

C O N T E N T S.

- (1) Report of the General Sub-Committee of the Retrenchment Advisory Committee September 1931 Part I. (Pages 1 - 60)
- (2) December 1931 Part II for the above. (Pages 1 -190.)
- (3) June 1932 Part III for above (P. 1 - 263)
- (3) Final Report of the Army Sub-Committee of the Central Retrenchment Advisory Committee 1932 (Pages 1 - 72)
- (4) Interim Report of the Army Sub-Committee of the Central Retrenchment Advisory Committee 1931. (Pages 1 - 148)

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REPORT

(INTERIM)

OF THE

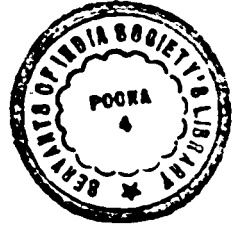
GENERAL PURPOSES SUB-COMMITTEE

OF THE

RETRENCHMENT ADVISORY COMMITTEE

SEPTEMBER 1931

PART I.



SIMLA
GOVERNMENT OF INDIA PRESS
1931

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OF THE
GENERAL PURPOSES SUB-COMMITTEE
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APPENDIX A.

I have forwarded separately through the Financial Secretary the proposed revised terms of reference to the Sub-Committee on Army Expenditure. A copy is placed on the file.

2. The provisional programme is as follows. The Sub-Committee will meet in Calcutta about July 10th to consider material then available and, with the permission of His Excellency the Commander-in-Chief, would like to visit the local factories. It will return to Simla about July 25th and from then onwards take evidence. It might request permission to visit one of the Arsenals. It will probably report to the General Committee about the end of August.

3. The basis of the enquiry will be the memorandum by the Financial Adviser on the growth of expenditure and the following supplementary information is proposed for the Sub-Committee :—

- (a) a general note explaining what economies have been effected during the currency of the "Contract" Budget. The Chief of the General Staff agreed to this at an earlier meeting.
- (b) a note for each head dealt with in the memorandum referred to (except for Head I "pay and allowances of the fighting services" for which the only information required has been separately indicated) which would bring out in more detail reasons for increased establishment and expenditure. It should then deal with such questions in the terms of reference as apply to the particular head in question. An informal discussion was held recently with the Financial Adviser in which particular questions likely to arise out of the terms of reference were suggested for consideration. The note would then show what further economies were proposed or suggest further lines of investigation.

4. The Sub-Committee would be glad to have as much material as possible in its hands some time before the meeting on July 10th and I would request that all material on the above lines which can possibly be prepared by June 18th should be sent to me for communication to the members. For the present 8 copies of typed replies will suffice. If necessary the question of printing will be considered later.

A. F. L. BRAYNE.

The 5th June 1931.

APPENDIX B.

Army Department are asked to produce—

- (a) a general statement of the economies actually effected during recent years ;
- (b) a statement of the proposals for economy which are being brought into effect.

The following documents should be collected and the Army Department should be asked to forward them to Dewan Bahadur T. Rangachariar :—

Pay and Allowances Regulations.

Travelling Allowance Regulations.

Passage Regulations.

Medical Regulations.

Barrack Synopsis.

Supply and Transport Regulations.

The two Innes Committee Reports.

Action taken on the above Innes Committee Reports.

Action taken on the Inchcape Recommendations.

Welby Commission Report.

Annual Reports of Factories, Grass Farms, etc., for the last two years.

Public Accounts Committee proceedings for the last two years.

Copies of the Auditor General's letters for the last two years.

Army Headquarters Directory.

A comparative table of pay and allowances for all ranks from General downwards—
British and Indian.

Army Department will furnish in respect of each head in the memorandum on expenditure a fuller account of activities and reasons for increased expenditure with special reference to the relevant sections of the terms of reference. The following are a few of the special questions which should receive attention.

Head I.—Kit and Clothing Allowance.—A brief history of these allowances up to date should be given, i.e., the half mounting allowance system should be described. What the kit and clothing allowance now is and on what basis it is fixed.

Miscellaneous and incidental expenditure.—It will be necessary to describe the nature of the expenditure included under this head.

Non-combatant followers.—Give the numbers and pay of these non-combatants ; describe briefly what their duties are.

Reservists.—The terms of service. Find whether they can be utilised so as to give some return.

Head II.—Army Educational Establishment.—Ascertain how much of this expenditure is on Indians and how much on British and the *per capita* cost.

Central versus local purchases.—Produce a note showing the benefits and economies of central purchases.

Transportation.—A note on the mechanisation policy, with reference also to the subsidy scheme and the rules regarding utilisation of mechanical transport in peace and whether mechanisation is cheaper than animal transport.

Remounts.—Regarding purchase of walers, examine the question whether country-bred animals could not be more extensively utilised. Also enquire into the point whether the period of acclimatization of horses is essential and the cost of this.

Arsenals and Depots.—Enquire into the following points:—

Are Arsenals not too scattered? Could they be concentrated more; on what basis are stocks maintained? The system of provisioning. The system of condemnation of deteriorated stock and the system of inspection of equipment in units and depots, *i.e.*, are the safeguards against premature condemnation adequate. Method of disposal of condemned stocks (In this case a reference to the Disposals organisation note only will be given). Steps taken to prevent deterioration in stock in arsenals. When new articles are introduced what is done with the serviceable old articles?

Medical Colleges and Schools.—Why should the Army not recruit men after they have passed out of the civil institutions, *i.e.*, why should subsidies be given for training?

Medical services.—Is the number of beds excessive considering the reduced sick list of present times? Is hospital accommodation excessive? The justification for the number of specialist officers now maintained.

Military Accounts Department.—The Military Accountant General is taking this matter up and showing what has been done to economise and simplify work.

Administration of Cantonments.—Is the standard of administration not too high with the result that grants have to be given from Army funds? Alternatively, is not the standard of taxation too low having regard to the benefits received. Are overhead charges excessive, *i.e.*, cost of supervising establishment?

Grass and Dairy Farms.—Are supervision charges not excessive? Could supervision not be done by Commands? Are the prices charged to customers high enough?

Staffs.—Have the recommendations of the Innes Committee been carried out? With regard to the clerical establishment, have the recommendations made by Mr. Macdonald been carried out? Are Commands dealing with the clerical staff? Are the clerical establishments not too highly paid considering the work they do? Will the adoption of modern office methods lead to economies? Enquiry into the substitution of British clerks by Indian clerks. Why is the proportion of officers to clerks so much higher than in Civil offices? Similarly the proportion of senior officers to junior officers. Is any saving possible on contingent charges, *i.e.*, telephones, telegrams, printing and stationery charges? Is there any special control of printing and stationery?

Stores.—An account should be given of the ration scheme.

Fuel and Light.—Is any reduction possible in the scales or in the distribution?

M. T. Stores.—What is the necessity for holding so many reserve vehicles and spare parts? Methods of provisioning should be described. Whether economy can be effected through greater standardisation of vehicles.

Animals.—Has the reduction in the purchase of animals corresponded to the increase in expenditure on M. T.?

Transportation—Hired Transport.—Why is there an increase under this head when there has been so much expenditure on mechanisation?

Non-effective charges.—What lessened expenditure can be expected owing to the fall off in war pensions. A memorandum should be furnished regarding this head which would contain comparative rates of pensions.

Auxiliary and Territorial Forces.—Expenditure should be shown separately on these forces and enquiry made as to whether any economy is possible in supervision and training.

M. E. S.—The percentage of overhead to the total expenditure should be worked out. The system of contracts should be described and enquiry made as to whether the rates for work and labour have come down to an extent which corresponds to the fall in prices. Are the scales of buildings and furniture excessive? Are the charges which the M. E. S. make for electric light and water adequate? Is the provision of buildings based on a regular programme, and if so, what reduction in expenditure may be expected after completion of programmes?

APPENDIX C.

As Dewan Bahadur Mudaliar and Mr. E. C. Benthall have to leave to attend the Round Table Conference, the Committee on 7th August desired to ascertain and record their views upon the military estimates generally and in particular upon those heads upon which the Committee have had fuller information and evidence from witnesses *e.g.*, military accounts and the Quarter-Master General's Services and Military Engineering.

2. The results of the discussion are as follows. In regard to the Fighting Services the two members considered—

- (1) In view of the fall in prices substantial savings should be secured by reduction in various allowances such as (a) Syce and Forage allowance, (b) Kit and Clothing allowance, (c) Messing allowance, (d) the various miscellaneous Allowances such as Band and Office allowance, the total of which is about Rs. 22 lakhs.
- (2) They considered that the principle of duty and other allowances had been too widely adopted in the Military Accounts Department, and that these should be reviewed and materially reduced. In the particular case of unit accountants where some special pay seemed desirable, it should be given in the form of a special grade rather than as an extra duty allowance.
- (3) Mr. Mudaliar considered that officiating allowances should be suspended at least for a period.
- (4) An enquiry should be held into the necessity for various 'station' or 'local' allowances.
- (5) As regards certain items of expenditure in England, Mr. Mudaliar thought that the payments for National Health and Unemployment Insurance were not a fair charge upon India and that these items should be included with the Capitation Rate before the forthcoming tribunal. Mr. Benthall was not prepared to give his opinion upon the justification for these payments but agreed that they should be dealt with as proposed.
- (6) Mr. Mudaliar considered that expenditure on Vocational Training was unjustified and should cease forthwith. Mr. Benthall was not prepared to express an opinion without further enquiry but agreed that the question ought to be fully considered.
- (7) Mr. Mudaliar considered that the Lee Concession passages (which cost the Army some Rs. 20 lakhs) should be suspended at least for a year. Mr. Benthall would rather put it that owing to the fall in the cost of living a reduction in emoluments of officers and other ranks was probably desirable in some form as in many other places if this could be done without injustice and without giving rise to serious discontent. It was agreed that for future pay a sliding scale varying within limits with the cost of living on the English system should be adopted.
- (8) It was agreed that the system of employing military officers in quasi-civil formations such as factories and grass farms was undesirable except where expert military knowledge was essential. Mr. Mudaliar held that the higher departmental rates of pay for such ancillary services were unjustified. Mr. Benthall thought that an enquiry should be made into such rates of pay.

3. Certain special points were discussed and the conclusions of the two Members were as follows :—

- (1) Deputations of factory officials should be enquired into: also the system of study and language leave, particularly the sending of officers to Japan, China and elsewhere.
- (2) The scales of followers throughout the Army should be examined and reduced.
- (3) Marriage and separation allowance should continue.
- (4) A definite programme of Indianisation in the ancillary services should be drawn up for the next five years, the Indians appointed to be on lower pay, say

two-thirds of the present rates. Mr. Benthall would add that the only test of progress must be efficiency. The educated man often lacks the power to command while the uneducated man often has not the necessary ability. In his opinion progress must largely depend upon sympathetic handling of the problem by senior officers which will gradually permeate downwards. And of this, there are, in his opinion, good signs.

4. *Educational and Instructional Establishments.*—(1) It was agreed that the numbers of officers and men sent for training should be reduced and that a consequent reduction should be secured in teaching establishment.

(2) As regards Army Education, Mr. Mudaliar thought that the Lawrence schools should be administered by the Punjab Government, the Army perhaps making a grant. He considered that the pupils educated in these special schools and in the King George's School might really be educated in the ordinary provincial schools. He further considered that locally trained teachers should be employed instead of importing school-mistresses, etc., from England. Mr. Benthall preferred not to express his opinion without further enquiry but agreed that enquiry might be made on these lines. He was, however, definitely of opinion that the expenditure on Army education should be reduced by 10%, the actual methods being for the Department to devise.

5. *Remounts.*—Mr. Mudaliar considered that it was uneconomical to purchase a lot of young stock and maintain them for years. Mr. Benthall thought that the whole question of Remounts was one on which the advice of the Chief of the General Staff should be sought. For one thing, as regards infantry chargers it was possible that the present standards were too high.

6. *Medical Services.*—Mr. Mudaliar held that all further recruitment should cease, that the Indian Hospital Corps should be divided into combatant and non-combatant, that British and Indian Hospitals should be amalgamated. The British nursing orderlies should be abolished and locally trained nurses employed instead of Europeans. He would also abolish the capitation allowance in the case of military pupils at provincial schools. Mr. Benthall agreed about the last point and that enquiry should be made as regards the others; he further considered that in the case of this head it would probably be necessary to insist on a percentage cut, the details of compliance to be left to the authorities. Mr. Mudaliar further considered that family hospitals should not be retained but families should have recourse to civil hospitals. The scales of diet and of stores in hospitals should be revised. In his opinion it was unnecessary to maintain a war reserve of medical personnel as there was an ample reservoir in civil life. The I. M. D. should be open to all communities and could perform much of the work now done by I. M. S. and R. A. M. C. officers. Mr. Benthall thought that enquiry should be made along these lines.

7. *Veterinary Services.*—It was agreed that these appeared to be overstaffed in respect of officers and that a reduction should be made. The two Army Veterinary Schools should be abolished.

8. *Supplies.*—(1) More rapid progress should be made in the process of substituting Indians for British Other Ranks.

(2) The Cis-Indus supply organisation should be adopted in Trans-Indus areas.

(3) The number of Supply officers appears to be excessive and in some cases senior officers seem to hold charge of small formations. Mr. Mudaliar would definitely reduce the numbers. He would also divide the I. A. S. C. into combatant and non-combatant. Mr. Benthall would not express a final opinion but agreed that there were grounds for enquiry.

