I.

Army

The Army in India is composed of individuals who have voluntarily undertaken military service, and its principal subdivisions are fighting troops, ancillary and administrative services and departments, and followers. At the present day it comprises the following troops serving in India:

(a) The regular British forces;
(b) The regular Indian forces;
(c) The Auxiliary Force;
(d) The Indian Territorial Force;
(e) The Indian Army Reserve;
(f) The Indian State Forces, when placed at the disposal of the Government of India.

The Army in India is organised in three groups: internal security troops, to ensure tranquillity within India during the absence of the Field Army; covering troops, to ensure that the mobilisation and concentration of the Field Army is carried out undisturbed; and the Field Army itself, the size of which must, for financial reasons, be limited by the number of troops required for internal security.

Membership of the Auxiliary Force is limited to European British subjects, and the role of the force is to assist in home defence. The Indian Territorial Force is intended to be a second line to, and a source of reinforcement for, the regular Indian Army. Service in the Indian Army Reserve is compulsory, a man undertaking on enrolment to serve at least 5 years with the Colours and up to 15 years combined Colours and Reserve service. The Indian State Forces were formerly designated the Imperial Service Troops. It has been the custom in the past for State troops to be lent to the Government of India in an emergency, but the rendering of such aid is entirely at the discretion of the Ruling Princes and Chiefs.
A. THE ADMINISTRATION OF THE ARMY IN INDIA AND THE HIGH COMMAND

1. THE INDIA OFFICE.

The Secretary of State, as one of His Majesty's Ministers, has a special responsibility and authority in regard to the military administration in India.

The Secretary of State's principal adviser on Indian military affairs is the Secretary in the Military Department of the India Office.

The post is filled by an officer of the Indian Army of high rank; he is usually a Lieutenant-General — with recent Indian experience. The Military Secretary is assisted by one first-grade staff officer, selected from the Indian Army.

2. THE GOVERNOR-GENERAL IN COUNCIL AND THE LEGISLATURE.

The superintendence, direction and control of the civil and military government of India is vested in the Governor-General in Council, who is required to pay due obedience to all such orders as he may receive from the Secretary of State.

The Viceroy's Executive Council exercise in respect of Army administration the same authority and functions as they exercise in respect of other departments of the Government; in the first phase of the representative institutions conferred upon India by the Montagu-Chelmsford Reform Scheme, Army expenditure and the direction of military policy have been excluded from the control of the Legislature.

3. THE COMMANDER-IN-CHIEF AND ARMY MEMBER.

The next authority in the chain of administrative arrangements is the Commander-in-Chief, who by custom is also the Army Member of the Viceroy's Executive Council. All the work connected with the administration of the Army, the formulation and execution of the military policy of the Government of India, the responsibility for maintaining every branch of the Army, combatant and non-combatant, in a state of efficiency, and the supreme direction of any military operations based upon India are centred in one authority — the Commander-in-Chief and Army Member.

In addition, he administers the Royal Indian Marine and the Royal Air Force in India.

4. ARMY HEADQUARTERS. — THE PRINCIPAL STAFF OFFICERS.

The organisation of the Army headquarters is founded upon the three principal Staff Officers — the Chief of the General Staff, the Adjutant-General in India, and the Quartermaster-General in India, whose primary duty is to assist the Commander-in-Chief in the executive side of his administration.

There are other minor branches of the Army Headquarters Staff, namely, the Military Secretary, the Master-General of Supply Branch and the Engineer-in-Chief.

The General Staff Branch is divided into: (1) Directorate of Military Operations, (2) Directorate of Staff Duties and (3) Directorate of Military Training.
The Adjutant-General's Branch comprises: (1) Directorate of Organisation; (2) Directorate of Personal Services and (3) Directorate of Medical Services.

The Quartermaster-General's Branch comprises: (1) Directorate of Movements and Quartering; (2) Directorate of Supplies and Transport; (3) Directorate of Equipment and Ordnance Stores; (4) Directorate of Veterinary Services, and (5) Directorate of Remounts.

The Master-General of Supply Branch comprises: (1) Directorate of Artillery; (2) Directorate of Contracts; (3) Directorate of Farms; (4) Directorate of Ordnance Factories and Manufacture.

5. THE ARMY AND MARINE DEPARTMENT.

The Army and Marine Department deals with all army services proper, and also the administration of the Royal Indian Marine and the Royal Air Force in India, in so far as questions requiring the orders of the Government of India are concerned.

The Army Department has no direct relations with commanders or troops or the staffs of formations subordinate to Army Headquarters: it has continuous and intimate relations with Army Headquarters in all administrative matters. The Army administration is represented in the Legislature by the Army Member in the Council of State, and by the Army Secretary in the Legislative Assembly.

The principal Staff Officers and the other independent heads of branches at Army Headquarters have two separate functions of a well-defined character. In one direction they are staff officers of the Commander-in-Chief, responsible for the administration of their departments of staff duties, for conveying to the subordinate commands the executive decisions of the Commander-in-Chief, and ensuring that these decisions are carried out. In their other aspect, they are responsible to initiate and pursue, under the direction of the Commander-in-Chief, proposals relating to the better administration of the Army and the welfare of the troops, which require the decision of the Government of India or the Secretary of State.

6. THE MILITARY COUNCIL.

The Military Council is an advisory body, constituted for the purpose of assisting the Commander-in-Chief in the performance of his administrative duties.

It is composed of the Commander-in-Chief as President, and the following members, namely: The Chief of the General Staff, the Adjutant-General, the Quartermaster General, the Master-General of Supply, the Secretary to the Government of India in the Army Department, the Financial Adviser, Military Finance, representing the Finance Department of the Government of India and a General Staff Officer (Secretary).

B. MILITARY TERRITORIAL AREAS

Indian territory is divided in four Commands, each under a General Officer Commanding-in-Chief, and one independent district.

The General Officer Commanding-in-Chief of each Command is responsible for the command, administration, training and general efficiency of the troops stationed within his area, and also for all internal security arrangements.

Administration of Districts: in those districts in which war formations are located the district commander is also the commander of the war formation. In order to ensure continuity of administration in the event of the war formations proceeding on active service, the staff of a district is so constituted in time of
peace that a proportion is available to remain behind on the outbreak of war to carry on the duties required for internal security and for the administration of the district.

The details of the organisation are given in the table below.

C. HIGHER UNITS

(1) Northern Command:
   2 Cavalry Brigades;
   11 Infantry Brigades (4 Brigade Areas).

(2) Western Command:
   2 Infantry Brigades (2 Brigade Areas).

(3) Eastern Command:
   1 Cavalry Brigade;
   4 Infantry Brigades (1 Brigade Area).

(4) Southern Command:
   1 Cavalry Brigade;
   3 Infantry Brigades (2 Brigade Areas).

(5) Burma Independent District:
   1 Brigade Area.

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

The officers appointed to the staff are specially selected officers, taken normally from among those who have graduated at the Staff Colleges at Camberley or Quetta. No officer is posted permanently to the Staff. After a period of staff employment, limited as a general rule to four years, an officer returns to his unit for a tour of regimental duty, in order that he may keep in touch with regimental work.

E. THE REGULAR BRITISH FORCES IN INDIA

I. BRITISH CAVALRY AND INFANTRY.

The British cavalry and British infantry units of the army in India are units of the British service. No individual British service unit is located permanently in India.

Units of the British Army are detailed for a tour of foreign service, of which the major part is as a rule spent in India. In the case of British infantry battalions the system is that one battalion of a regiment serves in the United Kingdom and the other overseas. The tour of overseas service of a British battalion is usually 16 years. In the case of British cavalry the same arrangement cannot be applied, as one unit only comprises the regiment. The normal tour of overseas duty for a regiment of British cavalry is 14 years.
In the United Kingdom, in peace-time, units are maintained at an establishment smaller than that required for war. In India, the peace establishments exceed the war establishments in view of the fact that reserves of British personnel do not exist, and reinforcements must be obtained from the United Kingdom.

(a) *British Cavalry.*

There are 5 British cavalry regiments in India.

The present organisation of Cavalry regiments is:

Regimental Headquarters.

Headquarters Wing, composed of:

- No. 1 Group ............ Signallers.
- No. 2 Group ............ Machine-Gun Troop.
- No. 3 Group ............ Administrative Troop.
- No. 4 Group ............ Band Troop.

