541. We find that the collection arrangements of these taxes are economical and all the items yield substantial net revenues to Government. The expenses including allowances and contingencies are as under a Rs. 16.000

under:			Rs.	16,000
Motor Vehicles	•			1,200
Entertainment Tax	•	•••		3,300
Electricity Duties				1,500
Tobacco Duties	• • •		"	1

- 542. We have the following suggestions to make in the light of information given to us in regard to Entertainment Houses and we hope these will improve matters.
  - (1) We have noticed that undue advantage of exemption from Entertainment Tax is enjoyed by the holders of free passes and complimentary tickets. passes are always persons of upper or middle class. occupy seats in the highest or next to the highest class. may have a claim on the proprietor of the house, but there can be no claim on Government for exemption of the tax. The Government should not forego their dues even if the proprietor chooses to give free passes to his friends or to any one he is interested in. The law or rules should be so amended as to permit levy of the prescribed Entertainment Tax on holders of complimentary tickets or free passes. All classes of persons should be taxed on the same basis and no discrimination is called for. Since we decided on this course, the law has been amended and Entertainment Tax is levied on complimentary tickets and free passes.
  - (2) The Committee have been advised that there is considerable leakage of Government revenue from Tobacco Duty and Entertainment Tax specially in cities and large towns. We are, therefore, of the opinion that there should be three Inspectors of Scheduled Taxes with a pay scale of Rs. 120—10/2—200.

One for Karachi.

One for Left Bank Area.

One for Right Bank Area.

These Inspectors should be made responsible for inspection of Houses of Entertainment and preparation and check of Tobacco Duty assessment lists. They should work under the orders of District Collectors and have their offices in the Collectorates. The Revenue Commissioner should be the appointing and Controlling Authority.

- (3) We would here deprecate the practice of the official classes securing free admission to Entertainment Houses. We feel that this practice is demoralising and goes counter to the interests of Government work. Government should circularise that it will be regarded as a breach of rules for the conduct of Government servants, if at any time a Government servant, is detected visiting a house of Entertainment without a ticket which is duly paid for.
- As regards the administration of the Tobacco Duty Act, we take this opportunity of advising Government that the recent amendment about fixing a uniform fee of Rs. 50 for a whole-saler in place of the previous fee of Rs. 15, has operated very severely on Small Shop-keepers whose sale transactions are comparatively insignificant. The Committee suggest that an inquiry be made by Government and steps be taken to adjust wholesale fees on volume of such sales or fix equitable standards for large and small wholesalers by defining the term 'whole-sale' so as to exclude small shop-keepers who are now technically called whole-salers.

# Gul Hayat Institute

### CHAPTER XXIV.

### LOCAL SELF-GOVERNMENT.

- 544. It may be questioned why the Reorganization Committee should be concerned about the Local Self-Government, since it management rests mainly with the Local Bodies. We admit that this subject does not strictly lie within the purview of the Reorganization Committee. But we feel that the matter is so serious, the financial responsibilities of Government are so heavy with regard to the activities of the Local Self-Government Bodies and there is such large volume of co-relation between Government and these bodies that the necessity for their correct administration is imperative. We therefore feel called upon to express our opinion and offer some suggestions on this very important subject.
- Karachi and that even not quite, no local area can be independent of help from Government revenues for many years to come. Maintenance of communications, expansion of education, prevention of epedemics and other vital matters of health will always be linked with financial assistance from Government, and therefore, where public exchequer is concerned, we feel it our duty to devote some time to this subject.
- 546. As far as the District Local Boards are concerned, their direct income from Local Cess is comparatively limited. The Thomas Committee had estimated when issuing their report that barring Local Fund Cess, 67 per cent. of the total expenditure of the District Local Boards was provided from Government revenues by way of grants. They had suggested raising of the Local Fund Cess and tapping other local sources of revenue such as Profession tax and extension of toll system. The Thomas Committee had also very pertinent remarks to make about the Municipal taxation in Sind. They were of opinion that the house-tax which is a fruitful source of income was not tapped by Sind Municipalities with few exceptions and they wished Government to examine the question of house-tax imposition very minutely. They opined that with an increase in local revenues a reduction of at least 50 per cent. in the contributions from the Provincial exchequer to the Local Bodies should be possible.
  - 547. There is another factor also which requires careful consideration apart from the question of helping the Local Bodies with

grants. It is the principal duty of Government to set up certain safe-guard against the income of Local Bodies being mis-spent or mis-directed. Close inspection and supervisions are very necessary. This should not be regarded as interference In the certain important matters, such as education and medical relief, we are of opinion that the Government ought to be in direct touch. Lately the Bombay Government have passed an Act designed to bring inspection and general control over Primary Education in the Presidency into their hands, leaving the internal organization to the There is still another vital reason for which this Local Bodies. Committee felt inclined to take up this subject. Their attention had been drawn to the evils of interference on the part of Councillors and to jobberies of various types, which had been brought to light so often in the Municipal and Local Board Administration. We are inclined to think that it is time that some definite steps be taken by Government.

548. The subjoined table gives comparative figures of income of Local Boards and Government contribution for the three years for which actuals are available in the printed Local Bodies Administration Reports—

	1933-34.	1934-35.	1935-36.
-	Rs.	Rs.	· Rs.
Excise grants	22,742	22,333	21, <b>5</b> 25
Special and Secondary Schools	44,034	44,034	44,835
Primary Schools	13,46,886	14,01,195	14,54,564
Medical	42,341	46 535	47,061
Scientific and other Minor Departments.	10,223	10,278	10,778
Miscellaneous contributions	43,206	42,395	40,984
Civil Works	1,53,377	1,79,641	2,09,319
Total Government Grants	16,72 809	17 46,426	18,29,036
Total District Local Boards' Revenue.	43,88,774	42,28,607	43,78,209
Percentage of Government grant to the Total Revenue.	38 per cent.	41 per cent.	41 per cent

Further it will be apparent from the subjoined table that Government grants have an increasing tendency:—

	1936-37	Budget 1937-38	Budget 1938-39
	Rs.	Rs.	Rs.
Excise grant Local Board)	24,920	24,900	23,000
Special and Secondary Education Local Bodies.	44,713	47,700	48,600
Primary Education (Local Bodies)	6,86,685	18,54,400	18,69,400
Medical— Local and Municipal Hospitals  Scientific and other Minor Depart-	99,50 ) (Budget)	1,17,000	1,17,100
ments.— Local Boards in connection with employment of Health Officers and Sanitary Inspectors.	3900	4,000	4,000
Local. Bodies towards pay of Vacci-	5,511	5.700	5,900
nators. Local Bodies for Village Water-supply.	18,000	18,000	18,000
Local Bodies for Digging Wells	Nil	10,00.)	10,000
Industries.— Grants to Local Bodies for Technical Education.	1,419	2,000	2,000
Miscellaneous grants.— District Local Boards for construction of Veterinary Dispensaries.	Nil	5,000	Nil
District Local Board, Jacoba ad, for Horse Show.	500	500	500
Local Board Elections	5,351	800	1,000
Local Boaies with non-Official Presidents:— Chief Officers	1 In	S <sub>22,800</sub>	U24,400
Clerical Establishment	J 4/,020	27,500	27.500
Other Miscellaneous grants to Local Bodies and Institutes.	2.429	Nil	Nıl
Civil Works.— District Local Boards	1,81,955	1,78,980	1,79,260
Totai	20,91,922	23,19,280	23,32,680

- 549. We thus find that 40 per cent. of the income of the Local Boards in Sind was being contributed from Government revenues, and that almost all activities of the Local Boards, and even the Offices and Supervisory Staff are subsidised by Government. We have, therefore, come to the conclusion that Government should have an effective voice in the control of the Key appointments under Local Boards. This is very essential for improving the tone of service, and departmental efficiency and purity which as we have said above have considerably deteriorated owing to interference of the members in the administrative duties of the staff. Though the Municipalities do not receive Government grants to the extent accorded to the Local Boards, and perhaps it may appear that there is no reason on that ground to interfere with their administration, we have no doubt in our mind that even in the Municipalties the interference of the members in the administrative duties of the staff is no less prevalent.
- 550. The Committee would suggest the following machinery for the exercise of the proposed control:-
  - (a) A Local Self-Government Board should be constituted comprising:
    - (1) The Minister in charge of the Local Self-Government Portfolio as Chairman.
    - (2-3) Two representatives of District Local Boards of the Province. One elected by the Upper Sind Boards, namely, Sukkur, Upper Sind Frontier, Larkana and Dadu and another elected by the Lower Sind Boards, namely, Nawabshah, Thar Parkar, Hyderabad and Karachi.
    - (4) One representative elected by the Borough Municipalities of Sukkur, Shikarpur, Larkana and Hyderabad.
  - (5) Chief Engineer in Sind.(6) Secretary to Government for Local Self-Government as member and Secretary.
  - (b) This board of six members should be vested with powers of appointment, dismissal and punishment of the following classes of officers employed by the District Local Boards and Borough Municipalities:--
    - (1) Chief Officers.
    - (2) Engineers.

- (3) Health Officers.
- (4) Accountants.
- (5) All other officers drawing Rs. 150 and more.

We have excluded Administrative Officers as these functionaries will be fully paid Government servants under our recommendations incorporated in the Chapter on Education Department.

- (c) There should be joint cadres of the above named classes of officers for the eight District Local Boards and five Borough Municipalities. We propose that Officers of the same class should be liable to be transferred from one local area to another at the discretion of the Board. This will serve as incentive for the employees, they will gain more experience and will look forward to promotion by appointment to more important places as they gain more experience. We suggest that all orders of the Local Self-Government Board should be appealable to the Governor in Council
- we feel that larger powers of control should be given to the principal officers such as Chief Officers, Engineers and Health Officers in their own departments. They should have the authority to appoint, punish and dismiss all Subordinates whose pay or scale of pay has been fixed at or rises to the maximum of Rs. 100 and under.

An appeal against these autorities' order of punishment or dismissal should lie to the Standing Committee, when the maximum exceeds Rs. 100, but does not exceed Rs. 149 such appointments should be made by the Standing Committee, while appeals against disciplinary action taken by the Standing Committee in respect of such employees shall lie to the General Board.