(4) The question of contracts had been very fully discussed with the witnesses and the views of the two members on particular points were—

- (a) tenders in all cases of over Rs. 10,000 should be normally called for in the open market and advertised in principal vernacular as well as English papers;
- (b) lists of approved contractors should be published once a year and displayed on notice boards;
- (c) it should be made clear in tender forms that persons could quote for only a portion of the total required and also for delivery at particular places;

- (d) while it was agreed that particulars as regards the accepted rate and whether the lowest tender was accepted, should not be published, it was considered that in the case of local purchases also details as to tenders accepted should be published locally in the most suitable manner.
- (5) It was considered that all contracts of any importance, both central and local, should be considered by a Board as in the case of certain Railway contracts. Mr. Benthall was definitely opposed on principle to the appointment of a non-official to the Board, though if Railways admitted this, the case was weakened. On this point Mr. Mudaliar would follow the Railway precedent. As to whether the Director of Contracts should be transferred to the control of the Financial Adviser or Army Secretary after the Home analogy, there were points in favour of such a course, particularly the principle that the purchasing agency should be independent of the consuming and spending department. It was agreed that the point might be examined further.
- (6) An enquiry should be made into the co-ordination of the purchasing system, the Indian Stores Department and the Director of Contracts. This might be done by the Army Sub-Committee and the Stores Sub-Committee together. Mr. Benthall considered that there should be more co-ordination and that inspection branches should be amalgamated.
- (7) As regards purchase of articles such as tinned meat, the question of bulk purchase pooled with the War Office should be considered.
- (8) In case of agencies such as those for *ghat*, grain and grain crushing, the question as to whether this was the most economical system should be pursued. If accepted as the best, then wide call should be made for tenders.
- (9) As regards mobilization reserves, the volume required thorough examination with the object of reducing losses on turnover, etc.
- (10) They would emphasise the importance of the rupee tender rule and thought that a limited price preference of say 20 per cent. should be considered.
- (11) The Director of Contracts should consult the Agricultural Department on the further development of certain articles of supply required by the Army.
- (12) The use of soft coke for cooking instead of firewood where more economical and the purchase of coal in consultation with the Chief Mining Engineer from the Central Provinces mines should be considered.

9. On the general question whether the Ordnance factories should be employed more on Government work, Mr. Benthall stated that he had given his full opinion in a separate note. Mr. Mudaliar thought that the superior staff in factories should be reduced: that inspection was excessive and duplicated inside and outside the factory, except perhaps on lethal weapons. He would give more Government work to factories even at the cost of departing from the policy that private trade should be favoured. He would not, however, increase plant for the purpose but only use existing plant to the full. In the case of the clothing factory electrical energy should be taken from a private company instead of running a separate and expensive plant in the factory.

10. As regards Rations, it was possible that the scale was pitched at a fairly liberal rate with a margin of safety. In any case whether or not this was the case, the sliding scale experiment indicated that bulk issue of full scale was uneconomical *e.g.*, 800 men or horses did not need 800 standard rations and the tax-payer should get the advantage of this fact to a larger degree than at present. The ration system should therefore be reviewed. In view of the fall in prices the 3½ annas a day messing allowances should be reduced probably to 3. This would mean a saving of about Rs. 6 lakhs. The issue of mutton instead of beef on one day in the week should be discontinued saving about Rs. 4 lakhs.

11. *Military Accounts.*—(1) On the particular question whether priced store accounts should be abolished, Mr. Mudaliar would prefer to express no view at this stage. Mr. Benthall considered that as all necessary information could be procured under a different system, the saving should be secured. He thought that the recommendations of the Military Accountant General amounting to a saving of about Rs. 9 lakhs should be secured.

(2) The system of duty allowances should be reviewed to secure considerable reduction

(3) The system of factory accounts seemed to be very complicated and not of great use to the control. An expert enquiry should be made into the whole matter.

(4) Scales of pay in the department are high and should be reduced.

(5) The system of unit Accountants should continue, the two men in British infantry units should be reduced to one and further reductions seem possible where separate formations are close together. An officer of the Department might be asked to study the English system of pay accounts on the spot.

(6) Further amalgamations should be considered, e.g., distribute work of Presidency and Assam District, combine Marine office with Poona or at any rate reduce it to a Deputy's section. Combine Madras with Poona.

12. As a general question (though concerning the Military Accounts Department) Mr. Mudaliar deprecates the system of extending Lee passage concessions so widely, e.g., to officers promoted from subordinate to superior services and would have the whole question reviewed.

Mechanical Transport Vehicles and Stores.—Subject to its not being proved impossible, Mr. Benthall would stop this year and next year all purchases both of vehicles and of stores (unless it can be shown that replacement of any particular stores are essential) and would recommend that the organization of a reserve of civilian vehicles should be taken in hand. With the limited number of frontier roads progress may have been too rapid and a period of review would be sound. Mr. Mudaliar agrees with Mr. Benthall, without the opening proviso. Mr. Mudaliar should like examination of the question whether the standard of mechanization of the Army already reached is not sufficient for all practical Army purposes connected with the defence of India.

Mechanical Transport Types of Vehicles.—Mr. Mudaliar and Mr. Benthall consider that an endeavour should be made to develop one "Sealed pattern" type of vehicle suitable both for Army and Air Force use.

Mechanical Transport Spares.—Mr. Mudaliar and Mr. Benthall consider that if possible makers of vehicles should, as a condition of the purchase of their vehicles, be required to guarantee the provision of spare parts for a term of years.

Use of Army Factories in connection with Mechanical Transport.—Mr. Mudaliar and Mr. Benthall consider that further examination should be given to the question whether use cannot be made of the Ordnance Factories in connection with repair work of Mechanical Transport. Probably Chaklala could be much reduced in size, part being kept as a war-reserve.

Mechanical Transport Repair Units.—Mr. Mudaliar and Mr. Benthall would both record that these units seem expensive and that technical investigation should be made into their costs with a view to substantial reduction.

Animal Transport for part of Field Army.—Mr. Mudaliar considers that this transport should be dispensed with (subject to the retention of any required for economical provision of peace requirements). Mr. Benthall would like the question further considered.

Mechanical Transport and Animal Transport Personnel.—(a) Mr. Benthall and Mr. Mudaliar would recommend that a definite programme should be prepared by the Military authorities for the training of Indian personnel to be substituted for British "Other Ranks."

(b) Mr. Mudaliar recommends a reduction in the strength of officers in Mechanical Transport units. Mr. Benthall agrees, subject to further evidence confirming this view.

(c) Mr. Mudaliar and Mr. Benthall would recommend a reduction in officers in animal transport units with reference to the reduction in the number of animals in such units.

(d) Mr. Mudaliar and Mr. Benthall consider that the cost of training mechanical transport drivers is too high.

(e) Mr. Mudaliar would like to know the scales of pay and allowances of the Anglo-Indians referred to on page 112 of the Army Budget.

Vehicle Reception Depot.—Mr. Mudaliar and Mr. Benthall both accept the necessity for this.

Central Mechanical Transport Depot.—Both Mr. Mudaliar and Mr. Benthall consider that the cost of the staff employed on stores seems excessive. They both consider that the pay of artificers referred to on page 25 of the Quarter-Master General's note should be reduced forthwith.

Substitution of Civil agencies for Military agencies at Cis-Indus stations.—Mr. Mudaliar thinks that in Cis-Indus stations civil agencies should be substituted for military personnel for administrative work such as that at supply depots, etc.

Hired Transport.—Both Mr. Mudaliar and Mr. Benthall consider that existing Army transport should be still further used to save the cost of hired transport even at the risk of splitting up mechanical transport units still further.

Transportation.

System of annual relief of units.—Mr. Mudaliar and Mr. Benthall consider that these movements should be confined for the next few years to a narrow circle near the frontier.

Furlough passages for the Indian Army.—Mr. Benthall would press that the examination of this question should be pursued and that reduction should be made in these furlough passages. Mr. Mudaliar before expressing an opinion would like to know how many men avail themselves of the privilege and for what period.

Removal of soldiers and their families to the hills.—Mr. Mudaliar and Mr. Benthall both think that this should be very considerably curtailed.

Embarkation Staff.—Neither Mr. Mudaliar nor Mr. Benthall makes any recommendation in regard to this.

Travelling Warrants and allowances.—Mr. Benthall is in favour of the principle that travelling warrants should be issued for officers and stores vouchers for baggage and appropriate allowances should be given as an alternative to the present system of the grant of so many fares in cash. He thinks this change of system would reduce criticism though it might not save so much as would be saved by curtailing travelling. Mr. Mudaliar makes no recommendation on this point but thinks that the travelling allowance on permanent transfer is too high and should be reduced.

General Cost of Transportation.—Mr. Mudaliar and Mr. Benthall both consider that reduction of at least 10 per cent. in the total cost of transportation should be aimed at taking into account the savings on individual items which are being considered separately.

Military Rolling Stock.—Neither Mr. Mudaliar nor Mr. Benthall has any recommendation to make in regard to this.

Saloons.—Both Mr. Mudaliar and Mr. Benthall think that some reduction should be made in regard to the use and cost of saloons, but they would like to see what the Quarter-Master General is proposing before making any recommendation.

Grade of accommodation on freight ships.—Both Mr. Mudaliar and Mr. Benthall recommend that there should be reduction in the grade of accommodation at present allotted on freight ships to various classes of officers.

Camping Grounds.—Mr. Mudaliar thinks that these should be disposed of so far as possible. Mr. Benthall agrees but would retain a right to use of wells, etc.

Movement of supplies under the Central Purchase System.—Mr. Mudaliar had no remarks to make on this.

Launches.—Mr. Mudaliar and Mr. Benthall both consider that these should be immediately got rid of.

General Notes by Mr. Benthall.

Military Engineer Services.—Mr. Benthall would cut out for the next year or so all expenditure on new works except on such new works as are necessary to keep up the existing accommodation. He would restrict the Rs. 1,20,00,000 referred to in Mr. Macleod's Memorandum as normal expenditure on new works to Rs. 20,00,000 and then only subject to proof of absolute necessity for fresh buildings in each case. If this is

done, he considers that the R. E. officers can then concentrate their attention on supervision of maintenance services and probably reduce the cost of maintenance by 10 per cent. by better supervision.

He also considers that the maintenance of electrical and other communications should be examined by some outside expert with a view to effecting economies.

Territorial and Auxiliary Forces.—He considers that, under present conditions, these forces give no satisfaction either to the public or to the Military and the question should be reviewed with a view to seeing whether arrangements cannot be devised which will, without additional expense, make these forces both of military value and also make them satisfactory to public opinion. He also considers that units of arms other than infantry, if of no military value, should be converted into infantry provided this would result in economy.

General Remarks by Mr. Mudaliar.

Co-ordination of various defence agencies.—Mr. Mudaliar thinks that a sub-committee of the Army Retrenchment Committee should consult with the General Purposes Committee on the general question of co-ordination of various defence agencies on the frontier with a view to preventing overlapping of responsibilities and effecting economies.

Stocks.—Mr. Mudaliar thinks that the stocks of boots and clothing, etc., at present maintained are excessive.

Purchase of Hides.—Mr. Mudaliar thinks that the present joint purchase system existing between the Government and Messrs. Cooper Allen should be abolished.

Clothing Scale for Followers.—Mr. Mudaliar thinks that the clothing scales for followers should be reduced.

Veterinary Services.—The stipends for Veterinary students should be abolished.

Mechanical Transport Workshops.—Cost is much too heavy, both officers and men should be reduced.

Military Works.—He agrees entirely with Mr. Benthall. All new expenditure on buildings, electricity and furniture should cease during next year save where the G. O. C. of the Command certifies it to be absolutely essential for the safety of the Army.

APPENDIX D.

DETAILED QUESTIONNAIRES ISSUED BY THE ARMY SUB-COMMITTEE.

INSTRUCTIONAL AND EDUCATIONAL ESTABLISHMENTS.—(*Estimates page 70*).*General.*

(1) As regards all these establishments how far is the output regulated by demand ; how far in estimating the supply is account taken of the personnel trained in corresponding schools in the United Kingdom and now serving in India ; and for approximately how long do personnel trained in the schools in India remain in India after such training ?

(2) Is the general standard set by these schools not too high for purely Indian requirements ?

(3) Would it be possible and economical at any of the schools to substitute N. C. O. instructors for officer instructors ?

(4) In the case of all these establishments have the details of incidental and miscellaneous expenses been reviewed to see whether reduction cannot be made in view of the fall in prices ; (a 10% cut would yield over 15,000 rupees).

Physical Training School and Command Staffs.—What are the numbers (a) British (b) Indian officers and other ranks passing through the school annually ?

Staff College Quetta.

(1) What is the length of the course ? What is the total number of students ? How many officers from the Dominions are trained at Quetta ? What charge is made to the Dominion Governments for training their students ?

(2) How many instructors are of a higher grade than C. S. O. II ?

(3) Is the cost of a student a day given in the note the full cost (*e.g.*, inclusive of accommodation, travelling rations, etc.) ?

(4) Could arrangements be economically made for the students now trained at Quetta to be trained instead at Camberley ?

Small Arms School.

(1) Would it not be possible to combine the two wings ?

(2) Where is the Headquarter located ?

(3) What charges are made in respect of the vacancies allotted to Irregular Corps and on what are they based ?

(4) Would it not be possible to substitute Indian soldiers for British Soldiers in any of the cases in which the latter are now employed ?

(5) It is noted that six Indian Officers replace three British.