3 Service Squadrons, each of 3 Sabre Troops and 1 Hotchkiss Gun Troop.

Each Sabre Troop has 3 sections, and each Hotchkiss Gun Troop is equal to 3 guns.

(b) *British Infantry*

The present number of British infantry battalions in India is 45. The peace establishment of an infantry battalion consists of a headquarters, headquarter wing and four companies. The headquarter wing is divided into four groups, composed of the following:

- No. 1 Group ............ Signallers.
- No. 2 Group ............ Machine-Gun personnel.
- No. 3 Group ............ Administrative personnel.
- No. 4 Group ............ Band.

As mentioned previously, one battalion of a regiment serves overseas, whilst the other remains in the United Kingdom. The latter functions as a training battalion for the overseas battalion.

In 1921 an important change was made in the composition of a British infantry battalion in India by the inclusion of a proportion of Indian combatant ranks. Battalions had always maintained a quota of Indian followers, but up to 1921 the combatant personnel was entirely British. In 1921, on the abolition of the Machine-Gun Corps, eight machine guns were included in the equipment of a British infantry battalion. The peace establishment of Indian combatant personnel is fixed at one Indian officer and forty-one Indian other ranks.

The Indian platoon, as it is called, is transferred *en bloc* to another British battalion when the battalion to which it was originally attached proceeds on relief out of India.
2. Royal Artillery.

Indians are employed as drivers and artificers in the Royal Horse and Field Artillery and in medium batteries, and as drivers, gunners and artificers in the Pack Artillery. In the Frontier Garrison Artillery they are employed as gunners and artificers and in the Indian Coast Artillery as gunners only.

The peace organisation of the artillery at the present day is as follows:

**Royal Horse Artillery.** — One brigade, consisting of headquarters, three batteries and three ammunition columns, and one unbrigaded battery and ammunition column.

Each battery is armed with six 13-pounder guns.

**Royal Field Artillery. Higher and Lower Establishment Brigades.** — Eleven brigades on the higher and lower establishments, each consisting of headquarters and four batteries.

**Royal Field Artillery, Reinforcement Brigade.** — The reinforcement brigade consists of three batteries, each armed with four 18-pounder guns, and one battery with four 4.5" howitzers. In war this brigade will be broken up to form the 3rd Divisional ammunition column.

**Royal Field Artillery, Ammunition Columns.** — Two Divisional ammunition columns are maintained for the artillery of the first and second divisions, and one field ammunition column.

**Mountain Artillery.** — Six brigades, each consisting of headquarters, one British and three Indian batteries, also one unbrigaded battery and one section.

The British battery and two Indian batteries per brigade are armed, or in process of being armed, with four 3.7" howitzers; the remaining batteries are armed with four 2.75" guns.

**Medium Artillery.** — Two brigades, each consisting of four batteries.

**Heavy Artillery.** — One brigade and 3 batteries.

**Frontier Brigade.** — One corps manning 15 posts.

The posts are:

- Kohat.
- Arawali.
- Thal.
- Chaman.
- Peshawar.
- Hindubagh.
- Malakand.
- Shagai.
- Chakdara.
- Fort Sandeman.
- Fort Lockhart.
- Saidgi.
- Idak.
- Razani.
- Damdil.

The corps is responsible for manning the armament allotted for the defence of these posts.

**Artillery Training Centres.** — One centre for Indian ranks of Horse, Field and Medium Artillery, and another centre for Indian ranks of Pack Artillery. These centres were created for the recruitment and training of Indian personnel required for batteries.
3. The Royal Engineers and the Engineer Services.

(a) The Engineer-in-Chief.

The Engineer-in-Chief (the head of the Corps of Royal Engineers in India) is directly responsible to the Commander-in-Chief. The Engineer-in-Chief is not a Staff Officer, but the technical adviser of the Commander-in-Chief on all military engineering matters.

He is responsible for:
1. Engineer operations and engineer services during war and peace.
2. The preparedness for war of the engineering services.
3. The supply of engineer stores during war and peace.
4. The execution and maintenance of all military works.
5. The constructional efficiency, accuracy and economy of all projects and designs submitted by him.

(b) The Organisation.

The Engineer organisation of the Army consists of two main branches, viz., the "Sappers and Miners" and "Pioneers" and the Military Engineer Services.

The Organisation of the Sappers and Miners.

The composition of the Corps of Sappers and Miners is as follows:

King George's Own Bengal Sappers and Miners
with headquarters at Roorkee:
Headquarters and 3 Depot Companies, 2 Field Troops, 6 Field Companies and the Chitral Section, 1 Army Troops Company, 2 Divisional Headquarters Companies.

Queen Victoria's Own Madras Sappers and Miners
with headquarters at Bangalore:
Headquarters and 3 Depot Companies, 2 Field Troops, 6 Field Companies, 2 Army Troops Companies, 1 Divisional Headquarters Company.

Royal Bombay Sappers and Miners
with headquarters at Kirkee:
Headquarters and 3 Depot Companies, 6 Field Companies, 1 Fortress Company (Aden), 1 Divisional Headquarters Company, 2 Railway Companies.

Burma Sappers and Miners.

Headquarters and 1 Depot Company and 1 Field Company.

The Military Engineer Services control all military works in India, Burma, the Persian Gulf and Aden, except in the case of a few small outlying military stations, which are in charge of the Public Works Department. They control all works for the Royal Air Force and for the Royal Indian Marine; and they are charged with all civil works in the North-West Frontier Province and Baluchistan under the orders, in each of these two areas, of the Chief Commissioner and Agent to the Governor-General. They also control civil works in Bangalore, under the Mysore Government, and in Aden.
4. THE ROYAL AIR FORCE IN INDIA.

(a) Organisation and Administration — The Commander-in-Chief.

The Royal Air Force in India is controlled by the Commander-in-Chief in India as part of the defence services of the Indian Empire. The Air Force budget is incorporated in the Army estimates. The Commander of the Air Force, the Air Officer Commanding in India, is an Air Vice-Marshal, whose rank corresponds to that of a Major-General in the Army.

(b) Royal Air Force Headquarters.

The Headquarters of the Air Force is closely associated with Army Headquarters and is located with the latter at the seat of the Government of India. The Air Officer Commanding has a headquarters staff constituted in three branches, namely, air staff, personnel, and technical and stores. The system of staff organisation is similar to the staff system obtaining in the Army. Broadly speaking, the duties assigned to the three divisions mentioned are those which are performed by the General Staff Branch, the Adjutant-General’s and Military Secretary’s branches, and the Quartermaster-General’s branch, respectively, of Army Headquarters.

(c) Establishment.

The establishment of the Royal Air Force in India (on April 1st, 1928) is 224 officers, 1,709 British other ranks, 80 Indian other ranks, 329 clerks and other civilians and 730 followers.

(d) Units.

1 Headquarters, R.A.F., at Simlā and Delhi.

1 Group Headquarters at Peshawar with two stations, each comprising two Bombing Squadrons at Risalpur and Kohat, and one Army Co-operation Squadron at Peshawar under its administration.

1 Wing Headquarters, R.A.F., at Quetta with two Army Co-operation Squadrons under its administration.

1 Army Co-operation Squadron at Ambala, which is directly under the administration of Headquarters.

1 Aircraft Depot at Karachi.

1 Aircraft Park at Lahore.

1 R.A.F. Hill Depot located at Lower Topa during the summer months only.

The duties of the Aircraft Depot are as follows: it receives all stores from England, erects new aeroplanes, overhauls engines, etc.

The duties of the Aircraft Park are as follows: it erects all new aeroplanes received from England, etc.

Each Squadron has 12 aeroplanes and engines.
F. THE REGULAR INDIAN FORCES

1. INDIAN CAVALRY.

The present number of Indian cavalry regiments is 21 (arranged in seven groups) of three regiments each. In addition, there are seven stations which form suitable permanent locations for regiments allotted to internal security duties. One of these stations is allotted to each group, with the result that one of the three regiments of each group will always be located in a permanent regimental centre. A group depot will be formed in this station on mobilisation and will be made responsible for the training and provision of reinforcements for the whole group.

In each unit there is a regimental Headquarters, with a Headquarters Wing and three Squadrons.