- 552. Similarly we propose that the Chief Officers of the Town Municipalities governed by Act III of 1901, should form a separate joint cadre. They should be appointed, dismissed, punished and transferred at the discretion of the Revenue Commissioner subject to appeal to Government against the Revenue Commissioner's decision.
- 553. The Committee recognise that the above suggestions may be opposed on the ground of direct interference with the Local Self-Government Bodies. We cannot, however, ignore the facts as they exist in the Province. The prevailing adverse conditions in some local areas which are direct outcome of mis-management

- 556. The Committee suggest that for effective road work each district should be constituted as a separate road sub-division and eight Sub-Divisional officers be placed for the road work under one Executive Engineer for roads.
- mount duty of Government to impress on the Local Bodies the necessity of augmenting their resources by the use of their powers of taxation, and to take requisite action if any Local Body makes default. All the world over, there is a natural desire not to pay taxes or avoid paying taxes particularly so with the Boards consisting of people's representatives. They would naturally not like to displease their voters and the people of their areas. They would like to postpone the day of taxing or adding to the taxes as far as possible. Very few will have the courage to face the opposition of tax payers. We feel that Government have hitherto failed in their paramount duty of enforcing Local Self-Governing Bodies to increase their revenues by direct taxation.
- The Committee discussed the feasibility of increasing Local Fund Cess to the maximum limit of two annas in a rupee in the remaining 7 districts of Sind, since at present only the Thar Parkar District Board levies the maximum amount. Our late Chairman Diwan Bahadur Hiranand Khemsing was of opinion that some increase could be borne in the cotton tract without much hardship. Khan Bahadur Khuhro was of the opinion that the Right Bank tract which now paid one anna and three pies per rupee could not bear any increase, unless remission of Local Fund Cess automatically followed remission of land revenue in the same proportion on failure of crops. Professor Ghanshyam suggested that proportionate Local Fund Cess remission should be fairly given to small Khatedars only, because the large land-holders would ordinarily make up their losses from non-remission cultivation. The Committee discussed this subject matter and feeling that there was a wide difference of opinions amongst the members and further since the Local Fund Cess was raised for meeting local requirements relating to education, communications, sanitation and medical relief, which must be uniformly financed and cannot brook disturbance on account of seasonal vagaries, it was thought advisable to drop this issue of increasing the Local Fund Cess. We, therefore, consider that the present procedure was good enough and should be continued.

#### CHAPTER XXV.

# GOVERNMENT PLOTS IN KARACHI AND ON ARTILLERY MAIDAN.

- 559. We are aware that this subject is also strictly speaking outside the purview of our Committee. But, as we have made several suggestions affecting the finances of the Province, we are taking this opportunity to place our views on this subject before Government, hoping that the same will serve some fiscal purpose.
- ment referred to separately in this Chapter, the most important sites and plots of great value belonging to Government in the City of Karachi are as under:—
  - (1) The N. J. High School area 26,735 sq. yards.
  - (2) Collector's Katchery area 62,078 sq. yards (about 38,000 sq. yards are occupied by Government Buildings).
  - (3) Executive Engineer, Karachi Buildings Division, Office site excluding Frere Hall Post Office, 8,586 sq. yards.
  - (4) Old Small Causes Court site (now Mukhtiarkar's Katchery) 18,678 sq. yards.
  - (5) Old Judicial Commissioner's Court site (now Police Offices) 18,438 sq. yards.
  - (6) Educational Inspector's Office site, 11,000 sq. yards.

Plot No. 1.—Being priced at Rs. 60 per yard, its value works out to over Rs. 16,00,000 (Rupees sixteen lakhs). The three-fold subject of the abolition of the N. J. High School, establishment of a High School in Lyari Quarter and extension of the Civil Hospital, are set for the consideration of a Special Committee and we do not wish to encroach upon their province except to the extent recommended in the Chapter XVIII on Education.

Plot No. 2.—Being valued at Rs. 10 per yard, it is likely to fetch Rs. 2,40,000 (Rupees two lakhs forty thousand). This may be reserved for future Government Bungalows.

Plot No. 3.—This is also valued at Rs. 10 per Rs. 85,000 square yard and is likely to realise rupees eighty five thousand.

Plot No. 4.—It could be sold on an average at Rs. 30 per square yard allowing for streets, etc. and a sum of rupees five lakhs sixty thousand may be expected to be realised.

7,20,000

Plot No. 5.—Its value may be put atleast at Rs. 40 per square yard, yielding in the aggregate rupees seven lakhs twenty thousand, allowing for streets.

Plot No. 6.—It could be sold atleast at Rs. 50 ,, 5,50,000 per square yard. A sum of rupees five lakhs fifty thousand may well be expected to be realised allowing for streets.

Total value of available plots 3 to 6 ... Rs. 19,15,000

- other public offices on the Artillery Maidan site which is to-day value at Rs. 20 to 25 per yard. It is no doubt necessary for Government to build offices on some central site in order to concentrate certain offices scattered about in the City of Karachi either in Government buildings or rented houses. We propose that a central site be purchased and all such offices be concentrated at such site. This will be advantageous and economical both to the public and Government.
- 562. A central site belonging to the Military Authorities is available just at present. It lies on the Garden Road known as Old Commissariat Stores site. It is for sale now and could be purchased for about Rs. 6 per square yard. This will be quite a suitable site for Secretariat and Assembly Hall and other public offices. The Estate Board site is far more valuable. Thus Government will gain considerably by altering their plans, i. e., changing the site for the Assembly Hall and Secretariat.
- 563. We, therefore, propose that Government should not lose time in purchasing the Military site for Government purposes and utilising it for the Secretariat, Assembly Hall and all the offices which are scattered about such as two Police Offices, Executive Engineer's Office, Mukhtiarkar's Office, Collector's Office, Commissioner's Office, Forest Office, Co-operative Registrar's Office, Electrical Inspector's Office and Offices of the Director of Public Instruction, Director of Agriculture, Director of Public Health, Inspector-General of Health and Prisons and Director

of Information. All these offices should be centralized at one place on the lines of the central offices at Poona. We have already suggested that the Commissioner's Office building be utilised for the Press which will save Rs. 2 lakhs intended to be spent on a separate Press building. It may be observed that if the above said Government plots are put on the market, no further funds will be required to finance the construction of the several office buildings. If, however, the plans for building the Secretariat and Assembly Hall on the Artillery Maidan have advanced far too much and these cannot be now modified, we propose that the present Secretariat block be utilised for the Commissioner and Collector's Offices, while all the other aforesaid administrative offices be built on the Military plot, referred to above. Plots Nos. 3, 4, 5 and 6 should be sold off to finance the construction schemes and other public purposes.

### ARTILLERY MAIDAN ESTATE.

the Military Department. It was transferred to the Civil Department in the year 1922-23. A sum of Rs. 31 lakhs was paid to the Military Department as consideration for transfer of this area.

· Area.	Square yards.
(a) The area of the Artillery Maidan taken over from the Military Department	8,71,200
(b) Area reserved under roads, etc. for public purposes	2,56,520
(c) Area occupied by or reserved for occupation of public buildings (Court, etc.)	1,79,496
(d) Area further reserved lately for Assembly Building occupation	50,000
(e) Area transferred to the Municipality by settlement in consideration of the Municipal	43,500
claim for a portion of Artillery Maidan	3,41,624
(g) Area actually disposed of upto 31st	
(h) Area remaining to be disposed of	2,73,180
Expenditure.	

- (a) Original cost 31 lakhs.
- (b) Expenditure incurred on roads, bridges, drainage, and water-supply up-to-date is Rs. 9,04,369.
- (c) Expenditure estimated for completion of the scheme of roads, water-supply and drainage Rs. 1,25,552.

Realization.—Value of 68,444 square yards average rate of Rs. 26 amounts to Rs. 16,52,000. The balance of 2,73,180 square yards is expected to be sold within next 16 years at an average rate of Rs. 20, total amount expected Rs. 54,66,360.

Interest.—Interest actually charged to the Estate upto Marc 1937 is Rs. 25,81,141.

Note.—The rate of interest varied from year to year. It was fixed by Government at 4.29 per cent. per annum for the year 1936-37. For the year 1938-39, it is fixed at 4 per cent.

Accounts upto 31st March 193	37.	Rs.
Original cost	• • •	31,00,000
Cost of roads, drainage, water, etc.	•••	10,29,921
Interest charged upto 31st March 1937	•••	25,81,141
Total		67,11,062
Realised by sale	•••	16,52,000
Debit balance on 1st April 1937		50,59,062

565. Estimated accounts for the period 1937-1952.—The Consulting Surveyor to the Government estimates that the balance of the land will be sold, approximately at an average rate of Rs. 20 per yard; from 1937-1941, 14,636 square yards per year, and from 1941-1952, 20,000 square yards per year, thus completing the sale of whole Artillery Maidan. Taking the above estimates, the figures will work upto the end as under:—

	Period.		Cost.	Realizations.	Interest at 4 per cent.	Debit balance.
			Rs.	Rs.	Rs.	Rs.
On	March	31st	67,11,000	16,52,000	2,02,360	52,61,000
I	937•					
	1937-38	• • •	52,61,000	2,82,720	1,99,128	51,77,408
	1938-39	••••	51,77,408	2,82,720	1,95,784	50,90,472
	1939-40		50,90,472	2,82,720	1,92,308	50,00,060
,	1940-41	4	50,00,060	2,82,720	1,88,692	49,06,032
- (	1941-42		49,06,032	2,82,720	1,84,932	18,08,244
- 14	942-43	<b>⊥</b>	48,08,244	4,00,000	1,76,328	45,84,572
- 1	943-44	••	45,84,572	4,00,000	1,67,380	43,51,952
]	944-45	•••	43,51,952	4,00,000	1,58.076	41,10,028
	945-46	•••	41,10,028	4,00,000	1,48,400	38,58,428
	946-47	•••	38,58,428	4,00,000	1,38,336	35,96.764
	947-48	•••	35,96,764	4,00,000	1,27,868	33,24,632
	948-49	•••	33,24,632	4,00,000	1,16,984	30,41,616
	949-50	•••	30,41,616	4,00,000	1,05,664	27,47,280
	950-51	•••	27,47,280	4,00,000	93,888	24,41,168
I	951-52	•••	24,41,168	4,00,000	81,644	21,22,812
<del>ran</del> ani sa a sa	and a contraction of the contrac		Total	interest	24,77,772	

- Rs. 21,22,812 will remain to the debit of the Estate Board when the whole area is completely sold off No value has been taken into calculation for the area occupied by the Court building and additional area of 50 thousand square yards lately reserved by the Government for public buildings i.e., Assembly and Secretariat, for as the amount will be paid by Sind Government as purchasers and received by Sind Government as sellers, it will practically mean no additional income from the Estate for the Government.
- whole area is completely sold out, Rs. 24,77,772 will have been charged as interest for the period 1937-52, in addition to Rs. 25 lakhs interest already charged for the period before 1937. The latter period interest alone will work out to Rs 9 per yard, on the balance of the area remaining unsold to-day namely 2,73,180 square yards.
- larly direct the attention of the Government of Sind. It is this that so far, the investors are buying up the plots facing west. Very few plots facing east are sold upto now. We are afraid that people will go on buying the plots facing west and in the end people will go on buying the plots facing west and in the end the plots facing east will remain unsold and will have to be disposted of at a sacrifice rate, and very likely the Estate will ultimately show a huge loss. We must mention that the plots sold bear an annual land rent at the rate of  $2\frac{1}{2}$  annas per square yard. Government will be realising when the whole area will be completely sold out an amount of Rs. 53,000 per year on account of the land rent, which if capitalized at 4 per cent. Will come to a figure of Rs.  $13\frac{1}{2}$  which if capitalized at 4 per cent. Will come to a figure of Rs.  $13\frac{1}{2}$  which if capitalized at 4 per cent. Will stand to lose Rs. 8 lakhs in the end.
- 569. Our suggestions.—Our suggestions therefore are as under:—
  - (1) That the entire area should be developed without delay by constructing roads and laying water pipes and drainage on the south portion which is estimated to cost Rs. 1,25,552.
  - (2) That all the plots should be offered for sale at fixed rates which should be determined periodically by the Managing Body *i.e.*, the Estate Board which consists of the Revenue Commissioner, a Superintending Engineer, an Executive Engineer, the Consulting Surveyor and two non-officials appointed by Government, the City Deputy Collector being the Secretary.