Equitation School.

(1) How many horses are retained on the establishment of the school ? Do students bring their own horses with them ?

(2) How many of the students is it estimated belong to arms other than the Cavalry ? When was the policy of sending such officers and N. C. Os. to the school introduced ? Under present financial conditions could not this policy be reviewed ?

(3) Why has the number of Indian officers and other ranks gone up from 206 in 1930-31 to 238 in 1931-32 (page 78 Army estimates) ?

(4) With the reduction in cavalry units is the school justified ?

Senior Officers School.

(1) On what basis is one-third of the vacancies allotted to British Service Officers ? What is the length of the course ?

School of Artillery.

(1) What is the average number of students at the school at one time ?

(2) What is the estimated annual expenditure of ammunition at the school ?

Royal Tank Corps School.

(1) The annual output of the school is given on page 83 of Army Estimates as 66 officers and 162 other ranks. The establishment of the Tank Corps in India is given on page 12 of the Estimates as 100 officers and 1,164 other ranks. For what other corps does the school cater? What is the establishment of officers and other ranks in such corps for which instruction is required? What is the relation between the Royal Tank Corps School and the Mechanical Transport School at Chaklala? What is the total number who have passed through the school?

(2) The Committee would be glad of further information regarding the probable effect on this school of the policy now under consideration in regard to light tanks. They would also be glad to be informed what additional training is given to Tank Corps personnel beyond what they receive in England now and what additional training it is contemplated will be necessary if the light tank is adopted.

Army School of Signalling.

(1) How is the work at this school divided between the training of personnel of the Corps of Signals and personnel of other units? What is the establishment of instructors in units which the school is designed to maintain and approximately how long do such instructors, when trained, remain in their units?

(2) What is the annual output of the school?

(3) What is the nature of the course conducted at the school and what is the length of the course?

ARMY EDUCATION (Estimates page 86).

1913-14.	1922-23.	1931-32.
11,70,000	27,25,000	35,32,000

Supervising and Inspecting Staff.

(1) Why is it necessary to maintain command inspectors in addition to district inspectors? Could not the former be abolished and certain districts amalgamated so as to reduce the number of inspectors?

Garrison Schools, etc.

(2) The Incheape Committee recommended that these educational facilities should be reviewed and limited. The Committee would like to know what has been done in this respect and what economies have or can be effected.

(3) What numbers of British troops are examined annually for various classes of certificate and what number qualify? Approximately what number of British troops coming to India already have third class or higher certificates?

(4) Is any education given to other than fighting troops?

(5) What are the educational and training grants shown on page 88 of Army Estimates and to whom are they given?

(6) What are the duties of the officers—do they do actual teaching or is this carried out by other ranks?

(7) As regards education of children, the Committee note that the cost is Rs. 165 per head per annum. What is the total number of schools, the average attendance at each and the normal size of a class?

(8) How far is use made of local schools for both British and Indian children?

(9) At what stations are Army schools maintained in which there exist schools for European or Anglo-Indian children?

(10) Why is it necessary to bring Army school mistresses from England? Would it be possible to employ locally trained teachers? What are the terms of service and average emoluments of a school mistress?

(11) Has any independent report been made upon the efficiency of this educational system?

(12) Generally why should the cost of education of the British soldier and his children fall upon the Indian taxpayer, considering that in the first case only partial and in the latter case practically no benefit accrues to India from this education ?

School of Education.

(13) The Committee understand that instructors trained here are mainly regimental instructors who do not belong to the A. E. C. What is the division of duties between instructors so trained and those on the establishment of the A. E. C. ? Could not numbers of A. E. C. be reduced by making greater use of regimental instructors ?

(14) Could not the Army School of Education be abolished or suspended in present financial circumstances, considering that a large number of students averaging about 1,000 a year have already been trained ? How is the annual out-turn made up ?

(15) What is the necessity for and the functions of the special wing ? Is this essential at the present time ? What is the average number of students ?

Royal Military College.

(16) Does this college educate boys for civil life also : if so, why should any charge in respect of such students fall upon the military estimates ?

K. G. R. I. M. Schools and Lawrence Schools.

(17) The Committee would like to know why these schools should be a charge on the military budget as it is understood that the Army receives little direct benefit therefrom. As regards the donation to Lovedale School, is this a perpetual commitment ?

(18) As regard the Kitchener College what is the out-turn, and the number at present being trained ? What is the place of this school in the general training system of the Indian Army ?

Miscellaneous.

(19) (a) What are the British Army School scholarships ?

(b) What are the duties of regimental munshies ?

(c) Have the amounts of language rewards been recently reviewed with the object of economy ?

(d) What is the justification for assistance to Unattached List ranks ? Why has there been so large an increase recently ?

(e) Why should students be sent to China and Japan for study purposes at the present time : to what other countries are they sent ?

(f) Why have the fees of examiners increased so much recently ?

SUPPLIES.—(*Estimates page 104 and page 234*).

The main points are—

(1) The reduction in the cost of I. A. S. C. stores from Ra. 324 lakhs in 1929-30 to Ra. 249 lakhs for the current year of which the main items are as follows :—

	Lakhs.
Provisions	149½
Grain and salt for animals	36½
Petrol and lubricants	10
Coal and firewood	24
Oil for lighting	4
Others	5½

The total staff employed has increased as follows :—

	B. O.	B. O. R.	I. O.	Civilians.	Followers.	Total.
1914	105	315	..	561	3,033	4,014
1931	161	373	68	751	3,175	4,528

As regards this organisation, the Committee would like to know :—

1. What is the pay of officers and other ranks of the Supply Service as compared with that of the fighting services and what reasons exist for the difference ?
2. Why is it necessary to maintain so many British officers and other ranks in an organization of this kind ? Would it be possible to employ more economically Indian civilian (or military) personnel in their place ?
3. As regards the trans-Indus organization what savings in officers and men would result from the adoption of Cis-Indus methods ?
4. What are the respective strengths of the trans Indus and Cis-Indus organizations, and the strength of the troops they serve ?
5. Can regimental transport not deliver rations to troops within cantonments ?
6. What were the numbers of troops and animals to be fed and of the supply personnel in 1922 and 1931 respectively ? Has increased efficiency of method led to a reduction of supply personnel beyond a reduction proportionate to the numbers to be supplied ?
7. What are the duties of followers of various grades and how are such followers distributed ?
8. What steps are taken to advertise tenders ? In what cases are open tenders invited and in what cases are limited tenders called for ? For what classes of case is a list of approved contractors kept ?
9. What is the objection to the publication of accepted tenders as the Committee understand is done by the High Commissioner and the Indian Stores Department ?
10. How many tender forms were issued for contracts of 10,000 rupees and over in the last 3 years : how many tenders for such contracts were received ? In how many cases, in contracts of 10,000 rupees and over in the last 3 years, have tenders been allowed to be revised after acceptance ? In how many cases, in contracts of 10,000 rupees and over have tenders other than the lowest been accepted, what were the reasons for such acceptance, and what was the excess cost over the lowest tender ?
11. Who decides when the lowest tender is not accepted and what control is exercised by the Finance Department over such cases ? Would it not be desirable to settle all these and similar contract questions (in contracts over a definite financial limit) by means of a contract board consisting of *e.g.*, a military officer, a financial representative and a civilian (official or non-official).
12. The Committee would like a statement showing the figures at which the principal commodities of supplies were purchased in each month for the last 12 months and a comparable figure of the prevailing prices at the same periods at three or four representative military stations. What are the prevailing contract rates of these principal commodities and the market rates so far as they are readily available ?
13. What is the need for the control purchase system being so widely extended ? Is it really economical in cases of supplies which are generally locally available in quantity ? Would it not be preferable in such cases to restrict the Controller of Contracts to the function of settling contracts on *f. o. r.* terms, leaving it to District Commanders, etc., to draw on contractors as required ? Would it not pay in the long run to revert to this system for all areas except the Northern Command in view of the high cost of transport to other areas ? Has the cost of transport increased under the central purchase scheme ? What steps are taken in each case under the central purchase scheme to secure the benefit of fall in prices ?
14. How far is the Indian Stores Department utilized at present in the purchase of I. A. S. C. supplies and to what extent can further use be made of that department ?

15. Are any steps taken to work in collaboration with those who purchase for regimental requirements *i.e.*, institutes ?
16. How many purchasing agents are there ; for what commodities are they employed and in what commands ? On what is their remuneration based ? Is it so fixed that the higher the price at which purchases are made the greater the remuneration ? What are the methods of checking and controlling the prices at which agents purchase or recommend purchase ? How is the price of *ghi* settled ?
18. Are all purchases in England made through the High Commissioner's office ?
19. What are the means by which local market rates are ascertained for purposes of comparison with central purchase rates ?
20. When articles are purchased from outside India (*e.g.*, sugar) what procedure is adopted to ensure that there is true economy in the purchase of foreign goods ? Why is sugar purchased from Java ?
21. Have any attempts been made to develop local supplies of goods now imported ? What steps are taken to ascertain whether indigenous goods cannot be supplied ?
22. What steps are taken in the case of alternative articles of supply (*e.g.*, coal and firewood) to ensure that the more economical article is purchased and used ?
23. How much of the 23 lakhs of rupees provided for local purchase of coal and firewood represents the purchase of coal and how much the purchase of firewood ? The Committee are not clear as to the position in regard to stocks.
24. They would like to know the volume of reserves of I. A. S. C. supplies and on what basis those are fixed. It appears that there is considerable expenditure on the turnover of provisions. Is this so ? What stocks are kept on unit charge ?
25. On what authority and by what methods are supplies condemned and declared obsolete ? What are the figures of losses in stock (*a*) in transit (*b*) from other causes, in the last three years ?
26. What is the system of control of the scale of issue of such articles as coal and firewood ?
27. What is the daily cost a head of the ration for British and Indian troops respectively ?
28. As regards the ration scheme what are the results in the case of selected units ? On what basis is the value of the ration fixed ? Would it be possible, economical and popular to introduce a system of a cash allowance in lieu of some portion of the ration at present supplied in kind ?
29. In the case of Indian units would it be advantageous to revert to the system by which they made their own feeding arrangements ? What would be the saving involved ?
30. Is there a daily messing allowance for British troops ? If so, has this been revised in accordance with the fall in prices and also with due regard to rates of exchange ? Is the rate of exchange taken into account in fixing any other allowance or entitlement ?
31. What special concessions in the way of fee or special scale of rations are given in certain areas such as Waziristan ? Are these still essential in present conditions ?
32. It appears that the Braithwaite Committee recommended certain reductions in both British troops' and Indian troops' rations. Has any action been taken on the recommendation and has the scale of ration since been examined ?

In addition there is the following provision for mechanical transport, stores and vehicles—

In India	13,20,000
Customs duty	9,00,000
In England	64,93,000
Building	18,00,000
Petrol & Oil	11,50,000
	<hr/>
	116,63,000

Further, the total value at cost prices of the vehicles in stock is over Rs. 4½ crores, the number being 4,000 while stocks in hand (spares) amount to Rs. 67 lakhs.

The Committee would like information on the following points :—

(i) What is the basis on which animal and mechanical transport are provided, and what are the contingencies which they are designed to meet. The same question arises in regard to all services and the Committee would be very glad if the Chief of the General Staff would as a preliminary to their further discussions explain the underlying policy.

(ii) The Committee understand that mechanical transport is very largely maintained for mobilization purposes and not on an economic peace basis. If this is so, having regard to present financial stringency, could not some risk be taken in regard to the mobilization position.

Can the military authorities say on what lines the British authorities work in regard to the provision of mechanical transport for mobilization purposes ?

(iii) Similarly, as regards first line transport, the Committee understand that for mobilization reasons it is maintained for Brigade and Divisional troops of 4 divisions on higher establishment. Could not a greater amount of transport be maintained on lower establishment having regard to present financial conditions ?

(iv) How much does a pack animal carry and how much a cart ? Apparently the weight and volume of first line transport has increased since 1914. If so, would it not be possible to revert to pack for first line transport and what would be the saving in such reversion ?

(v) Has the reduction in animal transport been commensurate with the increase in mechanical transport ?

(vi) Can a figure be given showing the total expenditure on animal, mechanical and hired transport in 1931 (including cost of fodder of animals, petrol, &c., and annual replacements) with a comparable figure for 1914.

(vii) What is the carrying capacity of animal transport and mechanical transport in Cwt. miles a day, and how does it compare with the similar carrying capacity of animal transport before the War ?

(viii) Can a diagram be prepared showing the stages covered by 1st, 2nd and 3rd line transport respectively ?

(ix) Can mules be requisitioned on mobilization ? If so can no reduction be made in peace establishments on this account ?

(x) For what purposes are camels used, and where are they used ?

(xi) What is the normal annual cost of replacement of animals ?

(xii) Is the programme of mechanization nearly complete ? Having regard to the present financial stringency, pending consideration of the question, could not all purchase of new vehicles be suspended ? How far are there outstanding commitments ?

(xiii) What is the normal annual cost of replacement of (a) the authorised establishment of mechanical transport vehicles and (b) of that part of the establishment which has already been completed ?

(xiv) How are the running expenses of Mechanical Transport calculated, i.e., are they calculated on a mileage allowance and if so is this only for vehicles in operation? (The Inchcape Committee recommended 1,000 miles). What is done with vehicles required only on mobilization, to what extent are they run during the year?

(xv) The Committee would like an analysis of vehicles by standard types. Are any types obsolete? By whom are changes in type authorized and how often are such changes made? How far are types used which have reliable agencies in India?