2. INDIAN INFANTRY AND PIONEERS.

The establishment of the Indian Infantry is constituted as follows:

<table>
<thead>
<tr>
<th>Battalions</th>
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<tbody>
<tr>
<td>19 Infantry regiments consisting of</td>
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<tr>
<td>3 Pioneer regiments consisting of</td>
</tr>
<tr>
<td>1 Independent Pioneer battalion</td>
</tr>
<tr>
<td>10 Gurkha regiments consisting of</td>
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<tr>
<td><strong>33</strong></td>
</tr>
</tbody>
</table>

The organisations of an Infantry or Pioneer battalion other than training battalions is built up on the basis of a section, the smallest unit of men, which is commanded by a naick or lance-naick, the junior non-commissioned officers in the battalion. A section consists of from 8 to 11 men.

A platoon comprises 4 sections. In the Infantry 3 of these are rifle sections and 1 a Lewis gun section. In the Pioneers all four are rifle sections. The platoon is commanded by an Indian officer (Jemadar or Subadar).

The company comprises 4 platoons.

Reserves for these units have to be sufficient to provide for an actual shortage on mobilisation as well as for the maintenance of the mobilised unit at full strength for the first 8 months after mobilisation.

The conditions of the new reserve, which were introduced in August 1923, are as follows:

(a) There are two classes in the reserve, Class A and Class B. A reservist is eligible to serve in Class A up to 8 years combined army and reserve service, and in Class B up to 15 years combined service.

(b) Service in the reserve is compulsory. On enrolment a man engages to serve at least 5 years in army service, and to serve up to 15 years in combined army and reserve service, if required to do so.

1 Not including 25 territorial battalions.
Reservists will be trained for not more than 1 month annually in the cases of Class A, and biennially in the case of Class B. During training the reservist will receive the full pay of a serving soldier.

While not under training, the reservist will receive pay as follows:
- Class A, Rs. 7 per mensem.
- Class B, Rs. 4 per mensem.

A reservist will be discharged from the service after 15 years combined army and reserve service, when he will receive a pension of Rs. 3 per mensem, or, if he desires it, a gratuity of Rs. 300 in lieu. A reservist who is invalided from the reserve is granted a gratuity varying between 3 and 6 months' pay and good conduct pay according to service.

3. THE SIGNAL SERVICE.

The Corps is organised on the same lines as a Sapper and Miner Corps, with a headquarters and depot for recruiting and training personnel, and detached field units for the various army formations.

The head of the corps is the Signal Officer-in-Chief, who is attached to the General Staff Branch at Army Headquarters as a technical adviser on questions connected with signals, and is also responsible for the technical inspection of all signal units. A chief signal officer with similar functions is attached to the headquarters of each Army Command.

The various types of field units and the number maintained, are:

- Cavalry Brigade Signal Troops ............ 4
- Divisional Signals .................................. 4
- District Signals ...................................... 3
- Signal Section ...................................... 1
- Companies ........................................... 2
- Corps Signals ....................................... 2
- Signal Training Centre and Depot ............ 1

In addition, there is an Army Signal School, which carries out the training of regimental signalling instructors, and of personnel for wireless units, respectively.

4. ROYAL TANK CORPS.

Eight Armoured-Car companies is the total establishment at present. To complete the organisation, a Tank Corps Centre is maintained at Ahmednagar for the training of Tank Corps personnel and for the administration of the Corps.

The smallest tactical unit is the sub-section of two cars. Two sub-sections constitute a section. The section is commanded by a captain or a subaltern, and is self-contained and capable of independent action. Three sections constitute a company. The company is commanded by a major. In addition to the twelve active cars in the three sections, four cars are held in company reserve to replace active cars temporarily out of action. Each car is armed with a Vickers machine-gun.

5. MEDICAL SERVICES.

The military medical services in India are composed of the following categories of personnel and subordinate organisations:

- Officers and other ranks of the Royal Army Medical Corps serving in India;
(b) Officers of the Indian Medical Service in military employment;
(c) The Indian Medical Department, consisting of three branches, viz.,
   (i) senior assistant surgeons, (ii) assistant surgeons and (iii) sub-
   assistant surgeons.
(d) The Queen Alexandra’s Military Nursing Service for India.
(e) The Indian Troops Nursing Service.
(f) The Indian Hospital Corps (10 companies).

6. THE INDIAN ARMY SERVICE CORPS AND THE MECHANICAL
TRANSPORT SERVICE.

The Indian Army Service Corps is the counterpart of the Royal Army Service
Corps of the British Army. It has developed from the Commissariat Department
of an earlier period, and its immediate predecessor was the Supply and Transport
Corps, by which name the service was known up to a short time ago. The Indian
Army Service Corps is administered by the Quartermaster-General, and is one
of the principal services included in the Quartermaster-General’s Department.

The Indian Army Service Corps is constituted in two main branches, namely:

(a) Supply,
(b) Animal transport,
and is supplemented by the Mechanical Transport Service, which, in India, is
constituted upon a special basis, but which is, generically, a subdivision of Army
Service Corps organisation.

I. The present-day (1928) establishment of animal transport is as follows:

   **Wheeled, and Pack Transport.**

   *Mules:*
   - 3 cavalry brigade transport companies.
   - 11 infantry brigade transport companies.
   - 10 divisional troops transport companies.
   - 9 mule transport companies (lower establishment).

   *Bullocks:*
   - 33 troops (lower establishment) consisting of 858 bullocks.

   *Camels:*
   - 2 Government transport companies.
   - 3 Silladar transport companies.
   - 4 Government transport companies (lower establishment).

   There are also 20 District Supply Companies and 4 Supply Depot Companies.

   The total number of mules maintained under this organisation, including
   the depots and the detachments in Aden, Kashmir and the Persian Gulf, is 18,443,
   while the camel units are calculated to produce on mobilisation 12,480 camels.
   There are also 750 pack and draught horses. Wheeled and pack transport are
   combined. The company on the lower establishment represents the pre-war
   “cadre”, other companies being maintained in peace time at full war establish-
   ment.

II. The mechanical transport establishment consists of the following:

   - 9 Light Mechanical Transport Companies,
   - 6 Motor Ambulance Companies,
   - 4 Mobile Repair Units,
   - 4 Mechanical Transport Workshops,
   - Central Mechanical Transport Stores Depot.

7. THE ORDNANCE SERVICES.

The Ordnance Services may be broadly described as the agency whose duty
it is to supply the army with munitions of war, such as small arms, guns, ammu-
nition and other equipment of a technical military character, and also, under an
arrangement introduced in recent years, with clothing and general stores other
than engineering stores. The present organisation of the ordnance services in
India is shown in graphic form below.
### Diagram Showing Organisation of the Ordnance Services in India

**Q. M. G. in India.**

<table>
<thead>
<tr>
<th>Indian Army Ordnance Corps.</th>
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<td><strong>D. E. O. S.</strong></td>
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<tbody>
<tr>
<td><strong>Arsenals.</strong></td>
<td><strong>Ordnance Depot.</strong></td>
<td><strong>Clothing Depots.</strong></td>
</tr>
<tr>
<td>Rawalpindi</td>
<td>Agra</td>
<td>Shahjahanpur</td>
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<tr>
<td>Ferozepore</td>
<td>Bombay</td>
<td>Madras</td>
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<tr>
<td>Allahabad</td>
<td>Fort William</td>
<td>Quetta</td>
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<td>Kirkee</td>
<td>Karachi</td>
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<td>Madras</td>
<td>Cawnpore</td>
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<td>Quetta</td>
<td>Lahore</td>
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<tr>
<td>Rangoon</td>
<td>D. G. O. in India.</td>
<td></td>
</tr>
</tbody>
</table>

**Indian Ordnance Department.**

**Director of Ordnance Factories.**

- Ammunition Factory, Kirkee; Cordite Factory, Aruvankadu; Gun-Carriage Factory, Jubbulpore; Gun and Shell Factory, Cossipore; Harness and Saddlery Factory, Cawnpore; Rifle Factory, Ishapore; Metal and Steel Factory, Ishapore.

**Director of Ordnance Inspection.**

- Inspector of Gun-Carriages and Vehicles, Jubbulpore; Inspector of Guns and Rifles, Ishapore; Inspector of Ammunition, Kirkee; Proof Officer, Balasore; Chemical Inspector, Kirkee.

