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Administration Reports: Madras, Bombay, United Provinces, Punjab, Bengal, Central Provinces and Berar, Burma, Bihar and Orissa, Assam, North-West Frontier Province, Delhi, Coorg, Andaman and Nicobar Island, Civil and Military Station of Bangalore, Ajmer-Merwara, Baluchistan Agency.

- Agriculture and Veterinary.

Review of Agricultural Operations in India.

Report of the Agricultural Research Institute and College, Pusa.

Bulletins of the Department of Agriculture in India.

Proceedings of the Board of Agriculture.

Agricultural Journal of India (quarterly).

Report of the Department of Agriculture for each Province.

Season and Crop Report for each Province.

Agricultural Statistics of India.

Area and Yield of certain Principal Crops.

Report of the Civil Veterinary Department for each Province.

Report of the Imperial Bacteriologist (Veterinary).

Journal of the Central Bureau for Animal Husbandry and Dairying in India.

#### Co-operative Societies.

Statistical Statements relating to Co-operative Movement in India.

Report on Co-operative Societies for each Province.

Reports of Conferences of Registrars of Co-operative Societies.

#### Education.

Education Reports for India and each Province.

Quinquennial Review of Education.

#### Emigration and Immigration.

Annual report on the working of the Indian Emigration Act of 1922 and the Rules framed thereunder in the Presidency of Bengal.

Annual Report on the working of the Indian Emigration Act in the Bombay Presidency.

Annual Report on the working of the Indian Emigration Act and the rules framed thereunder in the Madras Presidency.

Annual Report of the Agent of the Government of India in South Africa.

Annual Report of the Agent of the Government of India in British Malaya.

Annual Report of the Agent of the Government of India in Ceylon on the working of the Indian Emigration Act, the Rules issued thereunder and of the Labour Ordinances of Ceylon.

Reports on Immigrants Labour in the Province of Assam.

Annual Report on Emigration to the Labour Districts of Assam, Cachar and Sylhet.

Finance.

Budget of the Government of India.

Finance and Revenue Accounts of the Government of India.

East India Accounts and Estimates: Explanatory Memorandum by the Secretary of State for India (Parliamentary Paper).

Home Accounts of the Government of India (Parliamentary Paper).

East India (Loans raised in England) (Half-yearly Parliamentary Paper).

Reports on the Administration of the Mints at Calcutta and Bombay, with a review by the Controller of the Currency.

Report of the Controller of the Currency.

#### Porests.

Annual Return of Statistics relating to Forest Administration in British India. Report on Forest Administration for each Province.

Reports of the Forest Research Institute and the Imperial Forest College, Dehra Dun.

Quinquennial Forest Review.

Indian Forest Memoirs.

Indian Forest Records.

Forest Bulletins.

#### Justice and Police.

Report on the Administration of Civil Justice for each Province.

Report on the Administration of Criminal Justice for each Province.

Report on Jails for each Province.

Report on Police for each Province, and for Bombay Town and Island, Calcutta and Rangoon.

Land Revenue, etc.

Land Revenue Administration: Provincial Reports for Bengal, Bihar and Orinsa, Assam, United Provinces, Bombay Presidency (including Sind), Punjab, Central Provinces and Berar, Burma, and Madras.

Report on Land Revenue Administration, Land Records, Settlement Operations, Alienation of Land Act, etc., for North-West Frontier Province.

Madras Survey, Settlement and Land Records Department Report.

Reports of Land Records Departments for Bombay, Burms, Bengal, United Provinces, and Punjab.

Report on Settlement Operations, Punjab.

Reports on Survey and Settlement Operations, Bengal, Bihar and Orissa, and Assam.

Reports on Operations of the Land Records and Settlement Departments, Central Provinces and Berar.

Report of the Talukdari Settlement Officer, Bombay.

Provincial Reports on the Administration of Estates under the Court of Wards. Report on the Punjab Canal Colonies.

#### Legislation.

Acts of the Indian Legislature and Provincial Legislative Councils. Official Accounts of the Debates and Proceedings in the Central and Provincial Legislatures.

Local Self-Government.

Report on Municipalities for each Province and for Calcutta, Bombay City, Madras City and Rangoon.

Reports on District and Local Boards for each Province.

Reports of Ports Trusts of Calcutta, Bombay, Madras, Rangoon, Karachi and Aden.

Administration Report of the Chittagong Port Commissioners.

Medical, Public Health, and Vital Statistics.

