | | |
| MINOR HEAD (d)—SCHOOL OF EDUCATION, BELGAUM. | | | | | |
| (i) <i>Headquarters.</i> | | | | | |
| Detailed heads— | | | | | |
| 3 | 3 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | 53,090 | | 55,040 |
| 1 | 1 | (2) Pay and allowances (including messing allowance) of British soldiers | 1,930 | | 9,450 |
| 7 | 7 | (3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments | 7,170 | | 7,270 |
| | | (4) Money compensation in lieu of rations | -- | | 120 |
| | | (5) Kit and clothing allowances | 170 | | 740 |
| | | (5) Incidental and miscellaneous expenses and allowances | 19,190 | | 15,350 |
| TOTAL (d) (i) | | | 86,550 | | 87,970 |
| (ii) BRITISH WING | | | | | |
| Detailed heads— | | | | | |
| 5 | 5 | (1) Pay and allowances of officers with King's Commission | 64,740 | | 67,260 |
| 1 | 1 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | 3,850 | | 3,930 |
| 25 | 25 | (3) Pay and allowances of clerks and all other establishments | 7,260 | | 7,280 |
| | | (4) Money compensation in lieu of rations | -- | | |
| | | (5) Kit and clothing allowances | 110 | | 110 |
| TOTAL (d) (ii) | | | 75,960 | | 78,580 |
| Carried over | | | 1,62,510 | | 1,66,550 |
| | | 14,25,373 | 15,33,760 | 15,03,000 | 15,30,400 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (d).—The Army School of Education (India), Belgaum, corresponds to the Army School of Education, Shorncliffe, England. Its object is to train educational instructors for British and Indian troops, and to give British and Indian officers such instruction as is necessary to enable them to supervise educational training in their units. In the Indian Wing, the education of future troop and platoon leaders is improved with a view to assisting them to carry out their duties more efficiently in war. Courses are also held for officers, warrant officers and non-commissioned officers of the Army Educational Corps and Army School mistresses with a view to bringing their knowledge up to date and to adapting the organisation of educational training to the requirements of Indian conditions. Probationers for the Army Educational Corps also undergo courses at the School prior to their transfer.

Budget, 1929-30 is less than Budget, 1928-29 by Rs. '05 lakh due to fluctuations in rates of pay and allowances of British Soldiers in the Headquarters and Special Wing.

| Numbers. | | MAIN HEAD II.-- | | | |
|--|----------|--|---------------------------------|----------------------------------|---------------------------------|
| 1928-29. | 1929-30. | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 14,25,373 | 15,33,760 | 15,03,000 | 15,30,400 |
| SUB-HEAD A (ii)—ARMY EDUCATION— <i>contd.</i> | | | 1,62,510 | | 1,66,550 |
| MINOR HEAD (d)—SCHOOL OF EDUCATION, BELGAUM— <i>contd.</i> | | | | | |
| (iii) INDIAN WING— | | | | | |
| Detailed heads— | | | | | |
| 5 | 5 | (1) Pay and allowances of officers with King's Commission | 63,610 | | 60,640 |
| 65 | 65 | (2) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks and other establishments | 39,860 | | 42,170 |
| | | (3) Money compensation in lieu of rations | .. | | .. |
| | | (4) Kit and clothing allowances | 930 | | 1,360 |
| TOTAL (d) (iii) . | | | 1,04,400 | | 1,04,170 |
| (iv) SPECIAL WING— | | | | | |
| Detailed Heads— | | | | | |
| 4 | 4 | (1) Pay and allowances of officers with King's Commissions | 57,120 | | 58,140 |
| 10 | 10 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | 22,330 | | 27,640 |
| 27 | 27 | (3) Pay and allowances including money allowances of Indian ranks including clerks and other establishments | 7,860 | | 9,180 |
| | | (4) Money compensation in lieu of rations | .. | | .. |
| | | (5) Kit and clothing allowances | 1,850 | | 2,150 |
| | | (6) Incidental and miscellaneous expenses and allowances | 69,540 | | 53,000 |
| TOTAL (d) (iv) . | | | 1,59,000 | | 1,50,110 |
| TOTAL MINOR HEAD (d) . | | | 3,27,582 | 3,60,000 | 4,20,830 |
| Carried over . | | | 17,52,955 | 18,63,000 | 19,51,230 |

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

| Numbers. | | MAIN HEAD II.— | | | |
|---|----------|---|--|---|--|
| 1928-29. | 1929-30. | Accounts, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | Revised Estimate, 1928-29. Rs. | Budget Estimate, 1929-30. Rs. |
| Brought forward . | | 17,52,955 | 19,59,670 | 18,63,000 | 19,51,230 |
| SUB-HEAD A (ii).—ARMY EDUCATION—contd. | | | | | |
| MINOR HEAD (e).—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR. | | | | | |
| Detailed heads— | | | | | |
| 2 | 2 | (1) Pay and allowances (including syce, forage and other allowances) of Principal, Chaplain and Medical Officer | 23,990 | | 25,640 |
| 8 | 8 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing and money allowances of students | 21,070 | | 21,850 |
| 30 | 29 | (3) Pay and allowances of other instructional staff (including fees) | 87,770 | | 87,390 |
| 142 | 142 | (4) Pay and allowances of clerks and other establishments | 50,610 | | 50,330 |
| | | (5) Money compensation in lieu of rations and cost of provisions purchased locally | 87,000 | | 87,000 |
| | | (6) Kit and clothing allowances | 680 | | 680 |
| | | (7) Incidental and miscellaneous expenses and allowances | 1,05,400 | | 1,06,740 |
| TOTAL MINOR HEAD (e) | | 3,76,069 | 3,76,520 | 3,71,000 | 3,79,620 |
| MINOR HEAD (f).—LAWRENCE MILITARY SCHOOL, MURREE. | | | | | |
| Detailed heads— | | | | | |
| 1 | 1 | (1) Pay and allowances of Medical officers and Medical Establishment. | 5,710 | | 5,710 |
| 3 | 3 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | 7,740 | | 6,360 |
| | | (3) Pay and allowances of other instructional Staff (including fees) | .. | | .. |
| | | (4) Money compensation in lieu of rations | 820 | | 270 |
| | | (5) Kit and clothing allowances | 320 | | 110 |
| | | (6) Incidental and miscellaneous expenses and allowances | .. | | .. |
| TOTAL MINOR HEAD (f) | | 13,539 | 14,590 | 12,000 | 12,430 |
| Carried over . | | 21,42,563 | 23,50,780 | 22,46,000 | 23,43,300 |

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 620.

Budget, 1929-30 compared with Budget, 1928-29.—Variation is small.

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

Minor head (i).—*Lawrence Military School, Murree.*—The reduction of Ra. 02 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due to fluctuation in marriage, clothing and other allowances.

| Numbers. | | MAIN HEAD JI.— | | | |
|--|----------|---|--|---|--|
| 1928-29. | 1929-30. | Accounts, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | Revised Estimate, 1928-29. Rs. | Budget Estimate, 1929-30. Rs. |
| Brought forward . | | 21,42,563 | 23,50,780 | 22,46,000 | 23,43,200 |
| SUB-HEAD A (ii)—ARMY EDUCATION—contd. | | | | | |
| MINOR HEAD (g)—LAWRENCE MILITARY SCHOOL, ABU. | | | | | |
| Detailed heads— | | | | | |
| 1 | 1 | (1) Pay and allowances of Medical officers and medical establishment | 180 | | 183 |
| 3 | 3 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | 8,330 | | 9,170 |
| 1 | 1 | (3) Pay and allowances of other instructional staff (including fees) | 6,000 | | 6,000 |
| | | (4) Money compensation in lieu of rations | .. | | .. |
| | | (5) Kit and clothing allowances | 340 | | 340 |
| | | (6) Incidental and miscellaneous expenses and allowances | 17,820 | | 17,960 |
| TOTAL MINOR HEAD (g) | | 21,984 | 32,670 | 30,000 | 33,650 |
| MINOR HEAD (h)—THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEBRA DUN. | | | | | |
| Detailed heads— | | | | | |
| 3 | 2 | (1) Pay and allowances of officers with King's Commission | 39,300 | | 22,500 |
| 2 | 2 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | 7,930 | | 7,930 |
| 68 | 70 | (3) Pay and allowances including (money allowance) of Indian officers and all other ranks including clerks and other establishments and messing and money allowance of students | 80,560 | | 80,560 |
| 16 | 16 | (4) Pay and allowances of other instructional staff (including fees) | 1,02,340 | | 83,480 |
| | | (5) Money compensation in lieu of rations | 30 | | 30 |
| | | (6) Kit and clothing allowances | 230 | | 240 |
| | | (7) Cost of leave passage concessions to Army civil and warrant officers | .. | | .. |
| Carried over . | | 21,64,547 | 23,83,450 | 22,76,000 | 23,76,950 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

(g) *Lawrence Military School, Alu*—Budget, 1929-30 compared with Budget, 1928-29. Variation is small

Minor Head (h).—The object of the Prince of Wales's Royal Indian Military College, Dehra Dun, is to afford preliminary education on the lines of English Public Schools to the sons of Indian gentlemen who desire to qualify for King's commissions in the Indian Army through the Royal Military Academy, Woolwich, the Royal Military College, Sandhurst, or the Royal Air Force Cadet College, Carnwell. A progressive scheme of expansion has been sanctioned under which the College will have its full complement of 120 cadets in residence in 1932.

The decrease in Budget, 1929-30 of Rs. 36 lakh as compared with Budget, 1928-29 is due to exclusion of pay of Assistant Commandant, which appointment will remain vacant (Rs. 16 lakh), cut on account of probable savings (Rs. 11 lakh) and exclusion of pay charges of the Head Master who will proceed on leave (Rs. 9 lakh).

| Numbers. | | Accounts, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | MAIN HEAD II.— | |
|--|--------------|---|--|---|--|
| 1928 29. | 1929- 30. | | | Revised Estimate, 1928-29. Rs. | Budget Estimate, 1929 30. Rs. |
| Brought forward . | | 21,64,547 | 23,83,450 | 22,76,000 | 23,76,950 |
| | | | 2,30,390 | | 1,94,740 |
| SUB-HEAD A (ii).—ARMY EDUCATION—contd. | | | | | |
| MINOR HEAD (h) THE PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN—contd. | | | | | |
| Detailed heads— | | | | | |
| | | | | | 2,750 |
| (8) Payments on account of Medical treatment of British officers of the Superior Civil Service | | | | | |
| (9) Incidental and miscellaneous expenses and allowances | | | 52,840 | | 50,000 |
| TOTAL MINOR HEAD (h) | | 2,23,500 | 2,83,230 | 2,40,000 | 2,47,490 |
| MINOR HEAD (i)—A NEW TRAINING COLLEGE | | | | | |
| MINOR HEAD (j)—KING GEORGE'S ROYAL MILITARY SCHOOL, JULLUNDUR. | | | | | |
| 1 | 1 | (1) Pay and allowances of Officers with King's Commission | | 10,440 | 10,440 |
| 46 | 46 | (2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments | 28,800 | | 29,200 |
| 4 | 4 | (3) Pay and allowances of other instructional Staff (including fees) | 2,640 | | 3,120 |
| | | (4) Money compensation in lieu of rations | 20,790 | | 24,940 |
| | | (5) Kit and clothing allowances | 7,450 | | 8,840 |
| | | (6) Incidental and miscellaneous expenses and allowances | 6,640 | | 6,720 |
| TOTAL MINOR HEAD (j) | | 71,211 | 76,760 | 75,000 | 83,320 |
| MINOR HEAD (k)—KING GEORGE'S ROYAL MILITARY SCHOOL, AURANGABAD SERIAL. | | | | | |
| Detailed heads— | | | | | |
| 1 | 1 | (1) Pay and allowances of Officers with King's Commission | | 10,440 | 10,440 |
| 44 | 44 | (2) Pay and allowances (including money allowance) of Indian officers and all other ranks including clerks and other establishments | 29,580 | | 30,330 |
| 3 | 3 | (3) Pay and allowances of other instructional Staff (including fees) | 2,280 | | 2,280 |
| Carried over . | | | 42,300 | | 43,060 |
| | | 24,59,258 | 27,43,440 | 25,91,000 | 29,88,930 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (i)—Proposals are under consideration for the establishment of a new training College, the object of which is to assist Commanding Officers in preparing Indian N. C. Os. for promotion to commissioned rank and in educating them and junior Indian officers up to the standard required for a platoon commander.

Provision is made for non-recurring expenditure on buildings and for recurring expenditure for a portion of the year.

Minor Heads (j) and (k).—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. .05 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due to larger provision made for the increased number of students during the year.

| Numbers. | | MAIN HEAD II.— | | | |
|---|----------|------------------------------|--|---|---------------------------------------|
| 1928-29. | 1929-30. | Accounts, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | Revised Estimate, 1928-29. Rs. | Budget Estimate 1929-30. Rs. |
| | | 24,59,258 | 27,43,440 | 25,91,000 | 29,83,930 |
| | | 42,300 | | | 43,050 |
| Brought forward | | | | | |
| SUB-HEAD A (vi).—ARMY EDUCATION—concl'd. | | | | | |
| MINOR HEAD (k)—KING GEORGE'S ROYAL MILITARY SCHOOL, AURANGABAD SERAI—cont'd. | | | | | |
| Detailed heads— | | | | | |
| | | | | | |
| | | | 23,120 | | 21,000 |
| | | | 9,650 | | 9,840 |
| | | | 6,110 | | 6,110 |
| | | <u>66,334</u> | <u>81,180</u> | <u>79,000</u> | <u>80,000</u> |
| TOTAL MINOR HEAD (k). | | | | | |
| MINOR HEAD (l)—MISCELLANEOUS. | | | | | |
| Detailed heads— | | | | | |
| | | | | | |
| | | | 13,020 | | 12,000 |
| | | | 20,000 | | 20,000 |
| | | | 59,500 | | 54,140 |
| | | | 95,000 | | 72,180 |
| | | | 30,000 | | 34,620 |
| | | | 19,400 | | 12,000 |
| | | | 16,000 | | 16,000 |
| 7 | 7 | | 70,000 | | 60,000 |
| | | | 24,500 | | 37,950 |
| | | | 35,000 | | 35,000 |
| 3 | 4 | | 2,37,200 | | 2,37,180 |
| | | <u>6,20,966</u> | <u>6,19,620</u> | <u>5,95,000</u> | <u>5,91,070</u> |
| TOTAL MINOR HEAD (l) | | | | | |
| TOTAL SUB-HEAD A (vi) | | | | | |
| | | <u>31,46,558</u> | <u>34,44,240</u> | <u>32,65,000</u> | <u>36,60,000</u> |
| TOTAL SUB-HEAD A. | | | | | |
| | | <u>60,81,002</u> | <u>65,35,170</u> | <u>62,44,000</u> | <u>66,87,000</u> |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (1).—Miscellaneous.—Under this subhead is included the provision of funds required for the study of foreign languages by officers and the grant of rewards to officers, non-commissioned officers and men of both Services for proficiency in English (Indian officers, and Other Ranks only) and in Indian and other oriental languages. The expenses of the Board of Examiners, who conduct Indian and other oriental languages examinations are found under this subhead. It also provides for the pay and allowances of Munshis who are attached to British units.

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

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

Budget, 1929-30 is less than Budget, 1928-29 by Rs. 29 lakh. The decrease is due to:—

| | In lakhs of Rs. |
|---|--------------------|
| (i) Fluctuation in rates of pay of regimental munshies | 06 |
| (ii) Smaller provision for Language Rewards | 18 |
| (iii) Smaller provision on account of Assistance to unattached list ranks towards the education of their children | 07 |
| (iv) Fluctuation in rates of pay and allowances of officers studying in China, Japan, etc. | 10 |
| (v) Increased provision on account of fees and allowances of examiners | 13 |
| (vi) Other items (net) | 01 |
| | 29 |

MAIN HEAD II.—

| Numbers. | | | Budget | Revised | Budget |
|---|----------|---|--------------------|--------------------|-------------------|
| 1928-29. | 1929-30. | Accounts, 1927-28. | Estimate, 1928-29. | Estimate, 1928-29. | Estimate, 1929-30 |
| | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—INDIAN ARMY SERVICE CORPS. | | | | | |
| UNDER CONTROL OF THE QUARTER-MASTER GENERAL. | | | | | |
| MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS. | | | | | |
| Detailed heads— | | | | | |
| 118 | 118 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | 17,11,330 | | 18,05,690 |
| 344 | 349 | (2) Pay and allowances of Departmental officers and British Soldiers (including messing allowance and allowances for families) | 16,38,520 | | 15,08,900 |
| 758 | 757 | (3) Pay and allowances (including money allowances) of Indian officers and all other ranks including Indian clerks, store keepers and checkers. | 7,67,060 | | { 7,46,000 |
| 1,719 | 1,722 | (4) Pay and allowances of followers | 6,46,230 | | { 10,150 |
| | 231 | (5) Temporary labour | 2,84,880 | | { 3,52,000 |
| | | (6) Money compensation in lieu of rations to British Troops | 13,890 | | 2,94,340 |
| | | (7) Money compensation in lieu of rations to Indian troops and followers | 1,520 | | 21,000 |
| | | (8) Kit and clothing allowances to British Troops | 37,290 | | 8,000 |
| | | (9) Kit and clothing allowances to Indian troops and followers | 14,390 | | 29,320 |
| | | (10) Caretaking and custody | 71,600 | | 10,040 |
| | | (11) Incidental and miscellaneous expenses | 2,00,120 | | 61,000 |
| | | (12) Loss of cash | -- | | 2,05,560 |
| | | (13) Charges on account of repairs, additions, alterations, etc, to buildings in charge of I. A. S. C. | -- | | -- |
| | | (14) Deduct—Probable savings | 1,50,000 | | -- |
| TOTAL (a) | | 48,19,930 | 52,41,830 | 50,68,000 | 50,42,000 |
| Carried over | | 48,19,930 | 52,41,830 | 50,68,000 | 50,42,000 |

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. Budget, 1929-30 is less than Budget, 1928-29 by Rs. 2·00 lakhs, chiefly due to:—

| | In lakhs of Rs. |
|--|-----------------|
| (a) Elimination of provision made in 1928-29 for rations, clothing and accommodation of enrolled followers (provision made under appropriate heads in 1929-30) | 2·03 |
| (b) Increase in pay and allowances of officers | —·94 |
| (c) Other Variations (net) | 1·01 |
| (d) Cost of new measures | —·10 |
| | 2·00 |

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|-------|---|-----------|-----------|-----------|
| 1928. | 1929. | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Ra. | Ra. | Ra. | Ra. |
| Brought forward . | | 48,19,930 | 52,41,830 | 50,68,000 | 50,42,000 |
| SUB HEAD B.—INDIAN ARMY SER- VICE 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 Civil- ian Officers | 68,940 | | 66,590 |
| 67 | 66 | (2) Pay and allowances of clerks and other estab- lishments | 54,000 | | 56,410 |
| | | (3) Incidental and mis- cellaneous expenses | 8,000 | | 9,000 |
| TOTAL MINOR HEAD (b). | | 1,22,805 | 1,30,940 | 1,31,000 | 1,32,000 |
| 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 | 83,220 | | 81,170 |
| 1 | 1 | (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers | 4,780 | | 5,720 |
| 6 | 7 | (3) Pay and allowances (including money al- lowances) of Indian offi- cers and all other ranks including clerks and other establishments | 2,230 | | 2,510 |
| | | (4) Incidental and mis- cellaneous expenses and allowances | 1,800 | | 1,600 |
| TOTAL MINOR HEAD (c). | | 94,178 | 92,210 | 92,000 | 91,000 |
| Carried over . | | 50,36,713 | 54,64,980 | 52,91,000 | 52,66,000 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Budget, 1929-30 Compared with Budget, 1928-29.—Variation is small.

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

Budget, 1929-30 Compared with Budget, 1928-29.—Variation is small.

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|---|-----------|-----------|-----------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 50,36,713 | 54,64,980 | 52,91,000 | 52,65,000 |
| SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd. | | | | | |
| <i>Minor Head (d)—Military Food Laboratory, Kasauli.</i> | | | | | |
| <i>Detailed heads—</i> | | | | | |
| (1) Pay and allowances including syce, forage (and other allowances) of officers with King's Commission. | | | | | |
| (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | | | | | |
| (3) Pay and allowances (including money allowances) of clerical and other Indian establishments | | | | | |
| (4) Compensation in lieu of rations | | | | | |
| (5) Kit and clothing allowances | | | | | |
| (6) Incidental and miscellaneous expenses | | | | | |
| Total Minor Head (d) . | | 61,424 | .. | .. | .. |
| MINOR HEAD (d)—SCHOOL OF COOKERY. | | | | | |
| <i>Detailed heads—</i> | | | | | |
| 1 | 1 | (1) Pay and allowances of officers with King's Commission | | 9,840 | 13,640 |
| 4 | 4 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | | 14,120 | 14,520 |
| 5 | 5 | (3) Pay and allowances (including money allowances) of Indian officers and all other ranks, including clerks and other establishments | | 1,420 | 1,560 |
| | | (4) Money compensation in lieu of rations | | 190 | 190 |
| | | (5) Kit and clothing allowances | | 450 | 450 |
| | | (6) Incidental and miscellaneous expenses and allowances | | 3,000 | 3,510 |
| TOTAL MINOR HEAD (d). | | 26,584 | 29,020 | 29,000 | 34,000 |
| Carried over . | | 51,24,721 | 54,94,000 | 53,20,000 | 52,99,000 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

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

The increase of Rs. 05 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due to the officer-in-charge of the school having been promoted from the rank of Lieutenant to that of Captain.

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|----------|--|------------------|------------------|-----------------------|
| 1928-29. | 1929-30. | 1927-28. | Estimate, | Estimate, | Estimate, |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 51,24,721 | 54,94,000 | 53,20,000 | 52,99,000 |
| SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd. | | | | | |
| MINOR HEAD (c)—ANIMAL TRANSPORT. | | | | | |
| Detailed heads— | | | | | |
| 77 | 73 | 1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | 11,33,580 | | 9,68,710 |
| 80 | 76 | 2. Pay and allowances (including messing allowance and allowances for families) of British soldiers | 3,38,000 | | 3,46,130 |
| 182 | 171 | 3. Pay and allowances (including money allowances) of Indian officers and all other ranks (including Indian clerks, store-keepers, artificers and Indian reservists) | 37,39,120 | | { 31,96,660 53,780 |
| 14,973 | 13,567 | | | | |
| 146 | 140 | | | | |
| 1,124 | 1,075 | | | | |
| 3,643 | 4,750 | | | | |
| 1,033 | 974 | 4. Pay and allowances (including money allowances) of followers | 2,03,080 | | 1,83,960 |
| | | 5. Money compensation in lieu of rations to British troops | 8,910 | | 4,420 |
| | | 6. Money compensation in lieu of rations to Indian troops and followers | 42,060 | | 29,040 |
| | | 7. Kit and clothing allowances for British troops | 9,210 | | { 7,870 1,290 |
| | | 8. Kit and clothing allowances for Indian troops and followers | 5,39,540 | | 4,73,640 |
| | | 9. Incidental expenses | 53,710 | | 36,510 |
| | | 10. Contract and miscellaneous allowances | 31,500 | | 30,990 |
| | | 11. <i>Deduct</i> —Credits for services rendered by Government Transport to M. E. S. and R. A. F ⁿ | .. | | 12,000 |
| | | 13. <i>Deduct</i> —Probable savings | 1,50,000 | | .. |
| TOTAL MINOR HEAD (c). | | 55,70,578 | 59,48,710 | 56,80,000 | 53,21,000 |
| Carried over . | | 1,06,95,299 | 1,14,42,710 | 1,09,80,000 | 1,06,20,000 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (c)—Animal Transport.—The Animal Transport consists of 32 Mule units and 8 Camel units. 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 40 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.

3. Budget, 1929-30 is less than Budget, 1928-29 by Rs. 6·28 lakhs, which is mainly due to :—

| | In lakhs of Rs. |
|---|--------------------|
| (a) Abolition of 1 Mule Transport Company, 1 Camel Transport Company and 33 small units of bullocks owing to the mechanisation of certain units | 4·12 |
| (b) Savings due to economies effected | 2·59 |
| (c) Credits for services rendered to M. E. S. and R. A. F. | ·12 |
| (d) Cost of new measures | —·55 |
| | 6·28 |

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|----------|---|-------------|-------------|-------------------------|
| 1928-29. | 1929-30. | 1927-28. | Estimate, | Estimate, | Estimate, |
| £s. | Rs. | Rs. | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 1,06,95,299 | 1,14,42,710 | 1,09,80,000 | 1,06,20,000 |
| SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd. | | | | | |
| MINOR HEAD (f)—MECHANICAL TRANSPORT UNITS. | | | | | |
| Detailed heads— | | | | | |
| 94 | 73 | 1. Pay and allowances of officers with King's Commissions | 13,04,020 | | 10,15,660 |
| 238 | 175 | 2. Pay and allowances (including messing allowance and allowances for families) of British soldiers and Anglo-Indians | 8,65,220 | | 5,27,540 |
| 24 | 37 | 3. Pay and allowances (including money allowances) of Indian officers and all other ranks including Indian clerks, store-keepers, artificers and reservists | 16,51,280 | | { 19,48,830 1,36,590 |
| 1,053 | 1,531 | 4. Pay and allowances (including money allowances) of followers | 62,440 | | 60,100 |
| 78 | 108 | 5. Money compensation in lieu of rations to British troops | 6,190 | | 3,600 |
| 563 | 557 | 6. Money compensation in lieu of rations to Indian troops and followers | 4,760 | | 8,000 |
| 1,915 | 2,588 | 7. Kit and clothing allowances for British troops | 29,810 | | 20,800 |
| | | 8. Kit and clothing allowances for Indian troops and followers | 94,400 | | { 1,15,000 —80 |
| | | 9. Gratuities to British troops on transfer to Army Reserve | 160 | | 160 |
| | | 10. Deferred pay to Indian troops | 9,090 | | 4,980 |
| | | 11. Incidental expenses | 30,420 | | 20,570 |
| | | 12. Contract and miscellaneous allowances | 44,310 | | 43,250 |
| | | 13. Deduct—Credits for services rendered by Government Transport to M. E. S. and R. A. F. | | | 5,000 |
| | | 14. Deduct—Probable savings | 40,000 | | .. |
| TOTAL MINOR HEAD (f). | | 33,48,087 | 40,63,000 | 33,70,000 | 39,00,000 |
| Carried over . | | 1,40,41,386 | 1,55,05,710 | 1,43,50,000 | 1,45,20,000 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

- (i) 8 Mechanical Transport Companies equipped with 3-ton six-wheeled, and 30-cwt. four-wheeled lorries (consisting of 8 headquarters, 13 higher establishment, 5 lower establishment and 10 cadre sections).
- (ii) 6 Mechanical Transport Companies for Motor Ambulance Convoys (consisting of 6 headquarters, 1 higher establishment and 11 lower establishment sections).
- (iii) 4 Mechanical Transport Companies (Mobile Repair Units).
- (iv) 1 Light Mechanical Transport Section in Waziristan equipped with 30-cwt.-six-wheeled lorries.
- (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 and Quetta, each competent to deal with all the work arising in its sector in peace time. The workshops at Chaklala and Peshawar also train Indian artificers by the employment of apprentices. There is also a small workshop at Bannu.

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

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

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

6. Budget, 1929-30 is less than Budget, 1928-29 by Rs. 1.63 lakhs due mainly to omission of pay charges of the leave reserve of officers who will be paid in the United Kingdom, the reduction in the number of British other ranks and other measures of reorganization of the M. T. units in India. (3.00 lakhs) partly counterbalanced by increase on account of cost of new measures (1.37 lakhs).

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|-------|--|-------------|-------------|-------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 1,40,41,386 | 1,55,05,710 | 1,43,50,000 | 1,45,20,000 |
| SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—contd. | | | | | |
| MINOR HEAD (g)—MECHANICAL TRANSPORT DEPOT. | | | | | |
| Detailed heads— | | | | | |
| 200 | 500 | (1) Pay and allowances (including messing and money allowances) of students | 53,640 | | 71,650 |
| 5 | 10 | (2) Pay and allowances of officers with King's Commission | 92,860 | | 1,18,880 |
| 16 | 14 | (3) Pay and allowances (including messing allowance and allowances for families) of British soldiers | 42,750 | | 46,000 |
| 49 | 147 | (4) Pay and allowances (including money allowances) of Indian officers and all other ranks, including Indian clerks, artificers and other establishments . | 47,110 | | { 95,430 3,120 |
| 17 | 33 | (5) Pay and allowances (including money allowances) of followers | 3,910 | | 6,900 |
| | | (6) Money compensation in lieu of rations | 1,000 | | 1,500 |
| | | (7) Kit and clothing allowances | 15,000 | | 23,200 |
| | | (8) Gratuities to British troops on transfer to Army Reserve | .. | | .. |
| | | (9) Deferred pay to Indian troops | 100 | | 200 |
| | | (10) Incidental and miscellaneous expenses and allowances | 4,490 | | 7,100 |
| TOTAL MINOR HEAD (g). | | 2,39,041 | 2,60,890 | 3,61,000 | 3,74,000 |
| Carried over . | | 1,42,80,427 | 1,57,68,600 | 1,47,11,000 | 1,48,94,000 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Budget, 1929-30 is more than Budget, 1928-29 by Rs. 1·13 lakhs due mainly to increased establishment sanctioned consequent on increased mechanisation of the army, (1·10 lakh) and cost of new measures ('03 lakh).

MAIN HEAD II.--

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|---|-----------------|-----------------|-----------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 1,42,80,427 | 1,57,66,600 | 1,47,11,000 | 1,48,91,000 |
| SUB-HEAD B—INDIAN ARMY SERVICE CORPS—contd. | | | | | |
| MINOR HEAD (h)—CENTRAL MECHANICAL TRANSPORT STORES DEPOT. | | | | | |
| Detailed heads— | | | | | |
| 5 | 4 | (1) Pay and allowances of officers with King's Commission | 91,620 | | 56,980 |
| 16 | 29 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | 66,990 | | 1,42,410 |
| 148 | 151 | (3) Pay and allowances (including money allowances) of Indian officers and other Indian ranks including clerks, storekeepers and artificers . | 1,75,000 | | 1,77,800 |
| 108 | 115 | (4) Pay and allowances of followers | 21,390 | | 23,140 |
| | | (5) Temporary labour . | 22,000 | | 22,000 |
| | | (6) Money compensation in lieu of rations . | .. | | .. |
| | | (7) Kit and clothing allowances | 3,330 | | 3,960 |
| | | (8) Gratuities to British troops on transfer to Army Reserve . . | .. | | .. |
| | | (9) Deferred pay to Indian troops | 210 | | 200 |
| | | (10) Incidental and miscellaneous expenses . . | 17,000 | | 14,510 |
| | | (11) Provision for expansion of the Central Mechanical Transport Stores Depot . . | 2,15,000 | | .. |
| TOTAL MINOR HEAD (h). | | 4,18,402 | 6,12,540 | 4,78,000 | 4,48,000 |
| Carried over . | | 1,46,98,829 | 1,63,79,140 | 1,51,89,000 | 1,53,42,000 |

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

Budget, 1929-30 is less than Budget, 1928-29 by Rs. 1·65 lakhs which is due to—

| | In lakhs of Rs. |
|---|--------------------|
| (i) Reduction in number of officers authorised for the depot and to provision for Quartermasters being made under detailed head (2) | ·35 |
| (ii) Exclusion of the provision made in 1928-29 for expansion of C. M. T. Store Depot | 2·15 |
| (iii) Increase due to employment of larger number of British ranks | —·82 |
| (iv) Other variations net | —·03 |
| | 1·65 |

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|-------|---|-----------------|-----------------|-----------------|
| 1928- | 1929- | 1927-28, | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30, |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 1,46,93,829 | 1,83,79,140 | 1,51,89,000 | 1,53,42,000 |
| SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—<i>contd.</i> | | | | | |
| MINOR HEAD (i)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT. | | | | | |
| Detailed heads— | | | | | |
| 7 | 11 | (1) Pay and allowances of officers with King's Commission | | 1,16,160 | 1,57,350 |
| 31 | 32 | (2) Pay and allowances (including money allowances) of clerical and other Indian establishments | | 28,210 | 35,890 |
| | | (3) Money compensation in lieu of rations | | 80 | 49 |
| | | (4) Kit and clothing allowances | | 1,140 | 750 |
| | | (5) Gratuities to British troops on transfer to Army Reserve | | .. | .. |
| | | (6) Deferred pay to Indian troops | | 70 | .. |
| | | (7) Incidental and miscellaneous expenses | | 6,320 | 4,000 |
| TOTAL MINOR HEAD (i). | | 96,534 | 1,51,980 | 1,38,000 | 1,98,000 |
| Carried over | | 1,47,95,383 | 1,65,31,120 | 1,53,27,000 | 1,55,40,000 |

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.

The increase of Rs. 46 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due mainly to the increase in the number of technical Inspectors, employment of British Soldiers holding higher ranks and to increase in the number of clerks and store keepers.

MAIN HEAD II —

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|---|------------------|------------------|------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 1,47,95,363 | 1,65,31,120 | 1,53,27,000 | 1,55,40,000 |
| SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—<i>contd.</i> | | | | | |
| MINOR HEAD (j)—MECHANICAL TRANSPORT WORKSHOPS. | | | | | |
| Detailed heads— | | | | | |
| 17 | 18 | (1) Pay and allowances of officers with King's Commission | 2,47,530 | | 2,40,560 |
| 119 | 112 | (2) Pay and allowances (including messing allowance and allowances for families) of British other ranks | 3,01,760 | | 3,89,610 |
| 54 | 47 | (3) Pay and allowances (including money allowances) of Indian officers and all other ranks | 41,040 | | 34,260 |
| 482 | 856 | (4) Pay and allowances of Indian artificers | 12,55,680 | | 10,60,460 |
| 338 | 306 | (5) Pay and allowances of clerical and menial establishments | 1,56,930 | | { 1,54,570 |
| | | (6) Temporary labour | 65,000 | | { -10,670 |
| | | (7) Money compensation in lieu of rations | 1,900 | | 65,000 |
| | | (8) Kit and clothing allowances | 44,900 | | { 49,570 |
| | | (9) Gratuities to British troops on transfer to Army Reserve | -- | | { -980 |
| | | (10) Deferred pay to Indian troops | 1,090 | | 200 |
| | | (11) Incidental and miscellaneous expenses | 22,560 | | 23,000 |
| TOTAL MINOR HEAD (j) . | | 16,37,474 | 21,38,420 | 18,57,000 | 20,06,000 |
| Carried over | | 1,64,32,837 | 1,86,69,540 | 1,71,84,000 | 1,75,46,000 |

ADMINISTRATIVE SERVICES—contd.

EXPLANATIONS.

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

Budget, 1929-30 is less than Budget, 1928-29 by Rs. 1.32 lakhs which is due mainly to:—

| | In lakhs of Rs. |
|---|--------------------|
| <i>Decreases—</i> | |
| (i) Employment of Junior officers | .07 |
| (ii) Reduction in the number of Indian officers and Indian other ranks | .67 |
| (iii) Anticipated shortages of establishment (2,24 artificers for which provision was included in 1928-29 have recently been sanctioned : but it will take time before full number is obtained) | 1.96 |
| (iv) Other items net. | .04 |
| (v) Cost of new measures | .11 |
| | 2.25 |
| <i>Increases—</i> | |
| (vi) Employment of 8 Quarter Masters and a larger number of British Soldiers holding higher ranks | .88 |
| (vii) Increased provision under kit and clothing allowances | .05 |
| | .93 |
| Net decrease | 1.32 |

MAIN HEAD H—

| Numbers. | | Accounts, | Budget | Revised | Budget | |
|----------|-------|-----------------|-------------|-------------|-------------|-------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, | |
| 29. | 30. | Rs. | Rs. | Rs. | Rs. | |
| | | Brought forward | 1,64,32,837 | 1,86,69,540 | 1,71,84,000 | 1,75,46,000 |

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

MINOR HEAD (k) M. T. VEHICLE RECEPTION DEPOT.

(New measure).

Detailed heads—

| | | | | | | |
|---|------|---|-------------|-------------|-------------|-------------|
| — | 2 | (1) Pay and allowances of officers with King's Commission . . . | | | | 28,260 |
| — | 4 | (2) Pay and allowances (including messing allowance and allowances for families) of British other ranks . | | | | 16,830 |
| — | 33 | (3) Pay and allowances (including money allowances) of Indian officers and all other ranks . | | | | 10,030 |
| — | 4 | (4) Pay and allowances of Indian Artificers . | | | | 4,200 |
| — | 12 | (5) Pay and allowances of clerical and menial establishments . . . | | | | 6,870 |
| | | (6) Compensation in lieu of ration | | | | -- |
| | | (7) Kit and Clothing allowances | | | | 2,110 |
| | | (8) Gratuity to British Troops on transfer to Army Reserve . . . | | | | -- |
| | | (9) Deferred pay to Indian troops | | | | .. |
| | (10) | Incidental and miscellaneous expenses . | | | | 2,400 |
| | | TOTAL MINOR HEAD (k) . | | | | 71,000 |
| | | TOTAL SUB-HEAD B . | 1,64,32,837 | 1,86,69,540 | 1,71,84,000 | 1,76,17,000 |

ADMINISTRATIVE SERVICE—*contd.*

EXPLANATIONS.

Minor Head (i) M. T.—Vehicles—Reception Depot, will deal on its formation, with the receipt and issue to units of vehicles imported from the United Kingdom or received for heavy repairs from other units in India. The Depot will also look after mobilization Reserve of M. T. Vehicles.

MAIN HEAD II —

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|---|------------------|-----------|----------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Ra. | Ra. | Ra. | Ra. |
| SUB-HEAD C.—REMOUNT DEPOTS AND BREEDING OPERATIONS. | | | | | |
| UNDER CONTROL OF THE QUARTER MASTER GENERAL. | | | | | |
| MINOR HEAD (a) (i)—REMOUNT DEPOTS. | | | | | |
| Detailed heads— | | | | | |
| 16 | 18 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | 2,50,240 | | 2,90,000 |
| 26 | 26 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | 1,23,180 | | 1,46,000 |
| 196 | 196 | (3) Pay and allowances (including money allowances) of Remount squadron | 60,490 | | 64,310 |
| 2,140 | 2,086 | (4) Pay and allowances of stable and other establishments | 3,75,360 | | 3,85,760 |
| 253 | .. | (5) Pay of temporary establishments including daily labour | 3,31,800 | | { 3,19,910 11,820 |
| 75 | 70 | (6) Pay and allowances of clerical and menial establishments | 46,160 | | 41,070 |
| | | (7) Money compensation in lieu of rations | 4,370 | | 3,760 |
| | | (8) Kit and clothing allowances | 17,530 | | 15,800 |
| | | (9) Cattle gear and miscellaneous stores purchased by Depots | 1,39,390 | | { 1,68,470 —1,650 |
| | | (10) Repair to Kachha buildings, roads, drains, etc. | 66,140 | | 65,000 |
| | | (11) Incidental and miscellaneous expenses | 39,220 | | 38,750 |
| | | (12) Loss of cash | | | |
| TOTAL MINOR HEAD (a) (i) | | 14,92,609 | 14,53,880 | | 15,49,000 |
| Carried over | | 14,92,609 | 14,53,880 | | 15,49,000 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.***Sub Head (c).—Remount Depots and Breeding Operations :—*

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

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

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

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

5. There are three Australian remount depots, viz., at Ahmednagar (Deccan), Babugarh and Saharanpur (U. P.) where imported horses are acclimatised for about nine months before issue to the service. The authorised complement in animals of these depots is 2,361 Australian horses and 260 country-bred horses (of which about 300 horses are boarded out to private individuals and 142 horses are maintained at the Equestrian School, Saugor—these 442 horses form part of the War Reserve) and 100 young stock mules.

6. In addition to horses and mules, the Army Remount Department also maintains 1,560 bullocks for farming operations and hackery work.

7. Budget, 1929-30 is more than Budget, 1928-29 by Rs. 2.32 lakhs. This increase is chiefly due to :—

| | In lakhs of Rs. |
|---|--------------------|
| (i) Less number of officers proceeding on leave | .36 |
| (ii) Increments to and increase in the subordinate establishments, etc. | .03 |
| (iii) Provision for stores to be purchased in India instead of in England | .49 |
| (iv) Provision for water rates to be paid by two Remount Depots | .37 |
| (v) Expenditure of covering and branding fees | .08 |
| (vi) Restoration of the lump sum made in the Budget 1928-29 | .80 |
| (vii) Cost of new measures | .19 |
| | 2.32 |

MAIN HEAD II --

| Numbers. | | Accounts, | Budget | Revised | Budget |
|-------------------|-------|-----------|-----------|-----------|-----------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 14,92,609 | 14,53,880 | | 15,49,000 |

SUB-HEAD C.—REMOUNT DEPOTS
AND BREEDING OPERATIONS—
*contd.*MINOR HEAD (a) (ii)—CULTIVATION
FARMS.