(xvi) Who decides whether a vehicle is obsolete or beyond further use? What are the lives of a car and lorry and how do they compare with the lives in England?

(xvii) What is the actual minimum establishment of Mechanical Transport required for peace work and how is it distributed by Commands? Why is a 6-wheeled section being retained at Kohat?

(xviii) The Inchcape Committee held that the establishment of mechanical transport of all kinds should not exceed 1,600; on what ground was this recommendation not accepted?

(xix) The Inchcape Committee recommended that Chaklala should be abandoned for M. T. purposes. Why was this not done?

(xx) Could not the work of the M. T. reception depot be done by the M. T. unit at Karachi or otherwise provided for?

(xxi) How many vehicles are completely overhauled annually and what is the average cost of overhaul including carriage to and from unit? What is the capacity of the shops and what the capacity of the mobile repair units? Is the capacity of these shops and units on a peace or war basis? Is the machinery in the shops adequate for the repair work undertaken and to what extent is it fully employed?

(xxii) The Committee would like further evidence regarding the capacity of civilian agencies for repair work and their use in cases where economy would be secured by such use.

(xxiii) Can the manufacturing resources in India not be developed to provide a reserve power of production and to set free reserves?

(xxiv) If it is necessary to provide M. T. on the basis now contemplated, would it be economical to institute an Army factory for the purpose?

(xxv) What are the qualifications of the British and Indian officers employed (a) with M. T. (b) in M. T. workshops?

(xxvi) Could not more Indian officers and artificers be employed in place of corresponding British ranks?

(xxvii) The Estimates (explanations p. 113) suggest that 1,000 drivers are trained every year: the note before the Committee gives the figure as 500. Which is correct? Has experience established that a 12 months' course is essential? What is the establishment to be maintained and what are the terms of enlistment? The cost (of training staff) works out apparently at 800 rupees a man trained. Would it be possible to carry out the training more economically through civil agencies?

(xxviii) Is not the staff of the Central Mechanical Stores Depot excessive? What is the staff with which they deal?

(xxix) The Committee would like to see one or two inspection reports rendered by the Inspectors of Mechanical Transport.

(xxx) Has expert advice, e.g., from the London General Omnibus Company in England ever been obtained as to the repair and overhaul system employed for M. T.

(xxxi) Are the increases in pay and establishment allowed for the Heavy Repair Shops in 1928-29 still necessary? Why were they given?

(xxxii) What is the necessity for a M. T. adviser in England?

(xxxiii) Are the roads in the probable sphere of operations sufficient to carry the establishment of transport provided?

(xxrv) How is the allotment of staff cars made and what control is exercised over their use? What control is exercised over the use of mechanical transport generally?

(xxrv) At what stations is hired transport employed, on what occasions and of what type? To what extent is it used merely "to encourage contractors" in order to have that source of supply readily available on mobilization.

(xxv) Could not all the military Launches be dispensed with forthwith?

TRANSPORTATION.

(Estimates p. 262.)

Rs.

The following are the principal items:—

(1) Embarkation staff	4,07,000
(2) Railway Transport staff and Rest Camps	1,18,000
(3) Travelling and outstation allowances	42,38,000
(4) Rail charges—annual relief movements, etc.	1,00,79,000
(5) Sea and Inland water charges	7,40,000
(6) Leave Passage concessions	20,00,000
(7) Hired transport	15,00,000
(8) Indian Troop Services (75,88,000) Contribution from H. M.'s Government (18,24,000)	57,64,000

The Committee would like further information on the following points:—

(1) Is it essential to maintain separate embarkation and Railway transport staff throughout the year instead of only during the busiest troping season? Could not the work be done by the staff at Bombay, etc., with additional local help during the busy season? How is the staff at present accommodated? Do the officers on the staff draw syce and forage allowances?

(2) What steps have been taken recently to reduce the expenditure on travelling and outstation allowances on transfer or on tour? What are the present rates and is it under contemplation to reduce them? Where allowance is given for baggage, is this charge paid on the actual amount incurred or is the full allowance drawn as a matter of course? Would not a system of railway passes be more economical?

(3) Could not the furlough passages for the Indian Army, which is a fairly new concession costing Rs. 9½ lakhs, be suspended in present circumstances?

(4) As regards relief movements, the Committee understand that there is a regular programme and that the total cost has been limited to Rs. 15 lakhs. In view of the financial crisis could not the relief programme be suspended for a year or two or in the alternative be so modified as to reduce the cost to an least one-third of the present cost? Is any economy possible by movement by road?

(5) What steps have been taken to minimise the movements of stores? Is not the system of central purchase largely responsible for the heavy expenditure on movements of stores?

(6) As regards the Army rolling stock, the Committee note that 75 cars, etc., cost 9½ per cent. on estimated value plus cost of haulage. What is the estimated total annual mileage run by these cars and how often are they used? What would be the comparative cost of requisitioning accommodation as required from time to time? The Committee would like to take evidence on this point.

(7) As regards saloons for high officials, what charges are made by the Railways and what is the total annual cost involved? Should these be used by officers other than Principal Staff Officers? In present circumstances why should this privilege and the privilege of special reserved accommodation generally not be materially reduced?

(8) The Committee note that in former times much of the movement of troops was carried out by road necessitating camping grounds. Are these still maintained on the main roads at Government expense? If so, should they not be disposed of?

(9) How is the payment for the Indian troop service regulated and on what basis is the contribution of His Majesty's Government fixed? How are the freight levels fixed? How many men are transported now annually and how many were transported before the war?

(10) What steps are taken to ensure that accommodation is used to its fullest capacity? Has there been any reduction in expenditure on "packet" passages owing to better control?

(11) What persons are entitled to passage by troop ship and to what classes of accommodation on packet ships are various categories of passengers entitled?

(12) Are indulgence passages now given and if so on what basis?

(13) To whom are Lee concession passages granted?

(14) What are the details of the miscellaneous charges of Rs. 3,90,000 sub-head A minor head (e) page 266 Army Estimates?

(15) What are the rules governing movements of British soldiers' families to the hills, what are the numbers and cost involved?

REMOUNTS.

(Estimates page 124.)

	1913-14.	1931-32.	Receipts.
Remount Depots	} 27,23,000	14,70,000	} 22,000
Cultivation Farms		5,90,000	
Horse Mule and Breeding operations		5,90,000	} 2,50,000
Purchase of animals		24,77,000	
		<u>51,27,000</u>	

Staff.—Before the war there were 18 Remount officers and 10 Veterinary officers. Now there are 30 Remount officers and 8 Veterinary officers. (In 1927 unseconded attached regimental officers were seconded at a cost of Rs. 2,32,000.) In addition there are the following provided in the Budget:—

1931.	1914.
26 British Soldiers	31
196 Remount Squadrons .. .. .	..
2,120 Stable and other establishment }	} 5,000
1,309 Clerical and other establishment }	

The following savings have recently been effected: Rs. 18,000 by reduction of 68 bullocks. The following are the figures of horses and mules, imported and local:—

	1927-28.	1930-31.	1931-32.
Draught Horses	727	1,050	607
Riding horses	1,098	1,525	1,963
Riding Horses (Indian)	827	1,050	..
Mules Artillery	233	313	236
Mules Light	150	60	..
A. T. Mules (Indian)	764	..	Not settled.

The Committee would like information on the following points:—

(1) What are the total annual requirements of horses and mules for the Army and from what sources are they obtained?

- (2) Why is there an increase in the number of riding horses to be purchased in 1931-32 ?
- (3) What are the recent reductions in each class of horses and mules attributable to mechanisation ?
- (4) What reserve of horses and mules is maintained and where are these reserve horses and mules kept ?
- (5) What steps are taken to encourage the breeding of riding horses and of mules in India and what have been the results ? What is the total cost of breeding operations to the State ? Could not draught horses be bred in India ?
- (6) What is the extent and value of the land grants made for breeding purposes ? What results have been obtained and what prices are paid for the animals so bred ?
- (7) In acting on the assumption that India cannot produce sufficient animals to meet annual replacements in the Army, is an excessive standard aimed at ? Was not a great deal achieved from indigenous sources during the war ?
- (8) What are the purchasing agencies for the purchase of horses ? What remuneration do they receive for the purchase of both imported and local horses ?
- (9) On what basis and by whom is the purchase price of animals fixed ?
- (10) The Committee note that six months acclimatization is regarded as necessary in the case of imported horses. What, in fact, is the average period of retention at present and what is the cost per head of acclimatization ? Could not this period be dispensed with in present conditions or materially reduced or, at any rate, could not a trial be made in certain units of posting unacclimatized horses to them ?
- (11) What is the wastage of horses during the time of acclimatization ?
- (12) Could imported horses be bought after they have been acclimatized and, if so, at what price ?
- (13) What has been the average cost to the State at the time of (a) purchase (b) issue for service of each class of animal imported, locally bred or locally purchased and what are the items which make up the difference between (a) and (b), e.g., transport, food and overhead charges.
- (14) Is there any delay between the landing of imported horses, and their purchase by Government and, if so, is this taken into account in the price ?
- (15) Could Remount depots be leased to contractors or civil agencies to manage and, if so, would this result in economies ?
- (16) Does the forage scale vary during the period of an animal's acclimatization and of its subsequent service ?
- (16A) What are the number and rank of officers who have to maintain chargers and what are the rules as regards the optional maintenance of chargers ? What has been the cost of chargers to the State and what are the prices charged to officers ?
- (17) Is it necessary to maintain a Directorate of Remounts at Army Headquarters as well as a Veterinary Directorate ? What are the duties of the Remount officers ?
- (18) What is the pay of the officers of the Remount Department and how does it compare with that of similar ranks in the fighting services ? Why is it necessary to second all officers for the Remount Department ?
- (19) Could economies be secured by the employment of retired pay officers and of reservists instead of serving officers and other ranks.
- (20) The Inchcape Committee noted that the Braithwaite Committee made proposals calculated to save Rs. 13 lakhs a year and recommended the adoption of their proposals. Have those proposals in fact been adopted and, if not, on what ground ?
- (21) The Inchcape Committee recommended the reduction of the war reserves by a system of registration in India of horses suitable for military purposes. Has this been done ?

(22) What is the system of calculating annual wastage of the various classes ? At what age are horses and mules cast and by what authority ? Could not the age be increased at least in certain units ?

(23) What is done with cast animals ? What is the proportion between the original cost price and the price realised on casting ? What is the average period of retention of an animal in the service ?

(24) Having regard to the present financial stringency, the Committee feel that it may be impossible to afford an organisation on so expensive a scale as the Remount Department at present is. They would like to know what reductions could be effected to save, say, 20 per cent. of the total present cost, namely, Ra. 10 lakhs.

(25) The Committee would like a statement showing the total establishment of animals in the Army during the past five years and the total expenditure during each of those years on the Remount and Veterinary establishments respectively.

VETERINARY SERVICES.

(Estimates page 128.)

1. On page 23 of Q. M. G.'s Memorandum number 4 the peace establishment of the Army Veterinary Services for the years 1913-14, 1920-21 and 1930-31 is given as follows :—

	1913-14.	1920-21.	1930-31.
British Officers.. .. .	64	81	66
British Other Ranks	23	23	4
Vet. Asst. Surgeons .. .. .	..	219	132
Clerks	29	47	54
Indian Other Ranks .. .. .	..	1,470	542+222 reservists.
Followers Class I .. .. .	..	119	87
Menials	4	2	3

The Committee would like to know how these figures are divided between administrative and executive posts, remounts (if included) and leave reserve.

2. What has been the total animal establishment for the past five years, distinguishing between animals in fighting and transport units and those in establishments, etc., and what the cost and numbers of the establishment for veterinary services during each of those years ?

3. On what lines is the establishment for veterinary services worked out ? As regards expansion on the outbreak of war, what reserves are there of officers and men ? What are the terms of enlistment of men ?

4. What is the total number of veterinary hospitals, what their total capacity, the average number of sick animals in hospital and the maximum number at any one time ? At what stations are these hospitals and what is the total number of animals at these stations ?

5. Would it not be possible and economical to increase the number of Indian officers in substitution of British officers or to employ civil agencies for animals attached to establishments such as dairy farms ?

6. What are the technical qualifications of the British officers ? On what terms are they employed ? How many were brought from overseas, and how many engaged in India ?

7. What is the necessity for the veterinary schools at Ambala and Poona in view of the fact that there are veterinary schools at Bombay and Lahore ?

8. Why should fees and allowances be paid in respect of military students under training at Lahore ? What is the number of students under training ? How are the students chosen, and why is it not possible to recruit qualified civilians direct for appointment as Veterinary Assistant Surgeon ?

9. Is it not possible by taking some slight risks to reduce the cost of this department ?

MEDICAL SERVICES AND STORE DEPOTS.

(Estimates pages 136, 138 and 178.)

The main items of expenditure in the current year's budget are—

	Rs.
Medical Services (p. 138)	1,48,09,000
Furlough allowances and Overseas pay in England (p. 170)	15,50,000
Medical Colleges and Schools (p. 136)	2,97,000
Medical Stores Depot (p. 178)	29,33,000
Purchases in England (p. 193)	13,50,000
Medical Directorate at Army Headquarters (p. 208) ..	5,14,000
M. E. S. charges for hospitals work in progress and new works (p. 368)	12,50,000

Against these charges the main receipts are as follows :—

Hospital revenues (p. 174)	3,20,000
Receipts for medical stores (p. 194)	34,03,000

The above is not a complete statement of the actual cost of the medical services as it does not include charges for—

- (a) medical instruments and supplies to hospitals (Rs. 15 lakhs).
- (b) provisions and diet for patients.
- (c) free rations to staff.
- (d) clothing for patients and staff.