Report of the Public Health Commissioner with the Government of India.

Report of the Director of Public Health for each Province.

Report on Civil Hospitals and Dispensaries for each Province.

Report on Mental Hospitals for each Province.

Report of the Chemical Examiner and Bacteriologist for each Province.

Indian Journal of Medical Research (Quarterly).

Indian Medical Research Memoirs (supplementary to the Indian Journal of Medical Research), issued periodically.

Records of the Malaria Survey of India issued by the Director, Malaria Survey of India.

Mineral Production and Inspection of Mines.

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#### APPENDIX II.

#### Statement by His Excellency the Viceroy in the Gazette Extraordinary of the 31st of October 1929.

I have just returned from England where I have had the opportunity of prolonged consultation with His Majesty's Government. Before I left this country I said publicly that as the King-Emperor's representative in India I should hold myself bound to tell my fellow-countrymen, as faithfully as I might, of India's feelings, anxieties and aspirations. In my endeavours to discharge that undertaking I was assisted by finding, as I had expected, a generous and sincere desire, not only on the part of His Majesty's Government but on that of all persons and parties in Great Britain, to hear and to appreciate everything that it was my duty to represent.

These are critical days, when matters by which men are deeply touched are in issue and when, therefore, it is inevitable that political feeling should run high, and that misunderstandings, which would scarcely arise in conditions of political tranquillity, should obtain firm foothold in men's minds. I have, nevertheless, not faltered in my belief that behind all the disquieting tendencies of the time, there lay the great mass of Indian opinion, overflowing all divisions of race, religion, or political thought, fundamentally loyal to the King-Emperor, and, whether consciously or not, only wanting to understand and to be understood. On the other side I have never felt any doubt that opinion in Great Britain, puzzled as it might be by events in India, or only perhaps partially informed as to their true significance, was unshaken in its determination that Great Britain should redeem to the full the pledges she has given for India's future. On both countries the times have laid a heavy and in some ways a unique responsibility, for the influence on the world of a perfect understanding between Great Britain and India might surely be so great that no scales can give us the measure either of the prize of success or, the price of failure in our attempts to reach it.

In my discussions with the Prime Minister and the Secretary of State, it was inevitable that the principal topic should have been the course of events in India. It is not profitable on either side to discuss to what extent, or with what justification, the appointment of a Parliamentary Commission two years ago has affected the general trend of Indian thought and action. Practical men must take facts and situations as they are, and not as they would have them be.

Sir John Simon's Commission, assisted as it has been by the Indian Central Committee, is now at work on its Report, and until that Report is laid before Parliament it is impossible, and even if it were possible, it would in the view of His Majesty's Government clearly be improper, to forecast the nature of any constitutional changes that may subsequently be proposed. In this respect every British party is bound to preserve to itself complete freedom of action. But what must constantly engage our attention, and is a matter of deep concern to His Majesty's Government, is the discovery of means by which, when the Commission has reported, the broad question of British Indian constitutional advance may be approached in co-operation with all those who can speak authoritatively for opinion in British India. I would venture to recall some words which I used in addressing the Assembly eight months ago in a reference to the then existing political situation.

"On the one side," I said, "it is as unprofitable to deny the right of Parliament to form its free and deliberate judgment on the problem as it would be shortsighted of Parliament to undertake the importance of trying to reach a solution which might carry the willing assent of political India." We shall surely stray from the path, at the end of which lies achievement, if we let go either one or other of these two main guiding principles of political action.

But there has lately emerged, from a totally different angle, another set of considerations which is very relevant to what I have just stated on this matter to be the desire of His Majesty's Government.

The Chairman of the Commission has pointed out in correspondence with the Prime Minister, which, I understand, is being published in England, that as their investigation has proceeded, he and his colleagues have been greatly impressed, in considering the direction which the future constitutional development of India is likely to take, with the importance of bearing in mind the relations which may, at some future time, develop between British India and the Indian States. In his judgment it is essential that the methods, by which this future relationship between these two constituent parts of Greater India may be adjusted, should be fully examined. He has further expressed the opinion that if the Commission's Report and the proposals subsequently to be framed by the Government take this wider range, it would appear necessary for the Government to revise the scheme of procedure as at present proposed. He suggests that what might be required, after the Reports of the Statutory Commission and the Indian Central Committee have been made, considered and published, but before the stageis reached of the Joint Parliamentary Committee, would be the setting up of a Conference in which His Majesty's Government should meet representatives both of British India and of the States, for the purpose of seeking the greatest possible measure of agreement for the final proposals which it would later be the duty of His Majesty's Government to submit to Parliament. The procedure by Joint Parliamentary Committee conferring with delegations from the Indian Legislature and other bodies, which was previously contemplated and is referred to in Sir John Simon's letter to myself of 6th February 1928, would still be appropriate for the examination of the Bill when it is subsequently placed before Parliament, but would, in the opinion of the Commission, obviously have to be preceded by some such Conference as they have suggested.