Detailed heads—

| | | | | | |
|---------------------------|----|---|-----------|--|------------|
| 32 | 28 | (12) Pay and allowances of cattle and farm establishments | 10,280 | | 9,820 |
| | | (13) Pay of temporary establishments including daily labour | 5,00,000 | | { 5,11,250 |
| | | (14) Incidental and Miscellaneous expenses | 77,620 | | { 988,010 |
| TOTAL MINOR HEAD (a) (ii) | | 5,97,002 | 5,87,900 | | 1,14,920 |
| TOTAL MINOR HEAD (a). | | 20,89,611 | 20,41,780 | | 21,93,000 |

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

Detailed heads—

| | | | | | |
|------------------------|-------|---|-----------|-----------|-----------|
| 14 | 15 | (15) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | 1,76,390 | | 1,84,270 |
| .. | 1 | (16) Pay and allowances (including messing allowances and allowances for families) of British soldiers | .. | | 4,620 |
| 1,255 | 1,284 | (17) Pay and allowances of clerical and other subordinate establishments | 3,61,880 | | 3,62,250 |
| | | (18) Feed of animals | 88,400 | | 72,820 |
| | | (19) Incidental and miscellaneous expenses | 78,420 | | 74,040 |
| | | (20) 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 | | 16,000 |
| | | (21) Deduct Probable Savings | 80,000 | | .. |
| TOTAL MINOR HEAD (b) . | | 6,08,015 | 6,33,590 | | 7,14,000 |
| TOTAL SUB-HEAD C . | | 26,97,626 | 26,75,370 | 28,24,000 | 29,07,000 |

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ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|-------|---|-----------|-----------|------------------------|
| 1928 | 1929- | 1927-28. | Estimate, | Estimate, | Estimate. |
| 79. | 30. | | 1928-29. | 1928-29. | 1929 30. |
| | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—INDIAN ARMY VET- ERINARY CORPS. | | | | | |
| UNDER CONTROL OF THE QUAR- TER-MASTER GENERAL. | | | | | |
| MINOR HEAD (a)—VETERINARY HOSPI- TALS. | | | | | |
| Detailed heads— | | | | | |
| 43 | 33 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | 4,33,530 | | 4,49,020 |
| 3 | 3 | (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers | 13,250 | | 13,650 |
| 895 | 920 | (3) Pay and allowances (including money allow- ances) of Indian officers and all other ranks in- cluding veterinary assist- ant surgeons, clerks and reservists | 3,07,660 | | { 3,03,140 { 10,960 |
| 87 | 87 | (4) Pay and allowances of followers | 17,400 | | 17,520 |
| | | (5) Money compensation in lieu of rations | 1,560 | | 1,680 |
| | | (6) Kit and clothing al- lowances | 27,580 | | 30,250 |
| | | (7) Incidental and mis- cellaneous expenses | 24,010 | | 26,780 |
| TOTAL MINOR HEAD (a). | | 8,31,786 | 8,25,040 | 8,27,000 | 8,53,000 |
| Carried over | | 8,31,786 | 8,25,040 | 8,27,000 | 8,53,000 |

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 Remount Depots, about 80,000 in number, and for the promotion of efficiency by preventing and reducing wastage amongst them. The organisation consists of 30 veterinary hospitals, class I, 18 veterinary hospitals, class II, 24 Branch veterinary hospitals, 9 sick lines and 12 India Army Veterinary Corps Sections of personnel posted to veterinary hospitals during peace and forming a cadre for expansion on mobilization to provide technical personnel for all veterinary units. All cases of sickness, with the exception of very minor ones, are treated in the veterinary hospitals by trained veterinary personnel under the expert supervision of veterinary officers. 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. Budget, 1929-30 is more than Budget, 1928-29 by Rs. 28 lakh which is mainly due to:—

| | In lakhs of Rs. |
|--|-----------------|
| (a) Promotion of officers and arrival of senior officers from Home | ·15 |
| (b) Annual increments to Indian personnel and minor causes | ·11 |
| (c) Reduction in the provision for Reservists and minor causes | —·00 |
| (d) Cost of new measures | ·11 |
| | ·28 |

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|---|-----------------|-----------------|-----------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929 30. |
| | | Ra. | Ra. | Ra. | Ra. |
| Brought forward . | | 8,31,786 | 8,25,040 | 8,27,000 | 8,53,000 |
| 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 Commission | 40,020 | | 41,650 |
| 1 | 1 | (2) Pay and allowances (including messing al- lowance and allowances for families) of British soldiers | 4,460 | | 4,460 |
| 2 | 2 | (3) Pay and allowances (including money allow- ances) of Indian officers and all other ranks including clerks and other establishments | 1,180 | | 1,230 |
| | | (4) Money compensation in lieu of rations | — | | .. |
| | | (5) Kit and clothing al- lowances | 110 | | 110 |
| | | (6) Incidental and mis- cellaneous expenses and allowances | 650 | | 550 |
| TOTAL MINOR HEAD (b). | | 49,710 | 46,420 | 42,000 | 48,000 |
| MINOR HEAD (c)—VETERINARY RECORD OFFICE. | | | | | |
| Detailed heads— | | | | | |
| | | (1) Pay and allowances of officers with King's Commission | 1,200 | | .. |
| 5 | 5 | (2) Pay and allowances of clerks and other es- tablishments | 4,340 | | 4,890 |
| | | (3) Incidental and miscel- laneous expenses | 1,400 | | 1,110 |
| TOTAL MINOR HEAD (c) | | 6,476 | 6,940 | 7,000 | 6,000 |
| Minor head (d)— | | | | | |
| 10 | 10 | Fees and allowances, etc., for Military Students studying at the Pun- jab Veterinary College, Lahore, to qualify as Veterinary Assistant Surgeons of the Indian Army Veterinary Corps | | | 16,000 |
| Detailed head— | | | | | |
| Fees and allowance, etc. | | | | | |
| TOTAL MINOR HEAD (d) | | .. | 8,000 | 8,000 | 16,000 |
| TOTAL SUB-HEAD D. | | 8,87,972 | 8,78,400 | 8,84,000 | 9,23,000 |

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, 1929-30, compared with Budget 1928-29. Variation is small. Additional pay of the Officer-in charge of the Record Office has been provided under this minor head instead of under minor head (c) below.

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

Budget 1929-30, compared with Budget 1928-28. Variation is small.

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

| Numbers. | | Accounts, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | MAIN HEAD II.. | |
|--|----------|---|--|---|--|
| 1928-29. | 1929-30. | | | Revised Estimate, 1928-29. Rs. | Budget Estimate, 1929-30. Rs. |
| SUB-HEAD E.—INDIAN ARMY ORD- NANCE CORPS. | | | | | |
| UNDER CONTROL OF THE QUAR- TER MASTER GENERAL. | | | | | |
| MINOR HEAD (a)—ARSENALS, ORDNANCE DEPOTS AND CLOTHING DEPOTS. | | | | | |
| Detailed heads— | | | | | |
| 54 | 53 | (1) Pay and allowances of officers with King's Commission | 7,31,620 | | 7,01,600 |
| 503 | 486 | (2) Pay and allowances of departmental officers and British soldiers (in- cluding messing allow- ance and allowances for families) | 23,15,890 | { 21,23,370 80,500 | |
| 125 | 171 | (3) Pay and allowances of Artificers (British and Indian) | 95,600 | | 1,10,360 |
| 1,756 | 1,758 | (4) Pay and allowances (including money allow- ances) of Indian officers and Indian ranks, etc. (including teaching staff) | 3,76,000 | { 3,44,430 16,590 | |
| 593 | 563 | (5) Pay and allowances of clerical and menial establishments | 5,17,400 | | 5,00,400 |
| | | (6) Temporary labour (in- cluding temporary su- pervising and clerical establishments and Mis- cellaneous labour):— | | | |
| | | (i) Store Section etc. | 11,04,760 | | 11,88,780 |
| | | (ii) Workshops— | | | |
| | | (a) Repairs to H- E. the C.-in-C's Camp equipage | 11,08,250 | | 7,000 |
| | | (b) Other repairs etc. | | | 9,88,400 |
| | | (iii) Introduction of new stores | 21,490 | | 2,400 |
| | | (iv) Experiments and tests | 500 | | 600 |
| | | (v) Fitting up in Arse- nals, Ordnance and Clothing Depots. | 6,000 | | 10,000 |
| | | (vi) Repairs to and re- placements of plant and machinery | 9,000 | | 15,000 |
| | | (7) Expenditure on repairs of Mathematical Instruments by the Mathematical Instru- ments Office | | | 70,000 |
| | | (8) Money compensation in lieu of rations | 9,240 | | 19,670 |
| | | (9) Kit and clothing al- lowances | 87,510 | | 1,02,990 |
| 42 | 42 | (10) Caretaking and cus- tody | 31,850 | | 29,870 |
| | | (11) Incidental and miscel- laneous allowances and expenses | | | |
| | | Carried over | 1,97,100 | | 1,49,100 |
| | | | 66,12,210 | | 64,61,660 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

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

2. *Clothing Depots.*—There are 3 Clothing Depots at Quetta, Shahjahanpore and Madras. These depots are under the control of Chief Ordnance Officers acting under the Director of Equipment and Ordnance Stores, and the Quartermaster General. They are maintained for retailing clothing and footgear to troops in their respective areas and for maintaining working stocks. They also hold war and mobilization reserves. Stores stocked in the clothing depots are obtained from the Army Clothing Factories in India, the Ordnance Depot, Cawnpore, and by purchase at home, through the agency of the Master General of Supply.

3. The provision under this head is exclusive of the cost of the I. A. O. C. establishment employed at Army Headquarters and at Command and District Headquarters which amounts to Rs. 4,16,220 and Rs. 3,04,060 and is provided under Head IV A (f) Quartermaster General's Branch and Head IV B and C.—Command and District Headquarters respectively.

4. Budget, 1929-30 is more than Budget, 1928-29 by Rs. 61 lakh which is chiefly due to:—

| <i>Increases.</i> | In lakhs |
|--|----------------|
| Cost of new measures | of Rs. 2.08 |
| <i>Decreases.</i> | |
| (1) Recoveries on account of storage charges in respect of R. A. F. bombs held in deposit in Arsenals, which were previously treated as receipts in 1928-29 but are taken as deduction from expenditure in 1929.30 estimates | 1.15 .. |
| (2) Reduction in pay and allowances of British Officers and clerical and menial establishment etc., on the basis of past actuals | .32 |
| | 1.47 |
| Net increase | .61 |

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.

Budget estimates for 1929-30 under Head II-E. (b) indicates a decrease of Rs. '07 lakh as compared with the budget estimate for 1928-29. This is due to less provision made in 1929-30 on the basis of past actuals, etc.

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|-------|---|-----------------|-----------------|-----------------|
| 1928. | 1929. | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929 30. |
| | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD F.—MEDICAL COLLEGES AND SCHOOLS. | | | | | |
| UNDER CONTROL OF THE DIRECTOR GENERAL, INDIAN MEDICAL SERVICE. | | | | | |
| MINOR HEAD—COST OF EDUCATION OF MILITARY PUPILS AT MEDICAL COLLEGES AND SCHOOLS. | | | | | |
| Detailed heads— | | | | | |
| 12 | 12 | (1) Pay and allowances of instructional staff | 19,860 | | 19,990 |
| | | (2) Pay and allowances (including messing and money allowances) of pupils | (308)52,330 | | (335)66,110 |
| | | (3) Kit and clothing allowances | 6,140 | | 6,270 |
| | | (4) Capitation payments to Provincial Governments | 86,580 | | 99,630 |
| | | (5) Incidental and miscellaneous expenses and allowances | 22,440 | | 24,000 |
| TOTAL SUB-HEAD—F. . | | 1,80,936 | 1,87,350 | 1,87,000 | 2,16,000 |
| SUB-HEAD G.—CENTRAL DISPOSALS ORGANISATION. | | | | | |
| UNDER CONTROL OF THE MASTER GENERAL OF SUPPLY. | | | | | |
| Minor heads— | | | | | |
| 1. Pay and allowances of permanent staff— | | | | | |
| (a) Officers commissioned or gazetted— | | | | | |
| 3 | | (i) British | 56,940 | } | 14,000 |
| .. | | (ii) Indian | .. | | |
| 42 | | (b) Non-gazetted staff, British soldiers, etc. | 64,040 | | |
| | | (c) Kit, clothing and food allowances | | | |
| | | 2. Administration Charges Incidental and miscellaneous expenses | 1,01,080 | | |
| | | 3. Pay and allowances of temporary staff (including all temporary labour) | 49,020 | | |
| 4. Miscellaneous— | | | | | |
| | | (a) Loss of cash | .. | } | |
| | | (b) Other miscellaneous charges | 660 | | |
| 5. Deduct— | | | | | |
| | | (a) Miscellaneous receipts | .. | } | |
| | | (b) Probable savings | 50,000 | | |
| TOTAL SUB-HEAD—G. . | | 1,69,163 | 2,21,740 | 1,56,000 | 14,000 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head F. Medical Colleges and Schools.—The provision represents the cost of educating and training military medical students in the Medical Colleges at Calcutta and Madras and in the Medical Schools at Royapuram (Madras), Agra and Amritsar before appointment as Military Assistant Surgeons or Sub-Assistant Surgeons. They are primarily recruited for military duty, but a portion is employed in the Civil Department and is liable to be recalled to Military duty in case of emergency.

Budget, 1929-30 is more than Budget, 1928-29 by Rs. 29 lakh, which is due to:—

| | In lakhs of Rs. |
|---|-----------------|
| (i) Increased provision on account of pay and allowances of pupils due to increase in number (from 308 to 335). | 14 |
| (ii) Increased provision on account of capitation payments to local Governments. | 13 |
| (iii) Increased provision on account of cost of books. | 02 |
| | 29 |

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

2. The Central Disposals Organisation now consists of:—

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

The Headquarters Organization is responsible for:—

- (a) Collecting and correlating information relative to all excess stock and normal wastes and surplus available in arsenals and depots, ordnance and clothing factories, and other army formations which accumulate large surpluses.
- (b) Investigating the possibility of such stores and materials being utilised by other Government Departments, civil or military.
- (c) Advising or directing sales at the establishments concerned or at other places as may be most advantageous.

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

- (a) to receive and bring on charge all clothing stores sent in from arsenals and other establishments;
- (b) to keep proper custody of these stocks;
- (c) to sort by condition and keep Headquarters informed of the quantities received;
- (d) to pack and despatch stores from stocks as directed by Headquarters.

5. The decrease of Rs. 2.08 lakhs in Budget, 1929-30 as compared with Budget, 1928-29 is chiefly due to the closing of Disposals Dump at Dum Dum and transfer of certain staff to Headquarters organisation, provision for which has been made separately under Head IV.

MAIN HEAD II.—

| Numbers. | | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--------------------------------------|--------------|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| 1928- 29. | 1929- 30. | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD H.—MEDICAL SERVICES. | | | | | | |
| 515 | 514 | 1. Pay and allowances [*] (including syce, forage and other allowances) of officers | | 76,57,600 | | 74,22,790 |
| 469 | 467 | 2. Pay and allowances (including messing allow- ance and allowances for families) of Royal Army Medical Corps and Army Dental Corps other ranks | | 7,02,900 | | 6,08,650 |
| 1,018 | 1,019 | 3. Pay and allowances of Assistant and Sub-Assis- tant Surgeons (including money allowances) | | 22,49,530 | | { 22,64,040 8,640 |
| 317 | 319 | 4. Pay and allowances of nurses and matrons | | 10,37,130 | | { 10,63,220 1,260 |
| | | 5. Pay and allowances of Indian subordinate per- sonnel (other than Indian Hospital Corps) | | 1,57,880 | | { 1,74,140 170 |
| 10,707 | *12,488 | 6. Pay and allowances of Indian officers, other ranks, followers and re- servists of the Indian Hospital Corps | | 21,35,580 | | 21,34,790 |
| | | 7. Money compensation in lieu of rations to British Troops | | 6,380 | | 5,450 |
| | | 8. Money compensation in lieu of rations to Indian Troops | | 4,010 | | 4,030 |
| | | 9. Kit and Clothing allow- ances to British Troops | | 50,340 | | 51,020 |
| | | 10. Kit and Clothing allow- ances, to Indian Troops | | 3,16,510 | | 2,79,960 |
| | | 11. Incidental and miscel- laneous expenses | | 4,91,400 | | 4,20,560 |
| | | 12. Charges on account of X Ray Installations | | .. | | 1,10,300 |
| | | 13. Contract and Miscel- laneous allowances | | 14,980 | | 11,980 |
| | | 14. Miscellaneous expen- diture incurred regi- mentally on account of Stores | | 2,000 | | 1,000 |
| | | 15. Convalescent Homes for officers | | 16,520 | | 17,000 |
| TOTAL SUB-HEAD H. . | | | 1,37,59,450 | 1,48,42,760 | 1,43,93,000 | 1,46,69,000 |

*Includes 340 men on account of Indian Supplementary Reserve.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

The Medical Services are organised mainly into (I) British Military Hospitals, (II) Indian Military Hospitals and (III) Indian Hospital Corps. The British Military Hospitals are entrusted with the medical and sanitary care of all British officers, British other ranks and their families (including children), while the Indian Military Hospitals are generally responsible for the treatment, etc., of Indian officers, Indian other ranks and all classes of followers whose pay and allowances are paid from the Military Estimates. In order to effect economy it has been arranged at certain stations that Indian Military hospitals should have small British Sections attached to them and *vice versa* instead of having two complete hospitals at the same station. The Indian Hospital Corps is organised in connection with the maintenance, training and upkeep of the records of the Indian Hospital Corps personnel employed in hospitals for British and Indian troops and their families and in field medical units when mobilised. The Corps is at present divided into 9 companies, which are located at Peshawar, Rawalpindi, Lahore, Quetta, Poona, Secunderabad, Meerut, Rangoon and Lucknow. The reorganization of this Corps on a 5-company basis 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, 51 third class, 37 fourth class and 27 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 253 Royal Army Medical Corps officers, 344 Indian Medical Service officers, 23 Dental officers, 419 R. A. M. C. other ranks, 46 Army Dental Corps other ranks 278 nurses, 41 matrons, 336 assistant surgeons, 683 sub-assistant surgeons, 9,048 Indian Hospital Corps personnel and 3,100 reservists. In addition 203 M.T. drivers for running the motor ambulances and other miscellaneous establishments (e.g., ayahs, female sweepers, X-Ray mechanics, etc.) are also maintained.

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

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

The decrease of Rs. 1.74 lakhs in Budget, 1929-30 as compared with Budget, 1928-29 is mainly due to:—

| | In lakhs of Rs. |
|--|--------------------|
| 1. Less expenditure due to anticipated shortage of establishment (principally officers) | 1.88 |
| 2. Re-organisation of Indian Hospital Corps | .42 |
| 3. Less expenditure anticipated under locally controlled heads e.g., incidental and Miscellaneous expenses, etc. | .63 |
| 4. Less expenditure on account of kit and clothing allowances | .32 |
| 5. Replacement of tonga drivers by motor drivers owing to substitution of motor ambulances for ambulance tongas | —13 |
| 6. Transfer of provision on account of X-Ray charges from Head III-A | —98 |
| 7. Increased provision on account of charge pay for 4th class Indian Military Hospitals | —13 |
| 8. Formation of Indian Supplementary Reserve (Transferred from Head I) | —17 |
| 9. Cost of new measures | —10 |
| | 1.74 |

MAIN HEAD II.—

| Numbers. | | | Accounts | Budget | Revised | Budget |
|--|-------|---|----------|------------------|-----------|---------------------|
| 1928- | 1929- | | 1927-28. | Estimate, | Estimate, | Estimate, |
| 28 | 30. | | | 1928-29. | 1928-29. | 1929-30. |
| | | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD H.—MEDICAL SERVICES | | | | | | |
| <i>—contd.</i> | | | | | | |
| <i>(i) Under control of the Adjutant General in India.</i> | | | | | | |
| MINOR HEAD (a)—BRITISH MILITARY HOSPITALS INCLUDING HEADQUARTERS No. 31 COY., ROYAL ARMY MEDICAL CORPS. | | | | | | |
| Detailed heads— | | | | | | |
| 241 | 254 | (1) Pay and allowances (including syce, forage and other allowances) of officers | | 38,29,160 | | 38,38,350 |
| 462 | 460 | (2) Pay and allowances (including messing allowance and allowances for families) of R. A. M. C. and Army Dental Corps ranks | | 6,75,860 | | 6,79,590 |
| 303 | 311 | (3) Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowances) | | 11,91,850 | | 12,10,880 |
| 257 | 259 | (4) Pay and allowances of nurses and matrons | | 8,71,930 | | { 8,93,730 1,260 |
| | | (5) Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps) | | 99,170 | | { 1,03,230 170 |
| | | (6) Money compensation in lieu of rations to British Troops | | 5,630 | | 5,300 |
| | | (7) Kit and clothing allowances to British Troops | | 49,500 | | 50,190 |
| | | (8) Incidental and miscellaneous expenses (including washing of clothing and bedding) | | 3,17,460 | | 2,50,000 |
| | | (9) Charges on account of X-Ray Installations. | | .. | | 60,500 |
| | | (10) <i>Deduct</i> —Credits on account of Hospital charges of R. A. F. personnel | | .. | | .. |
| TOTAL MINOR HEAD (a) | | | | 70,40,560 | | 70,93,000 |
| Carried over | | | | 70,40,560 | | 70,93,000 |

ADMINISTRATIVE SERVICES—*contd.*

| Numbers. | | | Budget | Revised | Budget |
|---|----------|--|--------------------|-----------|--------------------|
| 1928-29. | 1929-30. | | Estimate, | Estimate, | Estimate, |
| | | Accounts, | 1928-29. | 1928-29. | 1929-30. |
| | | 1927-28. | Ra. | Ra. | Ra. |
| | | Ra. | | | |
| | | Brought forward | 70,40,560 | | 70,93,000 |
| SUB-HEAD H.—MEDICAL SERVICES—<i>contd.</i> | | | | | |
| (i) <i>Under control of the Adjutant General in India.</i> | | | | | |
| MINOR HEAD (b)—INDIAN MILITARY HOSPITALS INCLUDING MOBILISED FIELD MEDICAL UNITS, ETC. | | | | | |
| Detailed heads— | | | | | |
| 261 | 251 | (1) Pay and allowances (including syce, forage and other allowances) of officers | 36,44,420 | | 34,16,920 |
| | | (2) Pay and allowances (including messing allowance and allowances for families) of Royal Army Medical Corps and Army Dental Corps other ranks | .. | | |
| 709 | 697 | (3) Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowances) | 10,27,580 | | 10,05,750 |
| 60 | 60 | (4) Pay and allowances of nurses and matrons | 1,65,200 | | 8,640 |
| | | (5) Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps) | 54,850 | | 1,69,490 |
| | | (6) Money compensation in lieu of rations to British Troops | 750 | | 68,010 |
| | | (7) Money compensation in lieu of rations to Indian Troops | 3,240 | | |
| | | (8) Kit and clothing allowances to Indian Troops | 32,840 | | 3,250 |
| | | (9) Incidental and miscellaneous expenses (including washing of clothing and bedding) | 1,49,530 | | 33,140 |
| | | (10) Charges on account of X-Ray Installations | .. | | 1,50,000 |
| | | (11) <i>Deduct</i> —Credits on account of Hospital charges of R. A. F. personnel | .. | | 49,800 |
| | | TOTAL MINOR HEAD (b). | 50,78,410 | | 49,05,000 |
| MINOR HEAD (c)—STATION STAFF DISPENSARIES. | | | | | |
| Detailed heads— | | | | | |
| 3 | 3 | (1) Pay and allowances of officers | 46,980 | | 46,770 |
| 1 | 2 | (2) Pay and allowances of Assistant Surgeon and Sub-Assistant Surgeons (including money allowances) | 2,710 | | 4,520 |
| | | Carried over | 40,690 | | 61,290 |
| | | | 1,21,18,970 | | 1,19,98,000 |

ADMINISTRATIVE SERVICES—*contd.*

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|--------|---|-------------|-------------|-------------|
| 1928. | 1929. | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | Rs. | 1928-29. | 1928-29. | 1929-30. |
| | | | Rs. | Rs. | Rs. |
| Brought forward . | | | 1,22,32,960 | | 1,20,97,000 |
| SUB-HEAD H.—MEDICAL SERVICES— <i>concl'd.</i> | | | | | |
| (i) <i>Under control of the Adjutant General in India—concl'd.</i> | | | | | |
| MINOR HEAD (e)—INDIAN HOSPITAL CORPS. | | | | | |
| Detailed heads— | | | | | |
| 9 | 5 | (1) Pay and allowances (including syce, forage and other allowances) of officers | 1,15,600 | | 1,02,630 |
| | | (2) Pay and allowances (including messing allowance and allowances for families) of R. A. M. C. ranks | — | | — |
| 5 | 9 | (3) Pay and allowances of Assistant Surgeons | 27,399 | | 43,090 |
| 10,698 | 12,488 | (4) Pay and allowances (including money allowances) of Indian officers, other ranks, followers and reservists of the I. H. C. | 21,35,580 | | 34,790* |
| | | (5) Money compensation in lieu of rations to Indian troops and followers | 770 | | 780 |
| | | (6) Kit and clothing allowances to Indian troops and followers | 2,83,620 | | 46,770 |
| | | (7) Incidental expenses | 13,260 | | 13,960 |
| | | (8) Contract and miscellaneous allowances | 14,980 | | 11,980 |
| | | (9) Miscellaneous expenditure incurred regimentally on account of stores | 2,000 | | 1,000 |
| TOTAL MINOR HEAD (e) . | | | 25,93,280 | | 25,55,000 |
| TOTAL SUB-HEAD H. (i) . | | 1,37,44,028 | 1,48,26,240 | 1,43,77,000 | 1,46,52,000 |
| (ii) <i>Under control of the Army Department.</i> | | | | | |
| MINOR HEAD (a)—CONVALESCENT HOMES FOR OFFICERS. | | | | | |
| Detailed head— | | | | | |
| | | (1) Expenditure in connection with convalescent Homes | 16,520 | | 17,000 |
| TOTAL SUB-HEAD (ii) . | | 15,422 | 16,520 | 16,000 | 17,000 |
| TOTAL SUB-HEAD H.. | | 1,37,59,450 | 1,48,42,760 | 1,43,93,000 | 1,46,69,000 |

*Includes Rs. 17,340 on account of Indian Supplementary Reserve.

| Numbers. | | MAIN HEAD II — | | | |
|---|----------|---|----------------------------------|----------------------------------|---------------------------------|
| 1926-29. | 1929-30. | Accounts, 1927-28. | Budget- Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
| | | Ra. | Rs. | Rs. | Rs. |
| SUB-HEAD I.—MILITARY ACCOUNTS OFFICES. | | | | | |
| <i>Under control of the Military Account- ant-General.</i> | | | | | |
| MINOR HEAD (a)—MILITARY ACCOUNT- ANT-GENERAL. | | | | | |
| Detailed Heads— | | | | | |
| 7 | 7 | (1) Pay and allowances of gazetted superior and subordinate service officers | 1,23,560 | | 1,23,050 |
| 143 | 138 | (2) Pay and allowances of accountants, clerks and menial establishments . | 3,80,200 | | 3,45,050 |
| | | (3) Pay and allowances of temporary establish- ments | 2,00,000 | | 2,00,000 |
| | | (4) Transportation charges— | | | |
| | | (i) Travelling and outstation allow- ances. | 20,000 | | 20,000 |
| | | (ii) Rail charges | .. | | .. |
| | | (5) Incidental and mis- cellaneous contingent charges | 64,500 | | 54,800 |
| | | (6) Leave passage con- cessions granted to the Superior Service officers of the Military Accounts Department | 5,000 | | 5,000 |
| | | (7) Payments on account of medical treatment of British officers of the Superior Civil Service . | .. | | 200 |
| | | (8) <i>Deduct</i> —Amount recov- erable from His Majes- ty's Imperial Govern- ment on account of Foreign Claims Section | 45,000 | | 8,000 |
| TOTAL MINOR HEAD (a). | | 5,14,341 | 7,48,260 | 5,12,000 | 7,43,000 |
| MINOR HEAD (b)—COMMANDS, DISTRICTS AND BRIGADE OFFICES, ETC. | | | | | |
| Detailed Heads— | | | | | |
| 122 | 122 | (1) Pay and allowances of gazetted superior and subordinate service offi- cers | 13,38,540 | | 13,65,000 |
| 3,976 | 3,996 | (2) Pay and allowances of accountants, clerks and menial establishments . | 63,18,680 | | 62,76,750 |
| | | (3) Transportation charges— | | | |
| | | (i) Travelling and out- station allowances | 3,37,600 | | 3,30,000 |
| | | (ii) Rail charges. | 20,000 | | 16,000 |
| Carried over | | 5,14,341 | 80,14,820 | 5,12,000 | 79,87,750 |
| Carried over | | 5,14,341 | 7,48,260 | 5,12,000 | 7,43,000 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

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

2. The present organisation is as follows :—

- (1) At the head of the Department, there is a Military Accountant General whose functions are :—
- (i) To administer the department, under the control of the Financial Adviser, Military Finance.
 - (ii) To organise the arrangements for the disbursement of pay to officers and men of the Army.
 - (iii) To maintain a record of military expenditure and receipts in such a form as will be of the greatest help to the military and financial authorities.
 - (iv) To examine all general questions of accounting and audit.
 - (v) To deal with all work connected with India's claims against His Majesty's Government in respect of Indian troops employed overseas and of Stores Supplied to overseas garrisons; as well as all work connected with claims from His Majesty's Government arising out of the employment of British troops in India, etc.
 - (vi) To deal with all questions connected with (including disbursement of) the pay and allowances of the staff employed at Army Headquarters.
 - (vii) To control the work relating to the audit of the Army List and to conduct scale audit of the establishments of the various Departments of the Army.
 - (viii) To inspect every year, either personally or by a Deputy, one or more of the Command and District Controllers' offices and of those of the Controllers of Army Factory, Royal Air Force and Royal Indian Marine Accounts.
- (2) At the Headquarters of each of the 4 Army Commands, there is a Command Controller. In accordance with the scheme for centralisation as far as possible of audit in Commands, which has been approved by the Government of India, the offices of certain Controllers of Districts and Independent Brigades have been amalgamated with their respective Command Controllers' offices. The Command Controllers in charge of the amalgamated offices are Financial Advisers to the General Officers Commanding-in-Chief of the Commands, as well as to the General Officers Commanding the Districts or Independent Brigades comprised in the amalgamation. The Command Controllers are, in addition, the chief authority for accounts and for internal audit in the respective commands and they also assist the General Officers Commanding-in-Chief and General Officers Commanding the Districts, the accounts offices of which are amalgamated with the command offices in the preparation of all estimates and furnish them regularly with such statistics relating to accounts as they may require for controlling expenditure against grants placed at their disposal. The following list shows the Command Controllers and the Districts and Brigades for the accounts of which they are responsible, under the amalgamation scheme referred to above :—

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

- (3) There is a Controller of Military Accounts for each of the other Military District (*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) There are two military pension accounts offices—one at Lahore and the other at Mhow. The Controller of Military Pension Accounts at Lahore deals with the payment, audit and adjustment of all claims to pensions in the Northern and Eastern Commands and the Controller of Military Pension Accounts at Mhow deals with the payment, audit and adjustment of the pension claims in the Southern and Western Commands. The pension claims arising in Burma District are dealt with by the Controller of Military Accounts of that District.
- (5) There are separate Controllers for Army Factory Accounts, Royal Air Force Accounts and Marine Accounts. The first named officer deals with the accounts (including the cost accounts) of Army Ordnance Factories and of Clothing Factories and Depots, which also undertake the manufacture of clothing for troops, and is the financial adviser of the administrative authorities concerned. He has a central office at Calcutta with subordinate offices at each of the factories.
3. The cardinal principles of the existing system of accounts are :—
- (a) The concentration of the issue of funds at certain central stations (*viz.*, the offices of the various Controllers).
- (b) The local preparation of pay accounts, and of priced store accounts of supplying formations, etc., by accountants and clerks of the Military Accounts Department attached to the units, formations, etc.
- (c) The maintenance of proper accounts of manufacture at all manufacturing establishments by accountants and clerks of the Military Accounts Department.
- (d) The audit of store accounts by a system of local audit which includes a continuous verification of stock.
4. The sanctioned Budget for 1928-29 for Head II-I Military Accounts offices (after allowing for a lump cut of Rs. 3 lakhs) was fixed at Rs. 103·41 lakhs and the Revised Estimate for that year amounted to Rs. 105·41 lakhs.
5. The Budget Estimate for 1929-30 has been fixed at Rs. 105·55 lakhs against the original Budget Estimate for 1928-29 (*viz.*, Rs. 103·41) lakhs and the Revised Estimate for 1928-29 (*viz.*, Rs. 105·41 lakhs) referred to above.
6. The causes for the variations between the figures of the sanctioned Budget Estimate for 1928-29 and the Budget Estimate for 1929-30 under the Several minor heads of Head II-I are explained below :—

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor Head (a)—Military Accountant General.—The Budget Estimate under this minor head for 1929-30 has been decreased by about Rs. .05 lakh as compared with Budget Estimate for 1928-29 due to the following causes:—

| | In lakhs of Rs. |
|---|--------------------|
| Decrease due to anticipated reduction in incidental and miscellaneous Contingent charges | .10 |
| Increase after taking into account:— | |
| (i) Reduction of establishment in Foreign claims section owing to withdrawal of troops from Iraq and less recoveries from His Majesty's Imperial Government on account of such reduction in establishment | .05 |
| (ii) Grant of increment to officers and establishment | .05 |
| | .05 |

Minor head (b)—Command, Districts and Brigade offices, etc.—The Budget Estimate under this minor head for 1929-30 is less than the original Budget Estimates for 1928-29 by Rs. .60 lakh due to the following causes:—

| | In lakhs of Rs. |
|---|--------------------|
| <i>Decreases—</i> | |
| (i) Savings under pay and allowances of accountants and clerks due to probable savings anticipated partly counterbalanced by increase due to grant of annual increments to accountants and clerks | .42 |
| (ii) Anticipated less expenditure on account of transportation and incidental and miscellaneous contingent charges | .37 |
| (iii) Less expenditure under Military Treasure Chest officers | .05 |
| (iv) Anticipated larger recoveries of percentage charges on account of services rendered by M. E. S. to other Departments | .21 |
| | 1.05 |
| <i>Increases—</i> | |
| (i) Annual increments to officers partly counterbalanced by anticipated retirement of senior officers | .27 |
| (ii) Provision on account of medical treatment of British officers of the Superior Civil Service | .01 |
| (iii) Increased provision on account of pension payments | .03 |
| (iv) Less recoveries from His Majesty's Imperial Government owing to the withdrawal of clerks of the Military Accounts Department from Aden | .14 |
| | .45 |
| Net decrease | .60 |

| Numbers. | | MAIN HEAD II.— | | | | |
|----------|----------|---|---------------------------------|----------------------------------|---------------------------------|------------------|
| 1928-29. | 1929-30. | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. | |
| | | Rs. | Rs. | Rs. | Rs. | |
| | | Brought forward . | 5,14,341 | 7,48,260 | 5,12,000 | 7,43,000 |
| | | SUB-HEAD I.—MILITARY ACCOUNTS OFFICES—concd. | | 80,14,820 | | 79,87,750 |
| | | MINOR HEAD (b)—COMMANDS, DISTRICTS, AND BRIGADE OFFICES—concd. | | | | |
| | | Detailed Heads— | | | | |
| | | (4) Incidental and miscellaneous contingent charges | | 4,16,000 | | 3,90,000 |
| | | (5) Leave passage concessions granted to the superior Service officers of the Military Accounts Department | | 30,000 | | 30,000 |
| | | (6) Payments on account of medical treatment of British Officers of the Superior Civil Service. | | .. | | 1,500 |
| | | (7) Pension payments | | 168,000 | | 1,70,860 |
| | | (8) Officers in charge, Military Treasure Chests | | 26,550 | | 21,850 |
| | | (9) <i>Deduct</i> —Percent age charges on account of services rendered by Military Engineer Services to other Departments | | 1,29,000 | | 1,49,960 |
| | | (10) <i>Deduct</i> —Percent age 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 | | 14,400 | | .. |
| | | TOTAL MINOR HEAD (b) . | 77,90,531 | 85,11,970 | 86,67,000 | 84,52,000 |
| | | MINOR HEAD (c)—ARMY FACTORY ACCOUNTS. | | | | |
| | | Detailed Heads— | | | | |
| 13 | 13 | (1) Pay and allowances of gazetted superior and subordinate service officers | | 1,64,000 | | 1,54,890 |
| 514 | 530 | (2) Pay and allowances of accountants, clerks and menial establishments | | 7,37,000 | | 7,84,910 |
| | | (3) T r a n s p o r t a t i o n c h a r g e s — | | | | |
| | | (i) Travelling and out-station allowances | | 27,000 | | 30,000 |
| | | (ii) Rail charges | | .. | | .. |
| | | Carried over | 83,04,872 | 92,60,230 | 91,79,000 | 91,98,000 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor head (c) Army Factory Accounts.—The Budget Estimate under this head for 1929-30 exceeds the original Budget Estimate for 1928-29 by Rs. 42 lakh due chiefly to the grant of increments to the accountants and clerks partly counterbalanced by decreased provision on account of pay and allowances of gazetted superior and subordinate service officers owing to variations in their rates of pay due to transfers etc.

| Numbers. | | MAIN HEAD II.— | | | |
|--|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
| 1928- 29. | 1929- 30. | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 83,04,872 | 92,60,230 | 91,79,000 | 91,95,000 |
| SUB-HEAD I.—MILITARY ACCOUNTS OFFICES—contd. | | | 9,28,000 | | 9,69,800 |
| MINOR HEAD (c)—ARMY FACTORY ACCOUNTS—concl'd. | | | | | |
| Detailed Heads—contd. | | | | | |
| | (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 | | | | 200 |
| | TOTAL MINOR HEAD (c) | 8,66,771 | 9,53,000 | 9,47,000 | 9,95,000 |
| MINOR HEAD (d)—CONTROLLER OF ACCOUNTS, ROYAL AIR FORCE. | | | | | |
| Detailed Heads— | | | | | |
| 4, 1/4 | (1) Pay and allowances of gazetted superior and subordinate service officers | | 46,210 | | 50,190 |
| 83, 104 | (2) Pay and allowances of accountants, clerks and menial establishments | | 1,34,350 | | 1,36,410 |
| | (3) Transportation charges:— | | | | |
| | (i) Travelling and out-station allowances | | 15,000 | | 15,000 |
| | (ii) Rail charges | | .. | | .. |
| | (4) Incidental and miscellaneous contingent charges | | 10,000 | | 10,000 |
| | (5) Percentage charges for works audit | | 49,440 | | 25,300 |
| | (6) Leave passage concessions granted to the Superior Service officers of the Military Accounts Department | | | | .. |
| | (7) Payments on account of medical treatment of British Officers of the Superior Civil Service | | | | 100 |
| | TOTAL MINOR HEAD (d) . | | 2,55,000 | 2,56,000 | 2,37,000 |
| | Carried over . | 91,71,643 | 1,04,68,230 | 1,03,82,000 | 1,04,27,000 |

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

Minor Head (d)—Controller of Accounts, Royal Air Force.—The Budget Estimate under this minor head for 1929-30 is less than the original Budget Estimate for 1928-29 by Rs. 18 lakh and this difference is due mainly to less provision on account of percentage charges for works audit partly counterbalanced by increase due to the grant of increments to officers and establishments.

| NUMBERS. | | MAIN HEAD II.— | | | | |
|--|----------|---|--|---|--|-------------|
| 1928-29. | 1929-30. | Actuals, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | Revised Estimate, 1928-29. Rs. | Budget Estimate, 1929-30. Rs. | |
| | | Brought forward | 91,71,643 | 1,04,68,230 | 1,03,82,000 | 1,04,27,000 |
| SUB-HEAD I.—MILITARY ACCOUNTS OFFICES—<i>contd.</i> | | | | | | |
| MINOR HEAD (e)—CONTROLLER OF MARINE ACCOUNTS. | | | | | | |
| 3 | 3 | (1) Pay and allowances of gazetted superior and subordinate service officers | | 42,160 | | 43,660 |
| 90 | 90 | (2) Pay and allowances of accountants, clerks and menial establishments | | 1,22,020 | | 1,43,290 |
| | | (3) Transportation charges— | | | | |
| | | (i) Travelling and out-station allowances. | | 3,700 | | 3,700 |
| | | (ii) Rail charges | | | | |
| | | (4) Incidental and miscellaneous contingent charges. | | 5,130 | | 5,180 |
| | | (5) Leave passage concessions granted to the superior service officers of the Military Accounts Department | | .. | | .. |
| | | (6) Payments on account of medical treatment of British Officers of the Superior Civil Service. | | | | 200 |
| | | (7) <i>Deduct</i> —Percentage recoveries on account of audit and accounting charges relating to the launches transferred to the Army Department | | | | 4,170 |
| | | (8) <i>Add</i> —Audit and accounting charges relating to the launches transferred from Marine Department | | | | 4,170 |
| | | (9) <i>Deduct</i> —Recoveries from Persian Gulf Lighting Service Fund on account of percentage audit and accounting charges | | | | 7,530 |
| | | (10) <i>Deduct</i> —Amount chargeable to sub-head I. A.—D. R. I. M. of Marine Budget on account of pay and allowances of staff employed on disbursement of wages of the artificers and labourers of the Bombay Dockyard | | | | 21,160 |
| TOTAL MINOR HEAD (e) | | | 1,73,060 | 1,59,000 | 1,67,000 | |
| <i>Deduct</i> Probable savings | | | 3,00,000 | .. | 39,000 | |
| TOTAL SUB-HEAD I. | | 91,71,643 | 1,03,41,290 | 1,05,41,000 | 1,05,58,000 | |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

Minor Head (e)—Controller of Marine Accounts.—The Budget Estimate under this head for 1929-30 is less than the original Budget Estimate for 1928-29 by Rs. 06 lakh due chiefly to recoveries anticipated from Persian Gulf Lighting Service Fund on account of percentage audit and accounting charges. (A sum of Rs. 21 lakh chargeable to Sub-head I-A—D. R. I. M. of the Marine Budget on account of the pay and allowances of staff employed on disbursement of wages of artificers, etc. of the Bombay Dockyard has been included in the Budget Estimate for 1929-30 under pay and allowances of accountants and clerks etc. with a corresponding deduct entry. In previous years this amount was not shown separately but was reduced from the gross amount of charges relating to pay and allowances of accountants and clerks etc. of the office of the Controller of Marine Accounts.)

MAIN HEAD I!—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|--|-----------------|-----------------|-----------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| B-HEAD J.—ECCLESIASTICAL ESTABLISHMENTS. | | | | | |
| UNDER CONTROL OF THE ARMY DEPARTMENT. | | | | | |
| MINOR HEAD (a)—PRESBYTERIAN CHURCH. | | | | | |
| Detailed Heads— | | | | | |
| 7 | 6 | (1) Pay and allowances of Presbyterian Chaplains including Capitation allowances to Presbyterian Ministers | 63,770 | | 48,670 |
| | | (2) Incidental expenses | 2,580 | | 1,200 |
| TOTAL MINOR HEAD (a). | | | 66,350 | | 49,870 |
| MINOR HEAD (b)—CHURCH OF ROME. | | | | | |
| Detailed Heads— | | | | | |
| | | (1) Pay and allowances (including horse allowance) of Chaplains | 2,37,600 | | 2,37,450 |
| | | (2) Incidental expenses | 22,460 | | 19,420 |
| TOTAL MINOR HEAD (b) | | | 2,60,060 | | 2,56,870 |
| MINOR HEAD (c)—WESLEYAN CHURCH. | | | | | |
| Detailed Heads— | | | | | |
| | | (1) Pay and allowances (including horse allowance) of Chaplains | 84,480 | | 80,380 |
| | | (2) Incidental expenses | 21,170 | | 21,170 |
| TOTAL MINOR HEAD (c) | | | 1,05,650 | | 1,01,550 |
| MINOR HEAD (d)—BAPTIST AND CONGREGATIONAL CHURCHES. | | | | | |
| Detailed Heads— | | | | | |
| | | (1) Pay and allowances (including horse allowance) of Chaplains | 20,930 | | 28,650 |
| | | (2) Incidental expenses | 2,940 | | 3,060 |
| TOTAL MINOR HEAD (d) | | | 23,870 | | 31,710 |
| TOTAL SUB-HEAD J. | | 4,52,592 | 4,55,930 | 4,32,000 | 4,40,000 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

Budget, 1929-30 is less than Budget, 1928-29 by Rs. 16 lakh due to:—

| | In lakhs of Rs. |
|---|--------------------|
| (i) Smaller provision on account of pay and allowances of Presbyterian Chaplains due to reduction in the number (from 7 to 6) | 15 |
| (ii) Fluctuation in pay and allowances of Wesleyan Chaplains | 04 |
| (iii) Reduced provision under Incidental and Miscellaneous expenses | 05 |
| (iv) Increase in pay and allowances under Minor Head (2) due to Salaried appointments of the United Board Chaplains | 08 |
| | 16 |

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|---|------------------|------------------|------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29 | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD K.—ADMINISTRATION OF CANTONMENTS. | | | | | |
| UNDER CONTROL OF THE ARMY DEPARTMENT. | | | | | |
| MINOR HEAD (a)—CANTONMENTS DEPARTMENT. | | | | | |
| Detailed Heads— | | | | | |
| 48* | 54* | (1) Pay and allowances of officers | 7,48,740 | | { 7,79,800 |
| | 2 | (2) Pay and allowances of clerks and other subordinate establishments | 26,000 | | { 14,400 |
| | | (3) Incidental and miscellaneous expenses | 3,000 | | 25,800 |
| | | (4) Cost of leave passage Concessions to Army Civil and Warrant Officers | | | 3,000 |
| TOTAL MINOR HEAD (a) | | 7,62,992 | 7,77,740 | 7,88,000 | 8,23,000 |
| MINOR HEAD (b)—GRANT-IN-AID TO CANTONMENT FUNDS AND OTHER MISCELLANEOUS EXPENDITURE— | | | | | |
| | | (i) Grants-in-aid to Cantonment Funds | 32,130 | | 47,000 |
| | | (ii) Miscellaneous expenditure | 1,00,000 | | 1,00,000 |
| | | (iii) Cost of water supplied to cantonments and not met from cantonment funds | | | |
| TOTAL MINOR HEAD (b) | | 79,985 | 1,32,130 | 2,20,000 | 1,47,000 |
| MINOR HEAD (c)—EXPENDITURE BY MILITARY ESTATE OFFICERS ON ACCOUNT OF GOVERNMENT LANDS | | | | | |
| Detailed Heads— | | | | | |
| | | (i) Pay and allowances of clerks and other establishments | 95,800 | | { 1,12,820 |
| | | (ii) Incidental and miscellaneous expenses | 1,00,620 | | { 9,380 |
| TOTAL MINOR HEAD (c) | | 91,996 | 1,96,420 | 1,84,000 | 2,10,000 |
| Deduct—Probable Savings. | | | | | 30,000 |
| TOTAL SUB-HEAD K | | 9,34,973 | 11,06,290 | 11,92,000 | 11,50,000 |

* Includes 1 Indian King's commissioned officer.