- (3) That a disposal propaganda by advertisement, illustrated pamphlets, and leaflets, printed in English and Sindh should be started out without delay, both at Karachi and in the districts through the District Collectors. There are several rich persons in the districts who may be attracted to purchase land in Karachi. If advertising is properly carried out, the sales will very likely be hastened.
- (4) The Estate Board should be instructed not to sit tight on higher rates, as a sum of Rs. 24.77 lakhs is estimated to be further added as interest to the cost, working out at Rs. 9 per yard as shown above. If the sale prices are reduced somewhat, sales will be accelerated and the interest charges will necessarily decrease.
- (5) We particularly emphasise disposal of plots facing east by reducing rates without delay, as otherwise it will mean a huge loss in the end.
- (6) We are glad to know that the brokers have been lately enlisted to advance sales by payment of the usual commission of a per cent. This should be continued.
- (7) We also suggest that the present duplicate arrangement of getting the plans passed both by the Government Engineer and the Municipal Engineer should be stopped. The passing of the plans should vest with the Municipality. We have referred to this subject in our Chapter on Town Planning and Valuation Department. The building conditions imposed by Government should be brought in line with those of the Municipality.

# Gul Hayat Institute

### CHAPTER XXVI.

#### FINANCIAL EFFECTS.

- 570 In this Chapter not only we propose to indicate the financial implications of our recommendations in this Report, but we intend to recapitulate the financial effects of the recommendations in the Interim Report too so as to make a comprehensive record of the financial results of the Committee's recommendations as a whole.
- 571. In both Interim and Final Reports, we have started with allowances followed by Special pay and Contingencies in the former and recruitment, retirements and allied subjects in the Final Report. We have then passed on to the several Departments of Government and have concluded with observations about miscellaneous subjects such as Local Self-Government and Government Plots in Artillery Maidan and elsewhere in Karachi. We shall therefore trace the financial effects of our proposals also in similar order.
- 572. Taking Allowances first, the financial position will be as under:
  - (a) Tentage allowance.—We have recommended reduction of the allowance in the case of I.C.S. Officers and total abolition in the case of non-I.C.S. Officers. The resultant annual saving will be Rs. 3,600.
  - (b) Sind allowance.—We have recommended extinction of this allowance altogether as being wholly uncalled for. A sum of Rs. 42,000 will thereby be annually saved.
  - (c) Compensatory allowance or Karachi Local allowance.—With the limitation of its grant to officers in receipt of Rs. 250 only as pay as recommended by us, the aggregate amount of compensatory allowance payable to almost all Gazetted Officers will be saved and this is estimated at Rs. 36,000 per annum.
  - (d) Conveyance allowance.—We have recommended its fixation in accordance with the principles contained in the note under Bombay Civil Services Rule 387, and suggested a uniform policy based on the essential mode of transport and its reasonable cost which Government may share. We have compiled and attached to the Interim Report new schedule of conveyance allowances which may be admitted to certain officers of Government. The resultant savings will be Rs. 29,600.

(e) Permanent Travelling allowance.—We have felt it necessary to reduce this charge to reasonable proportions by substituting for it a system of a consolidated rate combined with limited touring period. We have compiled and attached to the Interim Report a new schedule of this allowance. The savings are calculated at Rs. 73,000.

(f) Ordinary Travelling allowance.—The entire staff Superior and Inferior in the pay of Government, draw one or the other sort of travelling allowance at one or the other time of their service. Our proposals under this head will, therefore, affect all Departments of Government. It may therefore be of interest to indicate the various kinds of economies which will accrue by the acceptance of the Committee's proposals on the subject of ordinary travelling allowance:—

(1) Class I Officers of the following Provincial Services:—

Forest Service,
Agriculture Service,
Educational Service,
Veterinary Service,
Engineering Service, and
Medical Service,

will get second class instead of first class railway fares. They will draw daily allowance at Rs. 3 instead of Rs. 6 and mileage allowance by road at three annas for a motor car instead of 6 annas a mile.

- (2) All the Gazetted Officers with pay from Rs. 751 to Rs. 1,000, will also draw second class instead of first class Railway fares. They will draw Rs. 3 as daily allowance fixed for Provincial Service Class I Officers instead of Rs. 6 and three annas a mile as mileage allowance by motor car instead of 6 annas.
- (3) All non-Gazetted Government servants in receipt of pay exceeding Rs. 200 will get intermediate class instead of second class Railway fares. They will draw daily allowance at Rs. 1-8-0 instead of a graded scale between Rs. 2-8-0 and Rs. 4. For road journeys they will get mileage allowance at annas three a mile for hired conveyance instead of actual cost of hiring limited to 4 annas a mile.
- (4) Heads of Departments in receipt at present of special rates of daily allowance of Rs. 7-8-0, 6-12-0 and Rs. 6-8-0 will all receive Rs. 6.

- (5) Government servants of the Forest Department who get special increase of 1/3rd in the rate of daily allowance will get allowance at the reduced rates recommended by the Committee.
- (6) Peons serving in the Secretariat Departments and those attached to the staff and house-hold of the Governor and other high officers will cease to receive special rates of daily allowance of 6 annas.
- (7) Government servants of the present second and third grades in the various offices in Sind who are admitted to special rates of daily allowance mentioned in rule 1 of Appendix XXV, will draw the ordinary rates.
- (8) An increase of 50 per cent over the rates of daily allowance and mileage, to Government servants of all grades required to travel in the Desert Talukas will not be permissible.
- (9) An increase of 25 per cent. over the rates of daily allowance and mileage to Government servants of all grades required to travel in Baluchistan has been abolished.
- (10) Clerks of the Canal Assistants will cease to draw special rate of daily allowance of Re. 1.
- Rs. 151 to 199 will draw Rs. 1-8-0 as daily allowance instead of Rs. 1-12-0.
- (12) Government servants on transfer will get two fares for self instead of three, permitted under the rules at present.
- (13) For journeys by road, Government servants of the first grade will get four annas per mile of road journey done by private or hired car instead of 6 annas for private car and actual cost of hire limited to 6 annas a mile for a hired car. For any other hired conveyance they will get two annas a mile instead of actual fare limited to six annas a mile.
- (14) Government servants of the second grade will get three annas a mile for hired motor car and two annas for other conveyance instead of actual fare limited to four annas a mile.
- (15) No mileage allowance will be allowed for the first twenty miles of a road journey, when daily allowance is also claimed for the day on which such journey is made.

On the other hand expenditure will increase by the acceptance of the Committee's suggestions in the following three directions:—

(1) Government servants in reciept of pay upto Rs. 50 will draw increased rate of daily allowance of

12 annas instead of 8 annas allowed at present.

(2) Government servants in receipt of pay from Rs. 101 to Rs. 150 will also receive an increased rate of daily allowance of Rs. 1-8-0 instead of Rs. 1-4-0.

(3) Government servants of the fourth grade (Inferior Services) will get 4 (annas as daily allowance in

place of the present rate of 3 annas.

The total expenditure on account of ordinary travelling allowance in Sind has been roughly estimated at Rs  $7\frac{1}{2}$  lakhs for the year 1938-39. It cannot be gauged with fair accuracy as to how much of this expenditure will be saved by the acceptance of the Committee's proposals, but looking to the items of reduction, it is felt that most of the travelling allowance bills would be reduced by at least one-fifth of their former totals thus resulting in a saving to Government of at least Rs.  $1\frac{1}{2}$  lakhs if not more.

(g) House rent allowance.—Our recommendations generally take account of the principles recently enunciated by the Bombay Government and the proposals of the Thomas Committee concurred in by us. These as embodied in Appendix II will result in a saving to Government of Rs. 13,700 annually in the amount of House rent allowance paid to these officers at present, while an annual revenue of approximately Rs. 13,200 will accrue by the acceptance of our proposals to charge certain officers more rent than what they are paying at present for Government accommodation. The proposals of the Committee to charge generally 10 per cent. of the occupying officer's emoluments as rent in cases where they are paying standard rents which are less than 10 per cent. of their emoluments will bring further revenue of approximately Rs. 17,800 annually. The financial effects of the proposals on the subject of rent concessions are thus:—

Additional Revenue ... Rs. 31,000
Savings in Expenditure ... Rs. 31,000
Total ... Rs. 44,700

<sup>(</sup>h) Special pay.—By our recommendations under this head embodied in a new schedule attached to the Interim Report, we have abolished or reduced several unwarranted rates with a resultant saving of Rs. 53,000 per annum.