With these views I understand that His Majesty's Government are in complete accord. For, while they will greatly desire, when the time comes, to be able to deal with the question of British Indian political development under conditions the most favourable to its successful treatment, they are, with the Commission, deeply sensible of the importance of bringing under comprehensive review the whole problem of the relations of British India and the Indian States. Indeed, an adjustment of these interests in their view is essential for the complete fulfilment of what they consider to be the underlying purpose of British policy, whatever may be the method for its furtherance which Parliament may decide to adopt.

The goal of British policy was stated in the declaration of August 1917 to be that of providing for the gradual development of self-governing institutions, with a view to the progressive realisation of responsible Government in India as a integral part of the British Empire. As I recently pointed out, my own Instrument of Instruction from the King-Emperor expressly states that it is His Majesty's will and pleasure that the plans laid by Parliament in 1919 should be the means by which British India may attain its due place among His Dominions. Ministers of the Crown, moreover,

have more than once publicly declared that it is the desire of the British Government that India should, in the fullness of time, take her place in the Empire in equal partnership with the Dominions. But in view of the doubts which have been expressed both in Great Britain and India regarding the interpretation to be placed on the intentions of the British Government in enacting the Statute of 1919, I am authorised on behalf of His Majesty's Government to state clearly that in their judgment it is implicit in the declaration of 1917 that the natural issue of India's constitutional progress, as there contemplated, is the attainment of Dominion status.

In the full realisation of this policy, it is evidently important that the Indian States should be afforded an opportunity of finding their place, and even if we cannot at present exactly foresee on what lines this development may be shaped, it is from every point of view desirable that whatever can be done should be done to ensure that action taken now is not inconsistent with the attainment of the ultimate purpose which those, whether in British India or the States, who look forward to some unity of All-India, have in view.

His Majesty's Government consider that both these objects, namely, that of finding the best approach to the British Indian side of the problem, and secondly, of ensuring that in this process the wider question of closer relations in the future between the two parts of Greater India is not overlooked, can best be achieved by the adoption of procedure such as the Commission has outlined. When, therefore, the Commission and the Indian Central Committee have submitted their Reports and these have been published, and when His Majesty's Government have been able, in consultation with the Government of India, to consider these matters in the light of all the material then available, they will propose to invite representatives of different parties and interests in British India and representatives of the Indian States to meet them, separately or together as circumstances may demand, for purpose of conference and discussion in regard both to the British-Indian and the All-Indian problems. It will be their earnest hope that by this means it may subsequently prove possible on these grave issues to submit proposals to Parliament which may command a wide measure of general assent.

It is not necessary for me to say how greatly I trust that the action of His Majesty's Government may evoke response from and enlist the concurrence of all sections of opinion in India, and I believe that all who wish India well, wherever and whoever they are, desire to break through the webs of mistrust that have lately clogged the relations between India and Great Britain. I am firmly assured that the course of action now proposed is at once the outcome of a real desire to bring to the body politic of India the touch that carries with it healing and health, and is the method by which we may best hope to handle these high matters in the way of constructive statesmanship.

IRWIN.

Viceroy and Governor General.

31st October 1929.

#### APPENDIX III.

### Extracts from the Speech made by His Excellency the Commanderin-Chief in the Council of State on the 6th of March 1930.

H. E. THE COMMANDER-IN-CHIEF: "Sir, it is by no means the first time and I am quite convinced that it will not be the last time when we shall hear violent attacks made at the figure at which the Military Budget stands. As far as I can gather, those attacks have been nearly always based on the fact that in the Report of the Inchcape Committee a certain figure was mentioned;—the figure of 50 crores; but people who have attacked the figure of the Military Budget because it exceeds 50 crores cannot, I think, have really read the Report carefully or realised what the Inchcape Committee meant when they quoted that particular figure. I have myself on more than one occasion endeavoured to point out what the Inchape Committee then meant, but I am sorry to say that what I have said has never had the slightest effect. It has now again been referred to as a definite fact that the Inchcape Committee recommended that army expenditure should not exceed 50 crores. What actually happened—I will repeat again—was this. When the Inchcape Committee sat and made their recommendations, the Army Budget figure stood at 57.75 crores. The Committee recommended that the estimates for that year should be reduced to 57 crores. They went on to make the statement:-

'We do not, however, consider that the Government of India should be satisfied with a military budget of 57 crores and we recommend that a close watch be kept on the details of military expenditure with the object of bringing about a progressive reduction in the future . . . .