Cost accounts are not now maintained on this basis but the total for these heads in 1922-23 was Rs. 1½ crores and despite the fall in prices must be a considerable sum today.

2. The staff is as follows (there is some discrepancy between the figures in the Inchoape Report and those now given by the medical authorities in their note):—

	1913-14.	1922-23.	1931-32.
R. A. M. C. officers	333	332	290
I. M.S. officers	273	495	397
B. O. R. .. .. .	..	450	460
Assistant Surgeons	436	416	365
Sub-Assistant Surgeons	731	739	742
I. H. C.	6,512	12,065	9,413
I. H. C. Reserve .. .. .	..	..	4,300
Dental Officers	7	18	26
Nursing Sisters	91	267	279

3. As regards establishment charges, it is stated that the increase in cost has been from about Rs. 80 lakhs in 1913-14 to 1,80 lakhs at the present day. The increase of 80 lakhs is mainly due to increases in the general scales of pay and allowances and the increases in staff.

4. The Committee are particularly impressed by the heavy increase in expenditure on the Medical Services since 1914. It has been suggested that the findings of the Mesopotamia Enquiry have contributed largely to this increase and, if so, it is necessary to keep in mind that, as the Committee understand the position, the chief purpose of the Army in India is not participation in foreign wars, but the defence of India against foreign

aggression and the maintenance of internal peace. While the results of improved medical supervision are fully recognised, the Committee feel on the evidence at present before them that in the present financial crisis the country cannot afford such high standards and that the medical services must share in the general retrenchment of expenditure. They would therefore ask the medical authorities to consider whether it is not possible to effect a considerable and early reduction in the present scale of expenditure and in particular to examine the points suggested in the following questions :—

- (1) Would it not be possible to substitute for some portion of the R. A. M. C. and I. M. S. officers of the Assistant Surgeon class to perform the duties of the former ? Would it be possible to effect economy by substituting a smaller number of the Assistant Surgeon class for a larger number of the Sub-Assistant class, the Assistant Surgeon class being re-modelled if necessary ?
- (2) How many of the officers now serving are on a temporary basis and what are the usual terms of such service ? If the temporary officers are not included what are their numbers ?
- (3) As regards British Other Ranks costing about Rs. 7 lakhs, who did not exist in 1913-14 as a separate branch, should not these be replaced by a cheaper service of Indian (including Anglo-Indian) origin ? What does the training of these B. O. Rs. cost ?
- (4) Is the number of officers fixed in a definite proportion to the number of troops ? If so, what is the corresponding percentage in the United Kingdom ?
- (5) Why is it necessary to employ such a large number of European nursing sisters ? Could not these be replaced at a considerable saving by nurses of Indian including Anglo-Indian origin and training ? What are the pay and allowances of European Sisters and what other emoluments or concessions do they enjoy.
- (6) What is the financial effect of the Lee Concession as regards (a) overseas pay and (b) sea passage allowances in the case of the medical services.
- (7) The Inchcape Committee noted that British Hospitals were then not used to a quarter of their capacity and Indian hospitals only to about one-third of their capacity. They recommended closing down hospitals whose retention has not been justified and a substantial reduction in the number of beds. It would appear that some reduction has been effected but the Committee are not satisfied on present evidence that sufficient has been done in these respects and desire to be furnished with further information in reply to the detailed questions in Annexure A.
- (8) Is any estimate possible of the present total expenditure on provisions, clothing and diets ? How is the scale of bedding and clothing fixed for each hospital, e.g., is full equipment maintained for each bed ? What steps can be taken to reduce this expenditure by adoption of lower scales of diet and equipment ?
- (9) As regards the Indian hospital corps, what rates of pay and concessions are given as compared with corresponding ranks in the fighting services and if the rates are higher, what is the reason ?
- (10) As regards hospital recoveries, what is the scale of charges made and could not these be increased ? Are special recoveries made for treatment by specialists (see question 13). Under what conditions do (a) officers, (b) other ranks, (c) officers' families, (d) the families of other ranks, (e) retired officers, get free medical attendance and free hospital accommodation ?
- (11) As regards Dental Officers, what are the present numbers and why has there been so large an increase since the Inchcape Committee ? (On page 139 of Army Estimates the numbers are given as 35 ; on Statement B before the Committee as 26.) Are any of these officers Indians ? Is this expenditure on this staff lower than the cost of contract work by civilian dentists ?

- (12) The Committee note that about Rs. 5 lakhs is the estimated expenditure on preparation for war over and above peace requirements. In the present times should not some further risk be undertaken and this expenditure be eliminated ? On what basis is the estimate of 5 lakhs arrived at ?
- (13) What allowances are paid to specialist officers over and above their regular pay ? The Committee note that 91 such officers are employed. What duties do they perform ?
- (14) The Committee note that 45 officers are included in the organisation of the Pathological and Hygiene services. Do these officers receive special rates of pay and could not economy be effected by reduction of numbers by combination of areas or of duties. How far are the results of these officers' work and research made available for the use of the country as a whole ?
- (15) In present times cannot a larger risk be taken by reduction of the number and equipment of field medical units ? What is the number of motor ambulances in use and in reserve ? Cannot a saving be made by arranging for improvisation in war ?
- (16) The Committee note that the value of medical stores held amounted to nearly Rs. 36 lakhs in 1930. Does this include both working stocks and mobilisation reserves and, if so, on what basis ? In the present times could not the total amount of stocks be materially reduced.
- (17) As regards Medical Colleges and Schools, the Committee observe that it may be possible to recruit Sub-Assistant Surgeons directly. They would like to know whether steps will be taken to carry this into effect and what will be the ultimate saving. They do not understand why the same policy should not apply to Military Assistant Surgeons.
- (18) As regards medical stores depots, the Committee would like to know whether it would not be possible to abolish one or more of the depots and thus save overhead expenses. They also desire to be furnished with further information asked for in Annexure B.
- (19) The Committee note that the depots apparently show a very small margin of profit. Should not prices to non-military customers be increased to give a better return ? Do the railways use the depots for their full requirements ? Is expansion of business possible in other directions ?
- (20) As regards the I. H. C. the Committee note that it is proposed to increase the rates of pay and would like to know what this is likely to cost and whether such further expenditure should not be avoided at the present time. As regards the reservists, could not economy be secured by reducing the periods of training and would it not be possible by increasing the reserve to reduce the number of serving soldiers ? Could more use be made of V. A. D. and similar civilian organizations ?
- (21) They observe that Rs. 12½ lakhs are proposed for expenditure on hospital buildings. They would like to know whether all further building could not cease until financial conditions improve. In this connection they would like to know whether there is a settled programme and, if so, what has been accomplished and what remains to be done.
- (22) Has effect been given to the scheme for increase of pay of Assistant Surgeons (page 139 Army Budget) ?
- (23) What is the percentage of expenditure on medical services in the Indian Army compared with that of the French Army in North Africa and the British Army in Egypt ? What is the cost of the medical services in France and Italy ?

ANNEXURE A.

The Committee would like to have the following details for each military hospital at the headquarters of Districts and Brigades :—

(1) The number of (a) fighting troops, (b) non-fighting troops and (c) other persons ordinarily served by each hospital and the lowest and highest number during each of the periods—

1st half of 1930,

2nd half of 1930,

1st half of 1931.

(2) The number of patients treated at each hospital (in-patients and out-patients if any separately) showing the highest and the lowest number on any days in the years 1928, 1929, 1930 and 1st half of 1931 and the daily average for each year and each quarter.

(3) The number of beds provided in each hospital.

[N.B.—In the case of (1), (2) and (3) officers, men and families should be shown separately.]

(4) The sanctioned strength of staff and existing strength for each hospital under the following heads :—

(i) Officers.

(ii) Assistant Surgeons and Sub-Assistant Surgeons.

(iii) Matrons and Nurses.

(iv) Nursing Orderlies.

In the case of officers, distinction should be made between European and Indian officers and in others between Europeans, Anglo-Indians and Indians.

(5) The total annual cost of each hospital for the last 3 years under the following heads if possible :—

(a) Establishment—(1) Officers, (2) Others and (3) Menials.

(b) Equipment, .g., surgical instruments, etc.

(c) Medicines, drugs, bandages, etc.

(d) Diet of (1) patients and (2) establishment.

(e) Clothing.

(f) Cost of dispensaries attached to units.

(6) The original cost of discarded articles disposed of and the amount realised.

What agency is employed for discarding medical stores as unserviceable. Are such stores disposed of locally or sent considerable distances to central depots before disposal ?

(7) In each case what economies could, in the opinion of the principal officer in charge, be effected ? Have the officers in charge of hospital sufficient financial powers to avoid unnecessary correspondence ? Could the officer in charge of the hospital be relieved of any administrative duties ?

(8) Where British and Indian troops are stationed together, how far are amalgamations of hospitals already in force. At what stations are there still separate hospitals : to what extent can amalgamation be effected at such stations.

ANNEXURE B.

MEDICAL STORES DEPOTS.

- (1) What are the methods of purchase of (a) local (b) imported stores ?
To what extent can instruments be manufactured at Medical Store Depots ?
 - (2) Are open tenders invited for stores and by whom are tender forms issued and accepted ?
 - (3) What is the volume of receipts and issues in a year at each depot ?
 - (4) What is the proportionate value of imported and local stores, respectively, purchased in a year and the proportionate value of departmentally manufactured stores ?
 - (5) What is the proportion of issues to military and civil consumers respectively ?
 - (6) How are issue prices fixed for (a) military (b) non-military consumers ?
 - (7) In calculating requirements for purchases is regard paid to the quantity or to the cost of previous annual issues ?
 - (8) What are the limits of powers of write-off possessed by the O. C. Medical Stores depot ? In what cases is a Board of enquiry necessary before write-off ?
 - (9) By what agency are imported stores brought to India ? Could economy be effected in sea freight of such stores by arrangements for packing and despatch in larger quantities ?
 - (10) What has been the total loss of stock in the depots during the last three years by deterioration or otherwise ? Are there any obsolete stores now in stock ?
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MILITARY ACCOUNTS OFFICES.

(Estimates page 144.)

The Committee are greatly impressed by the large increase in numbers and expenditure since 1914 and note that officers of the subordinate service have increased from 25 to 101 while accountants and clerks have increased from 1,956 to 4,483. The total cost has also risen from Rs. 30 lakhs to over 1,10 lakhs at the present day.

They understand that of the total increase the following are due to additional work transferred to the Department since 1913-14:—

						Lakhs.	
(a) M. E. S.	}	17
Factories		
R. I. M.		
R. A. F.		
(b) Unit pay accounts		11
(c) Priced store accounts		9
Total						..	37

The Committee would like information on the following points—

(1) How far are the additions noted at (a) or (b) above merely a transfer of existing work and establishment and how far has additional work been undertaken? Would there be any saving by reversion to the old methods? Can an estimate be given of the cost involved in the old system under which the M. E. S., Factories and R. I. M. respectively were kept, and if increased expenditure is involved in the present system is there a commensurate increase in efficiency?

(2) Has there been any decrease in R. I. M. activities since the accounts were taken over. If so, has there been any corresponding decrease in the accounts and accountant staff?

(3) Would a reduction in the volume of military works result in a corresponding reduction in accounts staff?

(4) As regards unit accountants could economy be effected by centralisation? The Committee would like evidence on the merits of the present system from the military authorities, and as to how it compares with the old system as regards economy and efficiency.

(5) What saving approximately would be effected by the abolition of priced store accounts allowing for the minimum additional work necessary in connection with audit?

(6) Could a saving be secured by simplification of factory accounts?

(7) The Committee would like to know the extent of audit in the most important classes of expenditure. They would like to be informed of the audit processes in connection with—

(a) Officers pay bills.

(b) Pay bills of men of regimental units.

(c) Travelling allowance Bills.

(d) An item of local purchase.

(e) An item of central purchase.

Have there been changes in the method of audit since 1914, and if so have the changes resulted in increase of staff? If the 1914 method was more economical and reasonably efficient what are the grounds for not reverting to it?

(8) In the case of interdepartmental adjustment such as between the Military Accounts and the Railways, or between the Military Accounts and Post and Telegraph Services what degree of examination of claims takes place and could this be materially relaxed?

(9) To what extent is information required from the Accounts Department for purposes of control and classification, reviewed from time to time with a view to considering with the branches concerned the possibility of simplification and reduction of work ?

(10) Are any further amalgamations of offices possible in addition to those proposed : in particular is expenditure on separate Marine and R. A. F. offices justifiable ?

(11) To what extent has outside expert advice been taken regarding the introduction of machines and other labour saving devices into accounts offices ?

(12) Why have Equipment allowance schemes not worked satisfactorily ? Is the failure in any way due to the cost of accounting involved ?

(13) The Committee would like further information regarding the audit of the Army List.

(14) Is the disciplinary action taken in cases of financial irregularity sufficiently deterrent to prevent a recurrence of such irregularity ?

(15) Are the present rates of pay of the Accounts staff, including those of subordinate officers and of accountants, fully justified by the work done and in comparison with the rates paid in similar civil employment—e.g., in banks and firms of standing ?

(16) Why do Military Officers in the Accounts Department draw 200 rupees a month in addition to ordinary rates of pay ?