**Ordnance Consulting Officer for India.**
8. THE REMOUNT AND VETERINARY SERVICES.

(a) The Remount Service:
The department is organised on lines corresponding to the remount service in the United Kingdom.

(b) The Veterinary Service:
The Army Veterinary Corps, India, is responsible for the veterinary care, in peace and war, of mounted British troops, Indian cavalry and artillery, I. A. S. C. units, the remount department (excluding horse-breeding operations), etc.
It is organised in 11 sections and 1 depot attached in peace time to Class I Station veterinary hospitals at certain important stations.

G. RESERVE, INDIAN ARMY

The reserve consists of private soldiers or their equivalent; non-commissioned officers are only admitted as privates.
The reserve comprises the following classes:

(a) Reserve of Indian Cavalry, Royal Artillery (excluding the Indian heavy batteries), sappers and miners, Indian Signal Corps, Indian Infantry (excluding Gurkha groups) and pioneers (excluding the 4th Hazara Pioneers).

Class A. — Men who have completed the prescribed period of army service and a period of combined army and reserve service not exceeding the minimum prescribed period of army service by more than 3 years, except in the case of the Burma sappers and miners whose period of combined army and reserve service may exceed the minimum period of army service by 5 years.

Class B. — All reservists other than those serving in Class A.

(b) Reserve of Gurkha groups. Men with more than two years’ army service and less than 15 years’ combined army and reserve service below the age of 35 years.

(c) Reserve of the 4th Hazara Pioneers.

Class I. — Men with more than two years’ army service who have not more than 5 years’ reserve service in this class and are below the age of 30 years.

Class II. — Men with more than two years’ army service who are below the age of 35 years.

(d) Reserve of the I. A. S. C. — Animal transport personnel (mule and camel drivers). Men with 6 years’ army service and less than 15 years’ combined army and reserve service. Men (camel transport only) enrolled direct for 15 years or until attaining the age of 35 years, whichever first occurs.

Mechanical transport drivers and artificers. Men with 6 years’ army service and less than 15 years’ combined army and reserve service, and men enrolled direct into the reserve for 9 years.

The following table shows the minimum period of army service for each class of soldiers (excluding Gurkha groups, 4th Hazara Pioneers, I. A. S. C. and I. H. C.), and the maximum period of army and reserve service for each class of the reserve:
<table>
<thead>
<tr>
<th>Arm</th>
<th>Minimum period of army service</th>
<th>Maximum period of combined army and reserve service for each class of the reserve</th>
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</thead>
<tbody>
<tr>
<td>Indian Cavalry</td>
<td>7</td>
<td>10 15</td>
</tr>
<tr>
<td>Gunners, R. A.</td>
<td>6</td>
<td>9 15</td>
</tr>
<tr>
<td>Drivers, R. A.</td>
<td>5</td>
<td>8 15</td>
</tr>
<tr>
<td>Drivers, Motor</td>
<td>6</td>
<td>15*</td>
</tr>
<tr>
<td>Sappers and Miners (excluding Burma Sappers and Miners)</td>
<td>7</td>
<td>10 15</td>
</tr>
<tr>
<td>Burma Sappers and Miners</td>
<td>5</td>
<td>10 15</td>
</tr>
<tr>
<td>Indian Signal Corps</td>
<td>5</td>
<td>8 15</td>
</tr>
<tr>
<td>Indian Infantry and Pioneers (except the 20th Burma Rifles)</td>
<td>5</td>
<td>8 15</td>
</tr>
<tr>
<td>20th Burma Rifles</td>
<td>7</td>
<td>10 15</td>
</tr>
</tbody>
</table>

* Class A reservists only.

H. THE AUXILIARY FORCE

After the war, the question of universal training for European British subjects came up for consideration, and it was decided that in India, as elsewhere in the Empire, the adoption of compulsory military service would be undesirable. It was recognised, however, that India needed some adequate auxiliary force, if only on a voluntary basis, that could be trained to a fairly definite standard of efficiency; and in the result, an Act to constitute an Auxiliary Force for service in India was passed in 1920. Under this Act membership is limited to European British subjects, and the liability of members for training and service is clearly defined. Military training is graduated according to age, the more extended training being carried out by the younger members, the older members being obliged to fire a musketry course only. It was laid down that military service should be purely local. As the form of service that would be most suitable varies largely according to localities, the local military authorities, acting in consultation with the advisory committee of the Auxiliary Force area, were given the power of adjusting the form of training to suit local conditions.

The Auxiliary Force comprises all branches of the service — cavalry, artillery, engineers, infantry — in which are included railway battalions, machine-gun companies, and the R.A.S.C. sections. The organisation is that of regular units of the British Army, a regular Adjutant being appointed to each regiment, battalion and artillery brigade.

Units of the Auxiliary Force are under the command of the local military authority, and the latter has the power of calling them out for service locally in a case of emergency. Their role is to assist in home defence. In some stations, e.g., Delhi, Agra, Lucknow, etc., Auxiliary Force units of different arms are grouped together permanently, under
an Auxiliary Force Commanding Officer, for administration and immediate command. In other places, each unit is under its own commander, who is responsible for the unit to the local military commander.

Training is carried on throughout the year. Pay at a fixed rate is given for each day's training (16-20 days for the active class, 6 days for the first and 10 days for the second reserve) and, on completion of the scheduled period of annual training, every enrolled member of the force is entitled to a certain bonus.

Men enrol in the Auxiliary Force for an indefinite period. An enrolled person is entitled to claim his discharge on the completion of four years' service or on attaining the age of 45 years. Till then he can only be discharged on the recommendation of the advisory committee of the area.

The strength of the Auxiliary Force provided for 1928-29 is 31,600 all ranks.

Composition of the Auxiliary Force:

- Cavalry: 10 regiments.
- Artillery: 6 field brigades comprising 12 Field Batteries, 1 Heavy Battery and 1 Machine-Gun Company.
- 7 independent Field Batteries.
- Infantry: 12 corps, 1 regiment, 9 battalions, 2 companies.
- Engineers: 4 companies.
- Railway Corps: 6 regiments (13 battalions) and 5 independent battalions.
- Machine-Gun Corps: 7 companies.
- Royal Army Service Corps: 4 companies.
- Auxiliary Force Medical Corps.
- Auxiliary Force Signal Corps.
- Auxiliary Force Veterinary Corps.

I. THE INDIAN TERRITORIAL FORCE

I. Organisation and Duties.

The Territorial Force is one of the several aspects of the Indianisation of the military services. The force is intended to cater, amongst other things, for the military aspirations of those classes of the population to whom military service has not hitherto been a hereditary profession. It is intended, at the same time, to be a second line to and a source of reinforcement for the regular Indian army. Membership of the force for this latter reason carries with it a liability for something more than purely local service or home defence. It may, in certain circumstances, involve service overseas.
The Indian Territorial Force consists at present of two main categories, provincial battalions (20), and the university training corps battalions (6).

2. UNIVERSITY TRAINING CORPS.

The University Training Corps is recruited from the staff and students of Indian universities and has an aggregate strength of 4,314 (1928-29). They train all the year round (not exceeding 15 days in the year), and they are equipped with a permanent staff of British instructors.

On ceasing to belong to a university, a member of the corps is discharged. In the case of the university training corps battalions, it is not intended to enforce the liability to render actual military service. Their purpose is mainly educative, to inculcate discipline and form character. But, incidentally, they are expected to be a source of supply of both officers and men for the provincial battalions.

3. PROVINCIAL BATTALIONS.

The members of the provincial battalions accept the full liability for service which has been mentioned. There are at present 20 battalions.

It is in contemplation to diversify and extend the scope of the force by constituting some ancillary units. Although for the present the infantry arm only has been created, the force by law may include every other army service. The infantry battalions already raised are organised generally on the same lines as regular Indian infantry battalions, and are each affiliated to a regular Indian infantry regiment.

The total strength of the force is at present (1928-29) 14,760.

Men enrol in the provincial battalions for a period of six years, the period being reduced to four years in certain cases. On the completion of the first period they can re-enrol, voluntarily, for further specified periods. During his first year, every man does 56 days' preliminary training, and during every year he receives 28 days' periodical training.