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. In a number of cantonments, however, arrangements have now been made for replacing these military officers by officers of the Cantonments Department, most of whom will in future have charge of more than one cantonment. The inspectorial staff included in the Cantonments Department consists of one Director of Military Lands and Cantonments at the Headquarters of Government and 3 inspecting officers at the Headquarters of the Northern, Southern and Eastern Commands.

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

The Officers of the Cantonments Department have also been entrusted with the duty of managing Government lands in accordance with the provisions of the Land Administration Rules. No extra payment is made for this.

Budget, 1929-30 compared with Budget, 1928-29 Minor Head (a).—The increase is due to the temporary employment of 3 additional special Lands Officers for completion of the Military Lands Register in the Southern Command (‘31 lakh) and cost of new measures. (‘14 lakh).

Minor head (b).—The increase is due to the grouping of cantonments under whole-time Executive officers necessitating the employment of Assistant Secretaries paid from cantonment funds and to the transfer of certain B. class lands to the management of the Military Estates Officers.

Minor head (c).—The increase of Rs. ‘14 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is chiefly due to cost of new measures (‘11 lakh) and other minor variations (net) (‘03 lakh).

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|--|-----------------|-----------------|-----------------|-----------------|
| 1928. | 1929. | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | Ra. | 1928-29. | 1928-29. | 1929-30. |
| | | Ra. | Ra. | Ra. | Ra. |
| SUB-HEAD L.—MISCELLANEOUS SERVICES UNDER MASTER GENERAL OF SUPPLY. | | | | | |
| MINOR HEAD (a) GRAIN CRUSHING DEPOTS AND FLOUR MILLS— | | | | | |
| (i)—GRAIN CRUSHING DEPOTS. | | | | | |
| Detailed Heads— | | | | | |
| REVENUE ACCOUNT. | | | | | |
| | (1) Working expenses of Depots | | 2,73,500 | | 2,27,000 |
| | (2) Deduct—Receipts from sale of miscellaneous articles charged to Revenue | | | | |
| | | | 2,73,500 | | 2,27,000 |
| CAPITAL ACCOUNT. | | | | | |
| | (3) Land, buildings and plant | | 30,000 | | .. |
| | (4) Deduct—Sale proceeds of articles charged to Capital Account | | .. | | .. |
| | TOTAL MINOR HEAD (a) (i) | 2,49,288 | 3,03,500 | 2,41,000 | 2,27,000 |
| (ii)—CONTROLLED FLOUR MILLS. | | | | | |
| Detailed heads— | | | | | |
| 8 | (1) Pay and allowances of supervising establishment | | 13,500 | | 13,000 |
| | (2) Miscellaneous | | 1,200 | | 1,000 |
| | TOTAL (a) (ii) | 10,855 | 14,700 | 12,000 | 14,000 |
| | TOTAL MINOR HEAD (a) | 2,60,143 | 3,18,200 | 2,53,000 | 2,41,000 |
| | Carried over | 2,60,143 | 3,18,200 | 2,53,000 | 2,41,000 |

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, 1929-30 as compared with Budget, 1928-29 is less by Rs. 77 lakh. The decrease is due to :—

| | In lakhs of Rs. |
|---|--------------------|
| (i) No expenditure under "Lands, Buildings and Plant" | 30 |
| (ii) Less expenditure under working expenses of depôts based on average actuals of past three years | 55 |
| (iii) More expenditure due to the Peshawar Grain Depot which has been closed since May 1927 for reorganisation work, starting crushing from January 1928 onwards when its present reduced establishment will have to be increased to its former full strength | —108 |
| | 77 |

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

Budget, 1929-30 compared with Budget, 1928-29—Variation is small.

MAIN HEAD II.—

| Numbers, | | Accounts, | Budget | Revised | Budget |
|---|-------|---|------------------|------------------|-----------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 2,60,143 | 3,18,200 | 2,53,000 | 2,41,000 |
| SUB-HEAD L.—MISCELLANEOUS SERVICES UNDER MASTER GENERAL OF SUPPLY—concl'd. | | | | | |
| MINOR HEAD (b)—INSPECTORS OF LETHAL WEAPONS AND GENERAL STORES. | | | | | |
| Detailed heads— | | | | | |
| Pay and allowances of permanent staff— | | | | | |
| 31 | 29 | 1. Pay and allowances of officers commissioned or gazetted | 3,74,690 | | { 4,00,000 83,200 |
| 92 | 102 | 2. Pay and allowances (including messing allowance and allowances for families) of British soldiers and civilian subordinates | 5,04,970 | | { 15,05,410 60,000 |
| 139 | 128 | 3. Pay and allowances of clerical and other Indian establishments including M. T. personnel | 1,06,750 | | 1,05,860 |
| | | 4. Kit, clothing and food allowances | 17,900 | | 17,260 |
| Administration charges— | | | | | |
| | | 5. Incidental and miscellaneous expenses | 39,240 | | 31,000 |
| | | 6. Conservancy charges | 4,000 | | 4,770 |
| 14 | 14 | 7. Pay and allowances of police guards | 3,800 | | 6,650 |
| | | 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 establishments | 80,800 | | 1,05,460 |
| | | 11. Artisans and workmen | 2,49,200 | | 2,49,390 |
| TOTAL MINOR HEAD (b). | | 12,20,261 | 13,81,350 | 13,67,000 | 15,60,000 |
| MINOR HEAD (c)—MISCELLANEOUS. | | | | | |
| Detailed heads— | | | | | |
| Payments for services rendered by the Government Test House, Alipore | | | | | |
| | | | 27,000 | | 27,000 |
| TOTAL MINOR HEAD (c). | | 27,000 | 27,000 | 27,000 | 27,000 |
| TOTAL SUB-HEAD L . | | 15,07,404 | 17,26,550 | 16,47,000 | 18,37,000 |

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

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

2. Budget 1929-30 is more than Budget 1928-29 by Rs. 1·88 lakhs which is due mainly to:—

| | In lakhs of Rs. |
|---|--------------------|
| (a) Three appointments of officers lying vacant in 1928-29 being filled up in 1929-30 | · 25 |
| (b) Variation of pay of police constables supplied by Bengal Government | · 03 |
| (c) Increase under temporary supervising draftsmen and menial establishments due to certain new works | · 24 |
| (d) Other items (Net) | — 07 |
| (e) Cost of new measures | 1·43 |
| | 1·88 |

Minor Head (c) Budget, 1929-30 compared with Budget, 1928-29.—No variation.

MAIN HEAD/II.—

| Numbers. | | | Budget | Revised | Budget |
|---|-------|---|-----------------|-----------------|-----------------|
| 1928- | 1929- | Accounts, | Estimate, | Estimate, | Estimate |
| 29. | 30. | 1927-28. | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA. | | | | | |
| MINOR HEAD (a)—GOVERNOR GENERAL'S BAND. | | | | | |
| Detailed heads— | | | | | |
| 28 | 28 | 1. Pay and allowances (including messing allowance and allowances for families) of British soldiers | 63,820 | | 62,120 |
| 6 | 6 | 2. Pay and allowances (including money allowance) of followers | 1,020 | | 1,090 |
| | | 3. Money compensation in lieu of rations to British troops | .. | | .. |
| | | 4. Kit and clothing allowances for British troops | 4,540 | | 4,200 |
| | | 5. Incidental expenses | .. | | .. |
| | | 6. Miscellaneous allowances | 3,500 | | 3,500 |
| | | 7. Miscellaneous expenditure incurred regimentally on account of stores | .. | | .. |
| TOTAL MINOR HEAD (a) | | 69,020 | 72,880 | 65,000 | 71,000 |
| MINOR HEAD (b)—RECRUITING STAFF. | | | | | |
| Detailed heads— | | | | | |
| 9 | 9 | 1. Pay and allowances (including syce, forage and other allowances) of officers with King's commissions | 1,89,460 | | 1,94,160 |
| 141 | 140 | 2. Pay and allowances (including money allowance) of Indian soldiers and other establishments | 65,450 | | 65,590 |
| | | 3. Money compensation in lieu of rations | 3,010 | | 3,030 |
| | | 4. Kit and clothing allowances | 1,630 | | 1,640 |
| | | 5. Incidental and miscellaneous expenses | 53,340 | | 46,580 |
| | | <i>Deduct</i> —Amount recoverable from His Majesty's Government. | 3,130 | | .. |
| TOTAL MINOR HEAD (b). | | 2,85,754 | 3,09,760 | 2,96,000 | 3,11,000 |
| Carried over | | 3,54,774 | 3,82,640 | 3,61,000 | 3,82,000 |

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

The reduction in Budget, 1929-30 of Rs. 02 lakh, as compared with Budget, 1928-29 is due to shortage of establishments.

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

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

3. *Budget, 1929-30 compared with Budget, 1928-29.*—The variation is small.

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget | |
|----------|------|-------------------|-----------|-----------|-----------|----------|
| 1928- | 1929 | 1927-28. | Estimate, | Estimate, | Estimate, | |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. | |
| | | Rs. | Rs. | Rs. | Rs. | |
| | | Brought forward . | 3,54,774 | 3,82,640 | 3,61,000 | 3,82,000 |

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

MINOR HEAD (c)—HILL SANITARIA AND DEPÔTS.

Detailed heads—

| | | | | | |
|----|----|--|----------|----------|----------|
| | | 1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commission . . . | | | |
| 11 | 10 | 2. Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . | | 1,98,500 | 1,65,000 |
| | | 3. Pay and allowances of clerks and other establishments . . . | | | |
| | | 4. Money compensation in lieu of rations . . . | | | |
| | | 5. Kit and clothing allowances . . . | | | |
| | | 6. Incidental and miscellaneous expenses . . . | | | |
| | | TOTAL MINOR HEAD (c). | 1,68,698 | 1,08,500 | 1,60,000 |
| | | Carried over . | 5,23,472 | 5,81,140 | 5,21,000 |

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

ADMINISTRATIVE SERVICES—contd.**EXPLANATIONS.**

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

The reduction of Rs. 34 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due partly to the transfer of one appointment of Q. M. S. to I. A. S. C. (.03 lakh) and partly to economy exercised as a result of decentralisation (.31 lakh).

MAIN HEAD II.—

| Numbers. | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|--------------|--|---------------------------------|----------------------------------|---------------------------------|
| 1928- 29. | 1929- 30. | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 5,23,472 | 5,81,140 | 5,21,000 | 5,47,000 |
| SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA—contd. | | | | | |
| MINOR HEAD (d)—MILITARY PRISONS AND DETENTION BARRACKS— | | | | | |
| Detailed Heads— | | | | | |
| 1 | 1 | 1. Pay and allowances (including syce, forage and other allowances) of officers with King's Commission | | 22,450 | 22,450 |
| 13 | 10 | 2. Pay and allowances (including messing allowance and allowances for families) of British soldiers | | 44,890 | 94,990 |
| 13 | 16 | 3. Pay and allowances of clerical and menial establishments | | 3,240 | 4,910 |
| | | 4. Kit and clothing allowances for British troops | | 1,260 | 3,880 |
| | | 5. Money compensation in lieu of rations to British soldiers | | 250 | 120 |
| | | 6. Incidental and miscellaneous expenses | | 9,520 | 4,650 |
| TOTAL MINOR HEAD (d). | | 80,939 | 81,610 | 1,02,000 | 1,31,000 |
| MINOR HEAD (e)—INDIAN RELIGIOUS-TEACHERS IN INDIAN UNITS— | | | | | |
| Detailed heads— | | | | | |
| 344 | 348 | 1. Pay and allowances (including money allowances) of Indian religious teachers | | 1,05,870 | 1,07,000 |
| | | 2. Other charges | | .. | .. |
| TOTAL MINOR HEAD (e) | | 1,07,054 | 1,05,870 | 1,06,000 | 1,07,000 |
| Carried over . | | 7,11,465 | 7,68,620 | 7,29,000 | 7,85,000 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Minor head—(d)—Military Prisons and Detention Barracks.—Detention Barracks have been established at Lucknow, Sialkot, Trimulgherry and Quetta for the reception of British soldiers who have been sentenced to detention either by Courts Martial, or in some cases, by their commanding officers. The Barracks at Lucknow include a military prison for the reception of soldiers convicted of serious offences. These establishments are administered by the Director who is directly under the control of the Adjutant General in India. The present permanent establishment employed in these barracks is 1 officer and 36 British warrant and non-commissioned officers.

2. The increase of Rs. 49 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due to :—

| | In lakhs of Rs. |
|---|--------------------|
| (i) Seconding of drill instructors employed in the barracks | 57 |
| (ii) Replacement of B. O. Rs. by Indian clerks, I. C. C. | — 03 |
| (iii) Smaller expenditure under Incidental expenses | — 05 |
| | 4 |

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

2. The increase of Rs. 01 lakh in Budget 1929-30 as compared with Budget 1928-29 is due to larger number of teachers employed.

MAIN HEAD II.—

| Numbers. | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|--------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| 1928 29. | 1929. 30. | | | | |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 7,11,465 | 7,68,620 | 7,29,000 | 7,85,000 |
| SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE ADJUTANT GENERAL IN INDIA—concl'd. | | | | | |
| MINOR HEAD (f)— | | | | | |
| Expenditure on Anti-malarial measures | | | | | 85,000 |
| MINOR HEAD (g)—EXPENDITURE ON VOCATIONAL TRAINING. | | | | | |
| Detailed Heads— | | | | | |
| 2 (1) Pay and allowances of officers | | | | | 28,920 |
| (2) Incidental and miscellaneous expenses | | | | | 1,080 |
| TOTAL MINOR HEAD (g) | | | | | 30,000 |
| MINOR HEAD (h)—MISCELLANEOUS. | | | | | |
| Detailed head— | | | | | |
| (a) Donations and grants-in-aid to Institutions and Charitable and subsistence allowances | | | | | 63,000 |
| TOTAL SUB-HEAD M. | | 7,11,465 | 8,36,620 | 8,12,000 | 9,63,000 |
| SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER CONTROL OF THE CHIEF OF THE GENERAL STAFF. | | | | | |
| 5 5 (a) Military Attachés at Mesned, Kabul and Assistant Military Attaché at Tehran | | | 66,830 | | 66,880 |
| (b) Contribution for maintenance of the special Frontier Section of the Survey of India | | | 51,280 | | 52,120 |
| (c) Net cost to the Army for strategic communications required on the N.-W. Frontier | | | -- | | -- |
| (d) Special Emergency Grant | | | 20,00,000 | | 2,00,000 |
| (e) Provision for Special measures | | | -- | | 15,00,000 |
| TOTAL SUB-HEAD N. | | 1,39,897 | 21,18,110 | 1,18,000 | 18,19,000 |
| TOTAL INDIA | | 5,92,32,240 | 6,70,62,180 | 6,30,52,000 | 6,63,18,000 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Sub-Head M.—(f)—Anti-malarial Measures.—Under this minor head is included recurring expenditure on account of mosquito traps, maintenance of permanent drainage and other miscellaneous charges (*e.g.*, cooly hire). The provision for new works (drainage) has been made under M. E. S. The provision for the expenditure during 1928-29 was made under head VII.

Sub Head M.—(g)—Vocational Training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.

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

The reduction of Rs. 05 lakh in Budget, 1929-30 as compared with Budget, 1928-29 is due to smaller payments on account of subsistence and charitable allowances.

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 was provided against item (c), in 1927-28 and from 1928-29 under Head VII C.

Budget, 1929-30 is less than Budget, 1928-29 by Rs. 2.99 lakhs which is due to smaller provision on account of special emergency grant as the increased provision in 1928-29 was made to meet certain abnormal expenditure (Rs. 18.00 lakhs) partly counterbalanced by increase on account of provision for Special measures (15.00 lakhs) and other minor causes (—01 lakh).

| Numbers. | | MAIN HEAD II.— | | | |
|----------|----------|---|---------------------------------|----------------------------------|---------------------------------|
| 1928-29. | 1929-30. | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| ENGLAND. | | | | | |
| | | (1) Educational and In- structional charges—Mis- cellaneous | 8,00,000 | 8,40,000 | 8,40,000 |
| | | (2) Army Education—Leave and Deputation Salaries | .. | 27,000 | 33,000 |
| | | (3) Army Education—Ster- ling overseas pay . . . | .. | 20,000 | 20,000 |
| | | (4) Furlough allowances— Indian Army Service Corps | 5,46,660 | 6,64,000 | 6,64,000 |
| | | (5) Furlough allowances— Royal Army Service Corps | 80,000 | 12,000 | 12,000 |
| | | (6) Miscellaneous Army charges—Supply and Transport. . . . | 26,670 | 20,000 | 28,000 |
| | | (7) Establishment of Mechanical Transport Adviser | .. | 4,000 | 5,000 |
| | | (8) Purchase of stores for India—Remount Depot. | 64,000 | 52,000 | 7,000 |
| | | (9) Veterinary—Furlough and Miscellaneous ex- penditure | 60,000 | 40,000 | 40,000 |
| | | (10) Arsenal—Furlough al- lowances and Miscella- neous expenditure . . | 3,40,000 | 3,40,000 | 3,40,000 |
| | | (11) Leave and Deputation Salaries, etc. . . . | 14,66,670 | .. | .. |
| | | (12) Hospitals, Furlough al- lowances and Miscella- neous expenditure . . | 13,20,000 | 13,68,000 | 14,40,000 |
| | | (13) Medical Service—Leave and Deputation Salaries | .. | 4,000 | 4,000 |
| | | (14) Medical Service—Ster- ling overseas pay . . . | .. | 1,000 | 1,000 |
| | | (15) Military Accounts offices —Leave and Deputation Salaries | .. | 1,67,000 | 2,00,000 |
| | | Carried over | <u>47,04,000</u> | <u>35,69,000</u> | <u>36,34,000</u> |

ADMINISTRATIVE SERVICES—contd.

| Numbers. | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|--------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| 1928- 29. | 1929- 30. | | | | |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | | 47,04,000 | 35,59,000 | 36,34,000 |
| ENGLAND—contd. | | | | | |
| (16) Military Accounts offices—Sterling overseas pay | | | .. | 1,23,000 | 1,27,000 |
| (17) Ecclesiastical Establishments—Leave and Deputation Salaries | | | .. | 20,000 | 13,000 |
| (18) Ecclesiastical Establishments—Sterling overseas pay | | | .. | 22,000 | 20,000 |
| (19) Cantonment Department—Leave and Deputation Salaries | | | .. | 1,07,000 | 1,07,000 |
| (20) Cantonment Department—Sterling overseas pay | | | .. | .. | .. |
| (21) Overseas pay | | | 3,60,000 | .. | .. |
| (22) Miscellaneous Administrative Services—Furlough allowances and Miscellaneous expenditure | | | .. | 1,20,000 | 1,32,000 |
| (23) Final pay and travelling expenses, etc., of Civilians employed in the Army Department including Ordnance Factories in India | | | 1,06,670 | .. | .. |
| TOTAL ENGLAND | | 50,26,306 | 51,70,670 | 39,51,000 | 40,33,000 |
| EXCHANGE ON ENGLISH EXPENDITURE | | 22,175 | .. | .. | .. |
| TOTAL EXPENDITURE—MAIN HEAD II | | 6,42,80,721 | 7,22,32,850 | 6,70,03,000 | 7,03,51,000 |

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|-----------------|-----------------|-----------------|-----------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Ra. | Ra. | Ra. | Ra. |
| RECEIPTS — | | | | | |
| India. | | | | | |
| Sub-head A (i)—Education- al and Instructional Es- tablishments— | | | | | |
| Contributions received from the Dominion Governments for the training of their officers in the Staff College, Quetta. | | | | | |
| | | | .. | | .. |
| Receipts from Local Gov- ernments on account of training of students of non-regular Corps at Army Schools of Instruc- tions | | | | | |
| | | | .. | 20,000 | 61,000 |
| Miscellaneous Receipts . | | | | | |
| Sub-Head A (ii)—Army Education— | | | | | |
| (1) Receipts of Education- al institutions— | | | | | |
| (i) King George's Royal Military Schools | | | | | |
| | | | 22,000 | | 25,180 |
| (ii) Lawrence Military Schools | | | | | |
| | | | 84,420 | | 89,420 |
| (iii) Prince of Wales' Royal Indian Military College | | | | | |
| | | | 1,22,500 | | 1,41,750 |
| (iv) Board of Examiners | | | | | |
| | | | 8,500 | | 8,500 |
| (2) Recoveries for damag- ed library books | | | | | |
| | | | 100 | | .. |
| (3) Miscellaneous items . . | | | | | |
| | | | 1,000 | | 1,000 |
| (4) Receipts from Local Governments on ac- count of training of students of non-regu- lar Corps at Army Schools of Instruction | | | | | |
| | | | .. | | 7,150 |
| TOTAL SUB-HEAD A (ii) . | | 2,38,031 | 2,38,520 | 2,39,000 | 2,73,000 |
| TOTAL SUB-HEAD A . | | 2,38,031 | 2,38,520 | 2,59,000 | 3,34,000 |
| Sub-Head B—Indian Army Service Corps— | | | | | |
| (1) Miscellaneous receipts | | | | | |
| | | | 6,260 | | 20,000 |
| (2) Credits for services rendered by Govern- ment Transport to Civil and other Depart- ments and individuals | | | | | |
| | | | 24,700 | | 19,000 |
| | | 67,025 | 30,960 | 50,000 | 39,000 |

ADMINISTRATIVE SERVICES—*contd.*

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|-----------------|------------------|-----------------|------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—<i>contd.</i> | | | | | |
| Sub-Head C—Remount Depôts and Breeding Operations— | | | | | |
| (1) Miscellaneous receipts. | | | 94,000 | | .. |
| (2) Receipts accruing from branding and covering fees | | | 8,500 | | 16,000 |
| TOTAL SUB-HEAD C . | | 4,39,664 | 1,02,500 | 1,44,000 | 16,000 |
| Sub-Head D—Indian Army Veterinary Corps— | | | | | |
| Miscellaneous receipts . | | 797 | .. | .. | .. |
| Sub-Head E—Indian Army Ordnance Corps— | | | | | |
| Miscellaneous receipts . | | | 10,000 | | 10,000 |
| <i>Recoveries on account of storage charges in res- pect of R. A. F. bombs held in deposit in ar- senals</i> | | | 66,270 | | .. |
| Storage charges in respect of stores held in deposit in ordnance establish- ments on behalf of the N. W. F., Militia . | | | .. | | 6,000 |
| TOTAL SUB-HEAD E. . | | 51,784 | 76,270 | 93,000 | 16,000 |
| Sub-Head G—Central Dis- posals Organisation— | | | | | |
| (2) Sale proceeds of stores— | | | | | |
| (a) Obsolete stores and waste | | | 26,73,000(a) | | |
| (b) Surplus stores. . | | | 12,90,000(b) | | |
| (2) <i>Dedurt</i> — | | | | | |
| (a) Credits transferred from Head (1) (a) to sub-heads concerned . | | | 26,73,000 | | |
| (b) Credits transferred from Head (1) (b) to sub-heads concerned . | | | 12,90,000 | | |
| (3) Miscellaneous receipts | | | 5,000 | | 5,000 |
| TOTAL SUB-HEAD G . | | 77 | 5,000 | 5,000 | 5,000 |
| Made up of :— | | | (a) | (c) | (b) |
| | | | Rs. | Rs. | Rs. |
| (1) Mechanical Transport stores including tyres | | | 50,000 | | .. |
| (2) Mechanical Transport vehicles | | | 1,50,000 | | .. |
| (3) Ordnance stores | | | 7,63,000 | | 3,56,000 |
| (4) Clothing stores | | | 5,15,000 | | 6,07,000 |
| (5) Ordnance Factory stores | | | 10,00,000 | | 20,000 |
| (6) Provisions and Miscellaneous stores | | | 1,50,000 | | 4,000 |
| (7) Royal Air Force stores | | | 2,000 | | 10,500 |
| (8) Farms Stores | | | 1,500 | | .. |
| (9) M. E. S. Stores | | | 11,500 | | 1,50,000 |
| (10) B. I. M. Stores | | | .. | | 1,13,000 |
| TOTAL . | | | 26,73,000 | | 12,90,000 |

MAIN HEAD II.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|-----------------|-----------------|-----------------|-----------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—contd. | | | | | |
| Sub-Head H—Medical Services— | | | | | |
| (1) Hospital stoppages from officers, etc. | | | | | |
| (2) Credits for services rendered | | | | | |
| (3) Miscellaneous receipts | | | | | |
| (4) Sale proceeds of X Ray Stores in charge of Military Hospitals. | | | | | |
| TOTAL SUB-HEAD H . | | 3,80,689 | 3,50,000 | 3,67,000 | 3,50,000 |
| Sub-Head I—Military Accounts Offices— | | | | | |
| Miscellaneous receipts | | | | | |
| Receipts on account of refund of passages paid in previous years to the Superior Service officers of the Military Accounts Department. | | | | | |
| Sub-Head J—Ecclesiastical Establishments— | | | | | |
| Miscellaneous receipts | | | | | |
| Sub-Head K—Administration of Cantonments— | | | | | |
| (a) Receipts from class A lands | | | | | |
| (b) Receipts from class B lands under the direct control of Military Estates Officers | | | | | |
| (c) Govt. share of receipts from class B lands managed by Cantonment authorities | | | | | |
| (d) Miscellaneous receipts | | | | | |
| TOTAL SUB-HEAD K . | | 2,68,520 | 3,20,000 | 3,20,000 | 3,41,000 |

ADMINISTRATIVE SERVICES—*concl'd.*

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|-------|------------------|------------------|------------------|------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—<i>concl'd.</i> | | | | | |
| Sub-Head L—Miscellaneous services under Master General of Supply— | | | | | |
| Minor Head (a) Grain-crushing Depôts and Flour Mills— | | | | | |
| | | | 500 | | .. |
| Minor head (b)—Inspectors of lethal weapons and general stores— | | | | | |
| | | | 600 | 2,000 | 100 |
| | | | .. | | |
| | | | .. | | 650 |
| | | | .. | | 250 |
| Total Sub-Head L | | 893 | 1,100 | 2,000 | 1,000 |
| Sub-Head M—Miscellaneous services under A. G. in India | | | | | |
| | | 340 | .. | 1,000 | .. |
| Sub-Head N—Miscellaneous services under C. G. S.— | | | | | |
| Credits from the Posts and Telegraphs Department on account of depreciation value on the 1st April 1927 of the Telegraphic and Telephonic lines in the North-West Frontier taken over by that Department | | | | | |
| | | 4,09,300 | .. | | .. |
| TOTAL INDIA | | 18,63,699 | 11,26,780 | 12,46,000 | 11,08,000 |
| Receipts in England— | | | | | |
| Fees in respect of King's India Cadets at the Royal Military College, Sandhurst | | | | | |
| | | | .. | 6,000 | 6,000 |
| Hospital stoppages | | | | | |
| | | | .. | 6,000 | 6,000 |
| Total England | | 33,210 | .. | 6,000 | 6,000 |
| Exchange | | 58 | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD II | | 18,96,967 | 11,26,780 | 12,52,000 | 11,14,000 |

MAIN HEAD III.—MANUFACTURING ESTABLISHMENTS.

SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1927-28. | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|---------------------------------------|--------------------|-----------------|--------------------|---------------------------|-----------------|--------------------|----------------------------|-----------------|--------------------|---------------------------|-----------------|--------------------|
| | 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.—MEDICAL STORE DEPOTS AND WORKSHOPS | —9,54,578 | 6 | —9,54,579 | —7,39,040 | .. | —7,39,040 | —9,05,000 | .. | —9,05,000 | —8,34,000 | .. | —8,34,000 |
| B.—INDIAN ARMY SERVICES CORPS. | 2,15,228 | 6,922 | 2,08,306 | 2,31,260 | .. | 2,31,260 | 2,12,000 | 5,000 | 2,07,000 | 2,23,000 | 5,000 | 2,18,000 |
| C.—ORDNANCE AND CLOTHING FACTORIES | 2,04,55,649 | 67,977 | 2,03,87,672 | 1,93,49,190 | 20,000 | 1,93,29,190 | 1,93,25,000 | 57,000 | 1,92,68,000 | 1,89,33,000 | .. | 1,89,33,000 |
| D.—GRASS FARMS | 71,98,991 | 3,04,081 | 68,94,910 | 80,03,560 | 2,50,000 | 77,53,560 | 74,57,000 | 2,50,000 | 72,07,000 | 73,48,000 | 2,00,000 | 71,48,000 |
| E.—DAIRY FARMS | 3,31,341 | 461 | 3,30,880 | 4,84,310 | 1,00,000 | 3,84,310 | 2,75,000 | 1,00,000 | 1,75,000 | 4,51,000 | 1,50,000 | 3,01,000 |
| TOTAL INDIA | 2,72,46,636 | 3,79,447 | 2,68,67,189 | 2,73,22,280 | 3,70,000 | 2,69,59,280 | 2,63,64,000 | 4,12,000 | 2,59,62,000 | 2,61,21,000 | 3,55,000 | 2,57,66,000 |
| ENGLAND | 93,44,248 | .. | 93,44,248 | 90,38,660 | .. | 90,38,660 | 72,74,000 | 1,000 | 72,73,000 | 73,74,000 | .. | 73,74,000 |
| EXCHANGE | 52,022 | .. | 52,022 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL MAIN HEAD III | 3,66,42,906 | 3,79,447 | 3,62,63,459 | 3,63,67,940 | 3,70,000 | 3,59,97,940 | 3,36,38,000 | 4,13,000 | 3,32,25,000 | 3,34,95,000 | 3,55,000 | 3,31,40,000 |

EXPLANATIONS.

Budget, 1929-30 is less than Budget, 1928-29 by Rs. 28·58 lakhs (net) due mainly to :—

| | In lakhs of rupees. | |
|--|---------------------|--------------|
| <i>Decreases—</i> | | |
| (1) Smaller outlay on purchase of stores | 72·50 | |
| (2) Smaller production charges in grass farms due to decreased production | 4·31 | |
| (3) Less provision for feed of animals as the articles are obtained from the I. A. S. C. | 1·10 | |
| | <u>77·91</u> | |
| <i>Increases—</i> | | |
| (1) Smaller credits from sale of stores, services rendered, etc. | 3·71 | |
| (2) Larger provision for temporary labour | 1·17 | |
| (3) Increase under administration, etc., charges | 2·06 | |
| (4) Payments of leave and deputation salaries and sterling overseas pay in England | 5·15 | |
| (5) Cost of new measures | 37·24 | |
| | <u>49·33</u> | |
| | | <u>28·58</u> |

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

MAIN HEAD III.—MANUFACTURING

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|-------|---|------------------|-----------|----------------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE. | | | | | |
| India. | | | | | |
| SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS. | | | | | |
| UNDER CONTROL OF THE DIRECTOR GENERAL, INDIAN MEDICAL SERVICE. | | | | | |
| MINOR HEADS— | | | | | |
| (1) Depot proper— | | | | | |
| Revenue— | | | | | |
| 402 | 402 | 1. Pay and allowances of permanent staff (other than conservancy) | 4,06,000 | | 4,00,900 |
| | | 2. Administration charges | 33,450 | | 27,320 |
| | | 3. Transportation charges | 2,21,290 | | 2,11,330 |
| 168 | 168 | 4. Pay and allowances of temporary staff (other than conservancy) | 43,720 | | 38,490 |
| | | 5. Expenditure on buildings, etc., chargeable to 48—Army . | 15,700 | | 34,900 |
| | | 6. Material procured locally | 16,21,000 | | { 14,99,500 9,120 |
| | | 7. Imported materials—Customs duty. . . . | 2,32,000 | | 2,14,800 |
| | | 8. Miscellaneous | .. | | .. |
| | | 9. Deduct :— | | | |
| | | Value of supplies made and services rendered to Local Governments, Non-Military institutions, etc., and also to Royal Air Force, Royal Indian Marine and Military Engineer Services | 34,00,000 | | 34,00,170 |
| | | TOTAL | —8,26,840 | | —9,63,810 |
| | | Carried over | —8,26,840 | | —9,63,810 |

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

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

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

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

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

4. Budget 1929-30 is less than the Budget, 1928-29 by Rs. '95 lakh. The following are the chief causes of variation :—

*Depot Proper—**Decreases—*

| | In lakhs of rupees. |
|---|---------------------|
| (1) Pay and allowances of staff permanent and temporary | 10 |
| (2) Administration charges | 06 |
| (3) Transportation charges | 10 |
| (4) Purchase of stores | 1·39 |
| | 1·65 |

Increase—

| | |
|--|------|
| (1) Expenditure on buildings, etc. | 19 |
| (2) Cost of new measures | 09 |
| | 28 |
| Net decrease under Depot proper carried over | 1·37 |

| Numbers. | | MAIN HEAD III.—MANUFACTURING | | | |
|--|-------|---|------------------|------------------|------------------|
| 1928- | 1929- | Accounts, | Budget | Revised | Budget |
| 29. | 30. | 1927-28. | Estimate, | Estimate, | Estimate, |
| | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | —8,26,840 | | —9,63,810 |
| SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—concl'd. | | | | | |
| Minor Heads— | | | | | |
| Revenue— | | | | | |
| (2) Workshops— | | | | | |
| (a) Other than power— | | | | | |
| 13 | 13 | 1. Pay and allowances of permanent staff (other than conservancy) | 50,320 | | 56,080 |
| | | 2. Administration charges | 1,440 | | 1,390 |
| | | 3. Transportation charges | .. | | .. |
| 95 | 93 | 4. Pay and allowances of temporary staff (other than conservancy) | 24,670 | | 30,650 |
| | | 5. Expenditure on buildings, etc., chargeable to 48—Army | 25,160 | | 26,540 |
| | | 6. Depreciation (transferred to Capital). | .. | | 25,700 |
| | | 7 Miscellaneous | .. | | .. |
| <i>Deduct :—</i> | | | | | |
| | | 1. Value of receipts for services rendered and supplies made to Local Governments, Non-Military institutions, etc., Royal Air Force, Royal Indian Marine and Military Engineer Services | 10,000 | | 8,620 |
| | | 2. Receipts from sales of scrap and bye-products | 12,000 | | 10,730 |
| 13 | 13 | (b) Power charges | 8,210 | | 8,800 |
| | | | 87,800 | | 1,29,810 |
| <i>Capital—</i> | | | | | |
| 1. Plant and machinery chargeable to Capital | | | | | |
| (a) Financed from Depreciation— | | | | | |
| (i) Expenditure in India | | | | | |
| | | | | | 6,000 |
| (ii) Expenditure in England | | | | | |
| | | | | | .. |
| 2. <i>Deduct—</i> Depreciation | | | | | |
| | | | | | 25,700 |
| 3. <i>Add</i> Transfer to Depreciation Reserve Fund | | | | | |
| | | | | | 19,700 |
| | | | —9,54,573 | —7,39,040 | —9,05,000 |
| TOTAL SUB-HEAD A. . | | | | | —8,34,000 |

ESTABLISHMENTS—*contd.*

| EXPLANATIONS. | | In lakhs of rupees. |
|---|---|---------------------|
| Brought forward (decrease) | . | 1·37 |
| <i>Workshops—</i> | | |
| <i>Increases—</i> | | |
| (1) Larger expenditure on permanent and temporary staff | . | ·12 |
| (2) Expenditure on depreciation transferred to Capital | . | ·26 |
| (3) Other small variations (net) | . | ·04 |
| | | <u>·42</u> |
| Net decrease sub-head A. — | | <u>·95</u> |

MAIN HEAD III.—MANUFACTURING

| Numbers: | | | | | |
|---|----------|--|---------------------------|----------------------------|---------------------------|
| 1928-29. | 1929-30. | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B—L. A. S. CORPS. | | | | | |
| (UNDER CONTROL OF THE QUARTER-MASTER GENERAL.) | | | | | |
| MINOR HEAD (a)—BAKERIES. | | | | | |
| Detailed heads— | | | | | |
| 1,021 | 1,020 | (1) Pay and allowances of Indian establishment | 2,51,280 | | { 1,99,930 —2,640 |
| | | (2) Money compensation in lieu of rations | 150 | | 410 |
| | | (3) Kif and clothing allowances | 1,300 | | 10,300 |
| | | (4) Incidental and miscellaneous expenses | 10,040 | | 10,000 |
| | | (5) <i>Deduct</i> Probable savings | 35,000 | | .. |
| TOTAL MINOR HEAD (a) | | 2,11,196 | 2,27,750 | 2,08,000 | 2,18,000 |
| MINOR HEAD (b)—BUTCHERIES. | | | | | |
| Detailed heads— | | | | | |
| 18 | 18 | (1) Pay and allowances of Indian Establishment | 2,700 | | { 3,140 1,200 |
| | | (2) Pay and allowances of reservists | -- | | -- |
| | | (3) Money compensation in lieu of rations | 150 | | -- |
| | | (4) Kit and clothing allowances | 450 | | 450 |
| | | (5) Incidental and miscellaneous expenses | 210 | | 210 |
| TOTAL MINOR HEAD (b) | | 4,032 | 3,510 | 4,000 | 5,000 |
| TOTAL SUB-HEAD B | | 2,15,228 | 2,31,260 | 2,12,000 | 2,23,000 |

ESTABLISHMENTS—contd.**EXPLANATIONS.**

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

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

The decrease in the Budget, 1929-30 as compared with Budget, 1928-29 is due mainly to probable economies. The introduction of certain new measures has resulted in a saving of '02 lakh.

MAIN HEAD III.—MANUFACTURING

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|-------|---|--------------------|-----------|--------------------------|
| 1928. | 1929. | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES. | | | | | |
| (UNDER CONTROL OF THE MASTER-GENERAL OF SUPPLY.) | | | | | |
| MINOR HEADS. | | | | | |
| Revenue— | | | | | |
| 1,048 | 1,105 | (1) Pay and allowances of permanent staff | 30,41,260 | | { 30,49,080 73,650 |
| | | (2) Administration charges | 3,93,000 | | { 3,55,490 2,300 |
| | | (3) Transportation charges | 3,50,000 | | { 2,43,000 25,290 |
| | | (4) Expenditure on buildings, etc., not chargeable to Capital Account | 9,53,710 | | 9,66,640 |
| | | (5) Pay and allowances of temporary staff (including all temporary labour) | 57,63,350 | | { 58,80,000 4,19,420 |
| | | (6) Depreciation (transferred to Capital) | 15,59,740 | | 16,32,000 |
| | | (7) Imported Material—Customs duty | 13,74,080 | | { 9,98,580 20,000 |
| | | (8) Material procured locally | 74,65,160 | | { 33,85,620 32,19,850 |
| | | (9) Miscellaneous | .. | | .. |
| | | | <u>2,09,00,300</u> | | <u>2,02,70,900</u> |
| | | (10) <i>Deduct</i> :— | | | |
| | | (a) Value of purchases of work done by Ordnance Factories, the cost of which is included under head I, Capital— | | | |
| | | (i) New grant | 4,82,520 | | 3,13,250 |
| | | (ii) Depreciation | 10,26,900 | | 9,98,660 |
| | | (iii) Loose plant | 1,00,000 | | 1,00,000 |
| | | (b) Value of obsolete stores, scrap and manufacture waste sold and other miscellaneous credits | 11,73,900 | | 10,66,250 |
| | | (c) Value of work done for non-Military departments or private bodies and Royal Air Force and Royal Indian Marine | 2,34,630 | | 2,35,000 |
| | | | <u>30,17,950</u> | | <u>27,13,160</u> |
| | | TOTAL | <u>1,78,82,350</u> | | <u>1,75,57,740</u> |
| | | Carried over | <u>1,78,82,350</u> | | <u>1,75,57,740</u> |

ESTABLISHMENTS—*contd.*

EXPLANATIONS.

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

1. *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 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 forgings; and of Q. F. cartridge cases.
- (2) *Gun and Shell Factory, Coosipore.*—Production of guns up to 18 pdr., howitzers up to 4·5", and their components; and machining of shells, fuzes, primers and miscellaneous stores.
- (3) *Rifle Factory, Ishapore.*—Production of rifles and their components and of sword bayonets, 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 artillery carriages and vehicles, general service wagons, transport carts and various miscellaneous articles; also supplies seasoned hard wood timber requirements of the Army except the Military Engineer Services.
- (6) *Harness and Saddlery Factory, Cantonpore.*—Manufacture of harness, saddlery, accoutrements and leather of various sorts.
- (7) *Cordite Factory, Aruvankadu.*—Production of cordite and gun cotton.

2. *Clothing Factories.*—There are two Army Clothing Factories at Shahjahanpur 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 Indian Stores Department under the Department of Industries and Labour. The major portion of the manufacture of garments is done at Shahjahanpur. The Madras Factory is essentially a contract tailoring factory. Requirements in excess of the output of the 2 factories are obtained through contractors. The factories have recently been reorganised and brought into line with the Ordnance Factories. The budget heads for clothing and ordnance factories are amalgamated.