These are the words that I should particularly like to emphasise-

'Should a further fall in prices take place, we consider that it may be possible . . . after a few years to reduce the military budget to a sum not exceeding 50 crores, although the Commander-in-Chief does not subscribe to this opinion.'

The Commander-in-Chief, I need hardly mention, was the late Lord Rawlinson. Now, Sir, since those days it was decided to commercialise the army, and among other things, the Army Budget had to undertake expenditure of 45.64 lakhs for items which previously had been charged to other Departments, such as 32.45 lakhs customs duty, and 13 lakhs for printing, stationery, etc. Those, I say, were charges which we had not met from the Army Budget in days gone by. Since the recommendations were made by the Inchcape Committee, these items are charged to the Army Budget, and, as you see, they come to 45.64 lakhs. In addition . . . out of the Army Budget certain very considerable sums are returned to Government. From the Army Budget a sum of one crore is returned in the shape of customs duty, income-tax on officers' pay and other central taxes. In addition to that, there is a further sum of 180 lakhs which is debited to the Army Budget for services rendered by other departments, such as railway transport charges, posts and telegraphs, etc. . . Those figures alone will show that the Army has to meet comparatively very large charges which in previous years were not met from our Army Budget. Now, Sir, the point

want to emphasise from that part of the recommendation of the Inchcape Committee is 'if prices fall'. I have got the figures here of the prices in the year 1923-24 . . . These are the prices of the chief items necessary for the feeding of men and animals; such things as wheat, ghee, barley and gram and also our stores generally . . . In 1923-24 the figure for those was 1.35 crores. In 1928-29 it was 1.718 crores. That you will see is a considerable increase on 1923-24. In 1929-30 it was 1.68 crores, a fall from 1.718 of the previous year. The actual fall you will see is not very great. But what I really want you to keep in mind is this—and I cannot help thinking that the Inchcape Committee themselves never realised—that the total sum which we expend over supplies and stores of all sorts is about 10 crores only. It must obviously have been utterly impossible to hope to save 7 crores within that figure and yet that was the recommendation of the Committee—that should prices fall, the Army Budget could be reduced by 7 crores. The whole figure available for reduction was only 10 crores, and that is a point I-cannot think they ever recognised when making such a recommendation.

"In spite of . . . the extra charges we have had to meet, and in spite of there being no real reduction in charges for supplies, our expenditure has been progressively reduced from 65.26 at which it stood in 1923 to 54.35 now, and the Honourable the Finance Member told us the other day that it is quite certain that there will be a very substantial reduction at the end of the stabilised period. . . What I think you might perhaps bear in mind—and I can say with absolute truth—is that when the time comes, in fact even at the present time the Army in India is in a more efficient state for mobilisation than I believe it has ever been in before. We have during this period made provision for re-equipment necessitated by the Inchcape recommendation, the growth of mechanisation and the replacement of obsolete aircraft. As a result we certainly shall be able to mobilise much more readily than we were able to do in days gone by.