J. THE INDIAN STATE FORCES

The Indian State Forces, formerly designated "Imperial Service Troops", consist of the military forces raised and maintained by the Rulers of Indian States at their own expense and for State service. It
has been the custom in emergency for State troops to be lent to the Government of India, and the Government of India have on many occasions received military assistance of great value from this source. But the rendering of such aid is entirely at the discretion of the Ruling Princes and Chiefs. Government, on the other hand, provide permanently a staff of British officers, termed "Military Advisers and Assistant Military Advisers", to assist and advise the Ruling Princes in organising and training the troops of their States. The Head of this staff is the Military Adviser-in-Chief, a senior military officer whose services in a consultative capacity are at the disposal of all the Darbars which maintain State troops.

The strength of the Indian State Forces is 44,000.

After the war had ended, the Indian States, like the Government of India, undertook a military reorganisation, which in a number of cases has already been carried out. The principal feature of the new arrangements, as adopted more or less generally, is that in future the Indian State Forces should be composed of three categories of troops, namely:

Class A. — Troops in this class are organised on the present-day Indian Army system and establishments, and, with some exceptions, are armed with the same weapons as corresponding units of the regular Indian Army.

Class B. — These troops consist of units which are, in most cases, little inferior in training and discipline to troops of Class A; but they are not organised on present-day Indian Army establishments. They have, as a rule, retained the system of the pre-war formations. Their standard of armament is pitched lower than that of Class A troops.

Class C. — These troops consist in the main of militia formations, which are not permanently embodied. The standard of training, discipline, and armament, prescribed for this class, is generally lower than the standard prescribed for Class B troops.

K. ENLISTMENT AND TERMS OF SERVICE

British Army.

Only persons of European parentage are eligible for enlistment.

Indian Army.

The A. G. has been vested with the entire executive control over the recruitment of all the personnel, combatant and non-combatant, which is included from time to time in the sanctioned establishment of a fighting unit or of any of the administrative services of the Army.
The normal periods for which persons shall be enrolled, as combatants and non-combatants, under the Indian Army Act, 1911 (VIII of 1911), are given in the following table:

<table>
<thead>
<tr>
<th>Details</th>
<th>Minimum colour service</th>
<th>Period of combined colour and reserve service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Combatants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cavalry</td>
<td>7</td>
<td>15</td>
</tr>
<tr>
<td>Aden Troop</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>Royal Artillery (except those serving with Heavy Artillery)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gunners</td>
<td>6</td>
<td>15</td>
</tr>
<tr>
<td>Drivers (Horse)</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>Drivers (Motor R. A.)</td>
<td>6</td>
<td>15</td>
</tr>
<tr>
<td>Royal Artillery (serving with Heavy Artillery)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royal Artillery personnel of Fort Armaments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sapper and Miner Corps (except Burma Sappers and Miners)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Burma Sappers and Miners</td>
<td>7</td>
<td>15</td>
</tr>
<tr>
<td>Indian Signal Corps</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>Drivers (M. T.) Indian Signal Corps</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indian Infantry and Pioneers (except Gurkha battalions, the 20th Burma Rifles, the 4th Hazara Pioneers and Trans-Frontier personnel of Indian Infantry)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gurkha Battalions</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>20th Burma Rifles</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>4th Hazara Pioneers</td>
<td>7</td>
<td>15</td>
</tr>
<tr>
<td>Indian Army Veterinary Corps</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>The Works Corps</td>
<td>6</td>
<td>15</td>
</tr>
<tr>
<td>Remount Squadron</td>
<td>2</td>
<td>0</td>
</tr>
</tbody>
</table>

I. OFFICERS

I. King's Commissions and Viceroy's Commissions.

There are two main categories of officers in the Indian Army: those holding the King's Commission and those holding the Viceroy's Commission. The latter are all Indians (apart from the Gurkha officers of Gurkha battalions) and have a limited status and power of command, both of which are regulated by the Indian Army Act and the rules made thereunder. Until recent years Indians were not eligible for King's Commissions.

King's Commissioned Officers for the Indian Army are obtained from two sources:

(1) from among the cadets who pass through the Royal Military College, Sandhurst, and

(2) by the transfer to the Indian Army of Officers belonging to British units.

The former is the principal channel of recruitment; the latter being only resorted to when, owing to abnormal wastage or for some other special reason, requirements cannot be completed by means of cadets from Sandhurst.
The promotion in rank of King's commissioned officers of the Indian Army is regulated by a time-scale up to the rank of Lieutenant-Colonel, but is subject also to certain professional examinations and tests being successfully passed. The rank of Lieutenant-Colonel is, in normal course, attained at about 26 years' service; promotion beyond this rank is determined by selection.

One of the most momentous decisions of the Great War, so far as the Indian Army is concerned, was that which rendered Indians eligible to hold a King's commission in the army.

It was proposed that King's commissions should be obtainable by Indian gentlemen in the following three ways: (1) By qualifying as a cadet through the Royal Military College, Sandhurst; (2) By the selection of specially capable and deserving Indian officers or non-commissioned officers of Indian regiments who had either been promoted from the ranks or joined their regiments on direct appointment as jemadar; (3) By the bestowal of honorary King's commissions on Indian officers who had rendered distinguished service, but whose age and lack of education precluded their being granted the full King's commission.

A number of honorary King's commissions are still granted annually to a limited number of Viceroy's commissioned officers of the class described in the third category mentioned above. The second of the sources of selection mentioned has since been almost entirely abandoned for the reason that a Viceroy's commissioned officer of this class cannot, as a practical matter, hope to have a normal career as a King's commissioned officer.

It is the first of the three avenues of selection mentioned which gives the fullest opportunity to the Indian of satisfying a military ambition and of enjoying a military career on terms of absolute equality with the British officer, who, as a general rule, also enters the army by qualifying at Sandhurst.

It was decided that, in the first instance, ten vacancies at Sandhurst should be reserved annually for Indian cadets.

A further measure adopted by the Government was the establishment of the Prince of Wales' Royal Indian Military College at Dehra Dun, a Government institution for the preliminary education of Indians who desire to qualify for a King's commission in the army through the Royal Military College, Sandhurst.

The arrangements so far made enable a maximum of 70 boys to be in residence at the college at any one time, and the normal course of education is planned to occupy six years. These dispositions will render it possible to provide from Dehra Dun sufficient candidates to fill the ten vacancies at Sandhurst which are at present allotted annually to Indians. 1

II. REGULATIONS FOR THE ARMY-IN-INDIA RESERVE OF OFFICERS.

(i) The following officers and gentlemen may be granted commissions in the Army-in-India Reserve of Officers:

(a) Officers holding the King's Commission who, having retired from His Majesty's Indian military forces, are not liable for further service.

---

1 In February 1923, it was decided that eight units of the Indian Army should be completely Indianised. The units selected for Indianisation were:

- 7th Light Cavalry;
- 16th Light Cavalry;
- 2/1st Madras Pioneers;
- 4/19th Hyderabad Regiment;
- 5th Royal Battalion, 5th Mahratta Light Infantry;
- 1/7th Rajput Regiment (Q.V.O.L.I.);
- 1/14th Punjab Regiment;
- 2/1st Punjab Regiment.
(b) Officials other than military officers serving under the Government of India.

(c) Private gentlemen, being British subjects, who are or have been resident in India.

(2) Provided that they are qualified for promotion and that they are recommended by the Independent District Brigade Commander concerned, officers will receive promotion on the following time scale:

<table>
<thead>
<tr>
<th>Categories</th>
<th>(as for Indian Army)</th>
<th>Category II</th>
</tr>
</thead>
<tbody>
<tr>
<td>To Lieutenant</td>
<td>2 ½ years’ service</td>
<td>3 years’ service</td>
</tr>
<tr>
<td>To Captain</td>
<td>9 years’ service</td>
<td>12 years’ service</td>
</tr>
<tr>
<td>To Major</td>
<td>18 years’ service</td>
<td>By special selection</td>
</tr>
<tr>
<td>To Lieutenant-Colonel</td>
<td>By special selection</td>
<td>By special selection</td>
</tr>
</tbody>
</table>

The minimum age-limit for admission to the Army-in-India Reserve of Officers is 20 years.