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

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

5. Budget, 1929-30 Ordnance and Clothing Factories, Revenue is less than Budget, 1928-29 by Rs. 3·25 lakhs. This is due to the following variations :—

| <i>Decreases—</i> | In lakhs of rupees. |
|--|---------------------|
| (1) Administration and transportation charges | 1·45 |
| (2) Temporary labour, customs duty on imported material and material procured locally | 43·38 |
| | 44·83 |
| <i>Increases—</i> | |
| (1) Pay and allowances of permanent staff | ·08 |
| (2) Expenditure on buildings, etc. | ·13 |
| (3) Depreciation (transferred to Capital) | ·72 |
| (4) Less credit under the deduct head 10 (Deduct value of purchases or of work done by factories, the cost of which is included under Head 1—Capital value of Obsolete Stores, etc.) | 3·05 |
| (5) Cost of new measures | 37·60 |
| | 41·58 |
| Net decrease | 3·25 |

MAIN HEAD III.—MANUFACTURING

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 1,78,82,350 | | 1,75,57,740 |
| SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES— concl'd. | | | | |
| MINOR HEADS.— | | | | |
| Capital— | | | | |
| 1. Land, Works, plant and other stores chargeable to Capital— | | | | |
| (a) Financed from new grants— | | | | |
| (i) Expended by Military Engineer Services | | 10,93,320 | | 10,45,710 |
| (ii) Expended by Ordnance and Clothing Factories | | 3,73,520 | | 3,14,550 |
| (b) Financed from Depreciation— | | | | |
| (i) Expended by Military Engineer Services | | 5,32,840 | | 6,33,340 |
| (ii) Expended by Ordnance and Clothing Factories | | 9,22,900 | | 8,74,600 |
| (iii) By purchase in England | | 1,04,000 | | 1,24,000 |
| (c) Deduct Probable savings | | | | |
| | | 1,00,000 | | 85,000 |
| (d) Loose plant | | | | |
| | | 1,00,000 | | 1,00,000 |
| (e) Stock | | | | |
| | | -- | | -- |
| 2. Deduct Depreciation— | | | | |
| (a) Buildings | | 5,86,540 | | 6,60,020 |
| (b) Machinery | | 9,73,200 | | 9,71,980 |
| 3. Add—Transfer to Depreciation Reserve Fund | | | | |
| | | .. | | .. |
| TOTAL | | 14,66,840 | | 13,75,260 |
| TOTAL SUB HEAD C. | 2,04,55,849 | 1,93,49,190 | 1,93,25,000 | 1,89,33,600 |

ESTABLISHMENTS—contd.**EXPLANATIONS.****III. C.—Ordnance and Clothing Factories.—**

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

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

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

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

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

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

3. Budget, 1929-30 of Capital expenditure in Ordnance and Clothing Factories is less than Budget, 1928-29 by '92 lakhs which is due to smaller expenditure anticipated.

| Numbers. | | MAIN HEAD III.—MANUFACTURING | | | | |
|--|-------|--|-----------|-----------|-------------|-----------|
| 1928. | 1929. | Accounts, | Budget | Revised | Budget | |
| 29. | 30. | 1927-28. | Estimate, | Estimate, | Estimate, | |
| SUB-HEAD D.—GRASS FARMS. | | Ra. | 1928-29. | 1928-29. | 1929-30. | |
| (UNDER CONTROL OF THE MASTER-GENERAL OF SUPPLY.) | | | Ra. | Ra. | Ra. | |
| | | MINOR HEADS.— | | | | |
| | | Revenue— | | | | |
| 322 | 322 | | | | | |
| | | 1. Administration charges | 12,78,290 | | { 15,49,410 | |
| | | 2. General standing charges | 2,53,530 | | { 2,980 | |
| | | 3. Depreciation (transferred to Capital) | 1,08,830 | | 2,38,680 | |
| | | 4. Farms production charges | 19,06,250 | | 1,04,420 | |
| | | 5. Purchase of fodder | 36,77,690 | | 14,70,400 | |
| | | 6. Miscellaneous charges financed from revenue | 7,60,700 | | { 32,81,120 | |
| | | 7. Imported material— | | | { —62,660 | |
| | | Customs duty | 630 | | 7,85,300 | |
| | | 8. Deduct— | | | | |
| | | (i) Value of cash receipts from sales of fodder to officers and others | 57,590 | | 58,840 | |
| | | (ii) Recoveries from rents, grazing cattle, trespass fines, sale of fruits and other miscellaneous credits | 1,69,340 | | 1,69,340 | |
| | | (iii) Sale proceeds of condemned buildings and articles, castings, etc. | 5,430 | | 4,610 | |
| | | (iv) Value of cash receipts from sale of vegetable at the vegetable garden, Meerut | | | 60 | |
| | | TOTAL | 77,53,560 | | 71,48,000 | |
| | | Capital— | | | | |
| | | 1. Land, Works, plant and animals— | | | | |
| | | (a) Financed from New Grants— | | | | |
| | | (i) Expenditure in India | | | | |
| | | (b) Financed from Depreciation Fund— | | | | |
| | | (i) Expenditure in England | | | | |
| | | (ii) Expenditure in India | | | | |
| | | (c) Financed from Okara Farm profits— | | | | |
| | | (i) Expenditure in India | | | | |
| | | 2. Deduct—Depreciation— | | | | |
| | | (a) Buildings | | | | |
| | | (b) Plant and Machinery | | | | |
| | | (c) Animals | | | | |
| | | 3. Deduct—Transfer from Depreciation Reserve Fund. | | | | |
| | | TOTAL | | | | |
| | | TOTAL SUB-HEAD D | 71,98,991 | 80,03,560 | 74,57,000 | 73,48,000 |

ESTABLISHMENTS—contd.

EXPLANATIONS.

Head III. D.—Grass Farms.—There are 44 Grass Farms under 9 administrative circles, i.e. Peshawar, Bannu, Quetta, Rawalpindi, Lahore, Meerut, Lucknow, Jubbulpore and Poona, all under the control of the Director of Farms, and under the higher administration of the Master General of Supply.

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

3. The fodder requirements of the Army for 1927-28 were 217,174 tons. Fodder is obtained partly by production and partly by purchase. During 1927-28 the quantities actually dealt with were 1,91,936 tons, of this 96,368 tons were produced at a cost of Rs. 28·2 per ton and 95,568 tons were purchased at a cost of Rs. 43·73 per ton. These rates include all overhead and general charges and all direct charges including stacking, thatching, protection and retail issues to units.

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

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

6. Budget, 1929-30 is less than Budget, 1928-29 by Rs. 6·56 lakhs chiefly due to:—

Decreases—

| | In lakhs of rupees. |
|---|---------------------|
| (1) Smaller expenditure on harvesting and Crop cultivation, etc., as the Grass Farms will produce 18,035 tons less fodder than in 1928-29 | 4·31 |
| (2) Less purchase of fodder. Grass Farms will purchase 10,710 tons less than in 1928-29 | 3·97 |
| (3) Decrease in Capital expenditure | ·50 |
| (4) Smaller expenditure under general standing charges | ·15 |
| (5) Saving due to introduction of new measures | ·49 |

Increases—

| | |
|---|------|
| (1) Administration charges due to the presence of more senior officers, annual increments to officers and establishments and to fewer officers on leave | ·28 |
| (2) Larger expenditure under pay and allowances of British Managers owing to revision of rates of their pay | ·54 |
| (3) Transportation charges | 1·89 |
| (4) Miscellaneous charges financed from revenue | ·15 |
| | 9·42 |

| | |
|--------------|------|
| Net decrease | 6·56 |
|--------------|------|

MAIN HEAD III.—MANUFACTURING

| Numbers. | | Accounts, | Budget | Revised | Budget |
|---|-------|--|--------------------|--------------------|--------------------|
| 1928- | 1929- | 1927-23. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | Ra. | 1928-29. | 1928-29. | 1929 30. |
| | | Ra. | Ra. | Ra. | Ra. |
| SUB-HEAD E.—DAIRY FARMS. | | | | | |
| (UNDER CONTROL OF THE MASTER GENERAL OF SUPPLY.) | | | | | |
| MINOR HEADS— | | | | | |
| Revenue— | | | | | |
| 327 | 327 | 1. Administration charges | 9,61,430 | | (9,73,500 |
| | | 2. General standing charges | 1,12,560 | | (5,950 |
| | | 3. Depreciation (transferred to Capital) | | | 1,39,000 |
| | | 4. Production charges | 1,58,050 | | 1,81,000 |
| | | 5. Purchase of dairy produce by contract where the dairy farms do not function | 13,84,100 | | 13,16,100 |
| | | 6. Miscellaneous charges financed from Revenue | 4,25,000 | | 3,01,000 |
| | | 7. Imported material—Customs duty | 1,20,240 | | 96,200 |
| | | 8. <i>Deduct</i> — | 1,400 | | 7,300 |
| | | (i) Value of cash receipts from sales to officers and others | 24,82,320 | | 24,16,250 |
| | | (ii) Miscellaneous receipts | 2,74,450 | | 2,80,000 |
| | | (iii) Sale of condemned buildings and articles, sale of castings, etc. | 21,700 | | 22,800 |
| | | TOTAL | 3,84,310 | | 3,01,000 |
| Capital— | | | | | |
| | | 1. Land, works, plant and animals— | | | |
| | | (a) Financed from New Grants— | | | |
| | | Expenditure in India | .. | | . |
| | | (b) Financed from Depreciation Fund— | | | |
| | | (i) Expenditure in England | 4,600 | | 17,000 |
| | | (ii) Expenditure in India | 1,89,370 | | 2,73,850 |
| | | (c) Financed from Okara Farm profits— | | | |
| | | Expenditure in India | 1,00,000 | | 1,50,000 |
| | | 2. <i>Deduct</i> —Depreciation— | | | |
| | | (a) Buildings | 39,060 | | 40,800 |
| | | (b) Plant and machinery | 17,640 | | 19,800 |
| | | (c) Animals | 1,01,350 | | 1,20,400 |
| | | 3. <i>Deduct</i> —Transfer from Depreciation Reserve Fund | 35,920 | | 1,09,850 |
| | | TOTAL | 1,00,000 | | 1,50,000 |
| | | TOTAL SUB-HEAD E. | 3,31,341 | 4,84,310 | 2,75,000 |
| | | TOTAL INDIA | 2,72,46,636 | 2,73,29,280 | 2,63,64,000 |
| | | | | | 2,61,21,000 |

ESTABLISHMENTS—contd.

EXPLANATIONS.

Head III. E.—Dairy Farms.—There are 23 main Dairies (Bannu, Quetta, Peshawar, Rawalpindi, Sialkote, Lahore Cantonment, Jullundur, Ferozepore, Ambala, Dalhousie, Kasauli, Dagshai, Sabathu, Jutogh, Agra, Cawnpore, Lucknow, Allahabad, Kirkee, Belgaum, Deolali, Mhow and Jubulpore), 11 branch Dairies (Manzai, Dera-Ismael-Khan, Razmak, Cherat, Nowshera, Ghora Dhaka, Barian, Murree, Solon, Bombay and Pachmarhi), 6 Young Stock Farms (Jallo, Maseonabad, Sargodha, Gambar, Bagarji and Sitapur) and 1 Cream collecting station at Mardan.

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

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

4. The quantities of milk sold during 1926-27 were 3,835 tons at an average sale rate of Re. 0.2-7.6 per lb., and 356 tons of butter at an average sale rate of Re. 1-7-7 per lb. These quantities represent in the case of milk 23 per cent. sales to Government hospitals and institutions and 77 per cent. to other customers and in the case of butter 6.7 per cent. to Government hospitals and institutions and 93.3 per cent. to others (officers, troops, and their families, messes and institutions.)

5. Budget, 1929-30 is less than Budget, 1928-29 by Rs. .33 lakhs. The following are the principal causes of variations :—

| | In lakhs of rupees. |
|---|---------------------|
| <i>Decreases—</i> | |
| (1) Feed of animals as grain and fodder are obtained from the I. A. S. C. and Grass Farms respectively | 1.10 |
| (2) Smaller purchase of Dairy produce and ice, salt, acid, preservatives and other manufacturing articles | .86 |
| (3) Less expenditure under miscellaneous charges | .42 |
| (4) Smaller expenditure under administrative staff, establishment and their contingencies | .06 |
| | 2.44 |
| <i>Increases—</i> | |
| (1) Pay and allowances of farm establishment (permanent) due to revision of pay of European Managers and annual increments of staff | .10 |
| (2) Transportation charges | .15 |
| (3) General standing charges and accomodation | .26 |
| (4) Cost of leave passage concessions to Army officers and warrant officers and civilians | .09 |
| (5) Larger expenditure under depreciation calculated on authorised rates | .23 |
| (6) Customs duty | .06 |
| (7) Decrease in cash receipts from sales | .66 |
| (8) Increased Capital expenditure | .50 |
| (9) Cost of new measures | .06 |
| | 2.11 |
| | .83 |

MAIN HEAD III.—MANUFACTURING

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| ENGLAND. | | | | |
| (1) Stores for India— | | | | |
| (a) Medical | | 17,33,330 | 14,80,000 | 14,32,000 |
| (b) Ordnance and Cloth- ing Factories | | 72,32,000 | 52,00,000 | 53,38,000 |
| (c) Grass Farms | | 20,000 | 19,000 | 21,000 |
| (d) Dairy Farms | | 52,000 | 47,000 | 67,000 |
| (2) Ordnance Factories:— | | | | |
| Miscellaneous expendi- ture | | 1,330 | 1,000 | 1,000 |
| Ordnance and Clothing Factories— | | | | |
| Leave and Deputation Salaries | | .. | 3,34,000 | 3,20,000 |
| Sterling overseas pay | | .. | 1,83,000 | 1,87,000 |
| Dairy Farms— | | | | |
| Leave and Deputation salaries | | .. | 6,000 | 4,000 |
| Sterling overseas pay | | .. | 4,000 | 4,000 |
| TOTAL ENGLAND | 93,44,248 | 90,38,660 | 72,74,000 | 73,74,000 |
| Exchange | 52,022 | .. | .. | .. |
| TOTAL EXPENDITURE—MAIN HEAD III | 3,66,42,906 | 3,63,67,940 | 3,36,38,000 | 3,34,95,000 |

FOR THE YEAR 1929-30.

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ESTABLISHMENTS.—*contd.*

EXPLANATIONS.

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

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Receipts— | | | | |
| India— | | | | |
| Sub-Head A.—Medical Store Depots and Workshops— | | | | |
| Receipts from sale of surplus stores | 6 | .. | .. | |
| Sub-Head B.—Indian Army Service Corps— | | | | |
| Miscellaneous receipts . | 6,922 | .. | 5,000 | 5,000 |
| Sub-Head C.—Ordnance and Clothing Factories— | | | | |
| Receipts from sale of surplus stores | 67,977 | 20,000 | 57,000 | |
| Sub-Head D.—Grass Farms— | | | | |
| Portion of Okara Farm profits | 3,04,081 | 2,50,000 | 2,50,000 | 2,00,000 |
| Sub-Head E.—Dairy Farms— | | | | |
| Miscellaneous receipts . | 461 | .. | .. | .. |
| Portion of Okara Farm profits | .. | 1,00,000 | 1,00,000 | 1,50,000 |
| | 461 | 1,00,000 | 1,00,000 | 1,50,000 |
| TOTAL INDIA | 3,79,447 | 3,70,000 | 4,12,000 | 3,55,000 |
| Receipts in England | .. | .. | 1,000 | .. |
| Exchange | .. | .. | .. | .. |
| TOTAL RECEIPTS MAIN HEAD III | 3,79,447 | 3,70,000 | 4,13,000 | 3,55,000 |

MAIN HEAD IV.—ARMY HEADQUARTERS

SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1927-28. | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|--|--------------------|--------------|--------------------|---------------------------|-----------|--------------------|----------------------------|--------------|--------------------|---------------------------|-----------|--------------------|
| | 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.—ARMY HEAD- QUARTERS . . . | 81,86,886 | .. | 81,86,886 | 80,84,920 | .. | 80,84,920 | 80,57,000 | .. | 80,57,000 | 79,61,000 | .. | 79,61,000 |
| B.—STAFF OF COM- MANDS . . . | 34,28,095 | .. | 34,28,095 | 33,51,870 | .. | 33,51,870 | 30,83,000 | .. | 30,83,000 | 35,50,000 | .. | 35,50,000 |
| C.—STAFF OF DIS- TRICTS AND BRI- GADES . . . | 85,90,311 | .. | 85,90,311 | 87,09,560 | .. | 87,09,560 | 84,78,000 | .. | 84,78,000 | 85,67,000 | .. | 85,67,000 |
| MISCELLANEOUS . . . | .. | 1,241 | -1,241 | .. | .. | .. | .. | 4,000 | -4,000 | .. | .. | .. |
| TOTAL INDIA | 2,02,05,292 | 1,241 | 2,02,04,051 | 2,00,96,850 | .. | 2,00,96,850 | 1,96,18,000 | 4,000 | 1,96,14,000 | 2,00,78,000 | .. | 2,00,78,000 |
| ENGLAND . . . | 9,93,988 | .. | 9,93,988 | 9,87,000 | .. | 9,87,000 | 10,70,000 | .. | 10,70,000 | 10,68,000 | .. | 10,68,000 |
| EXCHANGE . . . | 5,120 | .. | 5,120 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| MAIN HEAD IV | 2,12,04,395 | 1,241 | 2,12,03,154 | 2,10,83,850 | .. | 2,10,83,850 | 2,06,88,000 | 4,000 | 2,06,84,000 | 2,11,46,000 | .. | 2,11,46,000 |

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.

(1) The Directorate of Ordnance Factories and Manufacture administers the army factories in India, and assists the development of manufactures 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.

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, 1929-30 exceeds budget, 1928-29 by Rs. '63 lakh and is due to the following causes:—

| <i>Increases—</i> | In lakhs of rupees. | |
|--|---------------------|------|
| (1) Pay and allowances of officers mainly due to creation of certain additional appointments in Army Headquarters and headquarters of commands and districts | 1.51 | |
| (2) Provision for establishments, etc., of Disposals organisation, Dum Dum, hitherto provided under Head II-G. | 1.55 | |
| (3) Leave and deputation salaries, etc., and sterling overseas pay having been provided under this head in Home estimates instead of under Head II | .80 | |
| (4) Provision for new measures | 3.73 | |
| (5) Other minor causes (net) | .18 | 7.77 |
| | | |
| <i>Decreases—</i> | | |
| (6) Pay and allowances of establishments due mainly to reduction | 4.19 | |
| (7) Smaller provision for incidental and miscellaneous allowances and expenses | 1.95 | |
| (8) Payments for printing work done for and stationery supplied to Army | 1.00 | 7.14 |
| | | |
| Net increase | .. | .63 |

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

MAIN HEAD IV.—ARMY HEADQUARTERS.

| Numbers. | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|--------------|--|---------------------------------|----------------------------------|---------------------------------|
| 1928- 29. | 1929- 30. | | | | |
| | | 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 | 1,01,730 |
| | | (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 | 19,520 |
| 1 | 1 | (b) Surgeon | | 18,850 | 19,320 |
| 2 | 2 | (c) Aides-de-Camp, British | | 26,640 | 26,910 |
| 1 | 1 | (d) Aide-de-Camp, Indian | | 5,520 | 5,660 |
| | | (e) Staff pay of Aide-de-Camp, Indian, unseconded | | 600 | 600 |
| 1 | 1 | (f) Personal assistant | | 9,540 | 10,180 |
| | | (3) Pay and allowances of clerks and office servants— | | | |
| 1 | 1 | (a) Clerks, first division | | 4,840 | 4,980 |
| 3 | 2 | (b) Clerks, second division | | 8,070 | 7,400 |
| — | 1 | (c) Superintendent to H. P. the Commander-in-Chief's residence | | .. | 3,350 |
| 3 | 3 | (d) Office servants | | 600 | 670 |
| | | (4) Tour expenses of Commander-in-Chief | | 1,50,000 | 1,50,000 |
| | | (5) Incidental and miscellaneous allowances and expenses | | 11,220 | 12,900 |
| | | (6) Provision for expenditure to be sanctioned by the Commander-in-Chief under his powers of sanction | | 50,000 | 50,000 |
| TOTAL MINOR HEAD (a) | | 3,54,591 | 4,06,790 | 3,19,000 | 4,13,220 |
| Carried over | | 3,54,591 | 4,06,790 | 3,19,000 | 4,13,220 |

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

Minor Head (a)—Commander-in-Chief and Personal Staff.—The increase of Rs. •06 lakh in budget, 1929-30 over budget, 1928-29 is due to:—

| | In lakhs of Rs. |
|---|--------------------|
| (1) Conversion of a second division clerk's post into that of a Superintendent to His Excellency the Commander-in-Chief's residence | •03 |
| (2) Larger incidental and miscellaneous allowances and expenses based on past actuals | •02 |
| (3) Other minor variations | •01 |
| | •06 |

MAIN HEAD IV.—ARMY HEADQUARTERS,

| Numbers. | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate; 1929-30. | |
|---|--------------|--------------------------------------|---------------------------------|----------------------------------|---------------------------------|----------|
| 1928- 29. | 1929- 30. | Rs. | Rs. | Rs. | Rs. | |
| | | Brought forward . | 3,54,591 | 4,06,790 | 3,19,000 | 4,13,220 |
| SUB-HEAD A.—ARMY HEADQUARTERS—contd. | | | | | | |
| MINOR HEAD (b)—PERSONAL STAFF OF GOVERNOR-GENERAL. | | | | | | |
| (Under the Control of the Military Secretary to H. E. the Viceroy.) | | | | | | |
| Detailed Heads— | | | | | | |
| (1) Pay and allowances (including syce, forage and other allowances) of officers (British and Indian)— | | | | | | |
| (a) British officers— | | | | | | |
| 1 | 1 | (i) Military Secretary | | 22,630 | 22,680 | |
| 6 | 6 | (ii) Aides-de-Camp (British) | | 74,020 | 74,820 | |
| 3 | 2 | (b) Indian officers (Aides-de-Camp). | | 12,360 | 12,360 | |
| (2) Incidental and miscellaneous expenses | | | | | | |
| Deduct—Probable savings | | | | | | |
| | | | | | 6,000 | |
| TOTAL MINOR HEAD (b) | | 1,02,073 | 1,09,010 | 97,000 | 1,03,860 | |
| MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH. | | | | | | |
| (Under the Control of the Military Secretary, Army Headquarters.) | | | | | | |
| Detailed heads— | | | | | | |
| (1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)— | | | | | | |
| 1 | 1 | (a) Military Secretary | | 34,440 | 41,320 | |
| 1 | 1 | (b) Deputy Military Secretary | | 25,000 | 25,050 | |
| 3 | 1 | (c) Assistant Military Secretaries | | 37,750 | 18,920 | |
| 1 | 2 | (d) Officer Supervisor (Civilian) | | 12,600 | 23,960 | |
| (2) Pay and allowances of Superintendents, clerks and office servants— | | | | | | |
| 3 | 3 | (a) Superintendents | | 24,720 | 25,000 | |
| 10 | 10 | (b) Clerks, first division | | 53,300 | 38,860 | |
| 18 | 16 | (c) Clerks second division | | 51,440 | 39,340 | |
| 24 | 24 | (d) Office servants | | 5,320 | 5,350 | |
| (e) Temporary Establishments | | | | | | |
| | | | | | 20,840 | |
| (3) Incidental and miscellaneous allowances and expenses | | | | | | |
| | | | | 33,770 | 28,420 | |
| TOTAL MINOR HEAD (c) | | 2,57,943 | 2,78,340 | 2,73,000 | 2,67,080 | |
| Carried over | | 7,14,607 | 7,94,140 | 6,89,000 | 7,84,140 | |

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (b)—Personal Staff of Governor General—The decrease of Rs. '05 lakh in budget, 1929-30 as compared with the budget, 1928-29 is mainly due to economics.

Minor Head (c)—Military Secretary's Branch—The decrease of Rs. '11 lakh in budget, 1929-30 as compared with the budget, 1928-29 is due to :—

| | In lakhs of Rs. |
|--|--------------------|
| <i>Decreases—</i> | |
| (1) Reduction of a post of Assistant Military Secretary | •19 |
| (2) Reduction in establishment charges | •26 |
| (3) Smaller incidental and miscellaneous expenses | •05 |
| | -50 |
| <i>Increases—</i> | |
| (4) Inclusion of provision for employment of an unemployed officer as officiating Military Secretary | •07 |
| (5) Creation of an additional appointment of officer supervisor | •11 |
| (6) Cost of new measures | •21 |
| | -39 |
| Net decrease | -11 |

MAIN HEAD IV.—ARMY HEADQUARTERS.

| Numbers. | | | Accounts, | Budget | Revised | Budget |
|---|-------|---|-----------|-----------|-----------|-----------|
| 1928- | 1929- | | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | | 1928-29. | 1928-29. | 1929-30. |
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 7,14,607 | 7,94,140 | 6,89,000 | 7,84,140 |
| SUB-HEAD A.—ARMY HEADQUARTERS—contd. | | | | | | |
| MINOR HEAD (d)—GENERAL STAFF BRANCH.— | | | | | | |
| (Under the Control of the Chief of the General Staff.) | | | | | | |
| Detailed Heads— | | | | | | |
| (1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)— | | | | | | |
| 1 | 1 | (a) Chief of the General Staff | | 54,960 | | 54,960 |
| 1 | 1 | (b) Deputy Chief of the General Staff | | 34,380 | | 34,380 |
| 2 | 2 | (c) Directors, Brigadiers | | 57,600 | | 57,600 |
| 5 | 5 | (d) General Staff Officers, first grade | | 1,24,620 | | 1,24,140 |
| 11 | 11 | (e) General Staff Officers, second grade. | | 2,07,120 | | 2,07,600 |
| 13 | 13 | (f) General Staff Officers, third grade | | 1,75,520 | | 1,73,820 |
| 1 | 1 | (g) Aide-de-Camp | | 12,480 | | 11,280 |
| — | — | (h) Inspector, Cavalry, Major-General | | .. | | .. |
| 1 | 1 | (i) Major-General, Royal Artillery | | 34,380 | | 33,900 |
| 1 | 1 | (j) Brigadier Royal Engineers | | 27,840 | | 27,840 |
| 1 | 1 | (k) Signal Officer-in-chief | | 28,800 | | 28,800 |
| 1 | 1 | (l) Officers graded as General Staff Officers, first grade | | 24,540 | | 25,020 |
| 2 | 2 | (m) Officers graded as General Staff Officers, second grade | | 41,570* | | 37,320 |
| 2 | 2 | (n) Officers graded as General Staff Officers, third grade | | 27,960 | | 27,960 |
| — | — | (o) Cipher officers (Staff pay) | | 1,800 | | 1,800 |
| 2 | 2 | (p) Officer Supervisors (Civilian) | | 25,200 | | 24,720 |
| 1 | 1 | (q) Tank Engineer | | 9,600 | | 10,440 |
| 4 | 2 | (r) Army Translations Officers | | 29,430 | | 23,220 |
| 1 | 1 | (s) Inspector, Physical Training | | 25,020 | | 1,880 |
| — | 1 | (t) Equipment officer | | .. | | 24,540 |
| | | Deduct—Probable savings | | 46,000 | | 13,380 |
| | | | | 46,000 | | 46,000 |
| 50 | 49 | Carried over | | 8,96,820 | | 8,98,400 |
| | | | 7,14,607 | 7,94,140 | 6,89,000 | 7,84,140 |

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

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (d)—General Staff Branch.—The decrease of Rs. 18 lakh in budget, 1929-30 as compared with the budget, 1928-29 is due to the following causes :—

| | In lakhs of Rs. | |
|--|--------------------|-------|
| <i>Decreases—</i> | | |
| (1) Reduction of two posts of Translation officers | 06 | |
| (2) Minor variations under pay and allowances of officers due mainly to difference in rates of pay | 07 | |
| (3) Smaller incidental and miscellaneous allowances and expenses | 13 | |
| (4) Lesser charges for Fauji Akhbar | 11 | |
| | <hr/> | 37 |
| <i>Increases—</i> | | |
| (5) Creation of an appointment of equipment officer | 13 | |
| (6) Minor variation mainly due to an additional appointment of a translator in translation section | 01 | |
| (7) Cost of new measures | 05 | |
| | <hr/> | 19 |
| | | <hr/> |
| | | 18 |
| | | <hr/> |

MAIN HEAD IV.—ARMY HEADQUARTERS

| Numbers. | | | Budget | Revised | Budget, |
|---|-------|--|------------------|------------------|------------------|
| 1928- | 1929- | Accounts, | Estimate, | Estimate, | Estimate, |
| 29. | 30. | 1927-28. | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 7,14,607 | 7,94,140 | 7,84,140 |
| SUB HEAD A.—ARMY HEADQUARTERS—contd. | | | | 8,96,820 | 8,96,400 |
| MINOR HEAD (d)—GENERAL STAFF BRANCH—concl'd. | | | | | |
| | | Detailed Heads—concl'd. | | | |
| | | (2) Pay and allowances of Superintendents, clerks and office servants— | | | |
| 6 | 6 | (a) Superintendents . | 49,440 | | 49,210 |
| 28 | 28 | (b) Clerks, first division . | 1,08,430 | | 1,07,260 |
| 41 | 41 | (c) Clerks, second division . | 94,920 | | 91,080 |
| | | (d) Temporary establishment . | 18,920 | | 22,280 |
| 3 | 3 | (e) Technical clerk . | 11,960 | | 12,000 |
| — | 1 | (f) Office servants . | 14,460 | | 3,080 |
| 69 | 70 | (g) Establishment for the Army Translation Section . | 10,420 | | 14,610 |
| 5 | 6 | (3) Tour expenses of the C. G. S. . | 15,000 | | 14,020 |
| | | (4) Incidental and miscellaneous allowances and expenses including cost of maps and special grants for Intelligence Branch and Intelligence duties . | 2,35,500 | | 15,000 |
| 16 | 16 | (5) Fauji Akhbar including pay of establishment and allowances for purposes of translation . | 63,940 | | 2,22,710 |
| | | | | | 52,540 |
| TOTAL MINOR HEAD (d) | | 14,96,750 | 15,19,810 | 15,51,000 | 15,02,190 |
| MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH. | | | | | |
| | | (Under the Control of the Adjutant General in India.) | | | |
| | | Detailed Heads— | | | |
| | | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission and Chief Lady Superintendent— | | | |
| | | (i) A. G.'s Branch proper. | | | |
| 1 | 1 | (a) Adjutant-General . | 48,960 | | 48,540 |
| 1 | 1 | (b) Deputy Adjutant-General and Director . | 34,380 | | 33,960 |
| 1 | 1 | (c) Director . | 28,800 | | 28,320 |
| 5 | 5 | (d) Assistant Adjutant-Generals . | 1,25,100 | | 1,24,860 |
| | | | | | |
| | | Carried over . | 2,37,240 | | 2,35,680 |
| | | | 22,11,357 | 22,40,000 | 22,86,330 |

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (c)—Adjutant-General's Branch.—The decrease of Rs. 58 lakh in budget, 1929-30 as compared with the budget, 1928-29 is due to—

| | In lakhs of Rs. | |
|--|--------------------|----|
| <i>Decrease—</i> | | |
| (1) Reduction in establishments by transfer of a section to the Engineer-in-Chief's Branch also in other establishments as a result of economy | 77 | |
| (2) Smaller incidental and miscellaneous allowances and expenses | 06 | 83 |
| <i>Increase—</i> | | |
| (3) Pay and allowances of officers due mainly to the addition of one Inspector of Army Dental Services in India | 25 | |
| | Net decrease | 58 |

MAIN HEAD IV.—ARMY HEADQUARTERS.

| Numbers. | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|--------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| 1928- 29. | 1929- 30. | | | | |
| Brought forward | | Rs. 22,11,357 | Rs. 23,13,950 | Rs. 22,40,000 | Rs. 22,86,330 |
| | | | 2,37,240 | | 2,35,680 |
| SUB-HEAD A.—ARMY HEADQUARTERS—contd. | | | | | |
| MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH—contd. | | | | | |
| Detailed Heads—contd. | | | | | |
| (i) <i>A. G.'s Branch proper.</i> | | | | | |
| 7 | 7 | | | | |
| | | | | | |
| 1 | 1 | | 1,31,880 | | 1,31,760 |
| | | | | | |
| 1 | 1 | | 13,200 | | 13,800 |
| | | | | | |
| 1 | 1 | | 14,460 | | 13,980 |
| 3 | 3 | | 37,800 | | 39,600 |
| | | | | | |
| | | | 4,34,580 | | 4,34,820 |
| (ii) <i>Medical Directorate.</i> | | | | | |
| 1 | 1 | | | | |
| | | | | | |
| 1 | 1 | | 38,400 | | 38,400 |
| | | | | | |
| 2 | 2 | | 32,340 | | 32,340 |
| 1 | 1 | | 59,940 | | 60,480 |
| | | | | | |
| 1 | 1 | | 28,140 | | 27,600 |
| | | | | | |
| 2 | 2 | | 33,480 | | 36,480 |
| | | | | | |
| — | 1 | | .. | | 23,100 |
| 1 | 1 | | 27,600 | | 27,600 |
| | | | | | |
| 1 | 1 | | 9,000 | | 10,620 |
| | | | | | |
| 1 | 1 | | 18,120 | | 16,440 |
| | | | 12,600 | | 13,200 |
| 1 | 1 | | | | |
| | | | 2,59,620 | | 2,86,260 |
| (iii) <i>Office of Judge Advocates General.</i> | | | | | |
| 1 | 1 | | | | |
| | | | | | |
| 2 | 2 | | 29,520 | | 29,520 |
| | | | | | |
| 2 | 2 | | 39,120 | | 39,120 |
| | | | | | |
| — | — | | .. | | .. |
| | | | 68,640 | | 68,640 |
| Carried over | | | 6,94,200 | | 7,21,080 |
| | | Rs. 22,11,357 | Rs. 23,13,950 | Rs. 22,40,000 | Rs. 22,86,330 |

STAFF OF COMMANDS, ETC.—*contd.*

| Numbers. | | | Accounts, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | Revised Estimate, 1928-29. Rs. | Budget Estimate, 1929-30. Rs. |
|--------------|--------------|--|------------------------------|--|---|--|
| 1928- 29. | 1929- 30. | | 22,11,357 | 23,13,950 | 22,40,000 | 22,86,330 |
| | | Brought forward . | | | | |
| | | SUB-HEAD A.—ARMY HEADQUAR- TERS— <i>contd.</i> | | 6,94,200 | | 7,21,080 |
| | | MINOR HEAD (c) ADJUTANT GENERAL'S BRANCH— <i>contd.</i> | | 68,640 | | 68,640 |
| | | Detailed Heads— <i>concl'd.</i> | | | | |
| 1 | 1 | (d) Deputy Assistant Judge Advocate General | | 12,390 | | 12,390 |
| 1 | 1 | (e) Officer Supervisor | | 12,600 | | 13,200 |
| <u>36</u> | <u>37</u> | | | <u>93,630</u> | | <u>94,230</u> |
| | | <i>Deduct—Probable savings</i> | | 7,87,830 39,000 | | 8,15,310 40,760 |
| | | | | <u>7,48,830</u> | | <u>7,74,550</u> |
| | | (2) Pay and allowances of Superintendents, clerks and office servants— | | | | |
| | | (i) A. G.'s Branch proper. | | | | |
| 11 | 10 | (a) Superintendents | | 91,920 | | 83,040 |
| 31 | 29 | (b) Clerks, first division | | 1,33,610 | | 1,19,470 |
| 52 | 49 | (c) Clerks, second divi- sion | | 1,12,430 | | 1,08,540 |
| | | (d) Temporary estab- lishment | | 10,900 | | 2,150 |
| 62 | 59 | (e) Office servants | | 14,470 | | 14,050 |
| | | <i>Deduct—Probable savings</i> | | .. | | 45,030 |
| | | | | <u>3,63,330</u> | | <u>2,82,220</u> |
| | | (ii) Medical Directorate. | | | | |
| 4 | 4 | (a) Superintendents | | 33,600 | | 33,600 |
| 18 | 18 | (b) Clerks, first division | | 68,620 | | 69,050 |
| 35 | 35 | (c) Clerks, second divi- sion | | 78,100 | | 80,810 |
| — | 1 | (d) Technical clerk | | .. | | 3,180 |
| 31 | 36 | (e) Office servants | | 7,400 | | 7,400 |
| | | | | <u>1,87,720</u> | | <u>1,94,020</u> |
| | | (iii) J. A. G.'s Office. | | | | |
| — | — | (a) Superintendent | | .. | | .. |
| 2 | 2 | (b) Clerks, first division | | 6,530 | | 6,820 |
| 5 | 5 | (c) Clerks, second divi- sion | | 11,110 | | 11,500 |
| 7 | 7 | (d) Office servants | | 1,400 | | 1,440 |
| | | (e) Temporary Estab- lishments | | .. | | .. |
| | | | | <u>10,040</u> | | <u>19,760</u> |
| | | | | <u>5,70,090</u> | | <u>4,96,000</u> |
| | | | | <u>13,18,920</u> | | <u>12,70,550</u> |
| | | Carried over | | <u>22,11,357</u> | <u>22,40,000</u> | <u>22,86,330</u> |

MAIN HEAD IV.—ARMY HEADQUARTERS

| Numbers. 1928- 1929- 29. 30. | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|---|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forwards | 22,11,357 | 23,13,950 | 22,40,000 | 22,86,330 |
| | | 13,18,920 | | 12,70,550 |
| SUB-HEAD—ARMY HEADQUARTERS—<i>concl.</i> | | | | |
| MINOR HEAD (c) ADJUTANT GENERAL'S BRANCH <i>concl.</i> | | | | |
| | (3) Miscellaneous establishments— | | | |
| | (i) A. G.'s Branch proper. | | | |
| | (a) Depot at Summer Hill for clerks | | | |
| | (ii) Medical Directorate. | | | |
| | (a) Depot at Summer Hill for clerks | 540 | | 540 |
| 1 | 1 (b) Assistant Surgeon in charge of Army Headquarters Establishment. | 8,400 | | 5,400 |
| 1 | 1 (c) Hospital Establishment | 6,000 | | 6,000 |
| | (d) Establishment for Army Headquarters dispensary | | | |
| | (e) Equipment, etc., for Army Headquarters dispensary and consulting room | 9,560 | | 9,560 |
| | (4) Incidental and miscellaneous allowances and expenses— | | | |
| | (i) A. G.'s Branch proper | 65,000 | | 59,000 |
| | (ii) Medical Directorate | 44,720 | | 44,400 |
| | (iii) J. A. G.'s office | 4,600 | | 4,550 |
| TOTAL MINOR HEAD (c) | 15,07,697 | 14,57,740 | 14,18,000 | 14,00,000 |
| Carried over | 37,19,054 | 37,71,690 | 36,58,000 | 36,86,330 |

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

- MAIN HEAD IV.—ARMY HEADQUARTERS.

| Numbers. | | | Accounts, | Budget | Revised | Budget |
|----------|-------|---|-----------|-----------|-----------|-------------------|
| 1928- | 1929- | | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 37,19,054 | 37,71,690 | 36,58,000 | 36,86,330 |
| | | SUB-HEAD A—ARMY HEADQUARTERS—<i>contd.</i> | | | | |
| | | MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH.— | | | | |
| | | (Under the Control of the Quartermaster General in India.) | | | | |
| | | Detailed Heads— | | | | |
| | | (1) Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilian)— | | | | |
| 1 | 1 | (a) Quartermaster-General | | 48,960 | | 48,960 |
| 1 | 1 | (b) Deputy Quartermaster-General | | 34,380 | | 34,380 |
| 1 | 1 | (c) Deputy Assistant Quartermaster-General | | 18,840 | | 17,280 } 5,170 |
| 1 | 2 | (d) Officer Supervisor | | 12,000 | | 26,300 |
| | | <i>Movements and Quartering Directorate.</i> | | | | |
| 1 | 1 | (e) Deputy Director | | 24,540 | | 24,540 |
| — | — | (f) Assistant Quartermaster-Generals | | .. | | .. |
| 2 | 2 | (g) Deputy Assistant Quartermaster-Generals | | 37,680 | | 38,160 |
| 1 | 1 | (h) Staff Captain (temporary) | | 12,420 | | 12,420 |
| 2 | 2 | (i) Officer Supervisor (Civilian) | | 25,200 | | 26,300 |
| 1 | 1 | (j) Railway Concentration Officer | | 20,570 | | 20,570 |
| | | <i>Supply and Transport Directorate.</i> | | | | |
| 1 | 1 | (k) Director | | 33,900 | | 33,900 |
| 2 | 6 | (l) Deputy Directors | | 53,880 | | 1,59,720 |
| 3 | 1 | (m) Assistant Directors | | 77,100 | | 25,020 |
| 2 | 2 | (n) Deputy Assistant Directors | | 39,360 | | 38,880 |
| — | 1 | (o) Staff Captain, Mechanical Transport | | .. | | 15,060 |
| — | 1 | (p) Quartermaster, Mechanical Transport | | .. | | 8,580 |
| 1 | 1 | (q) Inspector of Messing | | 18,360 | | 18,360 |
| | | Carried over | 37,19,054 | 37,71,690 | 36,58,000 | 36,86,330 |

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head IV-(f). Quartermaster General's Branch.—The decrease of Rs. 1·29 lakhs in budget, 1929-30 as compared with the budget, 1928-29 due to :—

| | In lakhs of Rs. | |
|--|--------------------|-------------|
| <i>Decreases—</i> | | |
| (1) Reduction of posts of two Assistant Directors, Supply and Transport Directorate | ·52 | |
| (2) Reduction of posts of one Staff Captain, Directorate of Remounts | ·16 | |
| (3) Lump cut on account of probable savings under pay and allowances of officers | ·44 | |
| (4) Minor variations under pay and allowances of officers due to difference in rates of pay | ·03 | |
| (5) Reduction of establishment | 1·26 | |
| (6) Smaller incidental and miscellaneous allowances and expenses | ·37 | |
| | <u>2·78</u> | |
| <i>Increases—</i> | | |
| (7) Creation of an additional appointment of Officer Supervisor | ·14 | |
| (8) Creation of additional appointments of four Deputy Directors, Supply and Transport Directorate | 1·06 | |
| (9) Creation of an additional appointment of Staff Captain, Mechanical Transport | ·15 | |
| (10) Creation of an additional appointment of Quartermaster, Mechanical Transport | ·09 | |
| (11) Cost of new measures | ·05 | 1·49 |
| | <u>1·29</u> | |
| Net decrease | | <u>1·29</u> |

| Numbers. | | MAIN HEAD IV.—ARMY HEADQUARTERS. | | | |
|--|-------|--|---------------------------------|----------------------------------|---------------------------------|
| 1928- | 1929- | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
| 29. | 30. | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 37,19,054 | 37,71,690 | 36,58,000 | 36,86,330 |
| SUB-HEAD A—ARMY HEADQUARTERS— <i>concl.</i> | | | 4,57,190 | | 5,53,600 |
| MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH— <i>concl.</i> | | | | | |
| Detailed Heads— <i>concl.</i> | | | | | |
| Directorate of Equipment and Ordnance Stores. | | | | | |
| 1 | 1 | (r) Director | 30,000 | | 30,480 |
| 1 | 1 | (s) Deputy Directors | 26,460 | | 26,460 |
| 4 | 4 | (t) Assistant Directors | 1,00,200 | | 1,00,200 |
| 1 | 1 | (u) Deputy Assistant Directors | 18,360 | | 18,360 |
| 2 | 2 | (v) Technical Officers | 18,000 | | 20,880 |
| | | (w) Temporary Staff— | | | |
| 1 | 1 | (i) Deputy Assistant Director | 18,360 | | 18,360 |
| 1 | 1 | (ii) Staff Captain | 13,980 | | 13,980 |
| Directorate of Remounts. | | | | | |
| 1 | 1 | (x) Director | 28,800 | | 28,800 |
| 1 | 1 | (y) Deputy Director | 26,940 | | 26,940 |
| — | — | (z) Officer Supervisor (Civilian) | | | |
| 1 | — | (z-1) Staff Captain | 15,540 | | |
| Directorate of Veterinary Services. | | | | | |
| 1 | 1 | (z-2) Director | 31,560 | | 31,080 |
| 1 | 1 | (z-3) Deputy Assistant Director | 23,460 | | 17,400 |
| 86 | 40 | Deduct—Probable savings | | 8,08,850 | 8,86,540 |
| | | | | .. | 44,000 |
| | | | 8,08,850 | | 8,42,540 |
| (2) Pay and allowances of Superintendents, clerks and office servants— | | | | | |
| 14 | 14 | (a) Superintendents | 1,17,840 | | 1,17,300 |
| 61 | 63 | (b) Clerks, first division | 2,35,920 | | 2,15,670 |
| 86 | 101 | (c) Clerks, second division | 1,99,600 | | 1,99,100 |
| 18 | 16 | (d) Technical clerks | 92,000 | | 90,500 |
| 100 | 100 | (e) Office servants | 21,670 | | 21,700 |
| (f) Temporary Establishment— | | | | | |
| 1 | 9 | (i) Clerks, first division | 2,100 | | 14,500 |
| 23 | 24 | (ii) Clerks, second division | 34,050 | | 17,800 |
| 38 | 19 | (iii) Technical clerks | 1,85,440 | | 88,000 |
| 1 | — | (iv) Clerks, second division (Milrail) | 1,750 | | |
| (3) Incidental and miscellaneous allowances and expenses | | | | | |
| | | | 1,83,980 | | 1,46,820 |
| TOTAL MINOR HEAD (f). | | 18,70,757 | 18,83,200 | 19,12,000 | 17,53,930 |
| Carried over | | 55,89,811 | 56,54,890 | 55,70,000 | 54,40,260 |

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

MAIN HEAD IV.—ARMY HEADQUARTERS.