"Well, Sir, in addition to what I have said about military expenditure, there is only one other point upon which I will touch. My friend, Mr. Chari, when talking about what is known as the Skeen Committee's Report, I think... used the words... 'had been unanimously turned think... used the words... 'had been unanimously turned down'. By 'unanimously' I gather that he meant to say, that the Committee's recommendations had been altogether turned down. Well, Sir, I cannot allow a remark like that to go by unchallenged, because it . . is the reverse of what has happened . . . With two exceptions the Government of India accepted the recommendations made by the Skeen Committee. We at once agreed to increase the number of cadets for Sandhurst in accordance with the recommendations made by the Committee. We opened the Air Force College at Cranwell and we opened the R. M. A., Woolwich, for Artillery and Royal Engineer officers . . . There were several other items which we also accepted. The only two points which I think we did not accept were (1) the recommendation for Sandhurst to be established in India by the year 1933. But we are only in 1930 now; so even had we accepted that recommendation there and then, you will see that the college itself was not proposed to be started till 1933. The other recommendation which we did not accept was the abolition of the system of what is known as the 8-unit scheme or the scheme for the Indianisation of 8 units. As regards the former, we stated that we did not feel confident that the number of cadets coming forward for Sandhurst could be relied upon as being sufficient, in quality and quantity, to justify us in undertaking the very heavy expenditure which would necessarily be involved in starting a college out here, with possibly a very small number of boys and a very large staff . . . as long as Sandhurst could take and would take, . larger proportion of our boys than they had done heretofore; and realising the excellent education there, we felt that our boys from here would receive the best education possible while at Sandhurst. The other point which certainly did affect us very much was the expenditure there. I think you all probably know that I am a very old Indian soldier and I believe there is no one here who has a great sympathy with or more real affection for my Indian comrades than I have—men to whom I am devoted for I well know their loyalty and courage. I say that in no boasting spirit, but simply because I have been very intimately associated with the Indian soldier for the last 45 years and it has been a source of real grief to me when any of my Indian officers have come to me and complained that the expenditure involved in sending a boy to Sandhurst has made it almost impossible to do so. In the necessity of rectifying this the Government entirely agreed and as a result we decided, that in the case of any boys going to Sandhurst, the parents of those boys should receive a cash grant and equipment, amounting to what we consider the difference between the cost of education in this country and the education at Sandhurst. That has been done in all cases, and we feel that having done that, we have to a great extent met one of the very strong points put forward by the Committee to start an Indian Sundhurst. The other points which I say we did not accept was the abolition of what is known as the 8-unit scheme. That scheme, as you all know, was started by my very distinguished predecessor. He, I think, had been pressed time after time to give a date when he could say that Indianisation could be effected. His reply was, that as long as the young boys coming out from Sandhurst were scattered all over the Indian Army, it must be impossible for very many years to come to judge as to their complete efficiency. But if we got particular units which would be officered entirely by these young Sandhurst boys who would rise in rank pari passu with British boys of their own standing—then when the time came for these to exercise the command, we should definitely be able to say whether Indianisation was a success or not. It was for that reason that we decided that we must give a fair trial to the system which had been in force for only a very few years and which had received the approval of His Majesty's Government."

# Extracts from the Speech made by the Secretary to the Army Department, Mr. G. M. Young, C.L.E., I.C.S., in the Legislative Assembly on the 8th of March 1930.

Mr. G. M. Young: "Sir, this debate has fallen . . . into two parts. That part of it which deals with general military policy has been restricted almost entirely to a discussion of military expenditure. The other part is the part, which came first in the motion, on the action, or, as the Honourable the Mover preferred to put it, in action, of the Government of India on the Indian Sandhurst Committee's Report. I will take that part of it first. Not only the Honourable the Mover, but several Honourable Members . . . have maintained that the Government have taken no action beyond entering into certain correspondence on the recommendations of that Committee. Now, as long as Honourable Members maintain that attitude in defiance of the facts, how can we reach any reasonable solution of the difficulty? . . . The first step was to increase the number of vacancies at Sandhurst to 20 a year, and to open Woolwich and Cranwell to Indian cadets, with a view to their becoming King's Commissioned officers in the

"I now turn to the question of establishing an Indian military college. There again, in answer to the same question, the Secretary of State said that the question of training Indians in India for the King's Commission was under his consideration. I have frequently stated in this House that the establishment of an Indian military college will come, when the number and quality of the candidates coming forward justified it

"Now I come to the one point on which it may fairly be said that the Government of India and His Majesty's Government have turned down the recommendations of the Indian Sandhurst Committee. That is, the so-called eight-units system, the principle of Indianising by units instead of Indianising by individual posts within the units. My Honourable friend, the Mover of this motion, argued that Dominion Status involves the creation of a Dominion army, and that that cannot be raised in a moment . . But . . . the reason why we adopted the principle of the eight-units' scheme, instead of the recommendations of the Indian Sandhurst Committee, is that we are aiming at the creation of a Dominion army, which the recommendations of the Sandhurst Committee would not have achieved. The whole point of it is that you get Indian officers together in units, and get these units completely officered by Indians . . If we had proceeded on the plan recommended by the Indian Sandhurst Committee, and reversed Lord Rawlinson's scheme of the eight-units . . , by 1952 we should not be anywhere nearer knowing whether Indian officers can, unaided and unsupported by British officers, lead Indian troops, than we are to-day. By that time, you would have, it is true, half the officers of the Indian Army Indians; but they would have been distributed in exact proportion to the British officers throughout every unit in the Army. I do not know whether Honourable Members are aware of any army in the world that is officered