(17) Why is duty allowance paid to various classes ?

(18) What is the distinction between local and compensatory allowances ? Can both allowances be drawn at one time by the same individual ? How are the allowances fixed ?

(19) Why should officers in the Military Accounts Department receive higher rates of pay than similar officers in the Civil Accounts Department on account of their liability to military service so long as that liability is not enforced ?

(20) How many officers of non-Asiatic domicile have been appointed since 1913 by direct recruitment and how many of Asiatic domicile, and what is the pay of the former compared with that of the latter ?

(21) Out of the total number of officers promoted how many get overseas pay ?

(22) How many Sea passages have in fact been granted since 1923 to officers promoted to the superior service ?

(23) What is the financial effect of extending the Lee concessions to the Military Accounts Department ?

(24) What is the standard of the Subordinate Accounts Service Examination ? Can the general standard of qualifications in the service be raised with resultant increase in efficiency and consequential economy ?

(25) How are the scales of work laid down for the clerks in the Department, arrived at ?

(26) What are the working hours in the Military Accounts Department ? Could they be increased ? Is there a system of overtime in the Department ?

(27) What is the average annual intake of recruits into the Department ?

(28) What would be the effect on the work of the Department of a 10% reduction in all ranks of staff, and what the effect of a reduction in expenditure of Rs. 20 lakhs ?

(29) The Committee agree with the suggestion regarding leave reserve in paragraph (2) of Appendix VI of the Memorandum on Military Accounts and think it is a matter in which early action should be taken.

MILITARY FINANCE.

The Committee at their meeting on the morning of the 14th July 1931 considered the Memoranda on Military Finance and part of the memoranda on Army accounts. They decided on the following questionnaire regarding Military Finance :—

(1) Why should not Military Accounts be under the control of the Auditor General on the same lines as civil accounts ?

(2) What is the staff of the Financial Adviser and what are the rates of pay? What economies in staff has the Financial Adviser proposed?

(3) Would it not strengthen financial control if greater continuity of office were secured in the case of the Financial Adviser?

(4) Why is it necessary that the Deputy Financial Advisers should have the rank of Deputy Secretary? Would it not suffice to have Assistant Financial Advisers in place of the present Deputy Financial Advisers?

(5) Apart from the control of new expenditure, what real effective control is exercised by the Financial Adviser and his officers over the day to day expenditure on standing charges?

(6) The Committee note that the number of references to the Financial Adviser's Department amounts to 1,300 a week. They would like to know whether this number could not be substantially reduced by giving larger powers to Controllers and others.

(7) Could not regulations be greatly simplified with the result of decrease in work?

(8) Could not economy be secured by greater decentralization and by the grant of increased financial powers to local military authorities down to unit commanders?

(9) How far has increased expenditure resulted from policies dictated by His Majesty's Government?

(10) How far are policies once accepted reviewed by Government from time to time?

(11) What actual control is exercised by the Governor General in Council over military expenditure?

(12) How far has the policy of bringing the Army on to modern lines been modified to meet the existing financial stringency and how far can it be so modified?

(13) Has any attempt been made to revise the contract budget figure taking into account the standard of efficiency already attained and the present financial stringency?

(14) The Committee would like to have the views of the military authorities on the merits and demerits of a stabilized budget.

(15) Could the principle of a stabilized budget be extended to lower formations down to and including units?

(16) Is the form of Army estimates capable of simplification without reducing the usefulness of the information given and without such alteration as would invalidate comparison with previous years?

ECCLIASTICAL.

(*Estimates page 154.*)

(1) What are the approximate numbers of all the various denominations of British troops stationed in India?

(2) Are the appointments of the R. C., Wesleyan and United Board Chaplains full time? Do they also minister to the civil population?

(3) On what basis have the stipends of the various ministers of the three denominations referred to above been fixed?

(4) What is the justification for payment of a composition fee for sittings in addition to capitation payments and permanent salaries?

(5) What limitation is imposed on the travelling performed by chaplains?

CANTONMENTS.

(*Estimates page 156.*)

1. What are the arrangements for supply of water in cantonments? How is the cost calculated? Who are entitled consumers and with whom does the decision as to entitle-

ment rest? What rates are charged to non-entitled consumers? What steps are taken by meter or otherwise to regulate the waste of water?

(2) Why are the rates of taxation in cantonments a matter for the decision of Local Governments when the cost of cantonments falls on military estimates?

(3) Are the figures contained in the note submitted to the Committee, relating to the rate of taxation in cantonments and municipalities respectively, based on the incidence of taxation per head or on the actual rate of taxation?

(4) What are the heads of taxation in a cantonment and how do rates under each head compare with those in force in neighbouring municipalities?

(5) Is not the standard of administration in cantonments generally speaking considerably higher than in ordinary municipalities? If so, what is the justification for charging in any case a lower rate of tax than the neighbouring municipalities impose? Approximately what additional revenue would be obtained if all the taxes in cantonments, which are at present lower than those of the neighbouring municipalities, were brought up to the municipalities, rate?

(6) In what cases, if any, has a Local Government refused to sanction the rate of taxation recommended by a Cantonment Board?

(7) What is the total cost of cantonments to the Army under various heads?

(8) The Committee would like to see the budget estimates of three representative cantonments, *e.g.*, Rawalpindi, Poona and Allahabad or Karachi.

(9) The Committee understand that a great deal of the revenue of cantonments is derived from payments made from Army estimates for conservancy and other services. On what are these payments based?

(10) What is the income from land composed of? Is it a recurring receipt?

(11) What are the duties of the Military Estate Officers? What are their rates of pay and other emoluments and what is their total cost?

(12) What are the rates of pay for executive and inspecting officers? What is the revenue, apart from Government grants, of the cantonments in which they are serving? Could not a more economical civil agency be employed or retired officers?

(13) What are the duties of inspecting officers and why is it necessary to appoint assistants who act for them while they are away on inspection? If administrative duties are involved, why should such duties not be entrusted to Command staffs?

(14) Why cannot the position of President of the Secunderabad Cantonment be undertaken by a more junior or a retired officer? The Committee will ask that no decision should be taken on extending this kind of arrangement elsewhere until they have had an opportunity of expressing an opinion on the subject.

(15) As regards the Director at Headquarters, cannot cantonment administration be finally delegated to Commands?

(16) What are the pay and emoluments of the Director at headquarters?

INSPECTION (*page 158 Army Estimates*).

(1) What is the total staff, by grades, employed under the various Inspectors of Stores and Clothing, Warlike Stores and Chemicals? What are the rates of pay and total cost of each inspectorate?

(2) To what extent are Indians employed in various grades in these departments, and what programme of extension of such employment is in contemplation?

(3) What is the percentage of inspection of (a) stores produced in Army Factories (b) stores purchased from the trade? Is no reduction in the percentage of inspection possible?

(4) In the case of stores produced in Army Factories, what is the extent of inspection in the factories by factory staff? Can no reduction be made in the total amount of in

specification of stores produced in Army Factories at present carried out by the factory staff and the inspection staff ?

(5) What is the percentage of rejections (in representative cases) of articles produced by the factories and purchased from the trade respectively ?

(6) Who inspects articles supplied (a) through the Indian Stores Department (b) through the Stores Department in London ? If there is any Army inspection what is the percentage of rejection in such cases ?

(7) Would it be possible and economical to employ the Inspectors of the Indian Stores Department for the inspection of all army stores except lethal weapons ? In any case would this not be possible at places where inspectorates of the Indian Stores Department already exist, e.g., Calcutta ? What co-ordination now exists between the inspectorates of the two departments and to what extent can it be extended with economy ?

(8) The Committee observe that the cost of Ordnance Inspection shown on page 158 of Army Estimates is over Rs. 15 lakhs. This appears to be high : is no reduction possible ? How far is it justified by results ?

(9) As regards inspection of stores in the hands of troops, is the inspection hundred per cent. annually and is it performed by the Inspection Department, the L. O. D. or both ? How in the case of small arms does this compare with the inspection carried out in England of small arms in possession of British units ? To what extent can inspection of stores in the hands of troops be minimized ?

(10) Is there any Inspection staff employed by the Railways to deal with stores of a similar character to any of those purchased by the Army ? If so, what co-ordination with that staff is possible ?

(11) Why should not the staff of the Inspection departments be completely demilitarized ?

MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL.

Cost of anti-malarial measures. (Page 166, Army Estimates.)—Do these measures extend to houses in cantonments or are they confined to barracks, hospitals, etc ? What is the programme of new works ?

Rest Camps, Rs. 29,000. (Page 166, Army Estimates.)—(1) It is noted that three British soldiers are employed. Could their places be taken by Indian soldiers or pensioners with economy ?

(2) Are these camps open throughout the year : in what months are they used ?

(3) Why are so many followers required and what are their duties ? How many are there in each camp ?

Miscellaneous Donations to Institutions, etc. (Page 166, Army Estimates.)—What is the basis of these payments ? Is no reduction possible ?

Hill Depots and Sanitoria Rs. 1,84,000. (Page 162, Army Estimates.)—(1) Can an estimate be given of the total annual cost of the policy of maintaining these institutions including, e.g., transportation conservancy, etc. ? Would it not be possible to modify the policy with a view to economy ?

(2) Under what system are men and families sent to the hills and who are entitled to the concession ?

(3) Is full use made of Army transport for the purpose ?

(4) Do the personnel of these establishments remain on regimental strength ? If not, could not pensioners be employed with advantage in lieu of serving soldiers ?

Recruiting staff Rs. 3,39,800. (Page 160, Army Estimates.)—(1) As regards seconded officers, would it not be economical to employ Indian or retired officers ? If serving British officers continue to be employed, could not officers of lesser rank be employed economically ? As regards other ranks, if these are not borne on regimental establishments, would it not be economical to employ pensioners ?

(2) Would there be economy in reverting to a policy of recruiting through regiments ?

(3) Would there be economy in amalgamating any of the centres, e.g., Delhi and Ajmere ?

(4) What is the system of recruiting Gurkha regiments? Could not recruits be raised locally from the sons of serving Gurkha soldiers?

(5) Are any rewards paid to recruiters? If so, at what rates?

(6) What is the total annual intake of recruits? Is there any difficulty in obtaining the requisite numbers?

(7) What is the cost of recruiting staff for each recruit raised?

(8) What payments are made to men before final attestation and what is the average time taken from the time when a recruit offers himself to the date of final attestation?

(9) What is the percentage of immediate rejections of recruits who offer themselves? What is the percentage of rejections of those provisionally accepted but rejected before final attestation?

Prisons and Detention Barracks Rs. 1,29,970. (Page 164, Army Estimates).—(1) What is (a) the daily average (b) the maximum number of men confined in each prison and detention barrack during the last three years and what the accommodation and, if possible, what is the cost a head for each prisoner or soldier detained?

(2) Are the detention barracks in Burma under construction?

(3) What limit of sentence, if any, determined whether a soldier sentenced to detention shall be sent to a detention barrack? Could not that limit be extended?

(4) Why has the number of staff increased from 15 to 34 as shown on page 164 of Army Estimates?

(5) What is the military rank of the Director? What are his functions? Would it not be economical to employ a retired officer?

(6) Would it be possible and economical to employ pensioners instead of serving soldiers?

(7) Could not the policy of replacing British soldiers by Indian clerks be carried further?

(8) Can any steps be taken to secure more employment for prisoners on such work as sack mending, etc.? Is full use made by Army departments, e.g., I. A. S. C. of such work as prisoners can produce?

Vocational Training. (Page 166, Army Estimates).—(1) Is it essential to maintain two full time officers on these duties: could not retired officers if necessary be economically employed?

(2) What is the justification for India bearing the cost of training from which in the end she does not derive benefit? Is there any vocational training for Indian troops?

(3) Are the men sent on vocational training to England replaced in India during their period of service?

(4) How many men given vocational training (a) in England, (b) in India take up civil employment connected with the Army in India subsequently?

(5) What steps are taken to ensure that adequate training is derived by soldiers attached to private firms?

Followers.—(1) What is the total number of followers attached to (1) fighting units (2) ancillary units and establishments.

(2) It is stated that among the followers are tailors and bootmakers. On what scale are these provided? Are they provided for British units? What are their total numbers?

(3) What are the functions of bootmakers and shoemakers in peace? The ordinary repair work of men's clothes and shoes is presumably paid for out of clothing allowance. If so, are the regimental tailors and shoemakers employed at all on this work, and do they receive pay from the men? If there is work in peace of the tailoring, shoe-making variety to be done at the public expense, could it not be more cheaply done by contract or outside bootmakers and tailors, or alternatively could not tailors and bootmakers be collected, at large stations, into Ordnance Shops, with economies resultant from centralisation?

(4) If tailors and bootmakers are retained in peace solely because they are wanted on emergency, would it not be possible to provide for them either (a) on a reserve basis, or (b) by retaining only sufficient for the units required to "mobilize" at once? And in that case, as the units would not always be the same, could the necessary numbers be kept in peace in Ordnance Workshops and despatched as required to units, or alternatively be ordnance personnel attached to particular units in peace and transferred from one unit to another as the units passed from the category of frontier to security troops.

(5) Are dhobies included among followers? If so, what are their functions?

(6) Is it necessary to have blacksmiths and saddlers attached to individual units? Could they not be centralised at least in the larger stations?

(7) Has any conclusion as to the total number of followers yet been reached? Is it impossible to obtain water carriers on mobilization? Is any other class of follower maintained in the same way mainly for mobilization purposes?