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|----------|-----------|--------------------|--------------------|--------------------|
| 1928-29. | 1929-30. | 1927-28. | Estimate, 1928-29. | Estimate, 1928-29. | Estimate, 1929-30. |
| | | Ra. | Ra. | Ra. | Ra. |
| Brought forward . | | 55,89,811 | 56,54,890 | 55,70,000 | 54,40,260 |
| SUB-HEAD A.—ARMY HEADQUARTERS—contd. | | | | | |
| MINOR HEAD (g) MASTER GENERAL OF SUPPLY BRANCH. | | | | | |
| (Under the Control of the Master-General of Supply.) | | | | | |
| Detailed Heads— | | | | | |
| (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission— | | | | | |
| (i) <i>Master General of Supply Branch proper.</i> | | | | | |
| 1 | 1 | | | | |
| | | | 49,030 | | 49,030 |
| | | | | | |
| 1 | 1 | | 13,800 | | 13,150 |
| | | | | | |
| 1 | 1 | | 31,320 | | 30,000 |
| 2 | 2 | | 51,810 | | 51,460 |
| 1 | 1 | | 24,630 | | 25,570 |
| 1 | 1 | | | 19,390 | 18,360 |
| 1 | 1 | | 12,020 | | 13,200 |
| 1 | 1 | | 11,640 | | 11,690 |
| | | | | | |
| 1 | 1 | | 28,840 | | 28,840 |
| 1 | 1 | | 25,130 | | 24,540 |
| | | | | | |
| 1 | 1 | | 30,520 | | 28,200 |
| 1 | 1 | | 20,400 | | 26,400 |
| 1 | 1 | | | 18,600 | 16,200 |
| 1 | 1 | | | 10,200 | 10,800 |
| | | | | .. | 15,000 |
| | | | | | |
| | | | 3,43,130 | | 3,32,440 |
| | | | | | |
| 1 | 1 | | 28,320 | | 30,000 |
| 1 | 1 | | 24,540 | | 24,540 |
| 1 | 1 | | 12,600 | | 11,150 |
| | | | | | |
| | 1 | | .. | | 26,460 |
| | 1 | | .. | | 18,360 |
| | | | | | |
| | | | 65,460 | | 1,10,510 |
| | | | | | |
| 18 | 20 | | 4,08,590 | | 4,42,950 |
| | | | 20,000 | | .. |
| | | | | | |
| | | | 3,88,590 | | 4,42,950 |
| | | | 55,89,811 | 56,54,890 | 55,70,000 |
| | | | | | 54,40,260 |

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Minor Head (g). Master General of Supply Branch.—The increase of Rs. 1·71 lakhs in Budget, 1929-30 over Budget, 1928-29 is due to the following causes:—

| | In lakhs of Rs. |
|---|--------------------|
| (1) Variation in rates of pay and allowances of officers | ·04 |
| (2) Pay and allowances of clerks, etc. | ·07 |
| (3) Less amount anticipated on account of probable savings under pay and allowances of officers as in last year | ·05 |
| (4) Transfer of Central Disposals organisation, Dum Dum. (See Head II-G.) | 1·55 |
| Increase | <u>1·71</u> |

MAIN HEAD IV.—ARMY HEADQUARTERS.

| Numbers | | Accounts, | Budget | Revised | Budget |
|--|----------|-----------------|--------------------|--------------------|--------------------|
| 1928-29. | 1929-30. | 1927-28. | Estimate, 1928-29. | Estimate, 1928-29. | Estimate, 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 55,89,811 | 56,54,890 | 55,70,000 | 54,40,260 |
| | | | 3,88,590 | | 4,42,950 |
| SUB-HEAD A.—ARMY HEADQUARTERS—<i>concl.</i> | | | | | |
| MINOR HEAD (g) MASTER-GENERAL OF SUPPLY BRANCH—<i>concl.</i> | | | | | |
| Detailed Heads— <i>concl.</i> | | | | | |
| (2) Pay and allowances of Superintendents, clerks and office servants— | | | | | |
| (i) <i>Master General of Supply Branch proper.</i> | | | | | |
| 10 | 10 | | | | |
| 35 | 35 | | 1,05,200 | | 81,200 |
| 28 | 28 | | 1,57,700 | | 1,26,400 |
| 42 | 42 | | 1,67,200 | | 1,26,500 |
| 1 | 1 | | | | |
| 5 | 5 | | 25,000 | | 25,000 |
| — | 1 | | | | 1,920 |
| 55 | 49 | | 14,100 | | 10,300 |
| (ii) <i>Contracts Directorate.</i> | | | | | |
| Purchase Organisation—* | | | | | |
| 3 | 3 | | | | 24,920 |
| 8 | 9 | | | | 35,330 |
| 9 | 10 | | | | 41,320 |
| 14 | 17 | | | | 2,920 |
| 15 | 15 | | | | |
| Disposals Organisation— | | | | | |
| 2 | | | | | 12,960 |
| 3 | | | | | 9,120 |
| 6 | | | | | 10,040 |
| 7 | | | | | 5,700 |
| 3 | | | | | 570 |
| <i>Temporary.</i> | | | | | |
| 2 | | | | | 4,940 |
| 6 | | | | | 9,130 |
| 7 | | | | | 8,100 |
| 8 | | | | | 520 |
| (3) <i>Incidental and miscellaneous expenses—</i> | | | | | |
| (i) <i>Master General of Supply Branch proper</i> | | | | | |
| | | | 58,000 | | 47,000 |
| (ii) <i>Contracts Directorate</i> | | | | | |
| | | | | | 59,760 |
| TOTAL MINOR HEAD (g). | | 9,05,925 | 9,15,790 | 9,33,000 | 10,86,600 |
| Carried over | | 64,95,736 | 65,70,680 | 65,03,000 | 65,26,860 |

* Provision for purchase organisation in 1928-29 was included in (i) Master General of Supply Branch proper.

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

| | | MAIN HEAD IV.—ARMY HEADQUARTERS. | | | | |
|--|---|----------------------------------|------------------|------------------|------------------|-----------|
| Numbers. | | Accounts, | Budget | Revised | Budget | |
| 1928-29. | 1929-30. | 1927-28. | Estimate, | Estimate, | Estimate, | |
| | | Rs. | 1928-29. | 1928-29. | 1929-30. | |
| | | | Rs. | Rs. | Rs. | |
| | | Brought forward . | 64,95,736 | 65,70,680 | 65,03,000 | 65,26,860 |
| SUB-HEAD A.—ARMY HEADQUARTERS—concl'd. | | | | | | |
| MINOR HEAD (h) GRANTS CONTROLLED BY ESTABLISHMENT OFFICER, ARMY DEPARTMENT. | | | | | | |
| Detailed heads— | | | | | | |
| | (1) Pay of establishments | | (a) | | 3,020 | |
| | (2) Accommodation . . . | | 10,000 | | 24,640 | |
| | (3) Expenditure (excluding transportation charges) connected with the examination of candidates for cadetship . . . | | 20,900 | | 3,000 | |
| | (4) Miscellaneous . . . | | 22,680(b) | | 5,480 | |
| | (5) Payments for Printing and Stationery . . . | | 14,97,500 | | 13,98,000 | |
| | TOTAL MINOR HEAD (h). | 16,75,752 | 15,51,080 | 15,41,000 | 14,34,140 | |
| <i>Minor Head (i) Record Office, Indian Corps of Clerks.</i> | | | | | | |
| <i>(Under the Control of the Adjutant-General in India).</i> | | | | | | |
| Detailed heads— | | | | | | |
| | (1) Pay and allowances of officers with King's Commission— | | | | | |
| 1 | Officer in charge, Records . . . | | 8,520 | | .. | |
| | (2) Pay and allowances of British Soldiers (including messing allowances)— | | | | | |
| 1 | Staff Sergeant . . . | | 3,200 | | .. | |
| | (3) Pay and allowances of Civilian clerks and office servants— | | | | | |
| 1 | Clerk, Lower Division, Indian Corps of Clerks . . . | | 650 | | .. | |
| 2 | Office Servants . . . | | 390 | | .. | |
| | (4) Kit and clothing allowances for British Soldiers . . . | | .. | | .. | |
| | (5) Incidental and Miscellaneous Expenses . . . | | 400 | | .. | |
| | Total Minor Head (i) | 11,934 | 13,160 | 13,000 | .. | |
| <i>Minor Head (j) Miscellaneous expenditure connected with our commitments of the old Indian Munitions Board (under control of A. D.).</i> | | | | | | |
| | | 3,464 | .. | .. | .. | |
| | | 81,86,886 | 81,34,920 | 80,57,000 | 79,61,000 | |
| Deduct—Probable savings by reduction of staffs at Army Headquarters . . . | | | 1,00,000 | .. | .. | |
| | TOTAL SUB-HEAD A. | 81,86,886 | 80,34,920 | 80,57,000 | 79,61,000 | |

(a) Included in (b).

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

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

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

The decrease of Rs. 1·17 lakhs in budget, 1929-30 as compared with the budget, 1928-29 is due to:—

| | In Lakhs of Rs. |
|--|--------------------|
| <i>Decreases—</i> | |
| (1) Transfer of provision on account of transportation charges of candidates for cadetship to Head VII-A (d) | ·18 |
| (2) Savings under miscellaneous charges | ·14 |
| (3) Smaller payments on account of printing work done for and stationery supplied to Army | 1·00 · 1·32 |
| (4) Partly counterbalanced by an increase under charges for accommodation | ·15 |
| Net decrease | <u>1·17</u> |

Minor Head (i) Record office, Indian Corps of Clerks.—No provision has been made for the year 1929-30 as the office has been abolished.

MAIN HEAD IV.—ARMY HEADQUARTERS,

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|---|-----------|-----------|-----------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | Rs. | 1928-29. | 1928-29. | 1929-30. |
| SUB-HEAD B.—STAFF OF COM- MANDS. | | | Rs. | Rs. | Rs. |
| (Under the Control of Chief of the General Staff). | | | | | |
| Detailed heads— | | | | | |
| (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commission— | | | | | |
| 4 | 4 | (i) General Officer Commanding-in- Chief | 2,18,900 | | 2,18,720 |
| 4 | 4 | (ii) Assistant Military Secretary | 73,540 | | 72,080 |
| 4 | 4 | (iii) Aides-de-Camp— British | 41,650 | | 36,580 |
| 4 | 4 | (iv) Aides-de-Camp— Indian | 11,740 | | 17,930 |
| 2 | 2 | (v) Deputy Adjutant and Quartermas- ter-General, Major-General | 68,410 | | 68,800 |
| 2 | 2 | (vi) Deputy Adjutant and Quartermas- ter-General, Bri- gadier | 55,960 | | 57,480 |
| 4 | 4 | (vii) Brigadier | 1,13,870 | | 1,14,110 |
| 3 | 4 | (viii) Brigadier Royal Artillery | 91,130 | | 1,19,720 |
| 4 | 4 | (ix) Assistant Quarter- master-General | 98,960 | | 97,140 |
| 1 | 1 | (x) Assistant Adju- tant-General | 25,200 | | 25,620 |
| 4 | 4 | (xi) Chief Signal Offi- cer | 99,070 | | 99,640 |
| 6 | 6 | (xii) General Staff Offi- cer, 2nd grade | 1,12,350 | | 1,12,540 |
| 4 | 4 | (xiii) Deputy Assistant Adjutant-General | 74,120 | | 74,900 |
| 4 | 4 | (xiv) Deputy Assistant Quartermaster- General | 73,850 | | 71,480 |
| 3 | 4 | (xv) Staff Officer, Roy- al Artillery | 55,620 | | 73,520 |
| 2 | 2 | (xvi) Staff Officer, Roy- al Engineers | 49,070 | | 50,140 |
| 4 | 4 | (xvii) General Staff Offi- cer, 3rd grade | 55,260 | | 56,820 |
| — | — | (xviii) Staff Officer, 3rd grade | | | |
| 1 | 1 | (xix) Staff Captain | 14,440 | | 13,220 |
| 1 | 1 | (xx) Staff Captain "Q" | 6,810 | | 6,840 |
| 2 | 2 | (xxi) Deputy Judge Ad- vocate General | 49,080 | | 49,080 |
| 2 | 2 | (xxii) Assistant Judge Advocate General | 36,340 | | 37,870 |
| 1 | 1 | (xxiii) Deputy Assistant Judge Advocate General | 16,860 | | 16,860 |
| Carried over | | | 14,42,230 | | 14,91,090 |

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Sub-Head B.—Staff of Commands.—The increase of Rs. 1·98 lakhs in Budget, 1929-30 as compared with the Budget, 1928-29 is due to:—

| | In lakhs of Rs. |
|---|--------------------|
| <i>Increase—</i> | |
| (1) Creation of additional posts of— | |
| (a) One Brigadier, Royal Artillery | ·29 |
| (b) One Staff officer, Royal Artillery | ·18 |
| (c) One Assistant Director of Hygiene | ·22 |
| (d) One Assistant Director of Pathology | ·20 |
| (e) One Deputy Chief Signal Officer | ·17 |
| (2) Cost of new measures. | 3·42 |
| | 4·48 |
| <i>Decreases—</i> | |
| (1) Reduction of post of— | |
| (a) two Assistant Directors, Mechanical Transport | ·49 |
| (b) one Assistant Director of Hygiene and Pathology | ·18 |
| (2) Reduction under pay and allowances of Assistant Surgeons, etc. due to probable savings | 1·34 |
| (3) Smaller incidental and miscellaneous expenses | ·30 |
| (4) Other miscellaneous items mostly under (1) pay and allow- ances of officers due to lower rates of pay and (2) me- nials | ·19 |
| | 2·50 |
| Net Increase | 1·98 |

MAIN HEAD IV.—ARMY HEADQUARTERS.

| Numbers. | | Accounts, 1927-28. Rs. | Budget | Revised | Budget |
|--|--------------|---|------------------------------|------------------------------|------------------------------|
| 1928- 29 | 1929- 30. | | Estimate, 1928-29. Rs. | Estimate, 1928-29. Rs. | Estimate, 1929-30. Rs. |
| | | | 14,42,230 | | 14,91,090 |
| 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>contd.</i> | | | | | |
| 4 | 4 | (xxiv) Deputy Director of Supply and Transport | 1,03,650 | | 1,05,440 |
| 4 | 4 | (xxv) Deputy Assistant Director, Supply and Transport | 78,470 | | 77,720 |
| 3 | 1 | (xxvi) Assistant Director, Mechanical Trans- port | 74,160 | | 25,560 |
| 1 | 1 | (xxvii) Deputy Assistant Director, Mecha- nical Transport | 20,220 | | 25,560 |
| 1 | 1 | (xxviii) Attached Officer, R. A. S. C., Me- chanical Trans- port | 20,220 | | 12,900 |
| 4 | 4 | (xxix) Remount Officer | 93,800 | | 86,800 |
| — | — | (xxx) Inspector of Mess- ing | .. | | .. |
| 2 | 2 | (xxxi) Deputy Director, Veterinary Ser- vices | 52,990 | | 53,560 |
| 2 | 2 | (xxxii) Assistant Director, Veterinary Ser- vices | 47,530 | | 49,120 |
| 2 | 2 | (xxxiii) Deputy Director, Ordnance Ser- vices | 52,920 | | 50,880 |
| 1 | 1 | (xxxiv) Deputy Assistant Director, Ord- nance Services | 12,550 | | 12,540 |
| 4 | 4 | (xxxv) Deputy Director, Medical Services | 1,36,910 | | 1,32,640 |
| 4 | 3 | (xxxvi) Assistant Director of Hygiene and Pathology | 83,010 | | 70,200 |
| — | 1 | (xxxvii) Assistant Director of Hygiene | .. | | 22,040 |
| — | 1 | (xxxviii) Assistant Director of Pathology | .. | | 20,240 |
| 3 | 3 | (xxxix) Deputy Assistant Director, Medi- cal Services | 57,230 | | 57,260 |
| — | 1 | (xxxx) Deputy Chief Signal Officer | .. | | 17,040 |
| — | 2 | Additional Staff (New Measure) | .. | | 30,780 |
| <i>Deduct—Probable Savings.</i> | | | | | |
| | | | .. | | 46,210 |
| 101 | 105 | | | | |
| Carried over | | | 22,80,890 | | 22,95,160 |

STAFF OF COMMANDS, ETC.—*contd.*

| Numbers. | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|--------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| 1928- 29. | 1929- 30. | | | | |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | | 22,80,890 | | 22,95,160 |
| SUB-HEAD B.—STAFF OF COM- MANDS— <i>concl.</i> | | | | | |
| Detailed heads— <i>concl.</i> | | | | | |
| 251 (44) | 242 (48) | | | | |
| (2) Pay and allowances 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. . . . | | | 5,83,580* | | { 4,50,000 3,11,000 |
| (3) Money compensation in lieu of rations to British soldier clerks . . | | | 3,630 | | 3,170 |
| (4) Kit and clothing al- lowances for British soldier clerks | | | 10,620 | | 9,670 |
| (5) Tour expenses of Gen- eral Officers Command- ing-in-Chief | | | 1,15,000 | | 1,11,000 |
| (6) Incidental and miscel- laneous expenses | | | 1,29,780 | | 1,00,000 |
| (7) Provision for expen- diture to be sanctioned by General Officers Commanding-in-Chief under their powers of sanction | | | 1,70,000 | | 1,70,000 |
| (8) Office menials | | | 1,08,320 | | 1,00,000 |
| <i>Deduct</i> —Lump Cut for pro- bable savings | | | 50,000 | | |
| TOTAL SUB-HEAD B . | | 34,28,095 | 33,51,870 | 30,83,000 | 35,50,000 |

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

MAIN HEAD IV.—ARMY HEADQUARTERS,

| Numbers. | | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|--------------|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| 1928- 29. | 1929- 30. | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES. | | | | | | |
| (Under control of Chief of the General Staff.) | | | | | | |
| Detailed heads— | | | | | | |
| (1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission— | | | | | | |
| 6 | 6 | (i) District Commanders, 1st class . | | 2,55,300 | | 2,55,240 |
| 8 | 8 | (ii) District Commanders, 2nd class . | | 2,92,990 | | 2,88,920 |
| 35 | 35 | (iii) Brigade Commanders . . | | 10,67,800 | | 10,69,510 |
| (14) | (14) | (iv) Aides-de-Camp— (British) (staff pay) . . | | 42,760 | | 42,760 |
| — | — | (v) Deputy Adjutant and Quartermaster-General . | | .. | | .. |
| 18 | 18 | (vi) Staff Officers, 1st grade . | | 4,43,550 | | 4,39,090 |
| 34 | 34 | (vii) Staff Officers, 2nd grade . . | | 6,38,820 | | 6,35,280 |
| 35 | 35 | (viii) Brigade Majors . | | 6,53,920 | | 6,54,160 |
| 20 | 20 | (ix) Staff Officers, 3rd grade . . | | 2,76,230 | | 2,75,840 |
| 30 | 35 | (x) Brigade Staff Captains . . | | 4,21,350 | | 4,99,160 |
| 4 | 14 | (xi) Station Staff Officers, 1st class . | | 52,030 | | 1,57,920 |
| 13 | (40) | (xii) Station Staff Officers, 2nd class. | | 1,56,490 | | 46,200 |
| (42) | — | (xiii) Station Staff Officers, 3rd class (staff pay) . | | 17,190 | | .. |
| (3) | (3) | (xiv) Station Commanders (staff pay) . | | 7,200 | | 7,200 |
| (2) | (2) | (xv) Officers Commanding, Royal Artillery . . | | 4,800 | | 4,800 |
| Carried over . | | | | 43,50,430 | | 43,76,080 |

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

Sub-Head C.—Staff of Districts and Brigades—The decrease of Rs. 1.43 lakhs in budget, 1929-30 as compared with the budget, 1928-29 is due to:—

| | In lakhs of Rs. | |
|---|--------------------|--|
| <i>Decreases—</i> | | |
| (1) Reorganisation of Station Staff officers | .21 | |
| (2) Reduction of one appointment of Deputy Assistant Director, Supply and Transport | .29 | |
| (3) Reduction of one appointment of Deputy Assistant Director, Medical Services | .15 | |
| (4) Reduction of one appointment of Deputy Assistant Director, Hygiene | .26 | |
| (5) Variation in rates of pay and allowances of officers | .11 | |
| (6) Reduction of certain numbers of appointments of Assistant Surgeons, etc. | .59 | |
| (7) Smaller incidental and miscellaneous expenses based on past actuals | 1.06 | |
| | 2.67 | |
| Partly counterbalanced by | | |
| <i>Increases—</i> | | |
| (8) Additional appointments of Brigade Staff Captains | .78 | |
| (9) Additional appointment of one Deputy Assistant Director, Mechanical Transport | .18 | |
| (10) Additional appointment of one Assistant Director, Medical Services | .26 | |
| (11) Kit and clothing allowances | .02 | |
| | 1.24 | |
| Net decrease | 1.43 | |

MAIN HEAD IV.—ARMY HEADQUARTERS.

| Numbers. | | Accounts. | Budget | Revised | Budget |
|--|-------|--|-----------|-----------|-----------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29, | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | | 43,30,430 | | 43,76,080 |
| SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES—contd. | | | | | |
| Detailed Heads—contd. | | | | | |
| (1) Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission—concl'd. | | | | | |
| 14 | 14 | (xvi) Assistant Director, Supply and Transport | 3,64,850 | | 3,65,470 |
| 13 | 12 | (xvii) Deputy Assistant Director, Supply and Transport | 2,78,680 | | 2,49,060 |
| — | 1 | (xviii) Deputy Assistant Director, Mechanical Transport | — | | 18,360 |
| 1 | 1 | (xix) Staff Captain, Supply and Transport | 14,340 | | 14,520 |
| 12 | 12 | (xx) Deputy Assistant Director, Veterinary Services | 2,17,400 | | 2,18,180 |
| 11 | 12 | (xxi) Deputy Assistant Director, Ordnance Services | 1,48,540 | | 1,45,640 |
| 17 | 18 | (xxii) Assistant Director, Medical Services | 5,16,940 | | 5,42,580 |
| 9 | 8 | (xxiii) Deputy Assistant Director, Medical Services | 1,83,050 | | 1,68,300 |
| 24 | 9 | (xxiv) Deputy Assistant Director of Hygiene and Pathology. . . . | 4,21,130 | | 1,79,000 |
| | | 14 Deputy Assistant Director of Pathology | | | |
| 304 | 306 | | 64,75,360 | | 64,94,640 |
| (61) | (59) | Deduct—Probable Savings | 1,80,460 | | 1,80,000 |
| Carried over | | | 62,94,900 | | 63,14,640 |

STAFF OF COMMANDS, ETC.—*concl'd.*

| Numbers. | | Accounts, | Budget | Revised, | Budget |
|--|-------|---|-------------|-------------|-------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | Rs. | Rs. | Rs. | Rs. |
| | | | 62,94,900 | | 63,14,640 |
| Brought forward . | | | | | |
| SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES— <i>concl'd.</i> | | | | | |
| Detailed Heads— <i>concl'd.</i> | | | | | |
| 926 | 921 | (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 | 16,34,280 | | 15,75,420 |
| 1139 | (35) | (3) Kit and clothing allowances for British soldier clerks | 31,190 | | 33,000 |
| | | (4) Money compensation in lieu of rations to British soldier clerks | 12,230 | | 13,000 |
| | | (5) Tour expenses of General Officers Commanding | .. | | .. |
| | | (6) Incidental and miscellaneous expenses | 6,06,020 | | 5,00,000 |
| | | (7) Provision for expenditure to be sanctioned by General Officers Commanding under their powers of sanction | 1,30,940 | | 1,30,940 |
| TOTAL SUB-HEAD C | | 85,90,311 | 87,09,560 | 84,78,000 | 85,67,000 |
| TOTAL INDIA | | 2,02,05,292 | 2,00,96,350 | 1,96,18,000 | 2,00,78,000 |
| England | | | | | |
| | | (1) Staff: Furlough allowances and Miscellaneous Expenditure | 9,87,000 | 9,92,000 | 9,88,000 |
| | | (2) Indian orderlies to His Majesty the King | .. | .. | .. |
| | | (3) Army Headquarters—Leave and deputation salaries and miscellaneous | .. | 71,000 | 73,000 |
| | | (4) Army Headquarters—Sterling overseas pay | .. | 7,000 | 7,000 |
| | | (5) Miscellaneous | .. | .. | .. |
| Total England | | 9,93,983 | 9,87,000 | 10,70,000 | 10,68,000 |
| Exchange on English Expenditure | | 5,120 | .. | .. | .. |
| TOTAL EXPENDITURE—MAIN HEAD IV | | 2,12,04,395 | 2,10,83,350 | 2,06,88,000 | 2,11,46,000 |
| Receipts— | | | | | |
| | | Receipts in India | 1,241 | 4,000 | .. |
| | | Receipts in England | .. | .. | .. |
| | | Exchange | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD IV | | 1,241 | | 4,000 | .. |

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

| Sub-Heads. | Accounts, 1927-28. | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|--|--------------------|-----------------|--------------------|---------------------------|--------------------|--------------------|----------------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
| | 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.—INDIAN ARMY SERVICE CORPS | 8,52,56,702 | 1,71,665 | 8,50,85,037 | 4,28,06,000 | 22,80,540 | 4,05,55,460 | 8,93,57,000 | 23,00,000 | 8,70,57,000 | 8,85,19,000 | 21,71,000 | 8,68,48,000 |
| C.—ANIMALS (RE-MOUNTS) | 24,57,704 | 11,729 | 24,45,975 | 85,75,990 | 5,16,000 | 80,59,990 | 80,21,000 | 5,92,000 | 24,29,000 | 80,17,000 | 5,16,000 | 25,01,000 |
| E.—INDIAN ARMY ORDNANCE CORPS | —7,86,579 | 8,44,624 | —10,81,803 | 66,87,470 | 89,16,000 | —22,28,530 | 92,24,000 | 1,18,80,000 | —26,56,000 | 1,08,82,000 | 1,22,04,000 | —15,22,000 |
| L.—DIRECTORATE OF ARTILLERY | 18,071 | .. | 18,071 | 24,500 | .. | 24,500 | 28,000 | .. | 28,000 | 27,000 | .. | 27,000 |
| LUMP SUM | .. | .. | .. | .. | .. | .. | .. | .. | 10,00,000 | .. | .. | 10,00,000 |
| TOTAL INDIA | <u>8,69,92,898</u> | <u>8,28,018</u> | <u>8,64,64,880</u> | <u>5,30,93,960</u> | <u>1,16,82,540</u> | <u>4,14,11,420</u> | <u>5,16,30,000</u> | <u>1,47,72,000</u> | <u>8,68,58,000</u> | <u>5,12,45,000</u> | <u>1,48,91,000</u> | <u>8,63,54,000</u> |
| ENGLAND | 81,21,457 | 8,55,399 | 87,66,158 | 77,40,000 | 4,01,330 | 78,38,670 | 1,83,81,000 | 8,86,000 | 1,25,45,000 | 1,86,85,000 | 6,90,000 | 1,29,95,000 |
| EXCHANGE | 22,022 | 996 | 22,022 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| GRAND TOTAL | <u>4,61,87,377</u> | <u>8,84,918</u> | <u>4,82,53,064</u> | <u>6,08,33,960</u> | <u>1,20,88,870</u> | <u>4,87,50,090</u> | <u>6,50,11,000</u> | <u>1,56,08,000</u> | <u>4,94,03,000</u> | <u>6,49,30,000</u> | <u>1,55,81,000</u> | <u>4,93,49,000</u> |

EXPLANATIONS.

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

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

| Stores, equipment and animals required for— | | Budget Head. | Provision for expenditure. | | | |
|---|--------------|--------------|---|---|---|---|
| | | | 1928-29. | | 1929-30. | |
| | | | In India (including customs duty on imported stores and value of such stores debit-able to Remittance Account). | In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores). | In India (including customs duty on imported stores and value of such stores debit-able to Remittance Account). | 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 . | 18,53,000 | 17,33,330 | 17,23,420 | 14,32,000 | |
| Ordnance and clothing factories . . . | Head III-C . | 89,43,240 | 72,32,000 | 77,48,050 | 53,38,000 | |
| Grass farms . . . | Head III-D . | 37,08,580 | 20,000 | 32,45,660 | 21,000 | |
| Dairy farms . . . | Head III-E . | 10,31,950 | 52,000 | 9,67,400 | 67,000 | |
| | | | 1,55,36,770 | 90,37,330 | 1,36,84,530 | 68,58,000 |
| Total provision in head III . . . | | | 2,45,74,100 | | 2,05,42,530 | |
| Total provision in head V (Gross) . . . | | | 6,71,85,900 | | 6,85,53,590 | |
| Grand total of stores purchased for the army in India | | | 9,17,60,000 | | 8,90,96,120 | |

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

MAIN HEAD V.—PURCHASE AND SALE OF

| EXPENDITURE: | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| INDIA: | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—INDIAN ARMY SERVICE CORPS. | | | | |
| (Under Control of the Quartermaster General.) | | | | |
| MINOR HEAD (a)—PROVISIONS. | | | | |
| Detailed Heads— | | | | |
| (1) Local purchase for direct delivery to units (I. A. F. S. 1519—B, C, and D) | | | | { 67,87,200 |
| (2) Local purchase for stock by I. A. S. C Depots | | 2,42,34,800 | | { 5,000 |
| (3) Central purchase | | | | { 7,85,000 |
| (4) Customs duty on imported stores | | .. | | { 1,50,83,500 |
| (5) Bonus, paid under the sliding scale of rations scheme | | .. | | { 1,35,100 |
| | | | | { .. |
| | | | | { 80,000 |
| | | 2,42,34,800 | | 2,28,75,800 |
| Deduct— | | | | |
| (6) Value of provisions issued on payment to M. E. S. and R. A. F. | | 8,53,700 | | { 4,14,200 |
| | | | | { 3,600 |
| | | 8,53,700 | | 4,17,800 |
| Net expenditure . . . | 2,13,37,533 | 2,33,81,100 | 2,33,23,000 | 2,24,58,000 |
| MINOR HEAD (b)—GRAINS AND SALT FOR ANIMALS | | | | |
| Detailed Heads— | | | | |
| (1) Local purchase for direct delivery to units (I. A. F. S. 1672) | | 88,79,300 | | 1,03,900 |
| (2) Local purchase for stock by I. A. S. C. Depots | | | | 99,200 |
| (3) Central purchase | | | | { 66,29,800 |
| | | | | { —48,500 |
| | | 88,79,300 | | 67,84,400 |
| Deduct— | | | | |
| (4) Value of grains and salt issued on payment to M. E. S. and R. A. F. | | 2,74,700 | | 11,400 |
| | | 2,74,700 | | 11,400 |
| Net expenditure | 66,24,486 | 86,04,600 | 76,41,000 | 67,73,000 |
| Carried over . . . | 2,79,62,019 | 3,19,85,700 | 3,09,64,000 | 2,92,31,000 |

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

The net expenditure for Indian army service corps stores, other than mechanical transport, provided in the Budget for 1929-30 compares with the provision in the Budget for 1928-29 as follows:—

| | 1928-29. | 1929-30. |
|---------------------------------------|--------------------|--------------------|
| | Rs. | Rs. |
| Provisions | 2,21,77,100 | 2,12,12,940 |
| Grains and Salt for animals | 83,74,600 | 65,99,190 |
| Petrol and lubricants | 6,49,360 | 6,48,490 |
| Coal and firewood | 37,73,300 | 33,95,900 |
| Oil for fuel and light | 8,61,700 | 5,22,350 |
| Other I. A. S. C. Stores | 13,42,400 | 11,45,130 |
| Total | 3,71,78,460 | 3,35,24,000 |

The decrease of Rs. 36.54 lakhs is chiefly due to (1) more accurate budgetting, (2) reduction in losses, (3) revision of the scale of rations admissible to troops in Chitral, Tibet and Razmak and (4) reduction in the strength of troops and animals. The net provision for 1929-30 includes 1.54 lakhs for introduction of new measures.

| MAIN HEAD V.—PURCHASE AND SALE OF | | | | |
|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 2,79,62,019 | 3,19,85,700 | 3,09,64,000 | 2,92,31,000 |
| SUB-HEAD B.—INDIAN ARMY SER. | | | | |
| VICE CORPS— <i>contd.</i> | | | | |
| MINOR HEAD (c)—PETROL AND LUBRICANTS. | | | | |
| Detailed Heads— | | | | |
| (1) Local purchase for direct delivery to units | | 15,09,480 | | 7,000 |
| (2) Local purchase for stock by I. A. S. C. Depôts | | | | 3,200 |
| (3) Central purchase | | | | { 17,65,850 |
| | | | | { 2,39,100 |
| | | 15,09,480 | | 20,15,150 |
| <i>Deduct—</i> | | | | |
| (4) Value of petrol and lubricants issued on payment to M. E. S. and R. A. F. . | | 6,00,120 | | { 10,27,050 |
| | | | | { 2,03,100 |
| | | 6,00,120 | | 12,30,150 |
| Net expenditure . | 4,74,245 | 9,09,360 | 7,44,000 | 7,85,000 |
| MINOR HEAD (d)—COAL AND FIREWOOD. | | | | |
| Detailed heads— | | | | |
| (1) Local purchase for direct delivery to units and other formations | | | | { 31,34,040 |
| (2) Local purchase for stock by I. A. S. C. Depôts | | 40,53,300 | | 23,660 |
| (3) Central purchase | | | | 3,61,700 |
| (4) Bonus paid under the sliding scale of rations scheme | | | | 3,17,500 |
| | | | | 3,000 |
| | | 40,53,300 | | 37,39,900 |
| <i>Deduct—</i> | | | | |
| (5) Value of coal and firewood issued on payment to M. E. S. and R. A. F. . | | 1,90,000 | | { 2,31,240 |
| | | | | 660 |
| | | 1,90,000 | | 2,31,900 |
| Net expenditure . | 39,60,737 | 38,63,300 | 35,63,000 | 35,08,000 |
| Carried over . | 3,23,97,001 | 3,67,58,360 | 3,52,71,000 | 3,35,24,000 |

STORES, EQUIPMENT AND ANIMALS—*contd.*

| | Accounts, 1927-28. | Budget Estimate, 1923-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 3,23,07,001 | 3,67,58,360 | 3,52,71,000 | 3,35,24,000 |
| SUB-HEAD B.—INDIAN ARMY SER- VICE CORPS—<i>contd.</i> | | | | |
| MINOR HEAD (e)—OIL FOR FUEL AND LIGHT. | | | | |
| Detailed heads— | | | | |
| (1) Local purchase for direct delivery to units | | | | 20,100 |
| (2) Local purchase for stock by I. A. S. C. Depôts | | 10,35,000 | | 23,000 |
| (3) Central purchase . . | | | | { 6,26,800 7,340 |
| | | 10,35,000 | | 6,77,240 |
| <i>Deduct—</i> | | | | |
| (4) Value of oil for fuel and light issued on pay- ment to M. E. S. and R. A. F. | | 93,300 | | { 1,00,000 240 |
| | | 93,300 | | 1,00,240 |
| Net expenditure . | 5,46,416 | 9,41,700 | 7,05,000 | 5,77,000 |
| MINOR HEAD (f)—OTHER I. A. S. C. STORES. | | | | |
| Detailed heads— | | | | |
| (1) Local purchase for direct delivery to units | | | | 41,500 |
| (2) Local purchase for stocks by I. A. S. C. Depôts | | 18,37,200 | | 3,27,300 |
| (3) Central purchase . . | | | | 12,42,300 |
| | | 18,37,200 | | 16,11,100 |
| <i>Deduct—</i> | | | | |
| (3) Value of Miscellaneous I. A. S. C. stores issued on payment to M. E. S. and R. A. F. | | 3,14,800 | | 2,24,100 |
| | | 3,14,800 | | 2,24,100 |
| Net expenditure . | 10,26,588 | 15,22,400 | 12,84,000 | 13,87,000 |
| Carried over . | 3,39,70,005 | 3,92,22,460 | 3,72,60,000 | 3,54,88,000 |

MAIN HEAD V.—PURCHASE AND SALE OF

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . . | 3,39,70,005 | 3,92,22,460 | 3,72,60,000 | 3,54,88,000 |

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

MINOR HEAD (g)—MECHANICAL TRANSPORT STORES INCLUDING TYRES.

Detailed heads—

| | | | | |
|---|--|-----------|--|------------------------|
| (1) Local purchase for direct delivery to units | | | | |
| (2) Local purchase for stock by C. M. T. Stores Depot | | 10,58,540 | | { 9,99,620 1,82,680 |
| (3) Central purchase | | | | |
| (4) Customs duty on imported stores | | 1,70,700 | | 1,70,700 |
| | | 12,29,240 | | 12,53,000 |

Deduct—

| | | | | |
|--|-------------|-------------|-------------|-------------|
| (5) Value of M. T. stores issued on payment to M. E. S. and R. A. F. | | 8,100 | | .. |
| | | 8,100 | | .. |
| Net expenditure . . | 11,41,504 | 12,21,140 | 11,27,000 | 13,53,000 |
| Carried over . . | 3,51,11,509 | 4,04,43,600 | 3,83,87,000 | 3,68,41,000 |

STORES, EQUIPMENT AND ANIMALS—contd.**EXPLANATIONS.***(g) Mechanical Transport stores including tyres.*

The increase of Rs. 1·32 lakhs in Budget, 1929-30 as compared with Budget, 1928-29 is due mainly to (1) inclusion of Rs. 1·83 lakhs for new measures, (2) extra expenditure resulting from the mechanisation programme and (3) no provision having been made under detailed head (5) as the M. E. S. and R. A. F. do not anticipate the purchase of M. T. Stores from the C. M. T. S. Depot partly counterbalanced by the exclusion of the initial provision of Rs. 1 lakh made in Budget, 1928-29 for purchase of M. T. Stores.

MILITARY SERVICES ESTIMATES

MAIN HEAD V.—PURCHASE AND SALE OF

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|-----------------------|---------------------------------|----------------------------------|-----------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 3,51,11,509 | 4,04,43,600 | 3,83,87,000 | 3,68,41,000 |
| SUB-HEAD B.—INDIAN ARMY SERVICE CORPS—concl'd. | | | | |
| MINOR HEAD (h)—MECHANICAL TRANSPORT VEHICLES. | | | | |
| Detailed heads— | | | | |
| (1) Central purchases | | 17,00,000 | | |
| (2) Customs duty on imported stores | | 6,62,400 | | { 5,78,000 9,00,000 |
| (3) Charges on account of subsidization of motor vehicles (new measure) | | .. | | 2,00,000 |
| | | <u>23,62,400</u> | | <u>16,78,000</u> |
| <i>Deduct—</i> | | | | |
| (3) Value of M. T. Vehicles issued on payment to M. E. S. and R. A. F. | | .. | | .. |
| | | .. | | .. |
| Net expenditure | 1,45,193 | 23,62,400 | 9,70,000 | 16,78,000 |
| TOTAL SUB-HEAD B.— I. A. S. C. | 3,52,56,702 | 4,28,06,000 | 3,93,57,000 | 3,85,19,000 |
| SUB-HEAD C.—ANIMALS (RE-MOUNTS). | | | | |
| (Under control of the Quartermaster General.) | | | | |
| Detailed heads— | | | | |
| (1) Purchase of horses | | 22,14,620 | | { 16,73,070 2,59,750 |
| (2) Purchase of mules | | 6,75,610 | | { 6,49,070 —1,08,660 45,990 |
| (3) Purchase of camels | | 67,830 | | |
| (4) Purchase of young stock | | 4,63,080 | | 4,13,080 |
| (5) Purchase of bullocks | | 60,350 | | 34,200 |
| (6) Purchase of chargers from officers | | 94,500 | | 86,500 |
| (7) Purchase of animals for direct issue to units | | .. | | .. |
| | | <u>35,75,990</u> | | <u>30,53,000</u> |
| <i>Deduct—</i> | | | | |
| (8) Value of animals issued to other departments | | .. | | 36,000 |
| | | .. | | 36,000 |
| Net expenditure (Total Sub-Head C) | 24,57,704 | 35,75,990 | 30,21,000 | 30,17,000 |

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

(h).—*Mechanical Transport Vehicles.*—The decrease of Rs. 6·84 lakhs in Budget, 1929-30 as compared with Budget, 1928-29 is mainly due to :—

| | In lakhs of rupees. |
|---|---------------------|
| (1) Provision for purchase of M. T. vehicles made in 1928-29, allocated to the High Commissioner's estimates in England as all expenditure on the purchase of M. T. vehicles will be incurred in the United Kingdom | 17·00 |
| (2) Decrease in the anticipated expenditure on account of customs duty | ·84 |
| (3) Cost of new measures | —11·00 |
| | 6·84 |

Sub-Head C.—Animals (Remounts).—Budget 1929-30 is less than Budget, 1928-29 by Rs. 5·59 lakhs. The decrease is due to mechanisation and abolition of certain units, counter-balanced partly by provision of Rs. 1·51 lakhs for new measures.

MAIN HEAD V.—PURCHASE AND SALE OF

| | Accounts, 1927-28; | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30, |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD E.—INDIAN ARMY ORD- NANCE CORPS. | | | | |
| (Under control of the Quartermaster General.) | | | | |
| MINOR HEAD (a)—ORDNANCE STORES. | | | | |
| Detailed Heads— | | | | |
| (1) Local purchase for direct delivery to units | | 1,04,000 | | 1,47,000 |
| (2) Local purchase for stock by Arsenal and Ordnance Depots . | | 2,90,000 | | 3,80,000 |
| (3) Central purchase . | | 58,26,870 | | { 56,96,130 |
| (4) Customs duty on im- ported stores . . . | | 2,32,260 | | { 8,21,760 |
| (5) Bonus paid to units under the Repair Allot- ment Scheme (new measure) | | .. | | 1,00,000 |
| | | | | . |
| | | 64,53,130 | | 70,82,000 |
| | | | | |
| <i>Deduct—</i> | | | | |
| (6) Value of Ordnance Stores issued on pay- ment to M. E. S. and R. A. F. | | 33,07,220 | | 11,22,000 |
| | | | | |
| | | 33,07,220 | | 11,22,000 |
| | | | | |
| Net expenditure . | 12,68,014 | 31,45,910 | 58,86,000 | 59,60,000 |
| | | | | |
| Carried over . | 12,68,014 | 31,45,910 | 58,86,000 | 59,60,000 |

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

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

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

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

2. The Main requirements included in the Store Budget for 1929-30 are given below by categories :—

| <i>Classes of Stores—</i> | <i>Ordnance Stores.</i> | Value Rs. |
|---|-------------------------|-----------|
| <i>General stores—</i> | | |
| (1) Barrack and Hospital | | 10,85,000 |
| (2) Harness and saddlery | | 12,97,000 |
| (3) Camp equipment and paulins | | 32,64,000 |
| (4) Oils, paints and chemicals | | 3,97,000 |
| (5) Accoutrements | | 7,53,000 |
| <i>Warlike stores—</i> | | |
| (1) Guns and Carriages | | 3,38,000 |
| (2) Small arm stores | | 9,69,000 |
| (3) Machine guns | | 18,68,000 |
| (4) Transport vehicles and bicycles | | 4,74,000 |
| (5) Signalling equipment | | 5,87,000 |
| (6) Engineer stores | | 1,49,000 |
| (7) Ammunition | | 78,61,000 |
| <i>Clothing.</i> | | |
| (1) Khaki drill clothing | | 10,61,000 |
| (2) Serge clothing | | 12,97,000 |
| (3) Foot wear | | 13,45,000 |
| (4) Head gear | | 7,30,000 |
| (5) Great Coats, blankets, etc. | | 24,94,000 |
| (6) Necessaries and badges | | 29,09,000 |

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

3. The total provision shown in these estimates for all sources of supply includes ordinary requirements as well as new demands. The provision for ordinary requirements represents what is generally known as the Maintenance Grant.