- 573. Contingencies.—Under this head we have taken care not to handicap the Government machinery by any drastic cuts, for, as stated in the Interim Report, several charges classified as contingencies cannot appropriately admit of any reduction. The total expenditure provided under this head is about 20.5 lakhs. We have suggested its reduction by 2.5 lakhs and made out a departmental distribution list printed in the Interim Report.
- recommendation to introduce time-scale of pay in place of the present fixed pay for peons' staff will increase the establishment cost of all the departments of Government. The total additional expenditure is roughly estimated at Rs. 75,000 annually on account of peons and inferior staff permanently entertained or paid for from contingencies. The modifications suggested in the rates of house rent and compensatory allowances to peons at headquarter towns will further increase expenditure by about Rs. 10,000. As quarters are built for which the Committee's recommendation is to provide a reasonable amount (say Rs. 1,00,000) annually in the budget, this expenditure will largely disappear in course of time. The total recurring extra expenditure on this account may therefore be taken at Rs. 85,000 besides the building grant referred to above for a number of years.
- a separate Provincial Public Service Commission and the extra expenditure on that account has been calculated at Rs. 15,000 annually.
- 576. Leave Reserves.—The recommendation to reduce the percentage of leave reserve staff amongst the Police Constabulary to 10 per cent. and limiting the leave staff elsewhere to 7 per cent. will bring down the establishment cost by approximately Rs. 1,50,000.
- fixing the age of compulsory retirement generally at 55 years for all Services and for the application of the rule for Public Works Department Officers retiring at 50 if not attained to a particular rank, to other higher services for weeding out the mediocre element amongst the high officers, will cause an increase in the amount of pensions to be paid. There are bound to be certain savings in establishment cost because the vacancies will be filled at the lowest stages of the particular official hierearchy. In future years, however, the number of persons retiring at 55 and 50 according to the Committee's recommendation will be about the same as now, but several of them may not reach the top of their ladder and their pensions will necessarily be less than what would have been, if they had

served for additional 5 years, by reason of drawing increased salaries. It is most difficult to calculate financial effects under the circumstances. The savings in pay may counter-balance the additional expenditure in pension.

- 578. Compassionate Gratuity.—The Committee have recommended that dependents, if any, of such Government servants who, at the time of their death before retirement, are in receipt of salary not exceeding Rs. 150, should be granted compassionate gratuity, equal to one month's pay based on the average of past three years, for every completed year of service. This will increase expenditure on compassionate allowances to roughly, say Rs. 20,000, against the annual budget provision of Rs. 2,000 towards a cumulative Fund.
- the Secretariat.—We have suggested re-shuffling of work in Secretariat consequent upon the the proposed appointment of a separate Revenue Secretary in place of the present Deputy Secretary recently appointed by way of relief to the Revenue Commissioner who is also the Revenue Secretary. The new Revenue Secretary's Section will be largely staffed by withdrawals from the Revenue Commissioner's Office and from Secretariat. Some additional staff will still be required. The extra cost on account of this innovation will approximately amount to Rs. 33,000, taking into account the savings accruing on the abolition of the post of Deputy Secretary, Revenue Department, and of the special pay of Rs. 400 per month payable to the Chief Secretary.
- 580. Legislative Assembly Office Section.—The Committee have recommended some increase in the office staff of the Honourable Speaker including the Assembly Reporters. This augmentation will involve an additional expenditure of approximately Rs. 8,000 per annum.
- 581. Revenue Department and General Administration.—
  The savings and additional expenditure resulting respectively from the acceptance of the Committee's recommendations pertaining to this Department will be as under:—

	Savings.	Additional expenditure.
(1) Improvement in Tapedars'	Rs.	Rs.
scales  (2) Abolition of Supervising Tapedars' and substitution of Lamphardi I	•••	58,000
Jamabandi Inspectors with better scale (3) Abolition of posts of Chitnises	1,00,000	24,000

AA AL-BA	Savings.	Additional expenditure.
(4) Abolition of the Institution of Mukhtiarkar—Treasury Officers and substitution of Head Accountant—Treasury Officers with revised-scale	Rs.	Rs.
(5) Improvement in pay-scale of present Deputy Accountants promoted as Accountants	22,000	•••
(6) Abolition of Mukhtiarkar—Head Clerks and substitution of higher grade Local men as Head Clerks in Colloctor's Office		3,000
(7) Improvement in pay-scale of Taluka Head-Munshis who will function as Local Magistrates	10,000	
(8) Eleven appointments of Resident Magistrates following the Committee's recommendation to have a Resident Magistrate for every Sub-Division		32,000
(9) City Magistrate for Shikarpur	•••	6,000
(10) Abolition of the post of City Deputy Collector, Karachi	7	•••
	1,57,000	1,46,000

By the proposed transfer of the Assistant/Deputy Collectors to Collectors' Offices to function as Personal Assistants, there will be considerable reduction in the office staff of the Assistant/Deputy Collectors. The saving in the establishment expenditure will, however, be set off by the recommendation to open additional Resident Magistrates' Courts which will absorb the retrenched staff of the Assistant/Deputy Collectors. No savings have therefore been counted upon.

582. Dadu as a separate District.—The Dadu district's size has been reduced and it has been made a Deputy Commissioner's charge to be filled by an officer on Junior Time-scale for I. C. S.

One Deputy Collector's post will be retrenched. The district Treasury Office has also been recommended for abolition. The economies arising from these recommendations will be as follows:—

Saving. Rs.

Civilian Officer on Junior time-scale instead of 4,000 Senior time-scale.

Re-arrangement of Collector's Office Staff, retrenchment of one Deputy Collector and abolition of District Treasury.

22,000

26,000

- 583. Land Records and Survey Department.—Next may be mentioned this section, which is connected with the Revenue Department. We have recommended dispensing with the Superintendent of Land Records along with his Personal Office. This will give a saving of Rs. 12,000 annually, beside the amount of Rs. 3,300 saved by the economies in the administration of Tapedars' Training School already effected on the Superintendent's recommendation submitted by him after the Committee began their inquiry.
- 584. Revenue Officer, Lloyd Barrage Scheme.—This Section being also allied with the Revenue Department may be referred to here. It was dealt with in the Interim Report and the saving effected under the Committee's recommendations may be recapitulated as under:—

Rs.

- (1) Abolition of the Assistant Revenue Officer and his staff, excepting the two senior clerks.
- (2) Abolition of the Inspecting Deputy Collector 12,000 and staff.
- (3) Abolition of the 6 Clerks, 6 Supervising Tape- 18,600 dars, 6 Kotars and 12 Knalasis of Barrage Mukhtiarkars.
  - (4) Abolition of the 4 Khalasis, I Naik and 1,700
    I Peon of the Revenue Officer.
  - (5) Disbanding of Plotting parties

2,700

65.300

585. Forest Department.—This had been dealt with in the Interim Report and being connected with the Revenue Department may as well be referred to here. The Committee had recommended abolition of superfluous posts of 2 Divisional Forest

Officers and I Sub-Divisional Forest Officer with resultant saving of Rs. 35,000 per year. One more recommendation related to conversion of two I. F. S. posts to Provincial Class II posts as opportunity occurs. When this materialises an additional sum of Rs. 41,000 will thereby be saved.

- 586. Town Planning and Valuation Department.—The recommendation to revise the pay scale of the Consulting Surveyor to Public Works Department Provincial Class I scale, and to give an Assistant to him, will involve an additional annual expenditure of Rs. 4,000.
- 587. Stamp Department.—We have suggested abolition of the post of Assistant Superintendent of Stamps and splitting up of the Stamp Office, Karachi, by transfer of the Stamp Depot and Karachi Town and District sale work to the Treasury Officer, Karachi, and of the audit, etc., section to the Revenue Commissioner's office. The following economies will accrue by the acceptance of these recommendations. There will be some additional expenditure under discount as we have recommended withdrawal of the cut in the discount rates to the extent of 10 per cent:—

the discount rates to the extent of 10 per our	Savings.	Additional cost.
	Rs.	Rs.
(1) Dispensing with one full guard	800	
(2) Discontinuance of allowance to Asssistant Superintendent of Stamps	1,200	
Vendor and his peon and substituting the monthly lump-sum commission arrangement suggested by the Committee for Judicial Commissioner's Court, and dispensing with the peon of the other Stamp Vendor	nsti	tute
(4) General increase in discount rates to the vendors by 10 per cent.	•	2,000
I (m) 2051—43	3,000	2,000

588. Registration Department.—The recommendation affecting this department will account for some saving counter-balanced by slight additional expenditure noted below:—

nt additional expenditure neces	Savings.	Additional expenses.
•	Rs.	Rs.
<ol> <li>(1) Withdrawal of the Permanent travelling allowance of Inspector of Registration and substitution of a consolidated rate</li> <li>(2) Entertainment of a third grade Sub-Registrar instead of a second grade Sub-Registrar in the Inspector General's Office</li> <li>(3) Two temporary Copvists to be made permanent and additional job work Copvists to be engaged during rush season</li> </ol>	760 540	400
	1,300	400

589. Public Works Department.—This had been dealt with fully in the Interim Report and its examination had accounted for very substantial savings of Rs. 25,68,000 set forth in the Interim Report and recapitulated below:—

rtoport			1			
	(1)	(a)	Abolition of Specia Engineer Assistan Chief Engineer's (	t Secreta	intending ) ary, in the	Rs.
ju	1	` [-	Reduction of one no Chief Engineer's (Reduction of 2 peo- (a) and (b) in the Office.	Office.	ccount of	17.600
		( <i>d</i> )	Abolition of 4 Khal Engineer's Office.	asis in t	he Chief	
	(2)	(a)	Reduction of 2 l Superintending En Offices			1,22,000
	(3)		Abolition of Specia and his Office	l Road	Engineer	51,400

1		Ŕs.
(4) (a)	Reduction of 6 Divisional Executive Engineers and their Offices.	4,00,000
(b)	Reduction of 10 Sub-Divisions.	
(c)	Abolition of Canal Assistants.  Reduction in Abdars and Daroghas combined staff.	2,86,000
(5)	Economies under repairs and maintenance to Irrigation Works and Bunds	16,91,000
	Total Savings	25,68,000

We have since further examined the 'Maintenance and Repairs' grant and have seen no reason to modify our previous recommendation. We have also looked into the Public Works Department expenditure on the up-keep of the Barrage Township and recommended its transfer to the Sukkur Municipality thereby saving an amount of Rs. 30,000 according to the revised figures supplied by the Chief Engineer. On the other hand certain Public Works Department machinery, plant and accessories relating to the water supply, conservancy and lighting systems in the Township of the value of rupees one lakh has been recommended for transfer to the Municipality free of charge.

590. Consulting Public Health Engineer.—The recommendation of the Committee to have a separate Public Health Engineering unit will cost Rs. 22,000 annually. The additional expenditure will be Rs. 17,000. It may, however, take two years to instal a separate office.