(8) Are any emoluments (e.g., clothing) drawn by followers other than pay and ration allowances?

(9) In actual practice are followers fed free by units in addition to drawing an allowance for ration?

(10) Are any reserve stocks maintained in order to supply followers on mobilization?

PRIZES FOR SKILL AT ARMS AND CONTRACT AND MISCELLANEOUS ALLOWANCES.

(Page 30—Army Estimates).

Charpoy Allowances .. .. .	.. .. .	Could not this be rolled up with kit allowance? How much is it?
Maintenance of typewriters .. .. .	.. .. .	What does this cover? And what is the amount?
Mess Allowance .. .. .	.. .. .	Do. do.
Band Allowance .. .. .	.. .. .	Do. do.
Allowance for cooking and crockery, Extra Mess Allowance. .	.. .. .	Do. do.
Allowance to supplement lead Fund .. .. .	.. .. .	What does this cover? And what is the amount?
The various stationery allowances .. .. .	.. .. .	Are these all for different units? Or are any applicable to the same unit? If the latter, why separate allowances?
Bonus for teaching a trade to a soldier .. .. .	.. .. .	To whom is this given? Is it part of the vocational training scheme? And does the soldier contribute?
Fees for defence of soldiers tried in Civil Courts.	.. .. .	Under what circumstances are these allowed?
School fees to N. C. O.'s children .. .. .	.. .. .	What are these and in what circumstances are they granted?
Charges on account of making, completing and fitting clothing.	.. .. .	What clothing is made regimentally? What fitting and completing charges are involved and to whom are they paid?
Maintenance of soldiers, gardens .. .. .	.. .. .	What is this?
Maintenance to insanes .. .. .	.. .. .	Does this continue after discharge?
Packing charges of Reservists kit .. .. .	.. .. .	What is this?

Generally it would be desirable if some verbal evidence could be given on all these items of miscellaneous expenditure. Have the rates been considered in the light of decreased

prices? In view of the heavy total to which these individual allowances and other items of expenditure amount, the Committee consider that each should be individually reviewed with the object of effecting a substantial reduction in total.

Reservists.—Would it be possible to reduce the period of training for either class of reservists (it is noted that the obligation to undergo periodical training is one of the causes of the unpopularity of the reserve).

Reserve of Officers.—What are the numbers by arms of the service? What is the retaining fee and during the last five years on how many occasions have officers of the Reserve of Officers been called up for service? Could this reserve not be reduced?

What is the basis of the grants to institutions, etc., under Minor Head (1) Miscellaneous? Is no reduction possible?

KIT AND CLOTHING ALLOWANCE.

1. What is the scale of clothing and necessaries for a British Infantry soldier? What lives are assigned to the various articles for British and Infantry soldiers respectively?

2. Do reasons still exist for not making a percentage cut in the case of British soldiers' allowance such as was made in that of Indian soldiers?

3. The Committee would like to have rather fuller information than the note contains about the financial arrangements regarding the supply of khaki drill clothing to British troops on posting to India?

4. As regards the mufti allowance granted to Indian soldiers, why should the State make any provision for mufti clothing? If it must be retained, would it be more economical to issue in kind and would the manufacture of such mufti be of advantage to the economical working of the clothing factory and would the provision of foot-wear in kind also ease the position as regards the contract for foot-wear? When was the allowance last revised and reduced? How is it calculated?

5. Are steps taken periodically to estimate the profit which both British and Indian troops appear to make out of their kit and clothing allowances?

6. What percentage of the clothing allowance returns to the State in payment for articles from Ordnance Stores? If possible this figure should be given by Arsenal and Depots.

7. The Committee would like to have the average annual issues other than to recruits during the last three years of ankle boots and khaki drill uniform. If possible, they would like to have the issues from say, (a) the Kirkee Arsenal, (b) the Rawalpindi Arsenal separately.

8. It appears from the note that replacements out of the clothing allowances are not by any means made solely by purchase from Ordnance: if this is so, in what way are average annual issues taken as the measures of the life of various articles?

9. Are there any cases in which chaplis, etc., could be economically substituted for boots?

10. In view of the fact that prices have fallen since 1930 ought not the allowance to be reviewed without delay and would it not be advantageous to have an annual review?

11. It is stated that troops are required to obtain their replacements from Ordnance but apparently do not do so to the full extent. Is this due to the fact that both the rates of issue and the allowance based on those rates are too high?

12. What are the scales of free issues of warm clothing at cold stations? What are the stations? And are the issues returned to store at the end of the cold weather?

13. How long has the great coat scheme been in force and are there any statistics to show that it has been a success?

14. Does the great coat scheme apply to British as well as Indian troops? If not, what is the system as regards British troops? Does the scheme take into account service in stations where great coats are very seldom worn? Can figures be given showing the

condemnation of great coats under the scheme in any infantry unit which has been stationed for 3 years or more in Calcutta, Allahabad or Bangalore and any infantry unit stationed for a similar period in Lahore or Rawalpindi ?

15. Why is the life of the great coat fixed at 5 years ? What is the life fixed in England and is the pattern the same ?

16. Is the great coat the same pattern and the same weight for all stations ? Is it necessary for all stations ? Would it be possible and economical to have different patterns and weights at different stations ?

17. Do the Auxiliary and Territorial forces and the University Training Corps receive great coats, and if so, what scheme applies to them ?

18. Would it not be economical to treat blankets and durries as public clothing ?

19. Do fellows receive free issues of any foot-wear or clothing ? If so, what. Could the issues, if any, be made from articles which may be considered unserviceable for fighting troops.

20. What is the outfit allowance, if any, given to officers of the British and Indian Services, to nurses and to school mistresses ?

MILITARY FARMS DEPARTMENT; GRASS FARMS.

(Estimates, Page 188).

The charges in the estimates are as follows :—

India	66,19,000
England	41,000
	<hr/>
	66,60,000
Less receipts	4,10,000
	<hr/>
	62,50,000

The staff is stated to be as follows :—

Officers	13
British Managers	49
British Students	5
Indian Overseers	90
Clerks	123

As regards officers, it is stated in the administration report for 1929-30 that the total number is 19 of whom 2 are at Army Headquarters. The discrepancy may kindly be explained.

The Committee would like to have information on the following points :—

(1) It is observed that the control of grass farms is being delegated to Commands saving Rs. 75,000. Can any further economies be made in the present financial crisis ?

(2) How are the officers distributed and what are their duties and those of the Director at Army Headquarters ?

(3) Who are the British students and on what terms are they appointed ?

(4) Is it necessary to have so many British Managers ? Could not less expensive Indian agency be employed ? What are the terms of employment of these Managers ? How are they recruited and with what qualifications ? If engaged on contract when do terms expire ?

(5) It is observed from the latest trading account that there was a net loss of Rs. 24,000 stated to be due to low rates of payment issues. To whom are these issues made and why have receipts fallen in recent years? How are prices of issue calculated? Can they be increased?

(6) How far has it been possible or will it be possible to close graas farms and reduce production and purchase of fodder as a result of mechanisation?

(7) Was it ever considered whether the farms could be let out to contract for a guaranteed supply?

(8) Could not farms undertake more extensively the supply of vegetables to troops?

(9) What stocks are held at present? Is it necessary to maintain a Farm Reserve as well as a mobilisation reserve?

(10) It is noted that the cost of fodder produced is cheaper than purchased fodder. Are the two classes of the same quality? What are the quantities of bhoosa and hay produced and purchased and what is the relative food value of each?

(11) Are grass farms as near as possible to the main consuming stations and are any uneconomically situated owing to cost of transport?

(12) With reference to page 25 of Administration Report, why do production rates vary so much (page 29). Why is the general supply rate so high at Quetta and Bannu and fodder losses also so high at these places (page 34)?

(13) Why are I. A. S. C. purchases so high in Lucknow and Peshawar circles? (page 27).

(14) What are the present purchase and production rates and how are latter rates calculated? What arrangements are in force for purchase of fodder?

(15) What are the miscellaneous charges of about Rs. 6 lakhs shewn on page 188 of the Estimates?

(16) How far can capital expenditure be eliminated at the present time?

(17) What is the cost of Lee concessions and sea passages? Are there any special allowance given in addition to pay?

DAIRY FARMS.

(Estimates, Page 190.)

The following is the expenditure shewn in the estimates —

	Rs.
In India	33,05,000
In England	68,000
	<hr/>
	33,73,000
Less Receipts	27,10,000
	<hr/>
Net	6,63,000

The following is the staff at present maintained :—

Officers	4
British Managers	23
Indian Managers	3
Supervisors, etc.	62
Apprentices	74
Clerks	88

The Committee would like information on the following —

(1) Could not the process of Indianisation be expedited with economy? On what terms are British Managers employed? How many have been engaged locally and how many recruited from England?

(2) What are the rates of pay of British and Indian Managers respectively? Do they or any of the staff get free quarters?

(3) What are the duties of the officers connected with this Department? Could not the administration be delegated to Commands?

(4) What are the arrangements for supply of dairy produce by contract and how do prices paid compare with the produced article? What is the total expenditure on such purchases?

(5) To whom is dairy produce supplied (a) free and (b) on payment? Is it supplied to non-military customers? How do prices charged compare with prices of dairy produce prepared on modern lines in selected centres? What customers purchase wholesale and do they get special terms?

(6) Has it been considered whether these dairies could economically be handed over to commercial firms on a contract to supply graded produce? Could economy be effected by the purchase of milk from contractors, the Army maintaining only pasteurising establishment.

(7) How is the difference between expenditure (33 lakhs) and cash receipts (27 lakhs) accounted for?

(8) What proportion of the troops is served by Dairy Farms?

(9) On what are rail charges for Dairy Farms incurred?

(10) What farms are run at a loss and what are the causes? Should not such farms be closed down?

(11) Cannot prices be raised? Why are prices charged to "families" lower than those charged to troops etc.? What are included in the term "families"?

(12) It is observed that there is a considerable annual capital outlay on replacements. How far can this be eliminated while the present financial crisis continues? On what purposes is such outlay incurred?

AUXILIARY AND TERRITORIAL FORCES.

(Estimates, Page 286).

(1) How is the permanent staff of (a) the Auxiliary Force (b) the Territorial Force (c) the U. T. C. fixed? Is regard paid to special local conditions in this respect? How far is training carried out solely by the permanent staff and how far by the officers of the units?

(2) What are the duties of the officers of the permanent staffs and in particular the duties of the Indian officers on the staff of Provincial Territorial Battalions?

(3) What is the rank of officers on the permanent staff of Provincial Territorial Battalions? Is it necessary to employ Lt.-Colonels on these staffs? Could not command of the Battalions be taken by an officer of the unit or by a regular officer of more junior rank?

(4) Could not Indian officers be employed to a greater extent with good results? Would it be conducive to economy and efficiency to substitute in any case for British Sergeant instructors Indian N. C. Os. or ex-N. C. Os.?

(5) Is there no possibility of reduction in the permanent staffs of the Auxiliary and Territorial forces? In particular is it essential to have both a Sergeant-Major and an A. Q. M. S. in each unit?

(6) What scale of clerical assistance is given and could this scale be reduced?

(7) On what basis are stocks of stores maintained by units? Could these be reduced. In particular are hose and puttees issued to the same units?

(8) What allowances are given for contract, contingent and special expenditure ?

(9) What training is carried out by the respective forces annually ? Could the periods be reduced to secure economy in the present financial position ?

(10) What pay, allowances, or other emoluments are drawn by officers and men (a) during training and (b) outside the training periods ?

(11) Do the units other than infantry justify the expense of their maintenance ? Particularly what is the need for medical, veterinary and searchlight units ?

(12) What use has been made during the past five years of (a) Auxiliary (b) Territorial (c) U. T. C. units ?

(13) With reference to sub-paragraph (v) of paragraph 4 of the Branch note, please indicate what drastic reductions could be made if military considerations were alone taken into account.

(14) Can the military authorities suggest any scheme for obtaining greater efficiency for the money spent ?

(15) What use has been made during the last three years of the special Rs. 10 lakhs earmarked for expenditure on the development of the Territorial Force ?

(16) Is there any programme of capital expenditure on stores and works for these forces and what reduction in such expenditure is possible in the present and ensuing years.

ROYAL AIR FORCE.

(*Estimates, Page 296*).

1. The Committee would like to know the functions of the R. A. F. in India and upon what policy the standard of equipment and training is based.

2. What was the original object of the institution of the Royal Air Force in India. Did that object include the reduction of the Army ? If so, has any reduction in fact resulted from the expansion of the Royal Air Force.

3. Is the Royal Air Force intended in any way for internal security purposes ?

4. Is the employment of the Royal Air Force in India still in an experimental stage ?

5. What were the recommendations of the Salmond Committee as to the strength of the Royal Air Force and have they been worked to ? If the Salmond Committee recommendations have been exceeded, to what extent and on what grounds ?

6. Is there any programme of expansion of the R. A. F. in contemplation ?

7. When was the capitation rate introduced, and what is the present position of the question ? How many air officers and airmen are sent to India annually ?

8. What is the scale of flying hours now in force ? If the scale were reduced by half while the present financial crisis continues, what savings would result in consumption of fuel, oil, stores, overhauls and replacements ?

9. The Committee observe that it is stated that the normal tour of duty in India for officers and men is five years. They would like to know the average of officers and men returned during the last year and the lowest service in each case.