4. Under the provision system, the stock position of practically every item is reviewed every six months. Demands on suppliers are framed with reference to the latest reviews and the budget provision is made on the basis of the value of the demands thus framed.

Head V-E. (a) Ordnance Stores.—Budget, 1929-30 is more than Budget, 1928-29 by Rs. 28.14 lakhs. This is due mainly to the value of Ordnance Stores issued on payment to the Imperial Government which was taken as deduction from expenditure in 1928-29 being treated as receipts in 1929-30 and to the provision of Rs. 7.22 lakhs for new measures.

MAIN HEAD V.—PURCHASE AND SALE OF

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 12,68,014 | 31,45,910 | 58,86,000 | 59,60,000 |
| SUB-HEAD E.—INDIAN ARMY ORD- NANCE CORPS—concl'd. | | | | |
| MINOR HEAD (b)—CLOTHING. | | | | |
| Detailed Heads— | | | | |
| (1) Local purchase for direct delivery to units | | 4,000 | | 3,000 |
| (2) Local purchase for stock by Clothing De- pots | | 5,000 | | 13,600 |
| (3) Central purchase | | 41,35,569 | | { 47,46,380 90,560 |
| (4) Customs duty on im- ported stores | | 1,07,000 | | 1,18,460 |
| | | 42,51,560 | | 49,72,000 |
| Deduct— | | | | |
| (5) Value of clothing is- sued on payment to M. E. S. and R. A. F. | | 7,10,000 | | 2,50,000 |
| | | 7,10,000 | | 2,50,000 |
| Net expenditure | —20,04,593 | 35,41,560 | 33,38,000 | 47,22,000 |
| TOTAL SUB-HEAD E.— I. A. O. C. | —7,36,579 | 66,87,470 | 92,24,000 | 1,06,82,000* |
| SUB-HEAD L.—DIRECTORATE OF ARTILLERY. | | | | |
| (Under control of the Master General of Supply.) | | | | |
| MINOR HEAD (a) MISCELLANEOUS STORES. | | | | |
| (1) Local and central pur- chases | | 19,500 | | 23,200 |
| (2) Customs duty on im- ported stores | | 5,000 | | 3,800 |
| TOTAL MINOR HEAD (a) | | 24,500 | | 27,000 |
| TOTAL SUB-HEAD L.—DI- RECTORATE OF ARTIL- LERY | 15,071 | 24,500 | 28,000 | 27,000 |
| Lump Cut | | | | 10,00,000 |
| TOTAL INDIA | 3,69,92,893 | 5,30,93,960 | 5,16,30,000 | 5,12,45,000 |

* 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 in 1929-30—

| | | | | |
|---|--|--|--|--------------------|
| Ordnance Stores— | | | | |
| Manufacture | | | | Rs. { 1,26,89,000 |
| Repairs | | | | 25,38,000 |
| | | | | 84,46,000 |
| Clothing Stores— | | | | |
| Ordinary demands | | | | 46,93,000 |
| Completion in part of mobilisation clothing reserve | | | | .. |
| TOTAL | | | | 2,33,66,000 |

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

Head V-E (b) Clothing.—Budget, 1929-30 is more than Budget, 1928-29 by Rs. 11·80 lakhs. This is mainly due to the increase under detailed head (3) Central purchase, the value of clothing issued on payment to the Imperial Government which was taken as deduction from expenditure in 1928-29 being treated as receipts in 1929-30 and to the provision of Rs. 91 lakh for new measures.

MAIN HEAD V. PURCHASE AND SALE OF

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Ra. | Ra. | Ra. | Ra. |
| ENGLAND. | | | | |
| STORES FOR INDIA— | | | | |
| (1) I. A. S. C. Stores | | .. | | |
| (2) Mechanical Transport Stores | | 10,66,670 | 8,00,000 | 11,25,000 |
| (3) Mechanical Transport: Vehicles | | 25,53,330 | 60,40,000 | 74,80,000 |
| (4) Mechanical Transport: Mobilization Reserve of spare parts | | .. | 44,000 | .. |
| (5) Animals: Horses, etc. | | 89,330 | 5,09,000 | 80,000 |
| (6) Ordnance—Arsenals and Depots | | 33,97,340 | 54,40,000 | 43,60,000 |
| (7) Clothing Depots | | | | |
| (8) Ordnance Inspection | | 80,000 | 80,000 | 60,000 |
| (9) Stores taken to India with Troops:— | | | | |
| (i) Clothing | | 2,20,000 | 2,20,000 | 1,60,000 |
| (ii) Ordnance | | 3,33,330 | 2,48,000 | 4,20,000 |
| TOTAL ENGLAND | 91,21,457 | 77,40,000 | 1,33,81,000 | 1,36,85,000 |
| Exchange on English Expenditure | 23,022 | .. | .. | .. |
| TOTAL EXPENDITURE— MAIN HEAD V | 4,61,37,377 | 6,08,33,960 | 6,50,11,000 | 6,49,30,000 |

FOR THE YEAR 1929-30.

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STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS.

MAIN HEAD V.—PURCHASE AND SALE OF

| Receipts— | Accounts, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | Revised Estimate, 1928-29. Rs. | Budget Estimate, 1929-30. Rs. |
|--|------------------------------|--|---|--|
| India. | | | | |
| Sub-Head B—Indian Army Service Corps— | | | | |
| (a) Proceeds of sale of sur- plus, obsolete and con- demned stores— | | | | |
| (1) Provisions | | | | 10,690 |
| (2) Grains and salt for animals | | | | 110 |
| (3) Petrol and lubri- cants | | | | 2,900 |
| (4) Coal and firewood | | 1,84,000 | | .. |
| (5) Oil for fuel and light | | | | .. |
| (6) Miscellaneous I. A. S. C. Stores | | | | 1,62,300 |
| (7) M. T. stores | | 56,540 | | 1,07,000 |
| (8) M. T. vehicles | | 1,50,000 | | 1,00,000 |
| | | 3,90,540 | | 3,83,000 |
| (b) Value of Stores issued on payment to officers and other ranks— | | | | |
| (1) Provisions | | 12,00,000 | | 10,88,970 |
| (2) Grains and salt for animals | | 2,30,000 | | 1,57,700 |
| (3) Petrol and lubricants | | 2,60,000 | | 1,33,610 |
| (4) Coal and firewood | | 90,000 | | 1,12,100 |
| (5) Oil for fuel and light | | 80,000 | | 54,650 |
| (6) Other I. A. S. C. stores | | .. | | 71,970 |
| | | 18,60,000 | | 16,19,000 |
| (c) Recoveries on account of value of stores issued on payment to His Majes- ty's Imperial Government and other Departments— | | | | |
| (a) Provisions | .. | .. | .. | 1,45,400 |
| (b) Grains and salt for animals | .. | .. | .. | 16,000 |
| (c) Petrol and lubricants | .. | .. | .. | .. |
| (d) Coal and firewood | .. | .. | .. | .. |
| (e) Oil for fuel and light | .. | .. | .. | .. |
| (f) Miscellaneous I.A.S.C. stores | .. | .. | .. | 7,600 |
| (g) M. T. stores | .. | .. | .. | .. |
| (h) M. T. vehicles | .. | .. | .. | .. |
| | .. | .. | .. | 1,69,000 |
| TOTAL SUB-HEAD B | 1,71,665 | 22,50,540 | 23,00,000 | 21,71,000 |
| Sub-Head C—Animals (Re- counts)— | | | | |
| Sale proceeds of officers' chargers | | 5,00,000 | | 5,00,000 |
| Sale proceeds of cast animals, etc. | | | | 16,000 |
| Hire of Officers' chargers | | 16,000 | | 16,000 |
| | 11,729 | 5,16,000 | 5,92,000 | 5,16,000 |

STORES, EQUIPMENT AND ANIMALS—*contd.*

EXPLANATIONS

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

| | Obsolete stores and waste. | | Surplus stores. | |
|---|----------------------------|------------------|------------------|------------------|
| | 1928-29. | 1929-30. | 1928-29. | 1929-30. |
| | Rs. | Rs. | Rs. | Rs. |
| (1) Mechanical Transport stores including tyres | 50,000 | 1,07,000 | .. | .. |
| (2) Mechanical Transport vehicles | 1,50,000 | 1,00,000 | .. | .. |
| (3) Ordnance stores | 7,63,000 | 12,57,000 | 3,86,000 | 19,57,000 |
| (4) Clothing stores | 5,15,000 | 2,81,000 | 6,07,000 | 2,58,000 |
| (5) Ordnance Factory stores | 10,00,000 | 9,00,000 | 20,000 | .. |
| (6) Provisions and Miscellaneous stores | 1,80,000 | 1,70,000 | 4,000 | 6,000 |
| (7) Royal Air Force stores | 2,000 | 3,000 | 10,000 | 16,000 |
| (8) Farms stores | 1,500 | 2,000 | .. | .. |
| (9) M. E. S. Stores | 11,500 | .. | 1,50,000 | 50,000 |
| (10) E. I. M. Stores | .. | .. | 1,13,000 | 43,000 |
| TOTAL | 26,73,000 | 27,70,000 | 12,90,000 | 23,30,000 |

MAIN HEAD V.—PURCHASE AND SALE OF

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Sub Head E—Indian Army Ordnance Corps.— | | | | |
| (1) Value of ordnance stores issued on payment to H. M's. Imperial Governments and other Departments. | | .. | | 15,00,000 |
| (2) Value of ordnance stores issued on payment to officers and other ranks | | 3,79,000 | | 3,80,000 |
| (3) Sale proceeds of obsolete ordnance stores and waste | | 7,63,000* | | 12,57,110 |
| (4) Proceeds of sale of surplus ordnance stores | | 3,86,000 | | 19,56,620 |
| (5) Miscellaneous, including hire of tents | | 16,000 | | 21,000 |
| (6) Value of clothing issued on payment to H. M's. Imperial Government and other Departments | | .. | | 4,00,000 |
| (7) Value of clothing issued on payment to officers and other ranks | | 62,50,000 | | 62,00,000 |
| (8) Sale proceeds of obsolete clothing and waste | | 5,15,000 | | 2,31,360 |
| (9) Proceeds of sale of surplus clothing stores | | 6,07,000 | | 2,57,910 |
| TOTAL SUB-HEAD E | 3,44,624 | 89,16,000 | 1,18,80,000 | 1,22,04,000 |
| TOTAL INDIA | 5,28,018 | 1,16,82,540 | 1,47,72,000 | 1,48,91,000 |
| Receipts in England— | | | | |
| (1) Clothing, accoutrements, etc., in possession of regiments on their transfer from the Indian to the British Establishment | | 4,00,000 | | 4,48,000 |
| (2) Sale of unserviceable Stores | | 1,330 | | 2,42,000 |
| (3) Miscellaneous | | | | .. |
| TOTAL ENGLAND | 3,55,299 | 4,01,330 | 8,36,000 | 6,90,000 |
| Exchange | 996 | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD V | 8,84,313 | 1,20,83,870 | 1,56,08,000 | 1,55,81,000 |

FOR THE YEAR 1929-30.

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

EXPLANATIONS.

MAIN HEAD VI—SPECIAL SERVICES.

SUMMARY OF ESTIMATE

| Sub-Head. | Actuals, 1927-28. | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|---|---------------------------|------------------|-------------------------|---------------------------|------------------|-------------------------|----------------------------|------------------|-------------------------|---------------------------|------------------|-------------------------|
| | 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 | 11,013 | .. | 11,013 | 14,060 | .. | 14,060 | 14,000 | .. | 14,000 | 14,000 | .. | 14,000 |
| B.—SANDHURST COMMITTEE | 3,383 | .. | 3,383 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| C.—ADEN OPERATIONS | 45,230 | .. | 45,230 | .. | .. | .. | —41,000 | .. | —41,000 | .. | .. | .. |
| D.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY | 932 | .. | 932 | .. | .. | .. | 1,000 | .. | 1,000 | .. | .. | .. |
| E.—DESPATCH OF A CONTINGENT OF THE INDIAN ARMY TO ATTEND THE UNVEILING OF THE WAR MEMORIAL AT NEUVE CHAPELLE. | 25,178 | .. | 25,178 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| MISCELLANEOUS | .. | 4,726 | —4,726 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL INDIA | 85,736 | 4,726 | 81,010 | 14,060 | .. | 14,060 | —26,000 | .. | —26,000 | 14,000 | .. | 14,000 |
| ENGLAND | 2,28,086 | .. | 2,28,086 | .. | .. | .. | 40,000 | .. | 40,000 | .. | .. | .. |
| EXCHANGE | 1,858 | .. | 1,858 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| GRAND TOTAL | 3,15,880 | 4,726 | 3,10,954 | 14,060 | .. | 14,060 | 14,000 | .. | 14,000 | 14,000 | .. | 14,000 |

EXPLANATIONS.

The charges compiled under this head are those of special operations and committees of enquiry which are debited to army estimates. Sub-head A provides for extra expenditure connected with the location of detachments of troops at Gyantse and Yatung on the Tibet frontier.

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

DETAILS OF SUB-HEADS.

| EXPENDITURE. | Accounts, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | Revised Estimate, 1928-29. Rs. | Budget Estimate, 1929-30. Rs. |
|--|------------------------------|--|---|--|
| INDIA. | | | | |
| SUB-HEAD A.—TIBET FRONTIER. | | | | |
| (Under control of the Quartermaster General in India.) | | | | |
| Detailed Heads— | | | | |
| (1) Pay charges of extra establishments— | | | | |
| (a) Fighting services | | 3,020 | | 3,020 |
| (b) Administrative services | | 4,470 | | 3,930 |
| (2) Batta | | 5,570 | | 5,640 |
| (3) Miscellaneous charges | | 1,000 | | 1,410 |
| TOTAL SUB-HEAD A | 11,013 | 14,060 | 14,000 | 14,000 |
| SUB-HEAD B.—SANDHURST COMMITTEE | 3,383 | .. | .. | .. |
| SUB-HEAD C.—ADEN OPERATIONS. | | | | |
| Detailed Heads— | | | | |
| (1) Pay charges of extra establishments— | | | | |
| (a) Fighting services | | | | |
| (b) Administrative services | | | | |
| (2) Batta | | .. | | .. |
| (3) Miscellaneous charges | | | | |
| Total Sub-Head C | 45,230 | .. | —41,000 | .. |
| SUB-HEAD D.—RETIREMENT OF SURPLUS OFFICERS OF THE INDIAN ARMY. | | | | |
| Detailed Heads— | | | | |
| Expenditure in India— | | | | |
| (1) Pay charges | | | | |
| (2) Travelling allowances and cost of passages | | | | |
| (3) Hospital expenses | | .. | | .. |
| (4) Gratuities | | | | |
| (5) Allowances | | | | |
| (6) Miscellaneous charges | | | | |
| TOTAL SUB-HEAD D | 932 | .. | 1,000 | .. |
| SUB-HEAD E.—DESPATCH OF A CONTINGENT OF THE INDIAN ARMY TO ATTEND THE UNVEILING OF THE WAR MEMORIAL AT NEUVE CHAPELLE . | | | | |
| | 25,178 | .. | .. | .. |
| TOTAL INDIA | 85,736 | 14,060 | —28,000 | 14,000 |
| ENGLAND. | | | | |
| Gratuities and allowances to surplus officers of the Indian army | | .. | 40,000 | .. |
| India Sandhurst committee | | .. | .. | .. |
| | 2,28,086 | .. | 40,000 | .. |
| EXCHANGE ON EXPENDITURE IN ENGLAND | 1,858 | .. | .. | .. |
| TOTAL MAIN HEAD VI. | 3,15,680 | 14,060 | 14,000 | 14,000 |
| Receipts— | | | | |
| Receipts in India | 4,726 | .. | .. | .. |
| Receipts in England | .. | .. | .. | .. |
| Exchange | .. | .. | .. | .. |
| Total Receipts Main Head VI | 4,726 | .. | .. | .. |

FOR THE YEAR 1929-30.

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EXPLANATIONS.

Sub-Head A—Tibet Frontier—No variation.

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

SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1927-28. | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|---|--------------------|------------------|--------------------|---------------------------|------------------|--------------------|----------------------------|------------------|--------------------|---------------------------|------------------|--------------------|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—TRANSPORTATION . . . | 2,21,24,872 | 2,48,642 | 2,18,81,230 | 1,74,61,180 | 1,61,050 | 1,78,00,180 | 2,01,72,000 | 5,69,000 | 1,96,03,000 | 1,94,47,000 | 1,80,000 | 1,92,67,000 |
| B.—HIRSD TRANSPORT AND SUPPLY OF WELL WATER | 19,61,174 | .. | 19,61,174 | 17,68,940 | .. | 17,68,940 | 19,46,000 | .. | 19,46,000 | 18,97,000 | .. | 18,97,000 |
| C.—CONSERVANCY, ANTI-MALARIAL MEASURES AND HOT WEATHER ESTABLISHMENT. . . | 22,66,316 | 1,261 | 22,65,055 | 27,46,110 | .. | 27,46,110 | 27,25,000 | .. | 27,25,000 | 24,80,000 | .. | 24,80,000 |
| D.—MISCELLANEOUS | 88,74,477 | 2,88,097 | 85,91,380 | 5,40,830 | 1,43,630 | 3,97,200 | 7,75,000 | 1,39,000 | 6,36,000 | 38,17,000 | 20,40,000 | 17,77,000 |
| TOTAL—INDIA | 3,02,26,839 | 5,28,000 | 2,96,98,839 | 2,25,12,060 | 3,04,680 | 2,22,07,380 | 2,56,18,000 | 7,08,000 | 2,49,10,000 | 2,76,41,000 | 22,20,000 | 2,54,21,000 |
| ENGLAND . . . | 65,51,316 | 17,39,840 | 48,14,476 | 70,66,670 | 17,46,670 | 53,20,000 | 79,12,000 | 19,08,000 | 60,04,000 | 1,12,38,000 | 18,56,000 | 93,82,000 |
| EXCHANGE . . . | 23,901 | 5,419 | 18,482 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL, HEAD VII | 3,68,02,056 | 22,70,259 | 3,45,31,797 | 2,95,78,730 | 20,51,350 | 2,75,27,380 | 3,35,30,000 | 26,16,000 | 3,09,14,000 | 3,88,79,000 | 40,76,000 | 3,48,03,000 |

EXPLANATIONS.

Budget, 1929-30 exceeds budget, 1928-29 by Rs. 72·76 lakhs and is due to the following causes:—

In lakhs of rupees.

Increases—

| | |
|--|-------|
| (1) Travelling and out-station allowances, due mainly to the inclusion of provision for furlough details | 10·45 |
| (2) Rail charges, due to ordinary fluctuation based on past actuals | 6·53 |
| (3) Leave passage concessions to Army Officers, etc., based on past and current actuals. | 1·93 |
| (4) Charges for hired transport, due to the abolition of certain animal transport units. | 1·25 |
| (5) Cost of new measures | 33·22 |
| (6) Aden contribution (Provision in 1928-29 was made under Head I) | 33·34 |
| (7) Indian troop service, based on actuals | 7·89 |

Decreases—

| | |
|--|-------|
| (8) Sea and inland water charges, based on past actuals [. | 1·85 |
| (9) Arrear charges | 1·64 |
| (10) Transfer of provision on account of anti-malarial measures to other Heads) | 1·99 |
| (11) Charges for hot weather establishments, due to electrification of British troops barracks and hospitals | ·52 |
| (12) Miscellaneous receipts | 15·65 |

21·85

Net increase

72·76

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

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

| Numbers. | | Accounts; | Budget | Revised | Budget |
|--|-------|---|-----------|-----------|------------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE, | | | | | |
| <i>India.</i> | | | | | |
| SUB-HEAD A.—TRANSPORTATION. | | | | | |
| (Under control of the Quartermaster-General in India.) | | | | | |
| MINOR HEAD (a)—EMBARKATION STAFF. | | | | | |
| Detailed heads— | | | | | |
| 10 | 10 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions | 1,70,240 | | 1,74,480 |
| 134 | 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) | 1,69,190 | | { 1,80,810 |
| | | (3) Kit and clothing allowances | 2,450 | | { 260 |
| | | (4) Money compensation in lieu of rations | 2,610 | | { 2,920 |
| | | (5) Incidental and miscellaneous expenses | 90,450 | | { 2,470 |
| | | TOTAL MINOR HEAD (a) | 4,32,994 | 4,11,000 | 4,41,000 |
| MINOR HEAD (b)—RAILWAY TRANSPORT STAFF. | | | | | |
| Detailed heads— | | | | | |
| 1 | 1 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's commissions | 17,100 | | 16,750 |
| 22 | 19 | (2) Pay and allowances of clerical and menial establishments (including messing allowance and allowances for families of soldier clerks) | 51,060 | | { 42,850 |
| | | (3) Kit and clothing allowances | 2,230 | | { 5,000 |
| | | (4) Money compensation in lieu of rations | 4,020 | | { 1,690 |
| | | (5) Incidental and miscellaneous expenses | 2,000 | | { 6,710 |
| | | TOTAL MINOR HEAD (b). | 72,021 | 73,000 | 75,000 |
| | | Carried over | 5,05,015 | 4,84,000 | 5,16,000 |

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, 1929-30 is more than budget, 1928-29 by Rs. '06 lakhs due to increase under pay and allowances of officers and others ('16) partly counterbalanced by a decrease under incidental and miscellaneous expenses ('10).

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 decrease of Rs. '01 lakh in budget, 1929-30, as compared with the budget, 1928-29 is due to proposed reduction in kitchen car staff. ('06) partly counterbalanced by increase of provision made for a new measure ('05).

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|--|-----------|-----------|-----------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | Rs. | 1928 29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 5,05,015 | 5,11,400 | 4,84,000 | 5,15,000 |
| SUB-HEAD A.—TRANSPORTATION | | | | | |
| —contd. | | | | | |
| MINOR HEAD (c)—REST CAMPS AND ATTACHED SECTIONS AND GARRISON QUARTER MASTERS. | | | | | |
| Detailed heads— | | | | | |
| | .. | (1) Pay and allowances of officers with King's commissions | 3,660 | | 2,400 |
| 10 | 10 | (2) Pay and allowances of British soldiers | 40,410 | | 31,320 |
| 8 | 8 | (3) Pay and allowances of Indian officers and Indian other ranks including clerks | 7,570 | | 7,130 |
| 89 | 89 | (4) Pay and allowances of followers | 16,960 | | 17,240 |
| | | (5) Money compensation in lieu of rations | 2,060 | | 500 |
| | | (6) Kit and clothing allowances | 1,610 | | 1,000 |
| | | (7) Incidental and Miscellaneous expenses | 8,430 | | 5,410 |
| TOTAL MINOR HEAD (c). | | 66,076 | 80,700 | 75,000 | 65,600 |
| MINOR HEAD (d)—TRAVELLING AND OUT-STATION ALLOWANCES.* | | | | | |
| Detailed heads— | | | | | |
| | | (1) Fighting Services | 16,62,000 | { | 15,50,480 |
| | | (2) Indian Army Service Corps | 3,71,170 | { | 10,100 |
| | | (3) Indian Army Ordnance Corps | 1,20,710 | { | 5,00,000 |
| | | (4) Indian Army Veterinary Corps | 36,000 | { | 5,400 |
| | | (5) Medical Services, excluding Medical Store Depots | 4,11,150 | { | 1,40,000 |
| | | (6) Educational Institutions, other than those of administrative Services | 1,10,060 | { | 4,50,000 |
| | | (7) Army Headquarters | 1,96,000 | | 1,00,000 |
| | | (8) Staff of Commands | 1,14,000 | | 1,96,000 |
| | | (9) Staff of Districts and Brigades | 3,06,140 | | 1,70,000 |
| | | (10) Travelling allowance of officers detailed to act for Staff Officers sanctioned by His Excellency the Commander-in-Chief | 4,500 | | 3,75,000 |
| | | (11) Cantonments | 42,950 | | 4,500 |
| | | (12) Military Estates | 22,100 | | 38,590 |
| | | (13) Ecclesiastical establishments | 64,810 | { | 23,560 |
| | | (14) Remount Depots and breeding circles | 74,450 | { | 64,810 |
| | | (15) Inspector of Lethal Weapons | 66,000 | | 3,800 |
| | | (16) Central disposal organisation | 7,000 | | 80,000 |
| | | (17) Miscellaneous Services | 80,170 | | 2,000 |
| | | (18) Furlough for Indian officers and other ranks and enrolled followers | .. | | 1,13,040 |
| | | (19) Sandhurst candidates | .. | | 8,00,000 |
| TOTAL MINOR HEAD (d) | | 56,69,392 | 36,89,210 | 41,78,000 | 47,56,000 |
| Carried over | | 62,40,483 | 42,81,310 | 47,37,000 | 53,37,000 |

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

HOT WEATHER ESTS., ETC.—contd.**EXPLANATIONS.**

Minor Head (c)—Rest camps and attached sections and Garrison Quartermasters.—The decrease of Rs. 16 lakh in Budget, 1929-30 as compared with the Budget, 1928-29, is due to proposed closing down of some temporary camps.

Minor Head (d)—Travelling and out-station allowances.—Budget, 1929-30 exceeds Budget, 1928-29 by Rs. 10·67 lakhs. The increase is due mainly to:—

| | In lakhs of Rs. |
|---|--------------------|
| (1) Inclusion of provision for furlough details who are now despatched as individual passengers and their passage paid from this head | 8·00 |
| (2) Ordinary fluctuations under other heads, based on actuals | 2·47 |
| (3) Cost of new measures | ·20 |
| | <u>10·67</u> |

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY.

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|-------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 62,40,483 | 42,81,310 | 47,37,000 | 53,37,000 |

SUB-HEAD A.—TRANSPORTATION
—contd.

MINOR HEAD (e)—RAIL CHARGES.

Detailed heads—

| | | | | |
|--|--|-----------|--|-----------|
| (1) Annual relief movements as authorised in relief programme | | 8,50,000 | | 14,50,000 |
| (2) Movements of drafts and details in relief to and from ports | | 7,85,000 | | 5,25,000 |
| (3) Fighting Services | | 26,34,000 | | 36,110 |
| (4) Indian Army Service Corps (personnel) | | 2,41,000 | | 25,15,120 |
| (5) Indian Army Ordnance Corps (personnel) | | 11,000 | | 26,810 |
| (6) Indian Army Veterinary Corps (personnel) | | 13,000 | | 2,47,980 |
| (7) Medical Services (personnel) excluding Medical Store Depots | | 1,28,000 | | 37,650 |
| (8) Educational Institutions other than those of administrative Services (personnel) | | 33,000 | | 45,000 |
| (9) Headquarters Staff including Commands, Districts and Brigades (personnel and stores) | | 3,17,000 | | 5,010 |
| (10) Indian Army Service Corps stores excluding Mechanical Transport | | 25,50,000 | | 15,000 |
| (11) Ordnance Stores | | 15,30,000 | | 280 |
| (12) Mechanical Transport stores and vehicles | | 2,50,000 | | 1,72,000 |
| (13) Remount Depots and breeding circles including animals | | 2,35,000 | | 3,980 |
| (14) Empty haulage | | | | 28,000 |
| (15) Special haulage charges | | (b) | | 2,86,000 |
| (16) Ecclesiastical establishments | | | | 27,53,000 |
| (17) Inspector of Lethal Weapons | | 7,500 | | 13,33,220 |
| (18) Central disposal organisation | | 69,210 | | 2,73,000 |
| (19) Miscellaneous | | 2,96,000 | | 1,09,260 |
| (20) Furlough for Indian officers, other ranks and enrolled followers | | | | 2,50,000 |
| | | | | 8,580 |
| | | | | 2,00,000 |
| | | | | 1,60,000 |
| | | | | 4,000 |
| | | | | 26,000 |
| | | | | 3,20,000 |
| | | | | .. |
| | | | | .. |

TOTAL MINOR HEAD (e) 1,25,52,517 99,49,710 1,22,00,000 1,08,31,000

Carried over 1,87,93,000 1,42,31,020 1,69,37,000 1,61,68,000

HOT WEATHER ESTS., ETC.—*contd.*

EXPLANATIONS.

Minor Head (e)—Rail Charges.—Budget, 1929-30 is more than Budget, 1928-29 by Rs. 8·81 lakhs. The increase is due to the following causes:—

| | In lakhs of Rs. |
|--|--------------------|
| (1) Ordinary publication based on past actuals | 6·53 |
| (2) Cost of new measures | 2·28 |
| | <hr/> |
| | 8·81 |
| | <hr/> |

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Est mate, 1929-30. |
|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 1,87,93,000 | 1,42,31,020 | 1,69,37,000 | 1,61,68,000 |
| SUB-HEAD A.—TRANSPORTATION <i>—concl.</i> | | | | |
| MINOR HEAD (f)—SEA AND INLAND WATER CHARGES. | | | | |
| Detailed heads— | | | | |
| (1) Relief movements | | 43,000 | | 35,000 |
| (2) Other movements (Personnel) | | 3,33,350 | | { 3,74,600 |
| (3) Indian Army Service Corps Stores | | 2,48,900 | | { —70 |
| (4) Ordnance Stores | | 80,000 | | { 1,45,000 |
| (5) Remount Depots and Breeding Circles including Animals | | 2,400 | | { 55,120 |
| (6) Inspectors of Lethal Weapons and General Stores | | .. | | { 62,150 |
| (7) Central disposal organization | | 700 | | 2,500 |
| (8) Miscellaneous (including voyage rations). | | 2,78,000 | | 3,000 |
| (9) Furlough for Indian officers other ranks and enrolled follow- ers | | .. | | 700 |
| TOTAL MINOR HEAD (f) | 8,82,090 | 9,86,350 | 8,42,000 | 8,58,000 |
| MINOR HEAD (g)—INDIAN TRGOP SERVICE | 1,49,673 | 1,03,450 | 1,04,000 | 99,000 |
| MINOR HEAD (h)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLO- NIES | 6,602 | 10,000 | 7,000 | { 56,730 |
| MINOR HEAD (i)—LEAVE PASSAGE CON- CESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS | 19,09,416 | 18,14,100 | 19,66,000 | { 12,270 |
| MINOR HEAD (j)—LEAVE PASSAGE CON- CESSIONS TO THE CIVILIAN OFFICERS OTHER THAN THOSE EMPLOYED IN MANUFACTURING CONCERNS. | 22,132 | 12,000 | 12,000 | 19,50,000 |
| <i>Leave passage concessions to the superior service officers of the Military Accounts Department</i> | 32,533 | .. | .. | .. |
| MINOR HEAD (k)—MILITARY LAUNCHES | 3,29,426 | 3,04,260 | 3,04,000 | 2,83,000 |
| TOTAL SUB-HEAD A. | 2,21,24,872 | 1,74,61,180 | 2,01,72,000 | 1,94,47,000 |

HOT WEATHER ESTS., ETC.—*contd.*

EXPLANATIONS.

Minor Head (f).—Sea and Inland water charges.—Budget, 1929-30 is less than Budget, 1928-29 by Rs. 1·28 lakhs made up of:—

| | In lakhs of Rs. |
|--|--------------------|
| <i>Decreases—</i> | |
| (i) Reduction based on past actuals | 1·38 |
| (ii) Proposal to adjust cost of private steamer passages engaged for overseas passages under minor head (h) | ·47 |
| | 1·85 |
| <i>Increase</i> | |
| (iii) Cost of new measures | ·57 |
| Net decrease | 1·28 |

Minor Head (g).—Indian Troop Service.—Budget 1929-30 falls short of Budget, 1928-29 by Rs. ·04 lakh based on probable requirements.

Minor Head (h).—Sea passage money on account of officers and others to and from England and Colonies.—The increase of Rs. ·59 lakh in Budget, 1929-30 as compared with Budget 1928-29 is due to (1) the proposed adjustment of cost of private steamer passages engaged for overseas passages—*see* remarks against minor head (f) (·47) and (2) cost of new measures (·12).

*Minor Head (i) and
Minor Head (j)* } —*Leave passage concessions.*—Budget, 1929-30 exceeds Budget, 1928-29 by Rs. 1·44 lakhs. The estimate has been increased with reference to current and past actuals.

Minor Head (k).—Military launches.—Budget, 1929-30 is less than Budget, 1928-29 by Rs. ·21 lakh. The estimate has been based on demands from the Director, Royal Indian Marine.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER (UNDER CONTROL OF THE QUARTERMASTER-GENERAL IN INDIA). | | | | |
| MINOR HEAD (a)—HIRED TRANSPORT. | | | | |
| Detailed heads— | | | | |
| (1) Relief movements | | | | |
| (2) Fighting Services (personnel) | | | | |
| (3) Medical Services (personnel) ex- cept for medical store depots | | | | |
| (4) Indian Army Service Corps per- sonnel and Stores, excluding Mechanical Transport | | | | |
| (5) Mechanical Transport stores | 18,39,556 | 16,44,180 | 18,18,000 | 17,69,000 |
| (6) Ordnance stores (excluding Cloth- ing and Ordnance Factories) | | | | |
| (7) Remount Depots and breeding areas including animals | | | | |
| (8) Central Disposal Organisation | | | | |
| (9) Miscellaneous | | | | |
| TOTAL MINOR HEAD (a) | 18,39,556 | 16,44,180 | 18,18,000 | 17,69,000 |
| MINOR HEAD (b)—SUPPLY OF WELL WATER: | | | | |
| Detailed heads— | | | | |
| (1) Hire of bullocks | 1,21,618 | 1,19,760 | 1,28,000 | 1,28,000 |
| (2) Temporary labour | | | | |
| TOTAL MINOR HEAD (b) | 1,21,618 | 1,19,760 | 1,28,000 | 1,28,000 |
| TOTAL SUB-HEAD B. | 19,61,174 | 17,63,940 | 19,46,000 | 18,97,000 |

HOT WEATHER ESTS., ETC.—*contd.***EXPLANATIONS.**

Minor Head (a)—Hired Transport—The increase of Rs. 1·25 lakhs in Budget, 1929-30 as compared with Budget, 1928-29 is due to the abolition of certain animal transport units necessitating thereby additional expenditure on the hire of transport.

Minor Head (b)—Supply of well water—The increase of Rs. ·08 lakh in Budget, 1929-30 as compared with Budget, 1928-29, is consequent on the employment of hired bullocks for drawing water, etc., within the compounds of arsenals and ordnance depot as bullock transport has been abolished in the Army.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISH- MENTS AND ADMINISTRATION OF NON-CANTONMENT STA- TIONS AND TELEPHONES (EX- CEPTING THOSE AT ARMY HEADQUARTERS) (UNDER CON- TROL OF THE QUARTERMAS- TER-GENERAL IN INDIA). | | | | |
| MINOR HEAD (a)—CONSERVANCY. | | | | |
| <i>Detailed heads—</i> | | | | |
| (1) Conservancy charges paid to Can- tonment authorities | 18,91,468 | 19,02,800 | 19,93,000 | { 18,76,860 140 |
| (2) Other conservancy charges in Cantonment station | | | | |
| (3) Other conservancy charges in non-cantonment stations | | | | |
| TOTAL MINOR HEAD (a) | 18,91,468 | 19,02,800 | 19,93,000 | 18,77,000 |
| <i>Minor head (b)—Anti-malarial Mea- sures</i> | 70,999 | 1,99,120 | 87,000 | .. |
| Total Minor Head (b) | 70,999 | 1,99,120 | 87,000 | .. |
| MINOR HEAD (b)—HOT WEATHER ESTAB- LISHMENTS. | | | | |
| <i>Detailed heads—</i> | | | | |
| (1) Barracks—British troops | 1,75,930 | 31,490 | 28,320 | { 2,02,900 100 |
| (2) Offices—Indian regimental units | | | | |
| (3) Military Hospitals—British (in- cluding lady nurses quarters) | | | | |
| (4) Military Hospitals—Indian | | | | |
| (5) Animal Transport units | | | | |
| (6) Indian Army Ordnance Corps | | | | |
| TOTAL MINOR HEAD (b) | 3,03,035 | 2,54,530 | 2,52,000 | 2,03,000 |
| MINOR HEAD (c)—ADMINISTRATION OF NON-CANTONMENT STATIONS | | | | |
| TOTAL MINOR HEAD (c) | 814 | 1,250 | 1,000 | 1,000 |
| MINOR HEAD (d)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.) | | | | |
| TOTAL MINOR HEAD (d) | .. | 3,88,410 | 3,92,000 | { 3,97,550 1,150 |
| TOTAL SUB-HEAD C | 22,66,316 | 27,46,110 | 27,25,000 | 24,80,000 |

HOT WEATHER ESTS., ETC.—contd.**EXPLANATIONS.****Minor Head (a)—Conservancy—**

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

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

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

The decrease of Rs. 26 lakh in Budget, 1929-30 as compared with the budget, 1928-29 is based on past actuals.

Minor Head (b)—Hot weather establishments—

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

The decrease of Rs. 52 lakh in budget, 1929-30 as compared with Budget, 1928-29 is due to electrification of British troops barracks and hospitals.

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

The administration of the Military Station of Attock only is at present provided for under this head.

Minor Head (d)—Administration of Telephones (excepting those at Army Headquarters)—

The increase of Rs. 11 lakh in budget, 1929-30, as compared with Budget, 1928-29, is due mainly to the renewal of the guarantee for the Quetta-Chaman telephone trunk line.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—MISCELLANEOUS. | | | | |
| Detailed heads— | | | | |
| <i>Donations and Grants-in-aid to Institutions and Charitable and subsistence allowances</i> | | — | | .. |
| (1) Loss of Cash | | 19,650 | | 16,190 |
| (2) Compensation for losses | | 41,390 | | 35,550 |
| (3) Payment to Telegraph Department for care of Army Mobilisation stores | | 28,500 | | 30,000 |
| (4) Incidental and miscellaneous expenses | | 66,860 | | 67,400 |
| (5) Arrear charges unallocated | | 3,86,770 | | 6,69,000 |
| (6) Fractional differences | | —340 | | —740 |
| (7) Special expenditure on account of families of British Soldiers attached to Civil Departments | | —2,000 | | —400 |
| (8) Payments to the Ministry of Health on account of National Health Insurance | | — | | |
| (9) Provision in India for eventual transfer to England | | .. | | 30,00,000 |
| TOTAL SUB-HEAD D. | 38,74,477 | 5,40,830 | 7,75,000 | 38,17,000 |
| TOTAL INDIA | 3,02,26,839 | 2,25,12,060 | 2,56,18,000 | 2,76,41,000 |

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 1929-30 (excluding the lump provision of Rs. 30 lakhs made under this head for eventual transfer to England) is based on past and current actuals excluding the abnormal items included therein.

MAIN HEAD VII.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| England— | | | | |
| (1) Aden Contribution | | .. | .. | 33,34,000 |
| (2) Indian Troop Service and cost of sea trans- port not charged to Troop Service or Royal Air Force | | 65,60,000 | 74,88,000 | 74,08,000 |
| (3) Expenditure in connection with the maintenance of graves of soliders of Indian Expeditionary Forces. | | .. | .. | .. |
| (4) Land transport. | | 13,330 | 12,000 | 12,000 |
| (5) Miscellaneous | | 4,00,000 | 2,52,000 | 2,64,000 |
| (6) Publications and Mis- cellaneous | | 93,340 | 1,07,000 | 1,60,000 |
| (7) Passages to India and leave passage conces- sions | | .. | 53,000 | 61,000 |
| TOTAL ENGLAND | 65,51,316 | 70,66,670 | 79,12,000 | 1,12,38,000 |
| Exchange on English Ex- penditure | 23,901 | .. | .. | .. |
| TOTAL EXPENDITURE— MAIN HEAD VII | 3,68,02,056 | 2,95,78,730 | 3,35,30,000 | 3,88,79,000 |

HOT WEATHER ESTS., ETC.—*contd.*

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| India— | | | | |
| Sub-Head A.—Transportation (under D. M. Q.)— | | | | |
| (1) Contribution from other departments or Governments for leave passages in respect of Military Officers temporarily or permanently employed under them | | 1,05,000 | | 1,15,750 |
| (2) Recoveries of table money, etc. | | 41,050 | | 50,500 |
| (3) Miscellaneous | | 15,000 | | 13,750 |
| TOTAL SUB-HEAD A | 2,43,642 | 1,61,050 | 5,69,000 | 1,80,000 |
| Sub-Head C.—Conservancy, Anti-malarial Measures, Hot Weather Establishments and Administration of Non-Cantonment Stations— | | | | |
| Minor head (d).—Administration of Non-Cantonment Stations— | | | | |
| Miscellaneous receipts | 1,261 | .. | .. | .. |
| Sub-Head D.—Miscellaneous— | | | | |
| (1) Fines and forfeitures | | 45,000 | | 36,750 |
| (2) Arrear receipts | | 16,360 | | 4,62,300 |
| (3) Fractional differences and miscellaneous | | 82,270 | | 40,950 |
| (4) Miscellaneous | | .. | | 15,00,000 |
| TOTAL SUB-HEAD D | 2,83,097 | 1,43,630 | 1,39,000 | 20,40,000 |
| TOTAL INDIA | 5,28,000 | 3,04,680 | 7,08,000 | 22,20,000 |
| England— | | | | |
| (1) Contribution by the Imperial Government in respect of cost of the transport of troops | | 17,33,330 | 17,88,000 | 17,88,000 |
| (2) Miscellaneous | | 13,340 | 1,20,000 | 68,000 |
| TOTAL ENGLAND | 17,36,840 | 17,46,670 | 19,08,000 | 18,56,000 |
| Exchange | 5,419 | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD VII | 22,70,259 | 20,51,350 | 26,16,000 | 40,76,000 |

MAIN HEAD VIII,—NON-EFFECTIVE CHARGES AND RECEIPTS

SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1927-28. | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|----------------------------------|--------------------|------------------|--------------------|---------------------------|------------------|--------------------|----------------------------|------------------|--------------------|---------------------------|------------------|--------------------|
| | 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 | 12,78,255 | 4,71,266 | 8,06,989 | 10,51,120 | 1,75,850 | 8,75,270 | 10,43,000 | 1,79,000 | 8,64,000 | 10,46,000 | 1,99,000 | 8,47,000 |
| B.—PENSIONS | 3,35,34,878 | 11,42,867 | 3,13,92,511 | 3,35,01,880 | 10,53,150 | 3,24,48,730 | 3,32,11,000 | 15,75,000 | 3,16,36,000 | 3,29,95,000 | 15,23,000 | 3,14,72,000 |
| TOTAL—INDIA. | 3,38,13,133 | 16,13,633 | 3,21,99,500 | 3,45,53,000 | 12,29,000 | 3,33,24,000 | 3,42,54,000 | 17,54,000 | 3,25,00,000 | 3,40,41,000 | 17,22,000 | 3,23,19,000 |
| ENGLAND | 4,79,70,862 | 20,45,907 | 4,59,24,955 | 4,91,53,000 | 21,20,000 | 4,70,33,000 | 4,90,10,000 | 34,37,000 | 4,55,73,000 | 4,93,81,000 | 20,73,000 | 4,73,08,000 |
| EXCHANGE | 3,29,146 | 8,221 | 2,20,925 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL—MAIN HEAD VIII | 8,20,13,141 | 36,67,761 | 7,83,45,380 | 8,37,05,000 | 33,49,000 | 8,03,56,000 | 8,32,64,000 | 51,91,000 | 7,80,73,000 | 8,34,22,000 | 37,95,000 | 7,96,27,000 |

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 | 1,000 |
| Major-General, Indian Army | 900 | 1,200 |
| Lieutenant-General, Indian Army | 1,000 | 1,400 |
| General, Indian Army | 1,200 | 1,600 |

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

| | No fixed minimum | £ |
|---|------------------|------|
| | | |
| 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* |

*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, 1929-30, is less than Budget, 1928-29, by Rs. 28 lakh (Net) and is based on progress of charges and receipts mainly.