The maximum age-limits for service are as follows:

- For Cavalry, Tank Corps, Artillery and Infantry:
  - Lieutenant, 35 years
  - Captain, 40 years
  - Major, 45 years
  - Lieutenant-Colonel, 47 years

- Other categories:
  - All ranks, 55 years.

M. EDUCATIONAL AND TRAINING ESTABLISHMENTS

The following institutions exist in India for the higher training of military personnel and for the education of instructors for units:

- Staff Colleges, Quetta and Camberley.
- Senior Officers’ School, Belgaum.
- School of Artillery, Kakul.
- Equitation School, Saugor.
- Small-Arms School, India.
- Lawrence Royal Military School, Sanawar.
- School of Physical Training, Ambala.
- Machine-Gun School, Ahmednagar.
- Army Signal School, Poona.
- Royal Tank Corps School, Ahmednagar.
- British Army School of Education, Belgaum.
- Prince of Wales’ Royal Indian Military College, Dehra Dun.
- Two King George's Royal Military Schools, Jhelum and Jullundur.
- Army School of Cookery, Poona.
- Two Army Veterinary Schools, Ambala and Poona.
- Indian Army Service Corps Training Establishment, Rawalpindi.

Their object is to ensure to all formations and units throughout the army a constant supply of officers, warrant officers, non-commissioned officers and men, provided with a thorough up-to-date knowledge of various technical subjects, and with the ability to pass on this knowledge.
## N. Budget Effectives 1928-29.

### Standing Army.

<table>
<thead>
<tr>
<th>Forces in India Proper and Burma.</th>
<th>Officers with King's Commissions</th>
<th>British other ranks</th>
<th>Indian officers</th>
<th>Indian other ranks.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>British officers</td>
<td>Indian officers</td>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>(I) Fighting Services:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Cavalry</td>
<td>400</td>
<td>29</td>
<td>429</td>
<td>2,860</td>
</tr>
<tr>
<td>(b) Artillery</td>
<td>562</td>
<td>--</td>
<td>562</td>
<td>9,908</td>
</tr>
<tr>
<td>(c) Engineers</td>
<td>98</td>
<td>--</td>
<td>98</td>
<td>184</td>
</tr>
<tr>
<td>(d) Pioneers</td>
<td>129</td>
<td>6</td>
<td>135</td>
<td>--</td>
</tr>
<tr>
<td>(e) Infantry</td>
<td>2,613</td>
<td>43</td>
<td>2,656</td>
<td>39,743</td>
</tr>
<tr>
<td>(f) Tank Corps</td>
<td>100</td>
<td>--</td>
<td>100</td>
<td>1,164</td>
</tr>
<tr>
<td>(g) Indian Signal Corps</td>
<td>153</td>
<td>--</td>
<td>153</td>
<td>2,215</td>
</tr>
<tr>
<td>(h) Reservists</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Total Fighting Services</td>
<td>4,055</td>
<td>78</td>
<td>4,133</td>
<td>56,074</td>
</tr>
<tr>
<td>(II) Miscellaneous</td>
<td>38</td>
<td>11</td>
<td>49</td>
<td>--</td>
</tr>
<tr>
<td>Total Forces in India, etc.</td>
<td>4,093</td>
<td>89</td>
<td>4,182</td>
<td>56,074</td>
</tr>
</tbody>
</table>

### Establishment of Animals

1. **India proper and Burma.**

#### I. Fighting Units:
- Cavalry: 13,897
- Artillery: 13,633
- Engineers: 933
- Infantry and Pioneers: 6,384
- Signals: 2,189
- Total Fighting Units: 37,036

#### II. Miscellaneous: 39,985
- Total India proper and Burma: 77,021

### Military Police.

<table>
<thead>
<tr>
<th>Province</th>
<th>Total sanctioned strength of Police Force</th>
<th>Total Number Mounted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bengal</td>
<td>843</td>
<td>—</td>
</tr>
<tr>
<td>Burma</td>
<td>13,452</td>
<td>861</td>
</tr>
<tr>
<td>Bihar and Orissa</td>
<td>474</td>
<td>114</td>
</tr>
<tr>
<td>Assam</td>
<td>3,897</td>
<td>—</td>
</tr>
<tr>
<td>N. W. Frontier Province</td>
<td>4,999&lt;sup&gt;2&lt;/sup&gt;</td>
<td>572</td>
</tr>
<tr>
<td>Brit. Baluchistan</td>
<td>4,151</td>
<td>1,052</td>
</tr>
<tr>
<td><strong>Total 1923</strong></td>
<td><strong>27,816</strong></td>
<td><strong>3,199</strong></td>
</tr>
</tbody>
</table>

<sup>1</sup> Horses, Mules, etc.

<sup>2</sup> Includes 572 mounted infantry.
II.

Royal Indian Navy.

LIST OF UNITS.
(1928)

Sloops:
Cornwallis (1917) 1,290 tons. Dimensions: 277 3/4 × 35 × 14 feet.
Guns: 3 4-inch.

Lawrence (1919) 1,412 tons. Dimensions: 248 1/2 × 34 × 8 3/4 feet.
Guns: 2 4-inch.

Clive (1919) 2,100 tons. Dimensions: 270 2/3 × 38 1/2 × 14 feet.
Guns: 2 4-inch.

Depot Ship:
Dalhousie (1886) 1,960 tons. Dimensions: 239 1/2 × 36 × 15 2/3 feet.
Guns: 4 6-pdr.

Miscellaneous: 4 units (patrol boats, etc.).

<table>
<thead>
<tr>
<th>Summary Table of Naval Units.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number</td>
</tr>
<tr>
<td>-----------------</td>
</tr>
<tr>
<td>Miscellaneous craft ²</td>
</tr>
</tbody>
</table>

¹ Depreciated tonnage (on January 1st, 1928), is calculated as follows:
(1) For battleships, battle-cruisers, coast-defence ships, monitors, aircraft-carriers and miscellaneous vessels, a reduction in original tonnage at the rate of 1 1/20 per annum from date of completion.
(2) For cruisers and light cruisers, a reduction of 1/17 per annum from date of completion.
(3) For torpedo craft and submarines, a reduction of 1/12 per annum from date of completion.
² Under the heading Miscellaneous Vessels, only sloops, gunboats, river gunboats and despatch vessels are shown.

III.

Budget Expenditure on National Defence.

A. Notes on Budget Procedure.

1. The financial year covers the period from April 1st to March 31st. The original estimates for 1928-29 were submitted to the Legislative Assembly and the Council of State in March 1928 and were voted the same month. Closed accounts for a given financial year are published in connection with the submission to Parliament of the budget, eleven months after the end of the financial year.

2. The estimates of defence expenditure are debated in the Legislative Assembly but are not submitted to its vote.

3. The budget is divided into two main parts, the Railway budget and the General budget. The general budget is again subdivided into two parts. One
part comprises revenue from taxation and other normal sources, and expenditure chargeable thereto, in which is included all ordinary current expenditure and also certain items of capital expenditure. All expenditure for military purposes is included in this part.

The second part contains all other items of capital expenditure, including not only the major portion of expenditure on capital investments in public undertakings, but also items concerning the creation and redemption of public debt, deposits and advances, remittances, etc. This part is mainly covered by receipts from loans.

4. A part of the defence expenditure in the Indian Budget is incurred in England, the nature of such expenditure being indicated in the detailed tables of Army, Marine and Military Works expenditure. This expenditure is met by transfer of funds from India. Since April 1st, 1920, the accounts have been prepared on the basis of the rate of 2/- per rupee for the conversion of English sterling transactions into rupees. The sterling value of the rupee has, however, stood at a lower level in recent years, the average rate for the current year being expected to work out at 1/5\(^{1/2}\)d. In consequence of this variation from the 2/- rate, large sums have been brought to account as credits or debits on account of exchange in respect of transactions involving remittances to or from India. All these exchange gains or losses are recorded in the first instance under a suspense heading; the portion attributable to the various headings in respect of outlay incurred in England is calculated every month on the basis of the average of the daily telegraphic transfer rates from Calcutta to London and transferred to those accounts; and it is considered, with reference to the circumstances of each year, whether the balance remaining under the suspense heading after these transfers are made should be written off to revenue or kept in suspense against the possibility of opposite results in succeeding years.