591. Agricultural Department.—The following approximate savings will accrue by the acceptance of the Committee's recommendations pertaining to this Department:—

лиі пауаі шіян	Savings Rs.
(1) Savings in touring expense and retrenchment of a peon in Director's Office	2,000
(2) Three of the five new advertised Class I posts of Research Section and one of Live-Stock Section to be Class II posts.	13,000
(3) Converting 2 Class I appointments of Deputy Director to Class II and creating one Provincial Class II appointment of Divisional Superintendent for South Sind.	4,000

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342	Savings. Rs.
(4) Retrenchment of Assistant Managers of	1,000
(5) Retrenchment in Agricultural Engineering Section	6,000
(6) Re-arranging expenditure and increasing income from workshop, Tractor, Cattle income from workshop, Tractor, Cattle	
and other Farms so as to balance income and expenditure as far as possible	20,000
Total	46,000

Additional expenditure will be involved by the proposed increase in the number of Kamgars. This will amount approximately to Rs. 18,000 per year.

Department is the Veterinary Department, which had been dealt with in the Interim Report. Additional expenditure on this Department is an urgent necessity. We had recommended the subsidising of 42 Veterinary Dispensaries to be opened by the District Local Boards at a cost of Rs. 67,200 a year and the running by Government of two travelling dispensaries in Thar and Kohistan at a cost of Rs 6,609 the aggregate additional expenditure being Rs. 74,000 for this Department.

593. Medical Department.—Additional expenditure will be incurred to the following extent on the following items affected by the Committee's recommendations:—

	Rs.
(1) Additional staff recommended on the representation of the Director, i.e., 4 S. M. S.	
Officers, 11 Ward Boys, Clerk and Com-	
pounder	10,000
(2) Engagement of Stipendiary Assistant	.ute
Surgeon, specialist in Eye diseases	4,000
(3) Engagement of 2 more S. M. S. Officers for out-door work at Karachi Civil Hospital.	3,000
(4) Employment of three Specialists in diseases of the eye, nose and ear and respiratory	
organs for touring in Sind	18,000
(5) Employment of a Specialist in place of present S. M. S. Officer, and a specially trained Nurse at the Mental Hospital	·
Rs. 7,000.	

Deduct savings on account of abolition of special pay of Civil Surgeon as Superintendent, Civil Hospital and of an S. M. S. officer	Rs.
Rs. 3000	4,000
Provision of recreative amenities for the inmates and improvement of the present grounds of the Mental Hospital	2,000
Improvement in diet of non-paying patients at Karachi Civil Hospital accounting for additional charges on paying patients under certain circumstances	3,000
Provision for appointment of 7 Lady Doctors and 20 Nurses at all Civil Hospitals	30,000
Total	74,000

The Committee have recommended abolition of allowance to Lady Superintendent of Nursing Staff of Civil Hospital, Karachi, and reduction in the expenditure of the Nursing Association, particularly in respect of the messing charges. This will save Government share approximately of Rs. 3,000. There will be a further saving of about Rs 6,000 in the expenditure on the Medical School by its transfer to Karachi, and by the recommended enhancement of fees from Non-Sindhi students.

The recommendation of the Committee to make grants to local bodies for establishing maternity homes is likely to involve expenditure on grant-in-aid to the extent of about Rs. 20,000.

Some non-recurring expenditure will be involved by our recommendation for provision of additional medical equipment and appliances at Civil Hospitals. It may be sufficient if a sum of Rs. 10,000 is provided per annum for next 5 years.

The Committee have desired that there should be at least four travelling dispensaries in each district within the next two or three years, thus supporting the Government Policy already embarked upon of providing travelling dispensaries. We do not, therefore, calculate the additional expenditure on this item as arising purely out of our recommendations.

594 Public Health.—We had dealt with this Department in the Interim Report and recommended additional expenditure as under:—

Rs. (1) Creation of the post of Personal Assistant to Director of Health and Prison Services 5,400 (2) Payment of subsidy towards pay of Health Officers of 7 District Local Boards 28,000 (3) Provision of proper Medical equipment of 2,800 itinerary anti-malaria doctors (4) Provision of 8 Motor Travelling Dispensaries for districts— 48,000 Recurring cost 80,000 32,000 Non-recurring cost (5) Provision for Laboratory improvements— Recurring cost on staff ... 3,000 Non-recurring cost on ap-6,200 3,200 paratus Total 1,22,400

The only retrenchment suggested was the abolition of the post of Superintendent of the Office of Director of Public Health giving a saving of Rs. 2,400. The net additional expenditure on this Department may, therefore, be reckoned at Rs. 1,20,000 of which Rs. 35,000 will be non-recurring.

dealt with in the Interim Report, being under the control of the Director of Health may be referred to here. The financial results of our recommendations may be recapitulated as under:—

04.700				Savings. Rs	Additional Expenditure. Rs.
(1)	Reduction of 6	8 guarding	g staff .		
	of Prisons	• • •	• • •	25,000	• • •
(2)	Abolition of the		Tribes	anti	trata
V I L	Settlement :	Se <b>c</b> tion	,	26,000	LULE
(3)	Improvement of		narges		
•	of Prisoners	•••	•••	•••	48,000
(4)	Reduction in I	Medical St	aff of	•	
	Prisons	•••	•••	7,000	•••
				58,000	48,000
	Ne	et savings	•••	10,000	

ed abolition of Superinten ent of Railways, Deputy Superintendent, Sind C. I. D., and two District Deputy Superintendents, one in Dadu district and other in Hyderabad district. On the other hand entertainment of one Deputy Superintendent as Personal Assistant to the Inspector-General of Police and another to be in charge of Railways to work under the Superintendent, C. I. D. and Railways combined has been suggested.

We have also recommended reduction as under:

Inspectors of Police ... 8
Sub-Inspectors ... 5

Sergeants ... 14 as vacancies fall.

The resultant saving will be of Rs. 60,000 per annum.

On the other hand 16 constables have been recommended for being entertained for guarding trains. This item will involve additional cost of Rs. 5,000 per annum. The periodical charger allowance admissible to I. P. S. officers has been recommended for reduction while clothing allowances of the Inspector-General of Police, District Superintendents of Police and Deputy Superintendents have been recommended for abolition. The average savings per year on this account may be counted at Rs. 1,000.

Abolition of Local Allowance to Sergeants will give a saving of Rs. 7,000 per year. The net saving in this department works out to Rs. 63,000.

- 597. Excise Department.—Our recommendations in this department relate to the provincialization of the post of the Superintendent, regrading of Inspectors and Assistant Inspectors and reduction and other changes in the Peon Staff. The savings will be as under:—
  - (1) Substitution of Provincial Service Officer for the Indian Civil Service Officer as Superintendent of Salt and Excise ... Rs. 3,000
  - (2) Regrading of Inspectors and Assistant
    Inspectors ... ,, 7,000
  - (3) Reduction in the Peon Staff and substitution of foot for certain mounted staff.

    Total ... Rs. 14,000

Savings.

601. Printing and Stationery.—We have advised completion of the Schemes already prepared for the extension of the Press. The cost of extension does not, therefore, arise out of our recommendations. We have on the contrary suggested a way to avoid expenditure of Rs. 2 lakks over Press building.

We have recommended improvement in pay scales of the clerical staff of the Government Press merging the Karachi local allowance in pay. This recommendation will involve average additional expenditure of Rs. 2,400 annually. The present incumbents are, however, drawing such standards of pay that the additional expenditure will not actually exceed Rs. 600 for some time. The other recommendation relates to the restoration of the two-anna-in-rupee cut in the wages of new entrant piece-work compositors. It involves an additional expenditure of Rs. 2,000 only per annum as estimated by the Manager. The Committee, have recommended abolition of the whole office of the Manager, Book Depôt, which will give a saving annually of Rs. 3,450.

We have suggested some alterations in the Stationery Schedule and pointed to sure reduction in cost of postage by use of thinner paper. A most conservative estimate of the saving may be put at Rs. 10,000 which works out to Rs. 28 only per day for all Sind offices.

602. Oriental Translator and Commissioner of Labour.—In this section the savings resulting from our recommendations will be as under:—

		Rs.
(1)	Retrenchment of a Clerk meant for Examination section and reversion to the previous arrangement of paying Rs. 10 as allowance, to one of the Translator, and	
(2)	substitution of one Junior Translator by a typist  Abolition of Rewards for passing Interpretership proficiency test	110 500
(3)	Recommendation to increase fees so as to make the machinery for conduct of departmental examination self-supporting.	2,000
	Total	3,300

603. Steam Boilers and Smoke Nuisance Department.—The recommendations of the Committee pertaining to this Department will yield financial effects as under:—

Additional

	Savings. Rs.	expenditure. Rs.
(1) Creation of Class II post as Inspector of Boilers and Assistant Inspector of Fac- tories with a car allowance of		
Rs. 25	• • •	3,600
(2) Reduction in the conveyance allowance of Inspector of Factories to Rs. 50	1,300	
(3) Abolition of Special pay of the present Chief Inspector for		
performance of double duties.	1,200	
Total	2,500	3,600

604 Educational Department.—In this Department no retrenchments have been suggested, while several specific items involving additional expenditure have been recommended and these are recounted below:—

	Rs.
(1) Improvement in pay-scales of Office Super- intendent and Accountant, and addi- tion of three clerks and a daftari in the	
Director's office	2,500
(2) Appointment of one Assistant Inspectress of Girls' Schools	3,000
(3) Taking over Administrative Officers and Supervisors of School Boards as fully paid Government servants	<b>.</b>
•	27,000
(4) 1,600 Scholarships to children of harijans and haris in Primary Schools	19,000
(5) 100 Scholarships for girls attending Primary Schools under agreement of being pros-	UULU
pective School Mistresses	6,000
(6) 400 Scholarships for girls in Primary Schools	, 14,400
(7) Additional prizes for production of literary	,- 1)1
works Production of interary	1,400
Total	73,300

We have also made several general recommendations for promotion of education in its manifold aspects in the Province. While it cannot be the recommended it cannot be contended that the carrying out of the recommended scheme will involve large additional expenditure, we have not got the root will involve large additional expenditure, we have not got the requisite data for calculating the additional cost. we labour much about this point, for we have shown that education is so very backward in the Province that any additional expenditure which the Province may within its resources incur, will be too little It may be stated that Government of Sind are spending only 8.5 per cent. of its total revenue on educafor our numerous needs. tion, which cannot but be regarded as a very small percentage. It is on the other hand noticed that Bombay and Punjab Governments are respectively spending on education 16.3 per cent. and 14.3 per cent. of their total revenues. We would suggest that Sind Government quota for the Education Department should not The additional fall below 10 per cent. of its total revenues. 1.5 per cent. on the budget estimates of the current year works out to Rs. 5,42,000. We have suggested above increase in expenditure of Rs. 73,300. We would accordingly include additional expenditure of Rs. 4,69,400 for the several schemes recommended by us. The Miles-Irving Committee had also suggested additional expenditure of Rs. five lakhs.

