

divisions, disposed as follows:—Arakan, 55 Division; Kale and Kabaw Valleys and Lower Chindwin, 33 Division; Upper Chindwin and Hukawng Valley, 18 Division; Salween River, 56 Division. By November, 31 Division, a new one raised from formations in Central China and elsewhere, and, also, 24 Independent Mixed Brigade (four battalions) had arrived. 54 Division from Java followed in February. Reinforcements during February and early March amounted to two more divisions, the 15th coming from Central China, and the 2nd, originally destroyed in Guadalcanal, but re-formed in the Philippines in June 1943. In February, also, a second Army Headquarters, the 28th, was created to control the forces in South Burma.

127. The strength of the Japanese army in Burma at the beginning of March was, therefore, eight divisions and one independent mixed brigade, giving a total of seventy-six infantry battalions. These forces were under the control of two Army Headquarters: the Southern (Twenty-Eighth) Army containing thirty-two battalions and the Northern (Fifteenth) Army forty-four.

128. In May, a fresh division made its appearance: the 53rd, coming from Japan, via Malaya. It was located in the Mogaung area. Thus the total Japanese strength in Burma had gradually been augmented from four divisions to nine in the twelve months ending June 1944.

Japanese Subversive Agencies.

129. There are certain non-Japanese forces which the enemy raised to oppose us in Burma, the most prominent being:—

- (a) The Japanese-inspired Indian Fifth Column.
- (b) The so-called Indian National Army (I.N.A.).
- (c) Forces of disaffected Burmans.

The first-named are known as J.I.Fs., a term which, strictly speaking, should only be applied to Indians working for the enemy, who are not members of the I.N.A. These J.I.Fs. have been used in an intelligence offensive against India and the Indian Army since the outbreak of the Japanese war, mainly on propaganda and espionage tasks. Some have been landed in India by submarine or parachute, and considerable numbers have infiltrated across the Indo-Burman border. This movement, which has been in the main a matter for India Command to counter, was largely defeated. Its effects on the troops under my command have been negligible.

130. The I.N.A. is principally composed of Indian prisoners of war taken in Singapore, though civilians are now also being recruited. This army, which had a rather ill-starred beginning in 1942—at the end of which year it was disbanded by the Japanese—was re-formed by Subhas Chandra Bose, the Bengali revolutionary, soon after his arrival in the East from Germany in 1943. It is now organised in three divisions, of which two are alleged to be fit to take the field. Its headquarters was at Maymyo, with a rear headquarters at Singapore. A strength of 13,000, including No. 1 Division, has been moved up into Burma since last November, while No. 2 Division (approximately 7,000) is prepared to follow.

131. Elements of the I.N.A. first appeared in a fighting rôle in the Arakan operations in February, but the main body was concentrated on the Chindwin front, and was generally employed on foraging and fatigue duties. They did no fighting on either front beyond occasional company actions, in which their morale was not high. Special parties, attached to Japanese units, have been used to try to suborn our Indian troops, but all attempts have been met with fire. Reports show that the Japanese have been disillusioned regarding the value of these troops, the great majority of whom are not really traitors; most of them only accepted service under the Japanese to escape inhuman treatment and in the hope of getting back to India.

132. The activities of the J.I.Fs. and the I.N.A. are directed by an organization composed of Japanese officers and men, under a lieutenant-general, which has its headquarters in Burma and is known as the Hikari Kikan (Rising Sun Organization). Liaison between I.N.A. brigades and the Japanese Army is carried out by Hikari personnel. This organization also controls Bose's "Provisional Government" and the "Indian Independence League" into which Indians in the Far East have been enrolled.

In addition to the Hikari Kikan, there is the Japanese Nishi Kikan (Western Organization) which is trying to organize the peoples of Northern and Western Burma into units somewhat analogous to our own Chin and Kachin Levies.

133. It is difficult to estimate the strength and fighting value of the force of disaffected Burmans. It has done little fighting, and has, up to date, been employed chiefly on lines of communication duties. It contains some definitely anti-British elements who, when the Japanese are being evicted from Burma, may be expected to try to interfere with our pacification of the country. Other elements have, however, probably been forced into the organization by "voluntary compulsion" methods and will leave it as soon as they can.

134. I wish to pay a tribute to the tribesmen of the Naga, Chin and Kachin Hills, who have remained staunchly loyal to us, in spite of all the enemy's efforts to suborn them.

135. *Casualties.* The following table shows the battle casualties inflicted on the enemy between November, 1943, and June, 1944, both months inclusive:—

	<i>By Fourteenth Army</i>	<i>By C.A.I.</i>
Killed	26,203	13,232
Wounded	39,305	19,848
Prisoners	288	57
Total	98,933	

This proportion of killed to wounded is calculated from captured returns and may be assumed to be reasonably accurate.

This estimate does not include the losses the enemy has suffered from our sustained air attacks or from disease, the incidence of which captured documents have shown to be high. There is of course, always a tendency to over-estimate enemy casualties but I think it would be no exaggeration to assume that the total Japanese losses, on all counts, during the eight months under review amounted to at least one hundred thousand.