5. As a rule, the receipts collected by the various departments are not set off against expenditure as appropriations-in-aid, but are shown separately on the receipts side of the budget. This is especially the case with the receipts of the Defence Department, which amount to considerable sums.

6. The Provincial Governments incur no expenditure for defence purposes.

**B. BUDGET EXPENDITURE ON NATIONAL DEFENCE.**

I. **Summary of Defence Expenditure (Gross).**

<table>
<thead>
<tr>
<th></th>
<th>1926-27 (Closed Accounts)</th>
<th>1927-28 (Revised Estimates)</th>
<th>1928-29 (Voted Estimates)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Army</td>
<td>558,471</td>
<td>511,733</td>
<td>528,293</td>
</tr>
<tr>
<td>Marine</td>
<td>6,333</td>
<td>8,336</td>
<td>8,519</td>
</tr>
<tr>
<td>Military Engineer Services</td>
<td>44,159</td>
<td>44,015</td>
<td>43,600</td>
</tr>
<tr>
<td>Total gross expenditure</td>
<td>609,163</td>
<td>564,084</td>
<td>580,412</td>
</tr>
<tr>
<td>Defence expenditure index</td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>100</td>
<td>93</td>
<td>95</td>
</tr>
<tr>
<td>Index number of wholesale prices (^1):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1914 = 100</td>
<td>167</td>
<td>165</td>
<td>165(^{e})</td>
</tr>
<tr>
<td>1926-27 = 100</td>
<td>100</td>
<td>99</td>
<td>99</td>
</tr>
<tr>
<td>Index of defence expenditure reduced to the 1926-27 price level.</td>
<td>100</td>
<td>94</td>
<td>96</td>
</tr>
</tbody>
</table>

\(^1\) New Series, in terms of present currency.
\(^e\) Average, April to July 1928.
NOTES. — (1) This summary includes the expenditure on the Royal Air Force, which is included in the Army Estimates, and also the expenditure on non-effective services, but does not include debt service.

(2) All expenditure for military purposes incurred in the United Kingdom by the Government of India, as also all contributions to the Imperial Government for these purposes, are included in the figures above.

(3) Since 1921-22 substantial reductions have been effected in the expenditure on the military services. The actual net expenditure as shown in the final account or as estimated, where the accounts are not yet closed, is indicated in the following statement:

<table>
<thead>
<tr>
<th>Year</th>
<th>Rupees (ooo's omitted)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1921-22</td>
<td>698.1</td>
</tr>
<tr>
<td>1922-23</td>
<td>652.7</td>
</tr>
<tr>
<td>1923-24</td>
<td>562.3</td>
</tr>
<tr>
<td>1924-25</td>
<td>556.3</td>
</tr>
<tr>
<td>1925-26</td>
<td>560.0</td>
</tr>
<tr>
<td>1926-27</td>
<td>559.7</td>
</tr>
<tr>
<td>1927-28 (Budget estimate)</td>
<td>549.2¹</td>
</tr>
<tr>
<td>1927-28 (Revised estimate)</td>
<td>549.2²</td>
</tr>
<tr>
<td>1928-29 (Budget estimate)</td>
<td>551.0¹</td>
</tr>
</tbody>
</table>

In each year from 1923-24, the expenditure is well below the Indian Retrenchment Committee’s figure of Rs. 570 million. It will be realised that, with the heavy commitments for expenditure in England which are provided for in the Military estimates, a considerable part of the reduction below Rs. 570 million is attributable to the present favourable rates of exchange, the Retrenchment Committee having worked on a basis of is. 4d. = 1 R.; but certain additions have been made to the Military Budget of which the Retrenchment Committee did not take cognisance, i.e., the provision of about Rs. 5 million for the revision of pay and grant of free passages to officers of the Army, and the transfer to Military estimates from the Civil estimates of certain expenditure, estimated in 1928-29 at Rs. 4.7 million, which is more properly accounted for under the former.

II. Analysis of Defence Expenditure.

The Military estimates for 1928-29 have been prepared in the same form as those for 1927-28 which took into account the alterations necessitated by the reversion to a cash system of estimates and accounts.

Under the revised rules for the exhibition of recoveries of expenditure, which have effect from April 1928, some of the recoveries now compiled by deduction from expenditure will be treated as receipts. The result of the new procedure has been allowed for in the estimates for 1928-29 in which, consequently, both the expenditure and receipts figures are comparatively larger, the net expenditure remaining unaffected.

1 The following table gives the main items of Army expenditure, shown for India and England separately.

¹ Includes sterling expenditure converted into rupees at is. 6d. = 1 R.
² Includes sterling expenditure converted into rupees at is. 515/16d. = 1 R.
### TABLE 2.

#### INDIA

<table>
<thead>
<tr>
<th>A. Standing Army:</th>
<th>1927-28</th>
<th>1928-29</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Effective Services:</td>
<td>Revised Estimates</td>
<td>Budget Estimates</td>
</tr>
<tr>
<td>Maintenance of the Standing Army</td>
<td>160,544.-</td>
<td>157,937.1</td>
</tr>
<tr>
<td>Administrative Services</td>
<td>60,632.-</td>
<td>67,062.2</td>
</tr>
<tr>
<td>Manufacturing establishments</td>
<td>28,948.-</td>
<td>27,329.3</td>
</tr>
<tr>
<td>Army Headquarters, Staff of Commands, etc.</td>
<td>20,320.-</td>
<td>20,996.3</td>
</tr>
<tr>
<td>Purchase and sale of stores, equipment and animals</td>
<td>39,356.-</td>
<td>53,094.-</td>
</tr>
<tr>
<td>Special Services</td>
<td>140.-</td>
<td>411.4</td>
</tr>
<tr>
<td>Transportation, conservancy, etc.</td>
<td>28,158.-</td>
<td>22,512.-</td>
</tr>
<tr>
<td><strong>Total Effective Services</strong></td>
<td>337,988.-</td>
<td>348,045.-</td>
</tr>
<tr>
<td>(2) Non-effective Services</td>
<td>34,652.-</td>
<td>34,553.-</td>
</tr>
</tbody>
</table>

**B. Auxiliary and Territorial Forces:**

- Effective Services

**C. Royal Air Force:**

- Effective Services

- Non-effective Services

<table>
<thead>
<tr>
<th><strong>Total Air Force</strong></th>
<th>Revised Estimates</th>
<th>Budget Estimates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Services</td>
<td>10,941.-</td>
<td>12,674.-</td>
</tr>
<tr>
<td>Non-effective Services</td>
<td>2.-</td>
<td>4.-</td>
</tr>
<tr>
<td><strong>Total Air Force</strong></td>
<td>10,943.-</td>
<td>12,678.-</td>
</tr>
</tbody>
</table>

**Deduct:**

- (i) Probable saving in connection with the introduction of new measure: 1,600.-
- (ii) Lump cut for under-spending: 1,800.-

<table>
<thead>
<tr>
<th><strong>Total: India</strong></th>
<th>Revised Estimates</th>
<th>Budget Estimates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Services</td>
<td>357,249.-</td>
<td>366,701.-</td>
</tr>
<tr>
<td>Non-effective Services</td>
<td>34,654.-</td>
<td>34,557.-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>391,903.-</td>
<td>401,258.-</td>
</tr>
</tbody>
</table>

#### ENGLAND

<table>
<thead>
<tr>
<th>A. Standing Army:</th>
<th>1927-28</th>
<th>1928-29</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Effective Services:</td>
<td>£'s (ooo's omitted)</td>
<td>£'s (ooo's omitted)</td>
</tr>
<tr>
<td>Maintenance of the Standing Army</td>
<td>2,802.2</td>
<td>2,831.3</td>
</tr>
<tr>
<td>Administrative Services</td>
<td>380.8</td>
<td>387.8</td>
</tr>
<tr>
<td>Manufacturing establishments</td>
<td>644.-</td>
<td>677.9</td>
</tr>
<tr>
<td>Army Headquarters, Staff of Commands, etc.</td>
<td>78.-</td>
<td>74.7</td>
</tr>
<tr>
<td>Purchase and sale of stores, equipment and animals</td>
<td>549.-</td>
<td>580.5</td>
</tr>
<tr>
<td>Special Services</td>
<td>20.7</td>
<td>...</td>
</tr>
<tr>
<td>Transportation, conservancy, etc.</td>
<td>493.2</td>
<td>530.-</td>
</tr>
<tr>
<td><strong>Total Effective Services</strong></td>
<td>4,967.9</td>
<td>5,081.5</td>
</tr>
<tr>
<td>(2) Non-effective Services</td>
<td>3,631.8</td>
<td>3,686.4</td>
</tr>
</tbody>
</table>