605. Co-operative Department.—The following savings follow our recommendations in this section:—

Commendations in this seem	Rs.
(1) Abolition of Honorary organizers and group Secretaries (2) Agricultural organizers to be also abolished. (3) Additional audit cost recovery	3,500 5,000 20,000
Total	28,500

606. Pay Scales of Gazetted Officers.—We have suggested revised scales of pay for new entrants to Gazetted appointments. When these are lower than those in force now, some saving in expenditure on establishment will accrue; but it is not only difficult at present to forecast such savings dependent on full effect being given, but it may not even be worth-while to do so at present juncture. We do not, therefore, propose to take account of any savings under this head.

607.—Pensions and Commutations.—We have suggested some changes in the pension rules—the important being the exclusion of special pay and allowances from calculation of the amount of pension, the period of invalid pension has been advanced and

special additional pension has been reduced. Some savings are bound to accrue but as we have no materials to go upon, we do not propose to specify the amount of savings. As regards commutation we have advised unrestricted treatment of application for commutation of pension and more liberal budget provision to meet the increased demand. As, however, commutation is a sort of Insurance procedure, for, what will be expended in commutations will be realised in pension reductions, we may not regard the additional budget provision advocated by us as really additional expenditure from State revenues.

608. Artillery Maidan and other Government Plots in Karachi.—We have indicated the financial position of the Maidan management and the huge amount involved in or locked up in these Government properties. We do not propose to take account of the savings likely to accrue from the adoption of our suggestions, though there can be no doubt that Government will stand to gain much by methodical disposal of these valuable properties much to the benefit of the financial prosperity of the Province.

609. It remains for us now to summarise the financial implications of all the recommendations embodied in our two Reports under the several heads of charges and we proceed to do so in the subjoined table:—

Head of charge.		Savings.	Additional expenditure
Tentage allowance	•••	3,600	•••
Sind allowance	•••	42,000	***
Conveyance allowance		36,000 29,600	tute
Permanent Travelling allowance Ordinary Travelling allowance	•••	73,000	•••
House Rent allows	on-	1,50,000	•••
Special Pay	•••	44,700	• • •
1 - July	•••	53,000	•••
Total allowance	•••	4,31,900	

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Head of charge.	s	Bavings.	Additional
Contingencies		Rs.	expenditure. Rs.
_	2,	50,000	•••
Pay of Governments servants in ferior Services	In-		0.4.4.5.5
Public Service Commission	•••	•••	85,000
Leave Reserve Staff	***	#0.000	15,000
Compassionate Gratuity	І,	50,000	•••
Secretariat Secretariat	•••	•••	20,000
	•••	•••	33,000
Legislative Assembly Office	•••	•••	
Revenue Department	I	,57,000	1,46,000
Dadu District reduction	•••	26,000	
Land Records and Survey		12,000	
Revenue Officer, Lloyd Bar		65,300	
Scheme	-700	35,000	•••
Forest Department  Town Planning and Value	ation	35,000	,
Town Planning and Value Department			4,000
Stamp Department		3,000	2,000
Registration Department		1,300	400
Public Works Department		25,68,000	1,00,000
Barrage Township	• •••	30,000	•••
Consulting Public Health Engi	neer.	•••	17,000
Agricultural Department		46,00	0 18,000
			74,000
Veterinary Department		9,00	00 1,04,000
Medical Department	Τ.	2,40	
Public Health		1.50	
Prisons and Convict Settlemer	nts	58,00 68,00	
Police Department	•••	00,00	
Education Department	•••	•••	5,42,000
Co-operative Department	•••	28,50	00
Excise Department	•••	14,00	0
Judicial Department		20,00	
Other Taxes and Duties	• •	15,00	9,000
Other Taxes and Duties .			

Head of charge.		Savings.	Additional
Government Press	•••	Rs. 3,400	expenditure. Rs. 4,400
Stationery and Postage		10,000	•••
Oriental Translator and I Office Steam Boilers and Smoke	Labour  Nui-	3,300	
sances	• • •	2,500	3,600
The state of the s	. {	40,09,600 { Total Savings.	*13,88,800 Total Expenditure.

- \* NOTE:—We have in addition recommended capital expenditure of rupees one lakh per year for housing inferior servants.
- over rupees forty lakhs, representing 11'5 per cent. of the total Provincial expenditure can be immediately saved by retrenchment and reorganization and we may also point out that in the time to some, as present officers retire and fresh recruitment is made on the new scales of pay proposed by us, a further substantial saving of a large sum may confidently be expected to accrue annually.
- 611. We have, however, felt in certain cases that reorganization cannot be complete, and we will be failing in our duty, if we do not suggest equitable wages for employees who are lowly paid or did not advise more expenditure for certain nation-building departments. For these purposes we have suggested additional expenditure of nearly Rs. 15,00,000 which will go some way to benefit the Province and its people.
- 612. We have done our labour with the best of our ability and intentions and commend our suggestions to Government for their consideration and action.

## JAMSHED NUSSERWANJI, Chairman.

Subject to a separate note.

Subject to a separate note.

Subject to a minute of dissent.

M. A. KHUHRO.

GHANASHYAM JETHANAND.

A. GORDON.

M. H. GAZDAR.

CHAINRAI KISHINDAS,

Secretary.

Karachi, 25th August 1938.

### A Note by K. B. M. A. Khuhro.

It is my confirmed belief that the salary rates paid to the Officers of Imperial Services are so very heavy and out of all proportion, that a small and deficit province like Sind can ill-afford to pay. Sind Government should, therefore, insist upon provincialising as many posts as possible in all grades of Imperial Service. It is also regrettable to observe that the Government of Sind have not been able to provincialise any of the posts of Secretaries in the Sind Secretariat. All the appointments of—Revenue Commissioner, Home Secretary, Finance Secretary and Public Works Department Secretary are held by the Officers of Imperial Services, drawing maximum scales permissible under the rules. On the top of it the appointments of Deputy Secretary recently created in the Revenue Department is also held by an Officer of the Imperial Service. Other appointments like those of Superintendent of Excise, Conservator of Forests and the Revenue Officer, Lloyd Barrage, too could very conveniently and without any loss of efficiency, be provincialised: The Committee have unanimously agreed to provincialise the post of Superintendent of Excise and Conservator of Forests and I hope the Government will take prompt action in the matter. Similarly no harm will be done nor will the efficiency deteriorate if the post of the Revenue Officer, Lloyd Barrage, too is provincialised. It will be a cheaper arrangement with almost an equal standard of efficiency.

As regards the Secretariat appointments, I am strongly of this opinion that at least one post of Secretary should be held by an Officer of Provincial Service immediately and gradually the number assigned to the Provincial Service be raised to 50 per cent. as has been decided by this Committee in the case of posts held by District Officers. I, however, emphatically maintain that all the officers of Provincial Service who are called upon to hold these appointments must not be paid higher salary than what has been recommended by this Committee as the present salaries for the Officers even of Provincial Service, who act as Collectors and Superintendents of Police, are out of all proportion and call for substantial reduction. The Committee have dealth with this question of new scales of pay at a great length and I need not reiterate these views here. It is also not necessary for me to labour over the point that Sind is financially so lean that she cannot afford this extravagant luxury of maintaining so many posts for Officers of the Impe-The agriculturists who pay the bulk of taxation in this Province are already over-burdened with heavy taxation which is in many cases even as high as 40 per cent. of their earning. And as there is no further chance of making the chief source of income, viz.

land revenue to increase in the near future and the agriculturists do not possess any capacity to bear any more burden of taxation, the natural corollary will be to reduce our expenditure to make both ends meet.

So long as the Barrage debt remains to be paid and so long as the present extremely low prices of agricultural products do not warrant any increase in taxation, it is absolutely necessary to retrench even at the cost of some efficiency in the administration, and not make people altogether desperate.

With regard to the calculations in the concluding chapter about the Secretariat in which the Committee has estimated extra expenditure of Rs. 33,000 in case Government substituted a full-fledged Revenue Secretary, in place of the Deputy Secretary I beg to differ. I am definitely of the opinion that no extra expenditure will be involved if the Committee's scheme of having separate Revenue Secretary is accepted by Government, and my reasons for that are the following:—

At present the Deputy Secretary, Revenue Department, is an Officer of the Indian Civil Service drawing senior scale pay plus Rs. 150 per mensem as Special Pay. As he happens to be a junior officer of hardly five years' service, his pay at present is only Rs. 1,000 plus the Special Pay of Rs. 150 per mensem. But if the Government make this apointment of Deputy Secretary permanent, I am sure they will have to appoint an officer of at least 8 to 10 years' service and the result will be that he will draw at least Rs. 1,400 per mensem including the Special Pay which is fixed for the post.

Mr. Collins, the present Revenue Commissioner, in his evidence before the Committee has clearly stated that he needed a Deputy Secretary who should be a fairly senior officer. And this statement on his part supports my contention.

If the Government agreed to the proposals of this Committee, and appointed a separate Revenue Secretary to do the work of Revenue Department as well as some departments run by the present Home Secretary like Local Bodies, Education, etc., he should be either an Officer of Provincial Service drawing a scale of pay proposed by the Committee, viz., Rs. 1,000 to Rs. 1,250 or even if he were an Officer of the Indian Civil Service he should be one having 8 to 10 years of service to his credit, and he will therefore draw Rs. 1,200 or round about that sum. He will in addition get Rs. 200 per mensem special pay being the Secretary as against Rs. 150 which is paid to the present incumbent (Deputy Secretary). Thus the difference beween the two will only be of Rs. 50 per mensem, i.e., Rs. 600 per annum.

Having experience of 12 years as a member of the Bombay Legislative Council, I know it full well that the Deputy Secretaries in Bombay Secretariat were always fairly senior officers of about 8 to 10 years' service. I am, therefore, of opinion that Sind can easily have full-fledged Secratary of about the same length of service, i.e., 8 to 10 years. Therefore, it is quite clear that no extra expenditure need be incurred by adopting the Committee's proposals. Whereas on the other hand the Government will be saving Rs. 400 per mensem by withdrawing the special pay given to the Chief Secretary, by making the Revenue Commissioner also the Chief Secretary. This will result in net saving of Rs. 350 per mensem after providing Rs. 50 being the difference in special pay for the future Revenue Secretary. This means total saving of Rs. 4,200 per annum.