10. They would like to have details of the staff of officers and men at R. A. F. Headquarters and at the headquarters of groups and wings and of their duties. What is the need for Headquarters at Simla ? It is noted that throughout the Force there are 381 clerks and civilians. How many are Indians ? Is any reduction possible ?

11. The Committee note that the Depot costs about Rs. 18 lakhs and the park over 4 lakhs. They would like to have details of the staff employed in these formations.

12. What is the justification for the maintenance of a Park at Lahore as well as a Depot at Karachi ? Does this not involve duplication of work ?

13. How far does the repair section in the Depot work up to full load? What is the cost of complete overhauls of engines at the present time? Are any sent Home for overhaul and if so, what is the average cost?

14. Why should not all repairs of motor transport and work on motor bodies be entrusted to the Army formations? Has this question recently been considered in conjunction with the Army authorities?

15. What is the total establishment of mechanical transport maintained by the R. A. F. in India, distinguishing those vehicles which are technical and special to the R. A. F.?

16. The Committee are not quite clear about the quantity of stores maintained in India as described in paragraph 21 of the Memorandum. They will ask for further elucidation in oral evidence. *Prima facie*, the total amount held in all formations appears to be excessive and the Committee will wish to know whether some risk in reserves should not be taken in the present times. In particular, they would like to know the working and mobilization reserves of engines and machines. What was the number of engines written off in the last two years?

17. On what principle is the stock of bombs based? What was the greatest value of explosives consumed in any one month during the past three years? What is the value of bombs written off charge annually (other than those expended in practice). The Committee would like to know how many bombs are in stock, divided according to the years in which they were imported.

18. On what principle is the stock of petrol based? Is it necessary to maintain such large stocks and what is the annual wastage? Can any arrangement be made with Petrol Companies to hold stocks for the Force.

19. The Committee would like to know the total value of stores and supplies obtained last year—

- (a) from Home.
- (b) through the I. S. D. in India.
- (c) through Director of Contracts.
- (d) by local purchase.

They would also like to know whether full use is made of the manufacturing capacity of the Army factories in India.

20. They would like to have in oral evidence further information on the questions raised in paragraphs 25 and 26 of the Memorandum.

21. As regards the clothing allowances, they would like to know the rates for British and Indian personnel. In view of the great fall in prices, they would like to know whether a further revision should not be undertaken. When was the last revision?

22. As regards works, it is observed that the total expenditure is Rs. 25 lakhs. The Committee would like to know—

- (a) How far new works can be eliminated next year?
- (b) How far works in progress could be suspended or spread over a longer period without undue payment for compensation?
- (c) Is there any regular programme of new works for future years?
- (d) How far the charges for maintenance can be reduced having regard to the fact that most of the works are of recent construction? Why does the Chief Engineer require an officer to assist him?

23. As regards air routes, what co-operation is there with Civil aviation in respect of landing grounds, etc.?

24. With reference to paragraph 37, the Committee would be glad of further advice as to the directions in which economy can be effected. They have noted an impression that in respect of works generally Air Force standards are more costly than Army standards. They would like to know how far this is so.

25. In regard to the special medical and educational establishments the Committee are not convinced of the necessity for separate establishments apart from those maintained by the Army. If the Air Force cannot depend on Army establishment, could not the Army find economy in using Air Force establishments wherever they exist?

26. Are children of airmen sent to Army schools where available? How many children are there in the Air Force schools?

27. To what extent is the system of educational instruction generally by instructors of the unit in force in the R. A. F. as in the case of the Army?

28. What is the need of a special Air Force Hill Station? Under what conditions are airmen and their families sent to the hills and at what cost?

29. The reasons for two senior medical officers at Army Headquarters appear unconvincing and the Committee would like further information in oral evidence.

30. The Committee would like to have further information as to the reserve pool of officers and what reduction is proposed. Is it necessary to keep two officers at the Staff College?

31. The Committee observe that there is apparently an Accountant Officer at the Depot. What are his functions and what his relations with the Deputy Controller of Accounts?

32. Are priced store accounts kept in the Air Force? If so, are they on the same basis as in the Army? What use do they serve? Could economy be secured by a change of system under which the formations kept their own accounts subject to independent audit of the Military Accountant General?

33. Are there any Class I followers? If so, what are their duties?

34. Lastly, the Committee consider that the financial situation makes it absolutely essential that there should be a material saving in the cost of the R. A. F. for some time to come and they would be glad if the authorities would again consider how such material reductions in expenditure can be secured.

ROYAL INDIAN MARINE.

(Estimates, Page 342).

(1) The Committee would like a brief statement showing the services rendered during 1930 under (b), (d) and (e) of paragraph 3 of the Memorandum.

(2) The Committee would like a statement showing the distribution of the cadre of officers under each grade. They would also like to know the number of warrant officers, their rates of pay and allowances and the method of and qualifications for appointment. How many are Indians?

(3) What is the capacity of the dockyard and to what extent is it working up to full load? Does it do work for the Royal Navy and for other Government institutions and private shipowners or others? Could the possibility of leasing the yard now be considered? From what sources is power obtained? What facilities exist in civilian yards in Bombay suitable for the work now being carried on in the dockyard?

(4) What are the accounting arrangements regarding the sale proceeds of Kidderpore Dockyard and is there any balance in hand or in prospect? Is any further capital expenditure from the proceeds contemplated?

(5) Are there any schemes in contemplation for the further development in the near future of the R. I. M.?

(6) The Committee would like to have oral evidence on the stores position which is not entirely clear in Annexure IV. What is the total volume of stocks in hand and what was the value of the annual consumption during the last 3 years?

(7) As regards stores, is full use made of the Army Ordnance Department for supply of stores suitable for Marine use? Are there any articles obtained or which could be obtained from the Ordnance Factories? So far as direct purchases are made, is there a system of open tender?

(8) Has there been any detailed review of the incidental and miscellaneous expenditure? Are any items of this expenditure provided for by fixed allowances; if so, should not these be revised in view of the fall in prices?

(9) Is there a system of review of the wages of followers and labourers in the light of market rates? When was the last review?

(10) What is the system of issue of rations and clothing to officers and men of the service? What are the scales? Are any allowances given in lieu? If so, please give full details. If clothing is issued in kind, is it obtained from the Army Clothing Factory?

(11) What are the details of the staff at R. I. M. Headquarters and what are their duties?

(12) What is the total annual expenditure on repairs to the craft? How is the annual provision calculated?

(13) Why is the Marine Survey office located at Coonot? What is the staff and what duties do they perform?

(14) The Committee will take further oral evidence as to the origin, nature and necessity of the various allowances shown in Annexure III of the Memorandum.

MILITARY ENGINEER SERVICES.

(Estimates, Page 356).

(1) The Committee note that it is proposed to limit the budget to Rs. 400 lakhs gross and Rs. 354 lakhs net for the future and at the same time to continue amenity, mobilization and other works. They would like to have a clear statement shewing the proposed budget under the heads:—

(i) New works (ii) Works in progress which are (a) definite commitments by contract (b) not yet definite commitments (iii) maintenance charges (a) buildings (b) roads (c) electrical installations.

(2) What items are included in the overhead charges of 16% showing proportion which each item bears to the total?

(3) Does not the fixing of schedule rates tend to keep prices up to that limit? What object does it serve? How often are the schedule rates revised and when was the last revision? Could not a system of lump sum contracts be more frequently employed?

(4) Are all contracts put out to open tender? What financial scrutiny of contracts exists? What powers exist to alter terms of the contract without reference to financial authority or to accept tenders other than lowest? What control, if any, does (a) the Headquarter staff (b) the Command staff (c) the district staff exercise over contracts?

(5) Are there any cases in which contracts are not put out to open tender? What rules govern such cases?

(6) Are there any cases in which maintenance contracts are held by the same contractor for more than a year without review?

(7) Are there any special conditions applicable to contracts made in the Frontier Province and in the administered area?

(8) How are production costs for electricity and water fixed?

(9) The Committee would like to have further oral evidence on the question of water rates and taxes and figures from representative cantonments to illustrate how the loss to Army funds arises. How do the rates and taxes charged compare with those for water supplied by the municipal authority in neighbouring municipalities?

(10) Would it be possible to devise a programme of metering for points or places where the heaviest losses occur?

(11) What is the degree of decentralisation to Commands proposed as compared with the present system. What references will still be necessary to Army Headquarters and will

it be possible to make further reductions there when the system is in working order ? Can decentralization be carried still further ?

(12) Can any idea be given of the approximate saving which could be secured by the introduction of the system of accounts advocated having regard to the additional audit which would be necessary ?

(13) How many of the 175 officers on the present cadre of the M. E. S. are required at once on mobilization and subsequently ? How many were employed on field service in the worst operations on the frontier of recent times ?

(14) How far is civil P. W. D. agency already employed and could not the use of this agency be extended with a consequent reduction in the number of R. E. officers ?

(15) What is the number of British subordinates employed and is any programme of Indianisation in force ?

(16) To what extent would it be possible and economical to demilitarize the M. E. S. at any rate in certain areas ?

(17) Are there any reasons why the collection of rents, etc., should be carried out by the M. E. S. rather than by the Accounts Department ?

(18) Could a system of monthly payments to contractors be introduced economically ?

(19) Would it be possible with economy to introduce a system by which payments are made direct to contractors by cheque by the Accounts Department ?

(20) Could any simplification of rules and regulations be advantageously devised ?

(21) Would it be possible with economy to reduce the standards of specification and of the materials used ?

(22) What is the system of payment for inferior accommodation and for deficient scale of furniture and what is the justification for the system ? What saving would be made by its abolition ?

(23) The Committee would like any further suggestions the Department would like to make regarding the possible elimination of any existing posts and also the replacement of existing posts by posts of lower status.

(24) What special allowances, duty or local, are given to personnel of the M. E. S. ?

(25) A copy of certain suggestions made to the Committee is attached. In so far as the points are not covered by previous questions, the Committee would like to have oral evidence on them.

MILITARY ENGINEERING DEPARTMENT.

Points of detail for consideration.

M. E. S. officers in charge of executive offices are over-burdened with office work resulting from the detailed and complicated nature of the numerous Regulations of the Service; Accounts Manuals, Technical Instructions, Standing Orders, etc. Simplification of the Regulations would result in substantial reduction in clerical staff both in executive offices and in the Audit Department and would also enable the engineer to exercise a more thorough supervision over the execution of engineering works which is really his work. This object might best be achieved by a wholesale replacement of the present technical organisation and the procedure generally by a system based on that obtaining in the R. E. Services under the War Office in England, modified to suit Indian conditions. This would have the further advantage that an engineer transferred from the Home Establishment, between which and the Indian establishment there is a constant interchange of officers, would be usefully employed at the outset instead of having to adapt himself to a system of work to which he is entirely unaccustomed.

(2) Some of the directions in which economy may be effected are :—

(1) The adoption or extension of the system of Lump Sum Contracts instead of Measurement Contracts. This ensures the more careful working out of plans and

specifications before the project is actually started. The contractor knows exactly what he has to do and what amount he will receive on the completion of the work. The results to Government are generally much more favourable while the work of preparing detailed estimates and of taking down and checking detailed measurements is almost entirely eliminated.

(2) The transfer to other agency of work connected with (a) the allocation and occupation of buildings and (b) the recovery of rents, electric light and water charges, etc. Employment of technical staff on this work, once the rents and charges have been assessed, is uneconomical and should be undertaken (a) by the Q Services and (b) by the Military Accounts Department, except as regards provision of furniture and other equipment in bulk to units.

(3) Payments to contractors and others should be made entirely by cheques issued direct by the Accounts Department as under the War Office system. The present practice of making all payments in the presence of the Garrison Engineer or other officer involves a deal of unnecessary work and useless entries in the cash book kept by the accounting officers. Probably about 40 per cent. of such entries would be obviated by direct payment by cheques as in the War Office system, under which the O. H. M. S. cheque form itself acts as the payee's receipt for the money.

(4) While the technical powers of M. E. S. officers to sanction estimates, etc., are generally suitable, their powers in regard to non-technical matters are absurdly inadequate in such matters for instance as contingent charges, conveyance allowances to subordinates, etc.

(5) The numerous returns, etc., called for involve a lot of clerical work. Some Chief Engineers and C. R. Es. require the submission of additional returns over and above those prescribed by the Regulations. Many of these returns serve no useful purpose. Unnecessary and unauthorised returns should be abolished and a revised list published, addition to which should be strictly forbidden.

(6) Cost of manufacture of Barrack and Hospital Furniture could be considerably reduced and its quality improved by the use of modern machinery, which would enable skilled labour to be largely replaced by unskilled labour.

oints of
eral applica- (7) The purchase of stores from the Indian Stores Department on Running Contracts leads to much correspondence and waste of time. The contract once made by the I. S. D., all orders should be made and bills settled direct with the contractor. No audit staff would be required to see that the bills correspond with contracts, economy would be effected in forms, bills (which are submitted to the I. S. D. in quintuplicate) and postage charges; and delay in payment of bills avoided. I. S. D. overhead charges and the cost to the M. E. S. and other departments dealing with the I. S. D. would be reduced.

oints of
eral applica- (8) Considerable waste of electric energy occurs in the Army and in other Government departments by electric light and fans being left on in unoccupied or partly occupied rooms in Government buildings and by the use of unnecessarily high candle power lamps in passages, verandahs, etc. Economy would be secured by impressing its necessity on all concerned and by fixing reasonable consumption figures, permitting the occupants of the buildings to share with Government the savings effected on those figures.