on a plan of this kind; I personally have never heard of one. The eight-units system was admittedly unpopular at the start. There is no doubt that those Indian officers who are in the Army—and there are still 36 of them in 28 units which are not Indianised units—disliked at the outset the eight-units' scheme. That is a matter on which we keep a very close eye and we are satisfied that the prejudice is to some extent lessening, and Indians are beginning to take pride in having their own units, as we foresaw they would. We all knew that the plan would be unpopular at the start; but in our opinion it was necessary, and it is now less unpopular.

"It has often been said, Sir, that the sole object of this measure was to prevent a deterioration in British recruitment . . . The unpopularity of the Indian Army among British recruits, which would have ensued if the Skeen Committee's recommendations had been accepted, has been attributed to racial arrogance, superiority complex, and all that sort of thing. As a matter of fact, Sir, it has nothing, so far as I know, to do with that. It is merely the natural desire of an officer to serve with his own kind. That very natural desire is not confined to British officers of the Indian Army; it exists all over the world . . . The same tendency is already to be found in our own Indianising units. We have had applications from members of one community or another to go to the unit which already contains the largest number of that community. . .

"Sir, I now turn to the other division of this question, the retrenchment of military expenditure. We are almost tired of hearing that we have not given effect to the recommendations of the Incheape Committee. We did give effect to them immediately, and reductions were effected which took us well below the figure recommended by the Inchcape Committee . . . Here again, we are not stationary; we are still moving. It has been suggested that the drop of 80 lakhs in military expenditure this year. . . is not a true saving. My Honourable friend, Dr. Moonje, produced figures to show that if the ultimate figure falls to Rs. 50 crores, there will be no real saving. But I think he loses count of the fact that, by taking the drop now, and increasing the period of stabilization, we are facilitating a larger drop at the end of it than would otherwise be possible. There was one Honourable Member to-day who said, that, though military expenditure might not be going up, at any rate it is not falling. He did not use the formula that was used during the last few years, that military expenditure was going up by leaps and bounds. It is not doing that now, it is actually falling. I hope I shall not be tiring the patience of the House if I read some of the figures of military expenditure of other nations. In France, including the expenditure on air forces, in 1922-23 it was £39 millions; it has risen steadily until, in 1929, it is £64.6 millions. Germany only began military expenditure again in 1924 with a figure of £22.5 millions, which has now reached approximately £32 millions—an increase of £10 millions. The United States of America,—who are taking a lead with Great Britain in the naval disarmament campaign-their figures are distinctly instructive. Their expenditure in 1923 was £51.7 millions; in 1928 it was £59.3 millions; for 1929-30 the figure is £61.7 millions. That represents army expenditure only. The air force expenditure in the same period has risen from £2.76 millions to £7.2 millions: naval expenditure from £8.2 millions to £7.5 millions. Italy shows an increase from £18 millions in 1923 to £28.7 millions in 1929, but a decrease from £31.1 millions in 1928. At the same time, in air force expenditure, Italy has risen from £1.9 million to £7.6 millions; and in naval expenditure, from £6.1 millions to £13.8 millions. I come last to Russia. We have no figures for Russia before 1925 but Russian military expenditure in 1925, was £41.7 millions; now it is £85

millions, that is, the estimate for the ensuing year. We have often been told that Russian military expenditure is due to fear of Great Britain. These figures, of course, make that quite clear. Russia's expenditure has risen from £41.7 millions to £84 millions. Great Britain has reduced her expenditure from £51 millions to £40 millions, and India has reduced hers in the same period from Rs. 65 crores 26 lakhs to Rs. 54 crores and 35 lakhs.

Now, Sir, certain methods of retrenchment have been proposed by my Honourable friend Pandit Hirday Nath Kunzru, in the general discussion on the Budget. He . . . referred to the recommendation of the Inchcape Committee that the strength of Indian battalions should be reduced by, I think, 154 men . . . an immediate reduction since then . . . I do not think, Sir, that it would be worth while troubling the Honourable Members of this House with these tactical details, but it is a fact that the strength of the Indian infantry battalions . . . is now 728, whereas it used to be 826 before the Inchcape recommendations. That, Sir, is the furthest limit to which, in the opinion of the military authorities at the present time, it would be wise to reduce a battalion from a tactical point of view

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