As regards clerical establishment for the Revenue Secretary, I maintain that the present Revenue Secretary and Revenue Commissioner has a strength of about 42 clerks in his Office, 10 of whom have recently been sanctioned by the Government. When the Revenue Commissioner is completely relieved of his duties as Secretary for Revenue, Forest, Excise, Agriculture, Stamps and Local Bodies, he could easily part with at least 12 to 15 clerks. Similarly the present Home Secretary could also part with about 8 to 10 clerks since his work in the General Department of the Local Bodies and Education Department will pass on to the new Revenue Secretary. Thus the strength of about 20 to 25 clerks will be quite adequate for the proposed Revenue Secretary. I do not agree with the contention of Mr. Collins when he said in his evidence that the Revenue Secretary will need about 35 clerks. To me this appears to be a very exaggerated figure. Thus, it will be seen that no extra expenditure is warranted for his (Revenue Secretary's) Office establishment.

29th August 1938.

M. A. KHUHRO.

#### Minute of dissent.

General.—The main object of the Government in appointing the Reorganization Committee, as I understand, was to find out ways and means of effecting retrenchment in expenditure on the administrative machinery of the Province, consistently with its efficient working. But by the terms of reference, the Government restricted the scope of Committee's inquiry. The Committee was not to concern itself with such matters as scales of pay, etc., which the Government wrote, had been recently revised for all new entrants to Government service. Consideration of questions such as organization and conditions of service of the All India Services were also excluded from the purview of the Committee. Inspite of these restrictions the Committee has made several recommendations, which though not strictly falling within the scope of the terms of reference, will surely be helpful, if adopted, in making the working of the administrative machinery more economical.

But the recommendations of the Committee do not go far enough. A real retrenchment can be effected not by making some changes here and there in the organization of the services but by reducing their very costliness. As a result of the foreign exploitation of India, the provinces and the centre have been saddled with an administrative machinery which in its higher grades is one of the costliest in the world. The All India Services, which were in the beginning manned almost exclusively from the British people, have been provided with princely salaries, regardless of the financial resources of the country. Lest there might appear too great a discrepancy between the Imperial and the Provincial Services, salaries for the latter also have been fixed at a comparatively high pitch. To disarm resistance and to make game of exploitation easy, Indians have thus been made minor partners in the said game.

We have been so much accustomed to this exploitation that we fail to realise its enormity and think that any substantial reduction in salaries of high officials is sure to result in mefficiency. But if we were to examine the salaries enjoyed by services in other countries of the world with far greater resources than India, we would be shocked at what is happening in this country. No one can deny that Japan is more prosperous than India. Per capital income in Japan, calculated at the present rates of exchange, is just a little over Rs. 143, whereas that in India at the highest computation has been found to be about Rs. 80. This figure was worked out before the disastrous fall in the prices in 1929-30. The present per capita income must therefore be much lower. Government revenues in Japan with a population of 6 crores and 72 lacs were estimated in 1935-36 at Rs. 172,24,00,000, whereas for the

same year estimated Central Revenues of British India, with population of 27 crores was Rs. 122,76,00,000, i.e., about 50 crores less. Yet salaries in Japan are far less than in India! Prime Minister there gets 9,600 yen per year, i.e., Rs. 622 per month, other Ministers are paid Rs. 449-9-4 per month each. Governor of Korea gets 6,800 yen per year, i. e., Rs. 440-9-4 per month. Korea has a population of 2 crores 10 lacs. In Sind with a population of about 40 lacs only, the Governor receives Rs. 5,500 per month, i. e., about 13 times the salary of Governor of Korea, besides many princely allowances. The average monthly salary of what may be described as the Imperial Services of Japan is Rs. 334 per month. And in our province a Deputy Collector starts on Rs. 300 rising to in some cases Rs. 2,250!! Revenue Commissioner gets a salary of Rs. 3,000 per month and the present Chief Secretary Rs. 2,150! Out of 26 I.C.S. Officers serving in Sind, fifteen draw salaries of more than Rs. 1,000 each besides several allowances, and the remaining with the exception of one draw Rs. 500 and over. Can any one say that services in Japan are less efficient than in India? Having regard to salaries in Japan, the limit of Rs. 500 per month except in the case of experts, fixed by the Congress appears to be excessive, considering the poverty of this country.

Take the case of Turkey. This country has a population of one crore 62 lacs, *i.e.*, about four times that of Sind and a revenue of over 45 crores of rupees, that is about eighteen times the revenues of Sind, if we do not bring the subvention into calculation. And what about the salaries of officials there? Officials in the highest group draw 150 Turkish pounds per month, *i.e.*, Rs. 318-12 per month, a turkish pound being equal to Rs. 2-2-0.

United States of America is the richest country in the world. Per capita income in that country is Rs. 1,845, i. e, 22 times higher than per capita national income in India. In 1935-36 Government receipts amounted to Rs. 1,123 crores, i. e., eight times the revenues of India. The standard of living in America is also very high. Under these circumstances one would expect the salaries in that country to be higher than those in India. But actually it is not so. A Chief Justice in Bengal gets Rs. 6,000 per month whereas the Chief Justice of America gets Rs. 4,550. The Governor of Sind gets in effect more than the Governor of the State of New York with a population far exceeding that of Sind. President of the United States draws about Rs. 17,000 per month, i.e., Rs. 4,000 per month less than the Governor-General of India. Members of his cabinet draw Rs. 3,412 each, whereas Members of the Viceroy's Executive Council draw Rs. 6,667 per month!

I have not been able to get the figures of salaries of highest Civil Services in United States of America, but one may legitmately infer that these must be proportionately lower than those of Members of the Cabinet and Governors. In that case those salaries are bound to be lower than the salaries of corresponding officers in this country, not relatively but absolutely, as has been shown in the cases of some highest officials of the State. So the "Land of Poverty and Misery" is made to pay to its officers more handsomely than even the great "Land of Dollars"!

Similarly comparison with other countries including Great Britain and Colonies with their vast resources and higher standards of living would show that in the name of efficiency this poverty-stricken country of which Sind forms a part is being fleeced in the interest of services, and nation-building activities, which help a nation to become great and prosperous are being starved.

Sind is not only a deficit Province but very backward too. It needs every available rupee to build its industries, to improve its agriculture, to develop its education, to intensify its medical relief, to improve its communication and to adopt all measures necessary to make a nation progressive and prosperous. The expenditure on administrative machinery must, therefore, be reduced. The highest salary in ordinary circumstances should not exceed Rs. 500 as fixed by the Congress. Efforts should be made to reach this ideal as soon as it can be practically done.

Under the Government of India Act it is not in the power of Provincial Governments to reduce the salaries of Imperial Service Officers even by a single pie. That power vests in the British Government. But there is nothing at present to prevent Provincial Governments from making an insistent demand for reduction in the scale of salaries of All India Services. A combined and persistent demand from all the Provincial Governments backed up by strong public opinion all over India is likely to result in some reduction in the present scales. I would, therefore, recommend that the Sind Government should open this subject with other Provincial Governments and join in a common demand for a substantial reduction.

As for Provincial Services, any reduction in scales will have effect, under the present law, in the case of new entrants. The old hands will continue to enjoy the scales on which they have been appointed. Under these circumstances, even if Government orders reduction in salaries of Provincial Services, there will not be a substantial retrenchment in the present expenditure. With a view to immediate retrenchment. I would, therefore, suggest that a graded temporary cut according to the following scale be effected

in the salaries of all officials drawing a salary of Rs. 250 and over:

In case of salaries of Rs. 250 to Rs. 499 ... 10% cut.

Do. Rs. 500 to Rs. 999 ... 15 % "

Do. Rs. 1,000 to Rs.1,999 ... 20 % "

Do. Rs. 2,000 and over ... 25 % "

The total monthly salary of all officers under Sind Government shown in the Civil List, drawing Rs. 250 and over comes to about Rs. 2,92,000. A cut on the lines suggested above will bring a monthly saving of about Rs. 49,000. The total annual saving will therefore be about Rs. 5,88,000.

## CHAPTER I. ALLOWANCES.

The Committee has recommended a daily allowance of four annas to Government employees in inferior services when on tour. I suggest that the daily allowance should be raised to 6 annas and my reasons for this increase are the same as those advanced by the Committee. It appears to me that an increase of only one anna per day on the present allowance of three annas would not serve the purpose for which it is recommended. If the Government wishes to stop rasai with a strong hand, as it ought to, it should fix adequate allowances for low paid employees.

#### CHAPTER. II

#### PAY SCALE OF GAZETTED OFFICERS.

As I observed in my minute of dissent on the Interim Report, I stand by the Congress policy in regard to salaries of Government servants. The present salaries for the Imperial and Provincial Services are very heavy and beyond the slender resources of a poor country like India. The salaries proposed by the Committee though reduced in the case of several posts and specially the highest ones, are still high and beyond the capacity of a small and deficit province like Sind.

## PAY OF GOVERNMENT SERVANTS IN INFERIOR GRADES.

I endorse the arguments advanced by the Committee for raising salaries of Government servants in inferior grades and providing time-scale for them, but do not agree to the scales fixed by them. I recommend the following scales:—

 Peons
 ...
 ...
 20-1/5-25 

 Havaldars
 ...
 ...
 26-1/3-30 

 Chokidars
 ...
 ...
 20-1/5-25 

 Sweepers
 ...
 ...
 20-1/5-25 

 Punkha pullers
 ...
 ...
 20 

The Committee has reduced the present house rent allowance for Government servants in inferior grades in Hyderabad from Rs. 3 to Rs. 2. Rents being higher in Hyderabad than in other district towns. except Karachi, reduction of rent allowance by one rupee and bringing it on par with that in other district towns is unfair. I therefore recommend that the present rent allowance of Rs. 3 be retained.

#### CHAPTER III.

#### RECRUITMENT.

The Committee has recommended that qualified non-Sindhis be appointed in technical jobs if suitable Sindhis are not obtainable or deficiency in communal proportion has to be made up for such jobs. I agree to the former suggestion of the Committee but not to the latter. I am strongly of opinion that in technical jobs no non-Sindhi should be appointed on the ground of making up deficiency in communal proportion, if a suitable Sindhi candidate is available. It will be carrying the principle of communal proportion in services to absurd length, if to fill technical jobs individuals of a particular community are brought from outside Sind, when sons of the soil with better or equal qualifications are available. It should be realised that the province is faced with a serious problem of unemployment. It would be adding to the gravity of the problem if a suitably qualified Sindhi, to whatever community he may be belonging, is deprived of a chance to get employment and an outsider is brought in to fill the job on the ground of making up defficiency of communal proportion. The principal of communal proportion in services is bad in itself. It is being tolerated unwillingly to avoid a worse evil of communal bitterness and tension. the suggestion of the Committee is accepted and an outsider is appointed when a suitable Sindhi is available for a technical job, the object of the principle instead of being fulfilled will be frustrated. It would lead to communal heart-burning and bitterness which is sought to be avoided. I hope, therefore, Government will not give effect to this recommendation of the Committee.