**B. Royal Air Force:**

- Effective Services

- Non-effective Services

<table>
<thead>
<tr>
<th><strong>Total: England</strong></th>
<th>Revised Estimates</th>
<th>Budget Estimates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Services</td>
<td>5,339.6</td>
<td>5,827.2</td>
</tr>
<tr>
<td>Non-effective Services</td>
<td>3,647.4</td>
<td>3,700.4</td>
</tr>
<tr>
<td><strong>Ruppes (ooo's omitted)</strong></td>
<td>8,987.0</td>
<td>9,527.6</td>
</tr>
</tbody>
</table>

**Effective Services**

**Non-effective Services**

**Total**

<table>
<thead>
<tr>
<th><strong>Total Army Expenditure, India and England:</strong></th>
<th>Revised Estimates</th>
<th>Budget Estimates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective</td>
<td>428,444.-</td>
<td>444,397.-</td>
</tr>
<tr>
<td>Non-effective</td>
<td>83,289.-</td>
<td>83,896.-</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td>511,733.-</td>
<td>528,293.-</td>
</tr>
</tbody>
</table>

**NOTE.** — For purposes of these entries, the sterling figures have been converted into rupees at the rate of 1s. 6d. = 1 rupee.
NOTES.— (1) The amounts expended in England on effective services consist of such charges as payments to the War Office in London in respect of British forces serving in India, the transport to India of those forces, and payments on account of stores taken to India by British troops, educational establishments in England for Indian Services, etc. The expenditure on non-effective services consists of payments to the War Office in London for retired pay to British forces for services in India and to non-effective and retired officers of the Indian Service, and of various gratuities.

(2) Of the sum of Rs. 551 million allotted in the budget for 1928-29 to meet the net expenditure on Military Services (i.e., after deducting defence receipts, see Table 5 below), Rs. 508.1 million will be available for expenditure under the heading "Army", made up of Rs. 385.7 million for expenditure in India and Rs. 122.4 million in England.

(3) The accounts of years prior to 1923-24 were affected by abnormal conditions, such as operations on the North-West Frontier and in Waziristan, and have also been disorganised by miscellaneous adjustments of war expenditure, but from the year 1923-24, in which the recommendations of the Indian Retrenchment Committee were carried out, the amounts may be taken as expressive of expenditure on a scale approaching that of a normal post-war establishment.

By making economies in certain directions, provision has been made in the budget for 1928-29 for expenditure of Rs. 10 million for the introduction of new measures for improving the efficiency of the Army and for bringing its equipment up to date.

2. The following table shows the division of total marine expenditure between India and England:

<table>
<thead>
<tr>
<th></th>
<th>1926-27</th>
<th>1927-28</th>
<th>1928-29</th>
</tr>
</thead>
<tbody>
<tr>
<td>Closed Accounts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rupees (ooo's omitted)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>India (including exchange)</td>
<td>4,616</td>
<td>5,243</td>
<td>5,687</td>
</tr>
<tr>
<td>England</td>
<td>1,917</td>
<td>3,093</td>
<td>2,832</td>
</tr>
<tr>
<td>Total</td>
<td>6,533</td>
<td>8,336</td>
<td>8,519</td>
</tr>
</tbody>
</table>

The expenditure on account of capital developments in connection with the reorganisation of the Royal Indian Marine to be met from Suspense Funds (viz., sale proceeds of the Kidderpore Dockyard) has been taken at Rs. 150,000 in the Budget Estimate, 1927-28; Rs. 1,032,000 in the Revised Estimate 1927-28; and Rs. 1,073,000 in the Budget Estimate 1928-29.

3. The division of expenditure on Military Engineer Services between India and England is shown below:

<table>
<thead>
<tr>
<th></th>
<th>1926-27</th>
<th>1927-28</th>
<th>1928-29</th>
</tr>
</thead>
<tbody>
<tr>
<td>Closed Accounts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rupees (ooo's omitted)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>India (including exchange)</td>
<td>43,757</td>
<td>44,095</td>
<td>43,174</td>
</tr>
<tr>
<td>England</td>
<td>402</td>
<td>80</td>
<td>426</td>
</tr>
<tr>
<td>Total</td>
<td>44,159</td>
<td>44,015</td>
<td>43,600</td>
</tr>
</tbody>
</table>
4. The expenditure on the Royal Air Force is included under the heading “Army” (see Table 2 above). Expenditure on Civil Aviation appears under various headings (civil administration, civil works, post and telegraph, etc.), but is not shown separately in every case.

5. The Revised estimates, 1927-28, take into account a credit to Army Estimates, in consequence of readjustment of charges made in previous years, of Rs. 2 million. The Budget Estimate for 1928-29 includes Rs. 5.7 million for the extra initial and recurring cost of two new squadrons of the Air Force.

III. Receipts in connection with Defence Expenditure.

The figures given in the foregoing tables relate in every case to gross expenditure. The following table shows gross expenditure as in Table 1, the receipts of the Defence Departments, and the net expenditure:

**TABLE 5.**

<table>
<thead>
<tr>
<th></th>
<th>1926-27</th>
<th>1927-28</th>
<th>1928-29</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Closed accounts</td>
<td>Revised estimates</td>
<td>Budget estimates</td>
</tr>
<tr>
<td>Gross Expenditure:</td>
<td>Rupees (ooo’s omitted)</td>
<td>Rupees (ooo’s omitted)</td>
<td>Rupees (ooo’s omitted)</td>
</tr>
<tr>
<td>Army</td>
<td>558,471</td>
<td>511,733</td>
<td>528,293</td>
</tr>
<tr>
<td>Marine</td>
<td>6,333</td>
<td>8,336</td>
<td>8,519</td>
</tr>
<tr>
<td>Military Engineer Services</td>
<td>44,159</td>
<td>44,015</td>
<td>43,600</td>
</tr>
<tr>
<td>Total</td>
<td>609,163</td>
<td>564,084</td>
<td>580,412</td>
</tr>
<tr>
<td>Receipts:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Army</td>
<td>36,737</td>
<td>9,619</td>
<td>20,097</td>
</tr>
<tr>
<td>Marine</td>
<td>1,582</td>
<td>1,745</td>
<td>1,676</td>
</tr>
<tr>
<td>Military Engineer Services</td>
<td>11,149</td>
<td>3,520</td>
<td>7,639</td>
</tr>
<tr>
<td>Total</td>
<td>49,468</td>
<td>14,884</td>
<td>29,412</td>
</tr>
<tr>
<td>Net Expenditure:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Army</td>
<td>521,734</td>
<td>502,114</td>
<td>508,196</td>
</tr>
<tr>
<td>Marine</td>
<td>4,951</td>
<td>6,591</td>
<td>6,843</td>
</tr>
<tr>
<td>Military Engineer Services</td>
<td>33,010</td>
<td>40,495</td>
<td>35,961</td>
</tr>
<tr>
<td>Total</td>
<td>559,695</td>
<td>549,200</td>
<td>551,000</td>
</tr>
</tbody>
</table>

The increase in net expenditure in the Revised Estimate for 1927-28 is nominal and is due mainly to the cost of building and electrification programme, for troops, in 1927-28 being fully met from savings under Army headings, the credit of Rs. 2 million, earmarked in the Budget Estimate for 1927-28 from the funds lying in deposit in the suspense account by accrual from sale of old or surplus buildings, not being required. On the other hand, these funds will be drawn on to the extent of Rs. 4,050,000 in 1928-29 to meet the expenditure on the similar programme in that year.

IV. Expenditure referring to Previous Years.

(1) Debt Service.

No interest on or repayment of public debt is charged to the military budgets. No information is available as to what portion of the total debt is incurred for military purposes.

(2) Pensions.

Pensions are accounted for in the military budget as non-effective expenditure, and are included in the expenditure in the foregoing tables.