4. *Pensions.*—The reduction of Rs. 9.77 lakhs (Net) in Budget, 1929-30, as compared with Budget, 1928-29, is also justified by the progress of expenditure and is due mainly to decrease in family pensions of Indians and larger recoveries from other departments or Governments on account of commuted value of pensions under military rules partly counterbalanced by larger requirements under Pensions-capitalised.

5. *England and Exchange.*—The figures in the Budget, 1929-30, against the detailed heads under England represent the equivalents of sterling figures converted at £ 1 = Rs. 12½.

MAIN HEAD VIII.—NON-EFFECTIVE

Under control of the

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE. | | | | |
| INDIA— | | | | |
| SUB-HEAD A.—REWARDS FOR MILITARY SERVICES. | | | | |
| (1) Payments to officers and men on the active list in connection with the Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc. | | 99,000 | | 84,300 |
| (2) Annuities and gratuities | | 16,900 | | 18,760 |
| (3) Special payments (Jangi inams) to Indian officers and men for services in connection with the Great War | | 8,87,820 | | 8,56,260 |
| (4) Decorations and Medals | | 47,400 | | 86,680 |
| TOTAL SUB-HEAD A | 12,78,255 | 10,51,120 | 10,43,000 | 10,46,000 |
| SUB-HEAD B.—PENSIONS. | | | | |
| (a) Retired, Wound and Invalid Pensions and Gratuities to Europeans— | | | | |
| (1) Pensions to King's commissioned officers, members of Queen Alexandra's Military Nursing Service for India, departmental officers and warrant and non-commissioned officers | | 21,05,050 | | 20,45,000 |
| (2) Wound pensions to commissioned officers, departmental officers and warrant and non-commissioned officers and civilians | | 1,02,030 | | 67,310 |
| (3) Wound and other gratuities | | 2,450 | | 5,200 |
| (4) Compensation for dearness of provisions | | 800 | | 500 |
| TOTAL | 18,64,524 | 22,10,330 | 22,22,000 | 21,18,010 |
| Carried over | 19,64,524 | 23,10,330 | 22,22,000 | 21,18,010 |

CHARGES AND RECEIPTS—*contd.*

Adjutant General in India.

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 18,64,524 | 22,10,330 | 22,22,000 | 21,18,010 |
| INDIA—<i>contd.</i> | | | | |
| SUB-HEAD B.—PENSIONS—<i>contd.</i> | | | | |
| (b) Retired, Wound and Invalid Pensions and Gratuities to Indians— | | | | |
| (1) Pensions to Indian (Viceroy's) commissioned and non-commissioned officers and soldiers, subordinates of the Medical Department and regimental followers including mustering-out pensions | | 2,19,18,850 | | 2,20,87,280 |
| (2) Gratuities to Indian soldiers, men of the active reserve and regimental followers including mustering-out gratuities | | 1,60,000 | | 1,47,500 |
| (3) Indian family pensions including those of regimental followers | | 58,22,300 | | 49,02,000 |
| (4) Compensation for dearness of provisions | | 2,44,200 | | 2,07,000 |
| TOTAL | 2,76,90,351 | 2,80,45,350 | 2,72,77,000 | 2,73,43,780 |
| (c) Family Pensions and Compassionate Allowances to Europeans— | | | | |
| (1) Pensions to widows (late Lord Clive's Fund) | | 1,500 | | 900 |
| (2) Pensions to widows admitted since passing of Indian Government Acts, 1858 (Acts XXI and XXII, Cap. 106) | | 3,92,700 | | 4,14,500 |
| (3) Pensions to children of departmental officers and warrant officers | | 67,000 | | 80,600 |
| (4) Artillery Charitable Fund | | 1,000 | | .. |
| (5) Indian Military Service Family Pensions | | 1,30,000 | | 1,20,000 |
| (6) Compassionate allowances | | 1,25,000 | | 89,000 |
| TOTAL | 7,21,494 | 7,17,200 | 6,96,000 | 7,05,000 |
| Carried over | 3,02,76,359 | 3,09,72,880 | 3,01,95,000 | 3,01,66,790 |

MAIN HEAD VIII.—NON-EFFECTIVE

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Ra. | Ra. | Ra. | Ra. |
| Brought forward . | 3,02,76,369 | 3,09,72,880 | 3,01,95,000 | 3,01,66,790 |
| INDIA—concl'd. | | | | |
| SUB-HEAD B.—PENSIONS—concl'd. | | | | |
| (d) Departmental Pensions— | | | | |
| (1) Pensions | | 18,69,700 | | 18,83,510 |
| (2) Compassionate allowances | | 15,000* | | 12,600* |
| (3) Gratuities | | 30,100 | | 17,400 |
| (4) Family pensions | | 1,19,200 | | 1,19,700 |
| TOTAL | 20,87,560 | 20,24,000 | 19,77,000 | 20,33,210 |
| (e) Pensions—Capitalised— | | | | |
| (1) Pensions to King's commissioned officers, members of Queen Alexandra's Military Nursing Service for India, departmental officers and warrant and non-commissioned officers | | 3,30,000 | | 5,52,000 |
| (2) Pensions to Indian (Viceroy's) commissioned and non-commissioned officers and soldiers | | 14,000 | | 6,000 |
| (3) Indian family pensions | | 8,000 | | 2,000 |
| (4) Departmental pensions under Military Rules | | 16,000 | | 11,000 |
| (5) Equated payments of commuted value of departmental pensions under Civil Service Regulations charged to capital | | 1,37,000 | | 2,24,000 |
| (6) Commutations of pensions financed from Revenue. | | | | |
| TOTAL | 1,70,949 | 5,05,000 | 10,39,000 | 7,95,000 |
| TOTAL SUB HEAD B | 3,25,34,878 | 3,35,01,880 | 3,32,11,000 | 3,29,95,000 |
| TOTAL INDIA | 3,38,13,133 | 3,45,53,000 | 3,42,54,000 | 3,40,41,000 |

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

CHARGES AND RECEIPTS—*contd.*

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| ENGLAND— | | | | |
| (1) Payments to War Office for retired pay, etc., of British Forces for service in India | | 1,55,86,670 | 1,55,88,000 | 1,56,08,000 |
| (2) Pay of Non-effective Colonels of Royal Artillery | | 16,000 | .. | .. |
| (3) Pay and pensions of Non-effective and retired officers of the Indian Service | | 2,64,00,000 | 2,61,20,000 | 2,64,00,000 |
| (4) Wound pensions and gratuities | | 2,00,000 | 1,72,000 | 1,72,000 |
| (5) Miscellaneous pensions, etc.. | | 31,22,670 | 30,64,000 | 30,12,000 |
| (6) Indian Military Service Family Pensions | | 31,33,330 | 31,36,000 | 32,28,000 |
| (7) Pensions of Civilians employed in Army Department, commutations, etc. | | 6,93,330 | 7,46,000 | 7,73,000 |
| (8) Passage gratuities | | .. | .. | .. |
| (9) Miscellaneous | | .. | 1,84,000 | 1,88,000 |
| TOTAL ENGLAND | 4,79,70,862 | 4,91,53,000 | 4,90,10,000 | 4,92,81,000 |
| EXCHANGE ON EXPENDITURE IN ENGLAND | 2,29,146 | .. | .. | .. |
| TOTAL EXPENDITURE—MAIN HEAD VIII | 8,20,13,141 | 8,37,05,000 | 8,32,64,000 | 8,34,22,000 |

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

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| INDIA— | | | | |
| SUB-HEAD A.—REWARDS FOR MILITARY SERVICES. | | | | |
| (1) Miscellaneous receipts | | 9,580 | | 9,860 |
| (2) Decorations and Medals | | 1,86,270 | | 1,89,640 |
| TOTAL SUB-HEAD A. | 4,71,266 | 1,75,850 | 1,79,000 | 1,99,000 |
| SUB-HEAD B.—PENSIONS. | | | | |
| (1) Subscriptions towards Indian Military Service Family Pensions | | 7,00,000 | | 6,85,000 |
| (2) Miscellaneous receipts | | 3,53,150 | | 8,58,000 |
| (3) Receipts from other departments or Governments on account of commuted value of pensions | | .. | | 10,000 |
| (4) <i>Deduct</i> —Amount transferred to Head 60-B.—Commuted value of pensions | | .. | | 10,000 |
| TOTAL SUB-HEAD B. | 11,42,367 | 10,53,150 | 15,75,000 | 15,23,000 |
| TOTAL INDIA | 16,13,633 | 12,29,000 | 17,54,000 | 17,22,000 |
| ENGLAND— | | | | |
| (1) Subscriptions towards Indian Military Service Family Pensions | | 7,13,330 | 6,85,000 | 6,85,000 |
| (2) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc. | | 14,06,670 | 14,60,000 | 13,36,000 |
| (3) Miscellaneous | | .. | 12,92,000 | 52,000 |
| TOTAL ENGLAND | 20,45,907 | 21,20,000 | 34,37,000 | 20,73,000 |
| EXCHANGE ON RECEIPTS IN ENGLAND. | 8,221 | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD VIII. | 36,67,761 | 33,49,000 | 51,91,000 | 37,95,000 |

ARMY.

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

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

SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1927-28. | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|--|--------------------|-----------|------------------|---------------------------|-----------|------------------|----------------------------|-----------|------------------|---------------------------|-----------|------------------|
| | 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. |
| A.—STAFF AT ARMY HEADQUARTERS . | 59,927 | .. | 59,927 | 61,640 | .. | 61,640 | 58,000 | .. | 58,000 | 56,000 | .. | 56,000 |
| B.—STAFF AT HEADQUARTERS OF COMMANDS . . . | 88,501 | .. | 88,501 | 82,250 | .. | 82,250 | 74,000 | .. | 74,000 | 82,000 | .. | 82,000 |
| C.—STAFF AT HEADQUARTERS OF DISTRICTS AND BATTALIONS . | 1,38,982 | .. | 1,38,982 | 1,53,380 | .. | 1,53,380 | 1,32,000 | .. | 1,32,000 | 1,32,000 | .. | 1,32,000 |
| D.—AUXILIARY FORCES | 61,88,988 | 5,529 | 61,78,404 | 61,74,610 | .. | 61,74,610 | 61,85,000 | 5,000 | 61,80,000 | 60,69,000 | .. | 60,69,000 |
| E.—TERRITORIAL FORCES . . . | 18,02,609 | .. | 18,02,609 | 29,10,120 | .. | 29,10,120 | 22,64,000 | .. | 22,64,000 | 29,55,000 | .. | 29,55,000 |
| F.—MISCELLANEOUS | —118 | .. | —118 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL . . . | 82,68,784 | 5,529 | 82,63,255 | 93,82,000 | .. | 93,82,000 | 87,13,000 | 5,000 | 87,08,000 | 92,95,000 | .. | 92,95,000 |

N.—E.—Amount provided in Budget for 1929-30 for Auxiliary and Territorial Forces is Ra. 60,69,000 and Ra. 29,55,000 respectively. In addition certain sums are expended by Army and Military Engineer Services for stores and works expenditure which amount to Ra. 17,74,000 and Ra. 27,75,000 thus bringing the total provision for Auxiliary and Territorial Forces to Ra. 78,43,000 and Ra. 87,30,000 respectively. The provision of Ra. 87,30,000 for Territorial Force is inclusive of the provision for carrying out the recommendations of the Shea Committee.

EXPLANATIONS.

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

2. *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 35,649 all ranks, viz. 3,520 cavalry, 1,841 artillery, 510 engineers, 15,185 railway corps, 13,599 infantry, 922 machine gun corps and 72 army service corps. The personnel of this force includes 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, 2 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 men of category (2) are allowed pay and bonus for 6 and 10 days respectively. Members of the 'B' Reserve fire a musketry course only.

The strength of the Auxiliary Force during 1929-30 will, it is anticipated, be maintained at a total strength of 32,000 all ranks including cadets.

3. *Sub-Head 'E'—Indian Territorial Force.*—This force came into being on the 1st October 1920, and is in reality the successor of the Indian Branch of the Indian Defence Force. It consists at present 18 provincial units, 4 urban units and 11 University training Corps Units with an aggregate strength of 15,400 all ranks.

This force, as stated above is divided into 3 categories:—

(i) *Provincial units—2nd line to the Indian Army.*—These units may be required to serve anywhere in India and even beyond in an emergency.

(ii) *Urban units.*—These units have a limited liability for service similar to the Auxiliary Force India.

(iii) *University Training Corps units.*—These units are mainly educational and have no liability for service.

The force generally is subject to the India Army Act.

The organisation of the force follows the lines of the regular Indian Army, but without specialists, e.g. machine gunners, etc. The personnel of provincial battalions are liable for preliminary and periodical training not exceeding 28 days and 56 days respectively in the year. In the case of certain selected units the period of training has been increased to 3 and 2 months respectively. During this period they draw such pay and allowances as are admissible to corresponding ranks of the regular Indian Army. Members of urban units carry out training for a period not exceeding 16 days in the year on the lines of the Auxiliary Force, India, i.e. daily parades followed by a short period in camp. Members draw pay and allowances for the number of days spent in training at rates admissible to corresponding ranks in the regular Indian Army with an additional messing allowance in camp. Bounties for the completion of periodical and preliminary training and a musketry course are admissible under certain prescribed conditions to junior officers, non-commissioned officers and men of urban units. Urban units are also entitled to a Capitation Grant earned by individuals who are "efficient" or who have passed certain examinations. Members of the University Training Corps are required to carry out parades during the University term and to be embodied in Camp for a period not exceeding 15 days. With the exception of officers, they do not receive pay but an amount equivalent to pay and allowances for 15 days is included in a camp allotment to meet expenses on account of messing etc. for the period of the camp. Senior officers of this force draw British rates of pay with certain additional allowances for periods spent in camp.

4. The decrease of '87, as compared with Budget, 1928-29 is due to the following causes—

| Decreases— | In lakhs of rupees. |
|---|---------------------|
| (a) Savings due to the abolition of a Superintendent at Army Head-Quarters and a Staff Captain in the Lahore District | -23 |
| (b) Smaller provision due to Adjutants, etc., on furlough | -32 |
| (c) Smaller provision for transportation charges and incidental expenses | -38 |
| (d) Recoveries on account of compulsory allotments paid at Home, etc. | -20 |
| (e) Smaller expenditure due to reduction in the number of officers, etc., coming up for training and to other causes | -1.08 |
| (f) Other variations (net) | -03 |
| | 2.33 |

Increases—

| | |
|---|------|
| (a) Employment of Senior officers as Adjutants of provincial battalions and to smaller shortage of company Commanders | 1.15 |
| (b) Cost of new measures | -31 |
| | 1.46 |

Net decrease

87

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

MAIN HEAD—PART B.—AUXILIARY

Under Control of the

| Numbers. | | | Budget | Revised | Budget |
|--|-------|--|-----------|-----------|-----------|
| 1928- | 1929- | | Estimate, | Estimate. | Estimate, |
| 29. | 30. | Accounts, | 1928-29. | 1928-29. | 1929 30. |
| | | 1927-28. | | | |
| | | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE. | | | | | |
| INDIA. | | | | | |
| SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS. | | | | | |
| Detailed Heads— | | | | | |
| 2 | 2 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | 43,260 | | 43,760 |
| 5 | 5 | (2) Pay and allowances of clerical and menial establishments | 13,880 | | 7,740 |
| | | (3) Travelling and out-station allowances | 4,500 | | 4,500 |
| | | (4) Sea and Inland water charges | | | |
| TOTAL SUB-HEAD A. | | 59,927 | 61,640 | 58,000 | 58,000 |
| SUB-HEAD B.—STAFF AT HEAD-QUARTERS OF COMMANDS. | | | | | |
| Detailed Heads— | | | | | |
| 4 | 4 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | 60,700 | | 61,000 |
| 10 | 10 | (2) Pay and allowances (including messing allowance and allowances for families) of clerical and menial establishments | 16,160 | | 15,000 |
| | | (3) Compensation in lieu of rations | 240 | | 240 |
| | | (4) Kit and clothing allowances | 330 | | 340 |
| | | (5) Travelling and out-station allowances | 4,700 | | 5,300 |
| | | (6) Sea and Inland water charges | .. | | .. |
| | | (7) Miscellaneous expenses | 120 | | 120 |
| TOTAL SUB-HEAD B. | | 83,501 | 82,250 | 74,000 | 82,000 |

AND TERRITORIAL FORCES—*contd.*

Adjutant General in India.

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|---|-----------|-----------|-----------------------|
| 1928- | 1929. | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | Rs. | 1928-29. | 1928-29. | 1929-30. |
| | | | Rs. | Rs. | Rs. |
| SUB-HEAD C.—STAFF AT HEAD-QUARTERS OF DISTRICTS AND BRIGADES. | | | | | |
| Detailed Heads— | | | | | |
| 6 | 5 | (1) Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions | 1,10,190 | | 96,430 |
| 14 | 14 | (2) Pay and allowances (including messing allowances and allowances for families) of clerical and menial establishments. | 28,810 | | 27,230 |
| | | (3) Compensation in lieu of rations | 280 | | 280 |
| | | (4) Kit and clothing allowances | 680 | | 560 |
| | | (5) Travelling and out-station allowances | 12,220 | | 7,700 |
| | | (6) Sea and Inland water charges | | | 500 |
| | | (7) Miscellaneous expenses | 1,200 | | 250 |
| TOTAL SUB-HEAD C. | | 1,38,932 | 1,53,380 | 1,32,000 | 1,33,000 |
| SUB-HEAD D.—AUXILIARY FORCE. | | | | | |
| Detailed Heads— | | | | | |
| 57 | 55 | (1) Pay and allowances (including syce, forage and other allowances) of officers (permanent staff) | 7,32,030 | | 6,99,400 |
| 358 | 355 | (2) Pay and allowances (including messing allowance and allowances for families) of warrant and non-commissioned officers (permanent staff) | 11,92,930 | | { 11,62,900 7,850 |
| | | (3) Pay and allowances of officers and men under training | 25,87,700 | | { 25,60,000 15,830 |
| | | (4) Pay and allowances of clerical establishments | 1,41,030 | | { 1,39,800 1,020 |
| | | (5) Pay and allowances of menials | 3,47,050 | | { 3,42,000 790 |
| | | (6) Compensation in lieu of rations | 94,180 | | { 89,900 50,200 |
| | | (7) Kit and clothing allowances | 49,290 | | { 230 3,04,800 |
| | | (8) Travelling and out-station allowances | 3,04,850 | | { 500 1,07,500 |
| | | (9) Rail charges | 1,00,000 | | { 2,130 7,000 |
| | | (10) Sea and Inland water charges | 3,610 | | { 900 10,600 |
| | | (11) Hired transport charges | 17,510 | | { 3,21,700 650 |
| | | (12) Incidental and miscellaneous expenses | 3,54,490 | | { 2,42,500 800 |
| | | (13) Training grant | 2,49,950 | | { 800 |
| TOTAL SUB-HEAD D. | | 61,83,933 | 61,74,610 | 61,85,000 | 60,69,000 |

MAIN HEAD—PART B.—AUXILIARY AND

| Numbers. | | Accounts. | Budget | Revised | Budget |
|--|----------|---|-----------------------|-----------------------|----------------------|
| 1928-29 | 1929-30. | 1927-28. | Estimate, 1928-29. | Estimate, 1928-29. | Estimate 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD E.—TERRITORIAL FORCE. | | | | | |
| Detailed Heads— | | | | | |
| 106 | 98 | (1) Pay and allowances of officers (permanent staff) | 9,09,700 | | 10,24,000 |
| 43 | 36 | (2) Pay and allowances (including messing allowance and allowances for families) of warrant and non-commissioned officers (permanent staff) | 1,35,730 | | 1,35,700 |
| | | (3) Pay and allowances of officers and men under training | 3,52,560 | | 3,18,000 |
| | | (4) Pay and allowances of clerical and menial establishments | 1,06,320 | | 1,02,200 |
| | | (5) Compensation in lieu of rations | 7,320 | | 8,000 |
| | | (6) Kit and clothing allowances | 8,770 | | 13,600 |
| | | (7) Travelling and outstation allowances | | | |
| | | (8) Mail charges | | | |
| | | (9) Sea and Inland water charges | 2,57,650 | | 2,48,900 |
| | | (10) Hired transport charges | | | |
| | | (11) Incidental and miscellaneous expenses | | | |
| | | (12) Training grant | 1,32,070 | | 1,04,600 |
| | | (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 | | 10,00,000 |
| TOTAL SUB-HEAD E | | 18,02,609 | 29,10,120 | 22,84,000 | 29,55,000 |
| SUB-HEAD F.—MISCELLANEOUS. | | | | | |
| Detailed Heads— | | | | | |
| | | (1) Fractional differences. | —118 | .. | .. |
| TOTAL EXPENDITURE MAIN HEAD—PART B. | | 82,68,784 | 93,82,000 | 87,13,000 | 92,95,000 |
| RECEIPTS. | | | | | |
| Miscellaneous receipts | | 5,529 | .. | 5,000 | .. |

FOR THE YEAR 1929-30-

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TERRITORIAL FORCES—*concl.*

FOR THE YEAR 1929-30.

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ARMY.

MAIN HEAD--PART C.--ROYAL AIR FORCE.

MAIN HEAD—PART C.—ROYAL AIR FORCE.

SUMMARY OF ESTIMATE.

| Sub-Heads. | Accounts, 1927-28. | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|--|--------------------|---------------|--------------------|---------------------------|-----------------|--------------------|----------------------------|-----------------|--------------------|---------------------------|-----------------|---------------------|
| | 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. |
| NDIA— | | | | | | | | | | | | |
| (A)—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS AND REORGANISATION ROYAL AIR FORCE | 27,82,315 | .. | 27,82,315 | 29,16,780 | .. | 29,16,780 | 29,81,000 | .. | 29,81,000 | 30,18,000 | .. | 30,18,000 |
| B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC. | 22,82,837 | 9,615 | 22,73,222 | 26,90,680 | 6,300 | 26,84,380 | 24,10,000 | 12,000 | 23,98,000 | 24,49,000 | 10,000 | 24,39,000 |
| C.—STAFF AT ROYAL AIR FORCE HEAD-QUARTERS, ETC. | 7,87,617 | .. | 7,87,617 | 5,85,850 | .. | 5,85,850 | 5,45,000 | .. | 5,45,000 | 5,96,000 | .. | 5,96,000 |
| D.—PURCHASE AND SALE OF STORES. | 17,45,316 | 22,947 | 17,22,369 | 25,12,860 | 1,17,200 | 23,95,660 | 33,50,000 | 90,000 | 32,60,000 | 21,40,000 | 2,14,000 | 19,26,000 |
| E.—MISCELLANEOUS | 99,647 | .. | 99,647 | 1,24,310 | .. | 1,24,310 | 1,45,000 | .. | 1,45,000 | 1,88,000 | .. | 1,88,000 |
| F.—WORKS EXPENDITURE | 28,39,899 | 22,547 | 28,17,352 | 38,43,770 | 3,500 | 38,40,270 | 36,14,000 | 12,000 | 36,02,000 | 23,98,000 | 15,000 | 23,78,000 |
| G.—NON-EFFECTIVE CHARGES | 88 | .. | 88 | 4,000 | .. | 4,000 | 26,000 | .. | 26,000 | 29,000 | .. | 29,000 |
| TOTAL INDIA | 1,05,87,719 | 55,109 | 1,04,82,610 | 1,26,78,000 | 1,27,000 | 1,25,51,000 | 1,30,71,000 | 1,14,000 | 1,29,57,000 | 1,08,13,000 | 2,39,000 | 1,05,74,000 |
| ENGLAND | 62,88,723 | 7,749 | 62,80,979 | 1,01,29,000 | 30,000 | 1,00,99,000 | 87,62,000 | 31,000 | 87,31,000 | 1,32,54,000 | 28,000 | 1,32,26,000 |
| EXCHANGE | 25,465 | 54 | 25,411 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL PART C. | 1,68,61,912 | 62,912 | 1,67,89,000 | 2,28,07,000 | 1,57,000 | 2,26,50,000 | 2,18,33,000 | 1,45,000 | 2,16,88,000 | 2,40,67,000 | 2,67,000 | 2,38,00,000* |

* Includes Rs. 55 lakhs for new expenditure.

EXPLANATIONS.

The establishment of the Royal Air Force in India is 260* officers, 1,912† airmen, 48 Indian other ranks, 189 Indian artificers, 95 Indian mechanical transport drivers, 143‡ clerks, 4 school-mistresses, 8 regimental munshis, 820§ followers and 8 civil armed guards.

It comprises the following units—

- 1 Headquarters, Royal Air Force, 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 has also in addition to 2 (Bombing) squadrons a Parachute Test Section.
- 1 Wing Headquarters, 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 transports, 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. The establishment of the Royal Air Force in India includes 2 meteorological officers whose duty is to provide special meteorological information required by the Force.

5. The principal changes which have been made in the establishments of the previous year are—

- (a) The appointments of the Commanding Royal Engineer, Royal Air Force (designated as a Chief Engineer in future), his personal assistant and clerical staff, have been made permanent with the approval of the Secretary of State for India.
- (b) The permanent appointment of an officer of the rank of Flight Lieutenant as personal assistant to the Air Officer Commanding has been sanctioned with the approval of the Secretary of State for India.
- (c) With the approval of the Secretary of State for India the whole clerical establishment of the Headquarters, Royal Air Force has been placed on a civilian basis in the same manner as adopted for the Army Headquarters offices.
- (d) Owing to the great advances which have recently taken place in the developments of wireless equipment and the consequent extension of its use for communication an increase of 3 aircraftmen wireless operator mechanics and 4 corporals and 14 aircraftmen wireless operators in the wireless operator establishment of the 4 Army Co operation Squadrons has been approved.
- (e) Owing to the increase of the Royal Air Force in India by two new squadrons, two additional civilian education officers have been added to the strength of the Educational Staff.
- (f) Substitution of 85 aircraftmen Mechanical Transport Drivers by an equivalent number of Indians has been approved by the Secretary of State for India.

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

† Including one nursing orderly in lieu of a second division clerk at Headquarters, Royal Air Force.

‡ Includes 2 clerks and one draftsman authorised for Chief Engineer's Office, Royal Air Force.

§ Includes 1 peon authorised for Chief Engineer's Office, Royal Air Force.

†† Excluding Dual Control Machine.

EXPLANATIONS.

- (g) Increase of the office establishment of Aircraft Depot by 3 Flying Officers for administration, armanent and technical duties has been approved by the Secretary of State.
- (h) With the approval of the Secretary of State, Indian Technical and Followers Corps has been formed. This Corps includes Tradesmen, Mechanical Transport Driver and menials.
- (i) With the approval of the Secretary of State, an increase of 3 airmen pilots per Single Engine Bombing Squadron and an equivalent decrease of Flying Officers have been sanctioned.

6. The suitability of Trojan Vans for service duties was tested in India and proved satisfactory and economical. It was, therefore, decided that 25 Trojan Vans and 27 Solo motor cycles shall be substituted for the 47 motor cycles and 37 side-cars at present authorised for use by the various Royal Air Force units in India.

7. The recent technical developments in mechanical transports have resulted in a radical revision of the transport establishments in units of the Royal Air Force, the principal feature of which is the introduction of a system whereby trailers are largely employed in place of self propelled vehicles thereby securing economy both in prime movers and personnel. Most of the present vehicles in India are of war time origin and are heavily worn out and their repair is no longer economical. A scheme for the re-organisation of the Mechanical Transport of the Royal Air Force in India on the new basis has been approved by the Secretary of State. The provision of the proposed Mechanical Transport vehicles will be carried out progressively.

8. The increase of Rs. 11.50 lakhs (net) in the Budget estimate, 1929-30, over the budget estimate, 1928-29, is made up as follows :—

| <i>Increase—</i> | In lakhs of rupees. |
|--|---------------------|
| (1) Larger provision in England on stores, etc., due mainly to the provision for (i) maintenance charges and reserve equipment of 2 New Squadrons and (ii) re-armament of existing Squadrons | 32.78 |
| (2) More provision on account of contract and miscellaneous allowances and incidental expenses, etc. | .23 |
| (3) Miscellaneous new smaller measures | .22 |
| (4) Petrol, oils and lubricants required for mobilization reserve | 2.03 |
| (5) More storage charges in respect of R. A. F. bombs and their components held in deposit in Army arsenals | .48 |
| (6) 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 | 51 |
| (7) Provision of rent for the office accommodation occupied by the Royal Air Force in New Delhi and Municipal taxes | .24 |
| (8) More non-effective charges, due to provision of pensions for the establishments of the Controller of Accounts, Royal Air Force | .24 |
| | 36.73 |

EXPLANATIONS.

Decreases—

| | |
|---|--------------|
| (1) Smaller expenditure under Mechanical Transport stores, due to provision in the budget estimate for 1928-29 for the purchase of radio telephone wireless telegraph tenders and photographic trailers, etc. | 2·20 |
| (2) Smaller customs duty charges due to fewer purchases of dutiable stores from Home. | 1·22 |
| (3) Smaller purchases of stores aviation, mechanical transport and clothing, etc. | 3·44 |
| (4) Smaller rail charges due to initial provision made in the current year's Budget for the transport of stores for 2 new squadrons | 1·50 |
| (5) Smaller provision due to completion of Royal Air Force buildings of 2 New Squadrons and other works in progress including establishment, and tools and plant charges | 15·25 |
| (6) Decrease in the provision for furlough and voyage pay, Sea transport and other charges in England | 1·53 |
| | <u>20·23</u> |
| Net increase | <u>11·50</u> |

N.B.—Budget, 1929-30, includes Rs. 55 lakhs for new measures.

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

DETAILS OF SUB-HEADS.

EXPENDITURE.

| | | | | | | Budget Estimate. | |
|--|-------------------|----------------------|----------|-------------------|----------------------|--|---------------------|
| | | | | | | 1928-29. | 1929-30 |
| | | | | | | Rs. | Rs. |
| Numbers. | | | | | | | |
| 1928-29. | | | 1929-30. | | | | |
| Units. | British officers. | British other ranks. | Units. | British officers. | British other ranks. | | |
| A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS AND RE-ORGANISATION. | | | | | | | |
| (a) SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS. | | | | | | | |
| 2 | 31 | 243 | 2 | 65 | 425 | (1) WING STATION HEADQUARTERS | 10,02,520 13,23,000 |
| 4 | 90 | 480 | 4 | 90 | 504 | (2) CORPS RECONNAISSANCE SQUADRONS | 16,79,160 15,25,000 |
| .. | .. | .. | 1 | 3 | 8 | (3) STAFF AT GROUP HEADQUARTERS | .. 77,000 |
| 3 | 15 | 39 | 1 | 4 | 13 | (4) STAFF AT WING HEADQUARTERS | 2,35,050 71,000 |
| | | | | | | TOTAL (a) | 29,16,730 29,06,000 |
| (b) REORGANISATION | | | | | | .. | 22,000 |
| TOTAL SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS AND REORGANISATION | | | | | | 29,16,730 | 30,18,000 |
| B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC. | | | | | | | |
| .. | 2 | .. | .. | 2 | .. | (a) EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS . | 41,760 45,000 |
| .. | 4 | 4 | .. | 6 | 4 | (b) ROYAL AIR FORCE EDUCATION | 83,130 1,07,000 |

| | | | | | | | | |
|---|----|-----|----|----|-----|---|-----------|-----------|
| .. | 10 | 21 | .. | 10 | 26 | (c) HOSPITALS | 2,13,810 | 2,20,000 |
| 1 | 44 | 808 | 1 | 46 | 796 | (d) AIRCRAFT DEPOT | 18,66,190 | 16,63,000 |
| 1 | 9 | 123 | 1 | 14 | 128 | (e) AIRCRAFT PARK | 4,85,790 | 4,14,000 |
| <hr/> | | | | | | | | |
| .. | 60 | 956 | .. | 78 | 954 | TOTAL SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC. | 26,90,680 | 24,49,000 |
| <hr/> | | | | | | | | |
| C.—STAFF AT ROYAL AIR FORCE HEAD-QUARTERS, ETC. | | | | | | | | |
| 1 | 17 | 11 | 1 | 18 | 12 | (a) ROYAL AIR FORCE HEADQUARTERS | 5,85,850 | 5,96,000 |
| .. | .. | .. | .. | .. | .. | (b) Controller of Accounts | .. | .. |
| <hr/> | | | | | | | | |
| .. | 17 | 11 | .. | 18 | 12 | TOTAL SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC. | 5,85,850 | 5,96,000 |
| <hr/> | | | | | | | | |

MAIN HEAD—PART C.—

Under control of the Air Officer

| Numbers. | | | Accounts, 1927-28. | Budget Estimate, 1928-29 | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|--------------|---|-----------------------|--------------------------------|----------------------------------|---------------------------------|
| 1928- 29. | 1929- 30. | EXPENDITURE. | Rs. | Rs. | Rs. | Rs. |
| INDIA. | | | | | | |
| SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS AND REORGANISATION. | | | | | | |
| MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS. | | | | | | |
| Detailed heads— | | | | | | |
| 136 | 162 | (1) Pay and allowances of officers with King's Commissions | | 12,37,650 | | 12,75,450 |
| 742 | 950 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | | 10,40,920 | | 10,50,440 |
| 125 | 132 | (3) Pay and allowances (including money allowances) of Indian other ranks including clerks and artificers | | 77,310 | | 70,370 |
| 375 | 451 | (4) Pay and allowances (including money allowances) of followers | | 83,960 | | 1,00,360 |
| | | (5) Money compensation in lieu of rations to British troops | | 9,100 | | 10,500 |
| | | (6) Kit and clothing allowances of British troops | | 85,780 | | 1,02,420 |
| | | (7) Kit and clothing allowances for Indian followers | | 3,390 | | 3,620 |
| | | (8) Travelling and out-station allowances | | 1,27,000 | | 1,30,000 |
| | | (9) Rail charges— | | | | |
| | | (a) Ordinary rail charges, regarding travelling charges of Royal Air Force personnel and carriage of stores by rail on warrants and credit notes. | | | | |
| | | (b) Freight charges in connection with the despatch of Royal Air Force bombs and their components from Arsenals to Units, etc. | | 1,33,500 | | 1,20,000 |
| | | (c) Maintenance charges of the 4 special carriages for the transport of aeroplanes | | | | |
| Carried over | | | | 27,98,610 | | 28,63,160 |

ROYAL AIR FORCE.

Commanding, Royal Air Force.

MAIN HEAD—PART C.—

Under Control of Air Officer

| NUMBERS. 1928-1929- 29. 30. | Accounts 1927-28. | Budget | Revised | Budget |
|---|---|-----------------------|-----------------------|-----------------------|
| | | Estimate. 1928-29. | Estimate. 1928-29. | Estimate. 1929-30. |
| | Rs. | Rs. | Rs. | Rs. |
| | | 27,98,610 | | 28,63,160 |
| Brought forward | | | | |
| EXPENDITURE— <i>contd.</i> | | | | |
| INDIA. | | | | |
| SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD-QUARTERS AND REORGANISATION— <i>contd.</i> | | | | |
| MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS— <i>contd.</i> | | | | |
| Detailed heads— | | | | |
| | (10) Sea and inland water charges | | 13,000 | 18,000 |
| | (11) Hired transport charges | | 10,800 | 15,000 |
| | (12) Prizes for skill at arms and contract and miscellaneous allowances | | 43,580 | 48,800 |
| | (13) Incidental expenses and charges for hot weather establishments | | 43,100 | 42,070 |
| 4 | 6 (14) Conservancy charges | | 5,890 | 6,970 |
| | (15) Miscellaneous expenditure incurred regimentally on account of stores | | 1,750 | 2,000 |
| TOTAL MINOR HEAD (a) | | | 29,16,730 | 29,96,000 |
| MINOR HEAD (b)—REORGANISATION: | | | | |
| Detailed Heads. | | | | |
| .. | *57 (1) Pay and allowances (including money allowances) of Indian other ranks including clerks and artificers | | .. | 17,370 |
| .. | *20 (2) Pay and allowances (including money allowances) of followers | | .. | 3,000 |
| | (3) Money compensation in lieu of rations to Indian Other Ranks | | .. | .. |
| | (4) Kit and Clothing allowances for Indian other ranks and followers | | .. | .. |
| | (5) Travelling and out-station allowances | | .. | 500 |
| | (6) Railcharges of personnel and carriage of stores by rail on warrant and credit notes | | .. | 500 |
| | (7) Prizes for skill at arms and contract and miscellaneous allowances | | .. | 200 |
| | (8) Incidental expenses | | .. | 300 |
| | (9) Conservancy charges | | .. | 130 |
| TOTAL MINOR HEAD (b) | | | .. | 22,000* |
| TOTAL SUB-HEAD A. | | 27,82,315 | 29,16,730 | 30,18,000 |

* From 1st September, 1929.

ROYAL AIR FORCE—contd.**Commanding, Royal Air Force.****EXPLANATIONS.****A.—Squadrons and Staff at Group, Wing Stations and Wing Headquarters, etc.—**

Budget, 1929-30, is more than Budget, 1928-29, by Rs. 1·01 lakhs. This increase is mainly due to :—

| | In lakhs of rupees. |
|---|---------------------|
| <i>Increases—</i> | |
| (1) Pay and allowances of (i) officers with Kings Commissions, (ii) British soldiers and (iii) followers due to the provision made for (a) the personnel of the 2 New Squadrons for the whole year and (b) additional establishment required for Parachute Test section and Wireless station at Group Headquarters | ·64 |
| (2) Larger expenditure under Kit and clothing allowances of British troops Money compensation in lieu of rations to British troops and Contract and miscellaneous allowances consequent on the addition of 2 New Squadrons to the strength of the Royal Air Force in India | ·23 |
| (3) Miscellaneous new smaller measures † | ·22 |
| | 1·09 |
| <i>Decreases—</i> | |
| (1) Smaller expenditure under Pay and allowances of Indian other ranks including clerks and artificers, due to reduction in the rates of corps pay of mechanical transport drivers and to non-provision of Baluchistan allowance for Indian clerks of Royal Air Force units at Quetta | ·07 |
| (2) Smaller provision under incidental expenses and charges for hot weather establishments due to change in the compilation of telephone charges under sub-head E. Miscellaneous in future instead of under this head as done in the past, counterbalanced partly by increase due to the provision made for 2 New Squadrons | ·01 |
| | ·08 |
| Net increase | 1·01 |

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

Educational and Instructional Establishments.—The increase in Budget, 1929-30, as compared with Budget, 1928-29, is due to seconding of officers of higher ranks to the Staff College, Quetta.

Royal Air Force Education.—The increase in Budget, 1929-30, as compared with Budget, 1928-29, is due to the addition of 2 Education Officers and to the increase in the grant for education of airmen's children.

Hospitals.—Budget, 1929-30, is more than Budget, 1928-29, by Rs. 06 lakh. The excess is mainly due to the provision made for 5 additional nursing orderlies consequent on the addition of 2 New Squadrons to the strength of the Royal Air Force in India.

MAIN HEAD—PART C.—

| Numbers | | | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|--------------|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| 1928- 29. | 1929- 30. | | Ra. | Ra. | Ra. | Ra. |
| | | Brought forward . | 3,00,471 | 3,38,700 | 3,36,000 | 3,72,000 |
| SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.—contd. | | | | | | |
| MINOR HEAD (d)—AIRCRAFT DEPOT. | | | | | | |
| Detailed Heads— | | | | | | |
| 44 | 46 | (1) Pay and allowances of officers with King's Commissions | | 3,41,060 | | 3,47,530 |
| 808 | 796 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | | 8,99,010 | | 7,14,480 |
| 178 | 180 | (3) Pay and allowances (including money allowances) of Indian officers and all other ranks including clerks, store-keepers and artificers | | 1,69,930 | | 1,70,970 |
| 188 | 188 | (4) Pay and allowances (including money allowances) of followers | | 66,640 | | 66,700 |
| | | (5) Money compensation in lieu of rations to British troops | | 2,100 | | 2,300 |
| | | (6) Kit and clothing allowances for British troops | | 88,220 | | 86,390 |
| | | (7) Kit and clothing allowances for Indian troops and followers | | 3,430 | | 3,050 |
| | | (8) Travelling and out-station allowances | | 13,500 | | 16,500 |
| | | (9) Rail charges— | | | | |
| | | (a) Ordinary rail charges regarding travelling charges of Royal Air Force personnel and carriage of stores by rail on warrants and credit notes | | | | |
| | | (b) Freight charges in connection with the despatch of Royal Air Force bombs and their components from Arsenals to Units, etc. | | 1,28,500 | | 90,000 |
| | | (c) Maintenance charges of the 4 special carriages for the transport of aeroplanes | | | | |
| | | Carried over | 3,00,471 | 3,38,700 | 3,36,000 | 3,72,000 |

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Aircraft Depot.—As compared with Budget, 1928-29, there is a decrease of Rs. 2·03 lakhs in Budget, 1929-30, which is made up of :—

In lakhs of rupees.

Decreases—

| | |
|--|------|
| (1) Smaller provision for rail charges, due to change in the incidence of cost of transportation charges of stores sent from Royal Air Force units to Aircraft Depot and <i>vice versa</i> | ·39 |
| (2) Smaller charges on account of pay and allowances of British soldiers, due to more recoveries on account of allotments made by airmen | 1·84 |
| | 2·23 |

Increases—

| | |
|---|------|
| (1) Pay and allowances of officers with King's Commissions, due to provision made for 2 additional officers consequent on the re-organisation of the Royal Air Force in India | ·07 |
| (2) Larger expenditure on account of sea and inland water charges, based on past actuals | ·09 |
| (3) Contract and miscellaneous allowances, due to provision made for the conveyance allowance of clerks of Aircraft Depot who are forced to live in the city owing to the paucity of quarters at Drigh Road | ·04 |
| | ·20 |
| Net decrease | 2·03 |

MAIN HEAD—PART C—

| Numbers. | | Accounts. | Budget | Revised | Budget |
|-----------------|----------|-----------|--------------------|--------------------|--------------------|
| 1928-29. | 1929-30. | 1927-28. | Estimate, 1928-29. | Estimate, 1928-29. | Estimate, 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 3,00,471 | 3,38,700 | 3,36,000 | 3,72,000 |
| | | | 17,12,390 | | 14,97,920 |

SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPOTS, ETC.—
—*contd.*

MINOR HEAD (d)—AIRCRAFT DEPOT
concl'd.

Detailed Heads—*concl'd.*

| | | | | | |
|----------------------|--|-----------|-----------|-----------|-----------|
| (10) | Sea and inland water charges | | 1,15,000 | | 1,24,000 |
| (11) | Hired transport charges | | 3,100 | | 2,000 |
| (12) | Contract and miscellaneous allowances | | 13,420 | | 15,110 |
| (13) | Incidental expenses | | 16,350 | | 15,220 |
| (14) | Conservancy charges | | 5,580 | | 8,400 |
| (15) | Miscellaneous expenditure incurred regimentally on account of stores | | 350 | | 350 |
| TOTAL MINOR HEAD (d) | | 15,45,926 | 18,66,190 | 15,54,000 | 16,63,000 |

MINOR HEAD (e)—AIR CRAFT PARK.

Detailed Heads—

| | | | | | | |
|--------------|-----|--|-----------|-----------|-----------|----------|
| 9 | 14 | (1) Pay and allowances of officers with King's Commissions | | 86,960 | | 1,17,200 |
| 123 | 128 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | | 1,38,010 | | 1,45,520 |
| 51 | 61 | (3) Pay and allowances (including money allowance) of Indian other ranks including clerks, storekeepers and artificers | | 48,630 | | 45,890 |
| 128 | 133 | (4) Pay and allowances including money allowance of Indian followers | | 17,960 | | 27,960 |
| | | (5) Money compensation in lieu of rations to British troops | | 1,500 | | 1,700 |
| Carried over | | | 2,93,050 | | 3,38,270 | |
| | | 18,46,397 | 22,04,890 | 18,90,000 | 20,35,000 | |

FOR THE YEAR 1929-30.

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ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

MAIN HEAD—PART C—

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|-----------------|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 18,46,397 | 22,04,890 | 18,90,000 | 20,35,000 |
| | | 2,93,050 | | 3,38,270 |

**SUB-HEAD B.—EDUCATIONAL
ETC., ESTABLISHMENTS AND
HOSPITALS, DEPOTS, ETC.—
concl'd.**

**MINOR HEAD (c)—AIR CRAFT PARK—
concl'd.**

Detailed Heads—concl'd.

| | | | | |
|--|------------------|------------------|------------------|------------------|
| (6) Kit and clothing allowances to British troops | | 13,550 | | 13,860 |
| (7) Kit and clothing allowances to Indian followers | | 850 | | 780 |
| (8) Travelling and out-station allowances | | 4,200 | | 8,500 |
| (9) Rail charges— | | | | |
| (a) Ordinary rail charges, regarding travelling charges of Royal Air Force personnel and carriage of stores by rail on warrants and credit notes | | | | |
| (b) Freight charges in connection with the despatch of Royal Air Force bombs and their components from Arsenals to Units, etc. | | 1,58,500 | | 40,000 |
| (c) Maintenance charges of the 4 special carriages for the transport of aeroplanes | | | | |
| (10) Sea and inland water charges | | 1,300 | | 600 |
| (11) Hired transport charges | | 700 | | 600 |
| (12) Contract and miscellaneous allowances | | 4,110 | | 4,990 |
| (13) Incidental expenses and charges for hot weather establishments | | 6,200 | | 5,050 |
| (14) Conservancy charges | | 3,500 | | 1,020 |
| (15) Miscellaneous expenditure incurred regimentally on account of stores | | 330 | | 330 |
| TOTAL MINOR HEAD (c) | 4,36,440 | 4,85,790 | 5,20,000 | 4,14,000 |
| TOTAL SUB-HEAD B. | 22,82,837 | 26,90,680 | 24,10,000 | 24,49,000 |

ROYAL AIR FORCE—contd.

EXPLANATIONS.

Aircraft Park.—The decrease in budget, 1929-30, as compared with budget, 1928-29, is Rs. 72 lakh. The variations occur mainly under :—

In lakhs of rupees.

Decrease—

- | | | |
|---|------|------|
| (1) Smaller provision on rail charges due to (i) change in the incidence of cost of transportation charges of stores sent from Royal Air Force units to Aircraft Park and vice versa, and (ii) initial provision made in the current year's budget for the transport of stores of 2 new squadrons | 1.19 | 1.19 |
|---|------|------|

Increase—

- | | | |
|--|------------|-----|
| (1) Pay and Allowances of (i) officers with King's Commissions and British soldiers, due to provision made for the personnel of Heavy Transport Flight at Lahore and one additional stores officer | .37 | |
| (2) Larger provision on account of Pay and allowances, etc. of Indian followers, due to increase in the nerrick rates of pay of coolies, cooks and bhisties at Lahore | .10 | .47 |
| Net decrease | .72 | |

| Numbers. | | MAIN HEAD—PART C.— | | | |
|--|----------|--|---------------------------------|----------------------------------|---------------------------------|
| 1928-29. | 1929-30. | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC. | | | | | |
| MINOR HEAD (a)—ROYAL AIR FORCE HEADQUARTERS. | | | | | |
| Detailed Heads— | | | | | |
| 17 | 18 | (1) Pay and allowances of officers (Military and Civilian) | | 3,10,680 | 3,23,190 |
| 11 | 12 | (2) Pay and allowances (including messing allowance and allowances for families) of British soldiers | | 19,880 | 22,800 |
| 44 | 43 | (3) Pay and allowances (including money allowances) of civilian superintendents and clerks | | 1,27,170 | 1,24,200 |
| 34 | 34 | (4) Pay and allowances (including money allowance) of Indian followers | | 6,720 | 6,840 |
| | | (5) Money compensation in lieu of rations for British troops | | 1,800 | 1,800 |
| | | (6) Kit and clothing allowances for British troops | | 1,200 | 1,320 |
| | | (7) Travelling and outstation allowances | | 36,800 | 32,000 |
| | | (8) Rail charges— | | | |
| | | (a) Ordinary rail charges, regarding travelling charges of Royal Air Force personnel and carriage of stores by rail on warrant and credit notes. | | 10,000 | 10,000 |
| | | (b) Expenditure in connection with Air Officer Commanding's reserved compartment. | | | |
| | | (9) Sea and inland water charges | | 1,700 | 1,300 |
| | | (10) Hired transport charges | | 400 | 300 |
| | | (11) Incidental expenses | | 40,400 | 40,000 |
| | | (12) Contract and miscellaneous expenses | | 14,100 | 17,090 |
| | | (13) Conservancy charges | | .. | 340 |
| | | (14) Miscellaneous expenditure incurred regimentally on account of stores | | -- | 30 |
| | | (15) Expenditure to be sanctioned by the Air Officer Commanding under his financial powers | | 15,000 | 15,000 |
| TOTAL MINOR HEAD (a) . | | 5,49,059 | 5,85,850 | 5,45,000 | 5,96,000 |
| Carried over | | 5,49,059 | 5,85,850 | 5,45,000 | 5,96,000 |

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

Staff at Royal Air Force Headquarters.—Budget, 1929-30, is more than Budget, 1928-29, by Rs. 10 lakh. The increase is mainly due to :—

| | In lakhs of rupees. | |
|---|---------------------|-----------|
| <i>Increases—</i> | | |
| (1) Pay and Allowances of officers with King's Commissions, due to provision made for one Officer Supervisor | 12 | |
| (2) Larger expenditure on account of contract and miscellaneous allowances, due to provision on account of financial assistance to voluntary bands of Royal Air Force units | 03 | |
| | <u>15</u> | 15 |
| <i>Decrease—</i> | | |
| (1) Smaller provision on account of travelling and outstation allowances, etc., based on past actuals | 05 | |
| | <u>05</u> | 05 |
| Net increase | | <u>10</u> |

MAIN HEAD—PART C.—

| Numbers. | | Accounts, | Budget | Revised | Budget |
|--|-------|-----------|-----------|-----------|-----------|
| 1928- | 1929- | 1927-28. | Estimate, | Estimate, | Estimate, |
| 29. | 30. | | 1928-29. | 1928-29. | 1929-30. |
| | | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 5,19,059 | 5,85,850 | 5,45,000 | 5,96,000 |
| UB-HEAD C.—ST AFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.—concl'd. | | | | | |
| <i>Minor Head (b)—Controller of Accounts.</i> | | | | | |
| <i>Detailed Heads—</i> | | | | | |
| (1) Pay and allowances of gazetted superior and subordinate service officers | | | | | |
| (2) Pay and allowances of accountants, clerks and menial establishments | | | | | |
| (3) Transportation charges | | | | | |
| (4) Incidental and miscellaneous contingent charges | | | | | |
| (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) | | 2,38,558 | ..* | • | ..* |
| TOTAL SUB-HEAD (c) | | 7,87,617 | 5,85,850 | 5,45,000 | 5,96,000 |
| SUB HEAD D.—PURCHASE AND SALE OF STORES. | | | | | |
| <i>MINOR HEAD (a)—AVIATION STORES.</i> | | | | | |
| Purchases from the Army | | | 26,400 | | 45,300 |
| Central purchase | | | | | 32,100 |
| Local purchase | | | 1,25,700 | | 41,600 |
| Customs duty on imported stores | | | 1,08,730 | | 41,600 |
| TOTAL | | | 2,60,830 | | 1,19,000 |
| <i>Deduct—</i> | | | | | |
| Value of stores issued on payment to M. E. S. and of stores transferred to Part A | | | 4,200 | | 13,000 |
| TOTAL | | | 4,200 | | 13,000 |
| Net expenditure | | 4,74,862 | 2,56,630 | 14,37,000 | 1,06,000 |
| Carried over | | 4,74,862 | 2,56,630 | 14,37,000 | 1,06,000 |

*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 decrease of Rs. 3.73 lakhs in Budget, 1929-30 as compared with Budget, 1928-29, occurs mainly under:—

| | In lakhs of rupees. |
|---|---------------------|
| <i>Decreases—</i> | |
| (1) Smaller purchases of Aviation, Miscellaneous and Clothing stores and Petrol, Benzol, Lubricants, etc. | 2.25 |
| (2) Smaller expenditure under Mechanical Transport stores, due to inclusion of funds in the budget estimate for 1928-29 for the purchase of certain Mechanical Transport vehicles in India instead of England | 2.29 |
| (3) Smaller customs duty charges due to smaller purchase of dutiable stores from Home | 1.22 |
| | 5.76 |
| <i>Increase—</i> | |
| (1) Provision for Mobilization Petrol | 2.03 |
| Net decrease | 3.73 |

MAIN HEAD—PART C.—

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30 |
|---|-----------------------|---------------------------------|----------------------------------|--------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 4,74,862 | 2,56,630 | 14,37,000 | 1,06,000 |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i> | | | | |
| MINOR HEAD (b)—MECHANICAL TRANSPORT STORES. | | | | |
| Purchases from the Army | | 8,100 | | 4,350 |
| Central purchase | | | | 2,550 |
| Local purchase | | 3,21,020 | | 3,000 |
| Customs duty on imported stores | | 1,71,670 | | 81,800 |
| TOTAL | | 5,00,790 | | 91,700 |
| <i>Deduct—</i> | | | | |
| Value of stores issued on payment to M. E. S. and of stores transferred to Part A | | 100 | | 700 |
| TOTAL | | 100 | | 700 |
| Net expenditure | 57,878 | 5,00,690 | 2,17,000 | 91,000 |
| MINOR HEAD (c)—PROVISIONS. | | | | |
| Purchases from the Army | | 3,10,280 | | 3,55,000 |
| Local purchase | | 1,760 | | .. |
| TOTAL | | 3,12,040 | | 3,55,000 |
| <i>Deduct—</i> | | | | |
| Value of stores issued on payment to M. E. S. and of stores transferred to Part A | | 5,300 | | 6,000 |
| TOTAL | | 5,300 | | 6,000 |
| Net expenditure | 2,92,634 | 3,06,740 | 3,23,000 | 3,49,000 |
| Carried over | 8,25,374 | 10,64,060 | 19,77,000 | 5,16,000 |

ROYAL AIR FORCE—*contd.*

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 8,25,374 | 10,64,060 | 19,77,000 | 5,46,000 |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>contd.</i> | | | | |
| MINOR HEAD (d)—FUEL AND LIGHT. | | | | |
| Purchases from the Army | | 1,11,410 | | 1,26,000 |
| Local purchase | | .. | | .. |
| TOTAL . | | 1,11,410 | | 1,26,000 |
| <i>Deduct—</i> | | | | |
| Value of stores issued on payment to M. E. S. and of stores transferred to Part A. | | 3,000 | | 2,000 |
| TOTAL . | | 3,000 | | 2,000 |
| Net expenditure | 62,997 | 1,08,410 | 99,000 | 1,24,000 |
| MINOR HEAD (e)—PETROL, BENZOL AND LUBRICANTS (AVIATION). | | | | |
| Purchases from the Army | | 4,65,620 | | 8,48,800 |
| Local purchase | | .. | | 2,100 |
| TOTAL . | | 4,65,620 | | 8,50,900 |
| <i>Deduct—</i> | | | | |
| Value of stores issued on payment to M. E. S. and of stores transferred to Part A. | | 1,350 | | 7,900 |
| TOTAL . | | 1,350 | | 7,900 |
| Net expenditure | 4,36,633 | 4,64,270 | 4,72,000 | 8,43,000 |
| Carried over | 13,25,004 | 16,36,740 | 25,48,000 | 15,13,000 |

MAIN HEAD.—PART C.—

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 13,23,004 | 16,36,740 | 25,48,000 | 15,13,000 |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES—contd. | | | | |
| MINOR HEAD (f)—PETROL AND LUBRICANTS (M. T.). | | | | |
| Purchases from the Army | | 73,400 | | 1,00,180 |
| Local purchase | | .. | | 620 |
| TOTAL | | 73,400 | | 1,00,800 |
| <i>Deduct—</i> | | | | |
| Value of stores issued on payment to M. E. S. and of stores transferred to Part A. | | 1,250 | | 800 |
| TOTAL | | 1,250 | | 800 |
| Net expenditure | 1,32,183 | 72,150 | 81,000 | 1,00,000 |
| MINOR HEAD (g)—MISCELLANEOUS STORES. | | | | |
| Purchases from the Army | | 74,000 | | 1,49,850 |
| Central purchase. | | } 2,48,080 | | 18,500 |
| Local purchase | | | | 19,450 |
| Customs duty on imported stores | | | | 32,400 |
| TOTAL | | 3,22,080 | | 2,20,200 |
| <i>Deduct—</i> | | | | |
| Value of stores issued on payment to M. E. S. and of stores transferred to Part A. | | 25,000 | | 91,200 |
| TOTAL | | 25,000 | | 91,200 |
| Net expenditure | 32,183 | 2,97,080 | 2,52,000 | 1,29,000 |
| Carried over | 14,89,370 | 20,05,970 | 28,81,000 | 17,42,000 |

ROYAL AIR FORCE—*contd.*

| | Accounts, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | Revised Estimate, 1928-29. Rs. | Budget Estimate, 1929-30. Rs. |
|--|------------------------------|--|---|--|
| Brought forward | 14,89,370 | 20,05,970 | 28,81,000 | 17,42,000 |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES—<i>conold.</i> | | | | |
| MINOR HEAD (h)—MEDICAL STORES. | | | | |
| Purchases from the Army | | 13,000 | | 9,000 |
| Local purchase | | .. | | 1,000 |
| TOTAL | | 13,000 | | 10,000 |
| <i>Deduct—</i> | | | | |
| Value of stores issued on payment to M. E. S. and of stores transferred to Part A. | | .. | | .. |
| TOTAL | | .. | | .. |
| Net expenditure | 9,554 | 13,000 | 11,000 | 10,000 |
| MINOR HEAD (i)—CLOTHING. | | | | |
| Purchases from the Army | | 1,57,330 | | 1,75,230 |
| Local purchase | | 980 | | .. |
| Central purchase. | | .. | | .. |
| Customs duty on imported stores | | 9,400 | | 2,200 |
| TOTAL | | 1,67,710 | | 1,77,430 |
| <i>Deduct—</i> | | | | |
| Value of stores issued on payment to M. E. S. and of stores transferred to Part A. | | 5,000 | | 4,430 |
| TOTAL | | 5,000 | | 4,430 |
| Net expenditure | 89,242 | 1,62,710 | 1,51,000 | 1,73,000 |
| MINOR HEAD (j)—ORDNANCE STORES. | | | | |
| Purchases from the Army | | 3,07,500 | | 2,04,570 |
| Local purchase | | | | 25,630 |
| Central purchase. | | 42,480 | | 10,000 |
| Customs duty on imported stores | | 1,000 | | 4,000 |
| TOTAL | | 3,50,980 | | 2,44,200 |
| <i>Deduct—</i> | | | | |
| Value of stores issued on payment to M. E. S. and of stores transferred to Part A. | | 20,000 | | 29,200 |
| TOTAL | | 20,000 | | 29,200 |
| Net expenditure | 1,57,150 | 3,30,980 | 3,07,000 | 2,15,000 |
| TOTAL SUB-HEAD D. | 17,45,316 | 25,12,660 | 33,50,000 | 21,40,000 |

MAIN HEAD—PART C.—

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD E.—MISCELLANEOUS. | | | | |
| Detailed Heads— | | | | |
| (1) Compensation for losses | | 610 | | 1,280 |
| (2) Language rewards for British officers | | 1,900 | | 2,000 |
| (3) Loss of cash | | .. | | .. |
| (4) Fractional differences and miscellaneous | | 30 | | 20 |
| (5) Arrear charges | | .. | | .. |
| (6) Payments for printing and stationery | | 47,500 | | 47,000 |
| (7) Expenditure on anti-malarial measures in respect of R. A. F. units and formations | | 5,000 | | 5,000 |
| (8) Storage charges in respect of Royal Air Force bombs and their components held in deposit | | 66,270 | | 1,14,500 |
| (9) Services rendered by Government Transport | | 3,000 | | 5,000 |
| (10) <i>Deduct</i> —Credit on account of services rendered by the R. A. F. to Army and M. E. S. | | .. | | .. |
| (11) Administration of telephones (excluding those of R. A. F. Headquarters) | | .. | | 13,200 |
| TOTAL SUB-HEAD E. | 99,647 | 1,24,310 | 1,45,000 | 1,89,000 |

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

Miscellaneous.—The increase of Rs. 64 lakh in Budget, 1929-30, as compared with Budget, 1928-29, is due mainly to :—

| | In lakhs of rupees. |
|---|---------------------|
| (1) Larger storage charges in respect of R. A. F. bombs and their components held in deposit in Army Arsenals | 48 |
| (2) Provision made for telephone charges under this head instead of under the sub-heads A & B as heretofore | 13 |
| (3) Other minor variations | 3 |
| | 64 |

MAIN HEAD—PART C.—

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget * Estimate, 1929-30. |
|---|-----------------------|---------------------------------|----------------------------------|-----------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD F.—WORKS EXPENDITURE. | | | | |
| MINOR HEAD A.—WORKS. | | | | |
| I.—Accommodation— | | | | |
| (a) Officers' quarters and Messes— | | | | |
| (i).—Works in progress— | | | | |
| | | 23,080 | | .. |
| (ii).—New works— | | | | |
| | | 46,000 | | .. |
| TOTAL (a) OFFICERS' QUARTERS AND MESSSES | | 69,080 | | .. |
| (b) British Troops— | | | | |
| (i).—Works in progress— | | | | |
| (1) Sergeants' Mess and Institute for British Other Ranks, Lahore | | .. | | 35,000 |
| (2) Mosquito proofing, Royal Air Force Barracks, Karachi | | .. | | 33,000 |
| | | 10,33,240 | | 68,000 |
| (ii) New works— | | | | |
| (1) School for British Other Ranks, Karachi | | .. | | 40,000 |
| (2) Completion of accommodation for Warrant Officers and Sergeants | | .. | | 46,200 |
| (3) Children's school (Royal Air Force share) Kohat | | .. | | 20,000 |
| (4) Dining room for British Other Ranks, Delhi | | .. | | 13,000 |
| | | 2,00,300 | | 1,19,200 |
| TOTAL (b) BRITISH TROOPS | | 12,33,540 | | 1,87,200 |
| Carried over | | 13,02,620 | | 1,87,200 |

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Works Expenditure.—Budget 1929-30, is less than budget, 1928-29, by Rs. 14·51 lakhs. The decrease is due mainly to:—

| <i>Decreases—</i> | In lakhs of rupees. |
|--|---------------------|
| (1) Smaller provision due to completion of Royal Air Force buildings of the 2 New Squadrons and other works in progress | 14·65 |
| (2) Smaller establishment charges due to smaller provision for works and standing charges | ·60 |
| | <u>15·25</u> |
| <i>Increase—</i> | |
| (1) Larger charges under repairs and renewals, due to provision of repairs to buildings recently completed and to increase in the number of landing grounds on charge of the Royal Air Force | ·31 |
| (2) Increase under maintenance and working expenses of installations due to larger expenditure anticipated | ·19 |
| (3) Provision of rent for the office accommodation occupied by the Royal Air Force in New Delhi and Municipal taxes | ·24 |
| | <u>·74</u> |
| Net decrease | <u>14·51</u> |

MAIN HEAD—PART C.—

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 13,02,620 | | 1,87,200 |
| SUB-HEAD F.—WORKS EXPENDITURE—contd. | | | | |
| MINOR HEAD A.—WORKS—contd. | | | | |
| (c) Indian Troops.— | | | | |
| (i) Works in progress— | | | | |
| (1) Completion of accommodation for Indian establishment, Lahore | | .. | | 21,000 |
| | | .. | | 21,000 |
| (ii) New works— | | 56,100 | | |
| TOTAL (c) INDIAN TROOPS | | 56,100 | | 21,000 |
| (d) Miscellaneous. | | | | |
| (i) Works in progress— | | | | |
| (1) Command Wireless Station, Ambala | | .. | | 26,000 |
| | | 7,000 | | 26,000 |
| (ii) New works— | | | | |
| (1) Quarters for 18 Indian clerks, Karachi | | .. | | 90,000 |
| (2) New Rifle Range, Karachi | | .. | | 10,000 |
| (3) Flight Hangar, Delhi | | .. | | 30,000 |
| | | 30,000 | | 1,30,000 |
| TOTAL (d) MISCELLANEOUS | | 37,000 | | 1,56,000 |
| TOTAL I.—ACCOMMODATION | | 13,95,720 | | 3,64,200 |
| 2.—Hospitals. | | | | |
| (a) British— | | | | |
| (ii) New works— | | | | |
| (1) Additions to medical buildings, Karachi | | .. | | 25,000 |
| TOTAL 2.—HOSPITALS | | .. | | 25,000 |
| Carried over . | | 13,95,720 | | 3,89,200 |

ROYAL AIR FORCE—*contd.*

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Ra. | Ra. | Ra. | Ra. |
| Brought forward | | 13,95,720 | | 3,89,200 |
| SUB-HEAD F.—WORKS EXPENDITURE—<i>contd.</i> | | | | |
| MINOR HEAD (a).—WORKS.. | | | | |
| 3.—Buildings for Depots, etc.—<i>concl'd.</i> | | | | |
| (i) Works in progress— | | | | |
| (1) New Test Benches, Karachi | | .. | | 15,000 |
| (2) Bulk storage of bombs, Rawalpindi | | .. | | 20,000 |
| | | 4,51,240 | | 35,000 |
| (ii) New works— | | | | |
| (1) New Dope shop, Karachi | | .. | | 30,000 |
| (2) Receipts and Issue Section and Improvements in arrangements for loading and unloading of stores, Lahore. | | .. | | 90,000 |
| | | 1,47,000 | | 1,20,000 |
| TOTAL 3.—BUILDINGS FOR DEPOTS, ETC. | | 5,98,240 | | 1,55,000 |
| 4.—Special works— | | | | |
| (a) Defences— | | | | |
| New works | | .. | | .. |
| TOTAL (a) DEFENCES | | 40,000 | | .. |
| (b) Mobilization works— | | | | |
| (i) Works in progress | | | | |
| (i) Works in progress | | 84,830 | | .. |
| (ii) New works— | | | | |
| Bomb proof storage of petrol and bombs, Miranshah | | .. | | 1,40,000 |
| TOTAL (b) MOBILIZATION WORKS | | 84,830 | | 1,40,000 |
| (c) Miscellaneous— | | | | |
| (i) Works in progress— | | | | |
| (1) Bomb proof storage of bombs, Kohat | | .. | | 10,000 |
| | | .. | | 10,000 |
| (ii) New works— | | | | |
| | | 2,60,000 | | .. |
| TOTAL (c) MISCELLANEOUS | | 2,60,000 | | 10,000 |
| TOTAL 4.—SPECIAL WORKS | | 3,84,830 | | 1,50,000 |
| Carried over | | 23,78,790 | | 6,94,200 |

| MAIN HEAD—PART C.— | | | | |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 23,78,790 | | 6,94,200 |
| SUB-HEAD F.—WORKS EXPENDITURE—<i>contd.</i> | | | | |
| MINOR HEAD A.—WORKS—<i>concl.</i> | | | | |
| 5.—Land, Communications and Drainage— | | | | |
| (a) Land— | | | | |
| (i) Works in progress— | | | | |
| (1) Acquisition and preparation of landing grounds—Dacca, Chalisgaon, Hoshangabad, Khandwa, Bina, Chanda and Kohat Extension | | | | 60,000 |
| | | 1,50,000 | | 60,000 |
| (ii) New works— | | | | |
| Acquisition and preparation of new landing grounds | | | | 4,10,000 |
| | | .. | | 4,10,000 |
| TOTAL 5—LAND, COMMUNICATIONS AND DRAINAGE | | 1,50,000 | | 4,70,000 |
| 6.—Furniture— | | | | |
| (i) Works in progress— | | | | |
| (1) New Supply of Barrack and Hospital furniture | | | | 10,600 |
| (2) New supply of technical furniture | | | | 15,000 |
| TOTAL 6.—FURNITURE | | 26,100 | | 25,600 |
| 7.—Installations— | | | | |
| (a) Water supply— | | | | |
| New works— | | | | |
| (1) Improvements to water supply, Karachi | | | | 20,000 |
| TOTAL (a) WATER SUPPLY | | .. | | 20,000 |
| (b) Electrical Installations— | | | | .. |
| TOTAL (b) ELECTRICAL INSTALLATIONS | | 1,30,000 | | .. |
| TOTAL 7.—INSTALLATIONS | | 1,30,000 | | 20,000 |
| 8.—Reserve for minor works | | 55,000 | | 65,200 |
| TOTAL HEAD A.—WORKS | | 27,39,890 | | 12,75,000 |
| Carried over | | 27,39,890 | | 12,75,000 |

ROYAL AIR FORCE—*contd.*

| | Accounts, 1927-28. Rs. | Budget Estimate, 1928-29. Rs. | Revised Estimate, 1928-29 Rs. | Budget Estimate, 1929-30. Rs. |
|--|------------------------------|--|--|--|
| Brought forward | | 27,39,890 | | 12,75,000 |
| SUB-HEAD F.—WORKS EXPENDITURE—<i>concl.</i> | | | | |
| MINOR HEAD B.—MAINTENANCE, BUILDINGS, COMMUNICATIONS, ETC. | | | | |
| (1) Buildings | | 2,47,650 | | 2,80,000 |
| (2) Military roads in cantonments | | 43,470 | | 45,000 |
| (3) Military roads ex-cantonments | | .. | | 1,000 |
| (4) Furniture | | 33,800 | | 30,000 |
| (5) Miscellaneous | | 2,15,000 | | 2,15,000 |
| TOTAL B.—MAINTENANCE, BUILDINGS, COMMUNICATIONS, ETC. | | 5,39,920 | | 5,71,000 |
| MINOR HEAD C.—MAINTENANCE AND OPERATION OF INSTALLATIONS. | | | | |
| (1) Water supply | | 46,010 | | 42,420 |
| (2) Electrical Installations | | 2,16,980 | | 2,38,580 |
| TOTAL C.—MAINTENANCE AND OPERATION OF INSTALLATIONS | | 2,62,990 | | 2,81,000 |
| MINOR HEAD D.—GENERAL CHARGES. | | | | |
| 1. Rent for hired buildings | | 4,000 | | 26,740 |
| 2. Compensation for quarters, etc. | | .. | | .. |
| 3. Rates and taxes | | 2,230 | | 3,030 |
| 4. Railway sidings and platforms | | 8,120 | | 6,680 |
| 5. Rent for land | | 50 | | .. |
| 6. Care of vacant buildings | | 5,100 | | 7,550 |
| 7. Miscellaneous | | .. | | .. |
| TOTAL D.—GENERAL CHARGES. | | 19,500 | | 44,000 |
| MINOR HEADS E. AND F.—ESTABLISHMENT, TOOLS AND PLANT | | | | |
| | | 2,81,470 | | 2,22,000 |
| TOTAL SUB-HEAD F.—WORKS EXPENDITURE | 28,39,899 | 38,43,770 | 36,14,000 | 23,93,000 |

MAIN HEAD—PART C.—

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929-30. |
|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD G.—NON-EFFECTIVE CHARGES. | | | | |
| MINOR HEAD (a) REWARDS FOR MILITARY SERVICES. | | | | |
| Annuities and gratuities | | 1,540 | | 2,000 |
| | | 1,540 | | 2,000 |
| MINOR HEAD (b) PENSIONS. | | | | |
| (i) Retired, wounded and invalid pensions and gratuities to British officers and men | | .. | | .. |
| (ii) Retired, wounded and invalid pensions and gratuities to Indians including family pensions | | 460 | | 600 |
| (iii) Family pensions and compassionate allowances to Europeans | | .. | | .. |
| (iv) Departmental pensions— | | | | |
| (a) Pensions | | .. | | 21,500 |
| (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 | | 5,000 |
| (e) Commutations of pensions financed from Revenue | | .. | | .. |
| TOTAL MINOR HEAD (b) | .. | 2,460 | | 27,000 |
| TOTAL SUB-HEAD G | 88 | 4,000 | 26,000 | 29,000 |
| TOTAL INDIA | 1,05,37,719 | 1,26,78,000 | 1,30,71,000 | 1,08,13,000 |

ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

Non-Effective charges.—The increase in the Budget, 1929-30, as compared with Budget 1928-29, is due to the provision made for pensions payable to the establishments of the Controller of Accounts, Royal Air Force.

MAIN HEAD—PART C.—

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29. | Budget Estimate, 1929 30. |
|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| | Ra. | Ra. | Ra. | Ra. |
| ENGLAND. | | | | |
| Effective— | | | | |
| (1) Payments to Air Ministry in respect of personnel serving in India | | 13,33,000 | 13,75,000 | 14,40,000 |
| (2) Furlough and voyage pay | | 1,60,000 | 1,08,000 | 1,08,000 |
| (3) Marriage allowances and allotments | | 9,33,000 | 9,60,000 | 9,60,000 |
| (4) Cost of sea transport | | 4,66,660 | 3,67,000 | 3,67,000 |
| (5) Stores taken to India | | 26,670 | 28,000 | 28,000 |
| (6) Waziristan gratuities | | .. | .. | .. |
| (7) Discharge gratuities and deferred pay | | 26,670 | 27,000 | 27,000 |
| (8) National Health Insurance | | 16,000 | 19,000 | 16,000 |
| (9) Unemployment insurance | | 40,000 | 40,000 | 40,000 |
| (10) Contributory Pensions Act, 1925 | | 48,000 | 58,000 | 48,000 |
| (11) Miscellaneous | | 13,330 | 6,000 | 12,000 |
| (12) Consolidated clothing allowance | | 26,670 | 28,000 | 28,000 |
| (13) Stores for India— | | | | |
| (i) M. T. Stores and Vehicles | | 6,06,670 | 5,60,000 | 5,35,000 |
| (ii) Clothing | | 62,670 | 28,000 | 15,000 |
| (iii) Ordnance | | 4,93,330 | 2,80,000 | 1,96,000 |
| (iv) Aviation Stores | | 56,89,330 | 44,80,000 | 90,01,000 |
| (v) Miscellaneous | | .. | 2,00,000 | 2,13,000 |
| (14) Non-effective—Retired pay of Troops for service in India | | 1,87,000 | 1,98,000 | 2,20,000 |
| TOTAL ENGLAND | 62,88,728 | 1,01,29,000 | 87,62,000 | 1,32,54,000 |
| EXCHANGE ON ENGLISH EXPENDITURE. | | | | |
| Exchange on English Expenditure other than on stores | | .. | .. | |
| Exchange on English expenditure on Stores | | .. | .. | |
| TOTAL | 25,465 | .. | .. | .. |
| TOTAL EXPENDITURE PART C. | 1,68,51,912 | 2,28,07,000 | 2,18,33,000 | 2,40,67,000 |

FOR THE YEAR 1929-30.

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ROYAL AIR FORCE—*contd.*

EXPLANATIONS.

MAIN HEAD—PART C.—

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised Estimate, 1928-29 | Budget Estimate, 1929-30. |
|--|-----------------------|---------------------------------|---------------------------------|---------------------------------|
| | Ra. | Ra. | Ra. | Ra. |
| RECEIPTS. | | | | |
| India— | | | | |
| 1. Miscellaneous Receipts | | 6,300 | | 10,000 |
| 2. Arrear receipts | | .. | | .. |
| 3. Proceeds of sale of surplus and obsolete stores— | | | | |
| (a) Aviation | | 960 | | 1,200 |
| (b) M. T. Stores | | 500 | | 1,000 |
| (c) Provisions | | | | .. |
| (d) Fuel and Light | | | | .. |
| (e) Petrol, Benzol and Lubricants (Aviation) | | | | 880 |
| (f) Petrol and Lubricants (M. T.) | | 10,540 | | .. |
| (g) Miscellaneous stores | | | | 5,650 |
| (h) Medical stores | | | | .. |
| (i) Clothing | | | | 440 |
| (j) Ordnance | | | | 10,780 |
| 4. Credits for services rendered | | 1,700 | | 5,000 |
| 5. Fractional differences | | .. | | .. |
| 6. Recoveries on account of Miscel- laneous items | | .. | | .. |
| 7. Recoveries on account of value of stores issued on payment to officers and other ranks— | | | | |
| (a) Aviation stores | | 20,000 | | 25,800 |
| (b) Mechanical Transport stores | | 5,000 | | 3,300 |
| (c) Provisions | | 3,200 | | 6,800 |
| (d) Fuel and Light | | 3,500 | | 4,600 |
| (e) Petrol, Benzol, and Lubricants (Aviation) | | 3,000 | | 2,200 |
| (f) Petrol and Lubricants (M. T.) | | 1,300 | | 2,400 |
| (g) Miscellaneous stores | | 1,000 | | 700 |
| (h) Medical stores | | .. | | .. |
| (i) Clothing | | 60,000 | | 64,000 |
| (j) Ordnance stores | | 6,500 | | 1,400 |
| Carried over | | 1,23,500 | | 1,46,150 |

ROYAL AIR FORCE—*concl.*

| | Accounts, 1927-28. | Budget Estimate, 1928-29. | Revised, Estimate, 1928-29. | Budget Estimate 1929-30. |
|---|-----------------------|---------------------------------|-----------------------------------|--------------------------------|
| | Rs. | R. | Rs. | Rs. |
| Brought forward | | 1,23,500 | | 1,46,150 |
| RECEIPTS— <i>contd.</i> | | | | |
| India— <i>concl.</i> | | | | |
| 8. Recoveries on account of value of stores issued on payment to His Majesty's Imperial Government and other Departments— | | | | |
| (a) Aviation stores | | .. | | 6,500 |
| (b) Mechanical Transport stores | | .. | | 350 |
| (c) Provisions | | .. | | 3,250 |
| (d) Fuel and light | | .. | | 900 |
| (e) Petrol, Benzol and Lubricants (Aviation) | | .. | | 3,950 |
| (f) Petrol and Lubricants (M.T.) | | .. | | 400 |
| (g) Miscellaneous stores | | .. | | 45,600 |
| (h) Medical stores | | .. | | .. |
| (i) Clothing | | .. | | 2,300 |
| (j) Ordnance stores | | .. | | 14,600 |
| 9. Rent of buildings | | 3,500 | | 14,500 |
| 10. Rent of furniture | | .. | | 500 |
| 11. Receipts from other Departments or Governments on account of commuted value of pensions | | .. | | .. |
| 12. Deduct—Amount transferred to Head 60-B—commuted value of pensions | | .. | | .. |
| TOTAL INDIA | 55,109 | 1,27,000 | 1,14,000 | 2,39,000 |
| England— | | | | |
| 1. Stores brought from India with troops | 3,080 | 30,000 | 16,000 | 16,000 |
| 2. Consolidated clothing allowances | 4,669 | .. | 12,000 | 12,000 |
| 3. Miscellaneous | .. | .. | 3,000 | .. |
| TOTAL ENGLAND | 7,749 | 30,000 | 31,000 | 28,000 |
| Exchange | 54 | .. | .. | .. |
| TOTAL RECEIPTS PART C | 62,912 | 1,57,000 | 1,45,000 | 2,67,000 |

ROYAL INDIAN MARINE.

ROYAL INDIAN MARINE
SUMMARY OF ESTIMATE.

| Heads. | Accounts, 1927-28. | | | Budget Estimate, 1928-29. | | | Revised Estimate, 1928-29. | | | Budget Estimate, 1929-30. | | |
|---|--------------------|------------------|------------------|---------------------------|------------------|------------------|----------------------------|------------------|------------------|---------------------------|------------------|------------------|
| | 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 . . | 3,25,495 | .. | 3,25,495 | 2,72,000 | .. | 2,72,000 | 2,12,000 | .. | 2,12,000 | 2,23,000 | .. | 2,23,000 |
| 2.—MARINE SURVEY | 94,759 | .. | 94,759 | 1,09,000 | .. | 1,09,000 | 93,000 | .. | 93,000 | 92,000 | .. | 92,000 |
| 3.—MISCELLANEOUS STORES ESTABLISHMENTS . . | 80,177 | .. | 80,177 | 85,000 | .. | 85,000 | 82,000 | .. | 82,000 | 84,000 | .. | 84,000 |
| 4.—DOCKYARD . . | 8,54,479 | 4,13,661 | 4,40,818 | 7,89,000 | 3,50,000 | 4,39,000 | 7,87,000 | 2,89,000 | 5,18,000 | 8,14,000 | 2,99,000 | 5,16,000 |
| 5.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT . . | 12,59,882 | .. | 12,59,882 | 15,42,000 | .. | 15,42,000 | 11,57,000 | .. | 11,57,000 | 12,92,000 | .. | 12,92,000 |
| 6.—VICTUALLING OF OFFICERS AND MEN AFLOAT . . | 2,16,145 | .. | 2,16,145 | 2,50,000 | .. | 2,50,000 | 2,21,000 | .. | 2,21,000 | 2,18,000 | .. | 2,18,000 |
| 7. MARINE STORES AND COAL . . | 17,82,015 | 38,845 | 16,93,170 | 16,50,000 | 1,13,000 | 15,37,000 | 16,59,000 | 39,000 | 16,20,000 | 19,08,000 | 43,000 | 18,65,000 |
| 8 PURCHASE AND HIRE OF SHIPS AND VESSELS . . | 7,39,039 | 1,44,081 | 5,94,958 | 10,76,000 | 25,000 | 10,51,000 | 10,36,000 | 74,000 | 9,62,000 | 8,18,000 | 42,000 | 7,76,000 |
| 9 MISCELLANEOUS . . | 14,47,299 | 8,71,625 | 5,75,674 | 18,50,000 | 11,88,000 | 6,62,000 | 22,69,000 | 11,51,000 | 11,18,000 | 18,81,000 | 9,75,000 | 9,06,000 |
| 10.—NON-EFFECTIVE CHARGES . . | 8,87,350 | 7,060 | 8,80,290 | 8,96,000 | .. | 8,96,000 | 8,81,000 | 4,000 | 8,77,000 | 8,92,000 | 4,000 | 8,88,000 |
| TOTAL . . | 76,36,640 | 14,75,272 | 61,61,368 | 85,19,000 | 16,76,000 | 68,43,000 | 83,97,000 | 15,37,000 | 68,60,000 | 82,22,000 | 13,62,000 | 68,60,000 |

EXPLANATIONS.

The Royal Indian Marine has been converted into a combatant service and the functions of the reorganized service, in peace time, are 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.
- (d) Marine transport work for the Government of India, *i.e.*, all arrangements afloat for the conveyance of troops, animals and stores for Government.

2. The grant for net expenditure for the year 1929-30 is Rs. 68·60 lakhs as against Rs. 68·43 lakhs in the year 1928-29. The variation is small and is explained in detail below.

3. *Head 1.*—Decrease of Rs. 49 lakh is due to the abolition of the appointment of Chief Staff Officer and Adviser to the Flag Officer Commanding and Director, Royal Indian Marine, and 1 Naval Expert and transfer of provision for travelling allowances to Head 9, partly counter-balanced by provision for the appointment of Flag Lieutenant to Flag Officer Commanding and Director, Royal Indian Marine, and other minor fluctuations.

4. *Heads 2, 3 and 4.*—Differences are small and due to minor fluctuations.

5. *Head 5.*—Under this head there is a decrease of Rs. 2·50 lakhs. The service is not yet at full strength. The provision is made on the basis of past actuals and revised estimates.

6. *Head 6.*—There is a decrease of Rs. 32 lakh as compared with 1928-29. The reduction has been made on the basis of past actuals and revised estimates.

7. *Head 7.*—The increase of Rs. 2·58 lakhs is chiefly due to more stores, ammunition and mine-sweeping gear, etc., and machinery to be obtained from England and also other fluctuations based on revised estimates and past actuals.

8. *Head 8.*—The provision under this head mainly includes part provision in respect of the fourth sloop (Rs. 8·07 lakhs) to be obtained from the Admiralty. This expenditure is financed from the Kidderpore Dockyard Suspense Account.

9. *Heads 9 and 10.*—Differences are due to minor fluctuations.

10. *Receipts.*—Out of the total receipts of Rs. 13·62 lakhs, the ordinary receipts amount to Rs. 5·08 lakhs and the balance, *viz.*, Rs. 8·54 lakhs, represents the receipts to be transferred from the Kidderpore Dockyard Suspense Account, in respect of measures to be financed from that Account. The reduction in ordinary receipts is chiefly due to the conversion of the Marine into a combatant service leading to a reduction in the amount of services and supplies to other parties.

11. *Revised compared with Budget, 1928-29.*—The amount of total net expenditure likely to be incurred in 1928-29 has been estimated to amount to Rs. 68·60 lakhs as against the Budget grant of Rs. 68·43 lakhs. The main reasons for the increase of Rs. 17 lakh are detailed below:—

| | In Lakhs of Rs. |
|---|-----------------|
| Increase— | |
| (1) Debit raised by the Admiralty during the current year in respect of coal supplied during 1920 and adjusted against the credit of Rs. 4,60,000 accounted for in 1927-28 | 3·25 |
| (2) Larger expenditure on repairs to His Majesty's ship "Triad" ('45) and anticipated adjustment in respect of oil fuel consumed by His Majesty's cruiser employed during 1927-28 ('52) | ·97 |
| (3) Larger contribution towards the expenses of His Majesty's ships in Indian seas | ·27 |
| (4) Smaller receipts for services and supplies to other departments, etc. ('81) and from sale of obsolete stores ('74) | 1·55 |
| Carried over | 6·04 |