Recruitment to Ministrial ranks.—Under the new scale of pay for Ministerial Services, matriculates and under-graduates are made to start on the minimum salary of Rs. 25. Can any person reasonable expect persons of the lower middle class, from among whom matriculates are recruited for Government jobs, to make two ends meet from such a meagre salary? I am of opinion that scales of pay for Ministerial Services should be so revised as to provide at least Rs. 35 for matriculates and Rs. 40 for under-graduates as minimum starting salary.

Recruitment of graduates.—The Committee has recommended that all vacancies in Ministerial Services in the grade of

Rs. 60—5/2—80 should be filled by promotions from the lower grade of Rs. 25—5/2—55. I am of opinion that 50 per cent. of the vacancies should be so filled and 50 per cent. be filled by direct recruitment of graduates.

Recruitment to Executive Services.—In almost all the departments, Committee has provided that certain percentage of vacancies in higher grades should be filled from lower ones. But this had not been done in the case of Medical Department. I cannot understand why to this Department the same principle should not have been applied. I suggest that in this Department 25 per cent. of vacancies in Provincial Class Service II appointments should be filled by selection from members of Subordinate Medical Service and 50 per cent. of vacancies in Provincial Service Class I apointments be filled by selection from members of Class II Service

#### CHAPTER IV. RETIRING AGE.

The Committee has recommended that all officers of the Executive, Ministerial and Inferior Services must be required to retire at the age of 55 years. I am of opinion that the present rule regarding members of inferior service should be continued. Salaries of these persons being very meagre, it would entail a great hardship on them to be deprived of a substantial portion of their income on being retired at the age of 55 years, i.e., at a time when they are still able to work efficiently and stand in greater need of money to maintain their families.

But at the same time there is an insistent demand to reduce the age of retirement from 55 to 50 years with a view to relieve the stress of unemployment even to a small extent. The demand does not appear to be unreasonable, but I think it should not be conceded in the case of all Government employees above the grade of inferior service. To relieve unemployment is a noble object but we must see that it is not done in a manner as to entail hardship on others. For employees drawing salaries under Rs. 200, it would be rather hard to be retired at the age of 50 years. I therefore recommend that all employees drawing salaries of Rs. 200 and above should be retired at the age of 50. Owing to reduction of 5 years in the age of retirement, the retiring pension of half average pay drawn during the three years preceding retirement, should be admissible after 25 years or more of service.

#### CHAPTER XV.

#### MEDICAL DEAPARTMENT.

Medical School.—The Committee has not made out a strong case for shifting the Medicial School from Hyderabad to Karachi. It is of opinion that the School can be run more economically at Karachi just as the Law College is being run. The analogy of

Law College in my opinion is not appropriate. The Medical School has to run as a full-time institution and not a part-time like the Law College. It cannot do without some full-time staff. I am doubtfull whether in such full time institution we shall be able to doubtfull whether in such full time institution we shall be able to doubtfull whether in such full time institution we shall be able to doubtfull whether in such full time institution we shall be able to doubtfull whether in such full time institution we shall be able to doubtfull whether in such full time institution we shall be able to doubtfull whether in such full time institution and not a part-time like. Talented doubtfull whether in such full time institution and not a part-time like. Talented doubtfull whether in such full time institution and not a part-time like. It is full time i

It is no fault of the School if the number of students is not large. Possibly owing to competition or other reasons, young men are not drawn to this line. It is doubtful whether the number of students will increase if the institution is shifted to Karachi.

It may be true that medical work at the Karachi Civil Hospital would offer a large field of learning for students, but that is no reason for shifting the School to Karachi. There has been so far no complaint that the field of learning in Hyderabad Civil Hospital is a restricted one. The medical and surgical work there is fairly large and varied to serve the needs of medical students.

Transfer of School from Hyderabad to Karachi will involve large initial expenditure which the Government cannot now afford.

I am therefore of opinion that the Medical School be continued at Hyderabad till a stronger case is made out for its transfer to Karachi.

#### CHAPTER XVI.

#### POLICE.

Sergeants.—The Committee have reduced the number of police sergeants from 25 to 11. I entirely agree to their reasons for this reduction but it appears to me that the cadre is not necessary and should be abolished. Though below the rank of Sub-Inspectors, Sergeants enjoy far higher salaries than theirs, besides several allowances. With a lower cost, the Government could get equally efficient hands. The Committee has allowed eleven Sergeants to remain because it felt that they were necessary for traffic duty and for ordinary police duty at Karachi Harbour, Cantonment, Railway (Karachi) and Drigh Road where European sailors and soldiers and other rough elements have to be dealt with. I think it won't be difficult to find Indians doing these duties equally efficiently and at the same time at lower cost. There should be no objection to the class of people from whom Sergeants are recruited, joining the police force on the same terms and same emoluments as other Indians. But there is no necessity of a separate cadre of sergeants, with high emoluments, recruitment to which is limited to one particular community.

## CHAPTER XVIII. EDUCATION.

Scholarships for Secondary Schools.—There are at present 84 open scholarships of the value of Rs. 4 or 5 which are awarded to students securing high rank in competitive examinations. These scholarships were introduced many years back to encourage secondary education. It appears to me that in the present circumstances, there is no need for these. Government will be saving an amount of Rs. 4,224 by their abolition. The amount should be utilised in increasing the number of scholarships for backward Hindu community.

Scholarships for Secondary Schools reserved for Muhammadans are of the value of Rs. 7 and 9 each. This amount appears to me to be exessive in the case of local students who have not to stay in hostels. I suggest that in such cases the value of scholarships should be reduced to Rs. 4 each, and the amount thus saved should be utilized in increasing the number of the scholarships.

A sum of Rs. 12,600 is paid by Government by way of Orphans and Destitute grant for upkeep of such Anglo-Indian and European boarders and day pupils, apart from the handsome grant of Rs. 26,800 for Secondary Education of this community. No grant of the above nature is given to any other community. Anglo-Indians and Europeans are a very wealthy community and they should make their own arrangements for their orphans and destitute students. This grant should, therefore, be discontinued or the Government should make similar grants for orphans and destitutes of other communities.

Post of Education Inspector.—The Committee has decided by two votes against one that the post of Educational Inspector be not revived. I dissent from this decision. I am of opinion that the post of Educational Inspector is necessary. With the separation of the Province, experiment of doing away with Educational Inspector and saddling the Director of Public Instruction with the duties of inspection also has been tried and experience has shown that it does not work satisfactorily. The Director naturally finds it difficult to do justice to the work of inspection, as he has to perform several other duties as a result of Provincial Autonomy. By the present arrangement the work of both inspection and direction is suffering.

There are at present 46 High Schools and their number is ever on the increase. The inspection of 6th and 7th standard has to be directly done by the Director, as Deputy Educational Inspectors can only inspect upto 5th standard. No one can expect that inspection of so many schools can be satisfactorily performed by

the Director with his other multifarious duties. Owing to heavy inspectional and office work, the Director has not been able to pay sufficient attention to several schemes of educational reform pay sufficient attention to several schemes of educational reform with the result that this Province has not been able to keep pace with other Provinces in the matter of educational improvements. With other Provinces in the matter of educational improvements. An Educational Inspector is, therefore, necessary to relieve the Director of the duties of inspection.

With the introduction of reforms in primary education as suggested in the report, the work of supervision will considerably increase. When the Administrative Officers and Supervisors who are now working under Local Authorities are taken over by the Government, their work will require supervision. In the absence of an Educational Inspector, this additional burden will also fall on the already over burdened shoulders of the Director of Public Instruction.

It is the desire of every well wisher of the province to have more rapid expansion of primary education and to bring all the children of school-going age under primary instruction within a limited period. Such expansion, if it is to be well organised and made fruitful, must require proper control from above. Such control will involve additional duties which the Director shall not be able with his present heavy work, to discharge satisfactorily.

I, therefore, recommend that the post of Educational Inspector be revived. There is already a budget provision for this appointment. There should, therefore, be no objection in reviving the post.

#### CHAPTER XXI.

## TEMPORARY STAFF OF THE PUBLIC WORKS DEPARTMENT.

I cannot understand why persons whose services are permanently and continuously required should continue to be treated as temporary or work-charged. I am strongly of opinion that such persons should be immediately put on permanent cadre and all the privileges enjoyed by permanent servants should be allowed privileges enjoyed by permanent servants should be allowed to them. This principle should apply not only to Engineers, Overto them. This principle should apply not only to Engineers, Overseers, Canal Assistants, Clerks and Abdars but also to Daroghas, Telephone Operators, Signallers, Mistries, Khalasis and Tyndals.

#### CHAPTER XXIV.

### LOCAL SELF-GOVERNMENT.

The Committee has indirectly suggested that the Government should consider the question of increasing the revenues of Local Bodies by local taxation and reducing contributions from the Provincial exchequer to the extent of 50 per cent. as opined by the Thomas Committee. I agree to the suggestion that Local Bodies should increase their revenues by local taxation but I think it would

be a wrong policy to reduce contributions from the Provincial exchequer. The obligations imposed on Local Bodies are heavy and beyond their own local resources. Government grants to Local Bodies for various nation-building activities need to be increased from year to year rather than decreased. Certain grants, however, such as contribution towards pay of clerical establishment and Local Board elections should be stopped altogether.

Local Self-Government Board.—I think it is necessary that the Director of Public Health and Revenue Commissioner should also be members of the Board. The former would be helpful in appointments of Health Officers and the latter's presence would be useful because under the present arrangement he is at the head of Local Self-Government.

The Board will have to function from day to day. It is very necessary that details regarding the powers of the Board, the extent of its supervision over the affairs of Local Bodies, the relationship between the Board and Local Bodies and also between Board and the Government, etc., should be carefully gone into. I, therefore, suggest that a small Committee should be immediately appointed with an experienced Chief Officer as its member to go into these details and prepare a complete scheme for the working of the Local Self-Government Board.

Accountants.—I think it will on the whole be a better arrangement and conducive to good administration of finances of Local Bodies, if Local Fund Accountants are brought directly under the Comptroller like the Public Works Department Accountants.

Communications.—The problem of communications in Sind is a very important one. Time has arrived, when the problem should be so tackled as to result in greater economy and better service. Owing to multiplicity of agencies dealing with this problem and lack of co-ordination there is duplication of staff and unnecessary expenditure. It has been observed that in some parts of the Province, three roads lead from one place to another, viz., inspection path, service road and Lloyd Barrage road. Duplication of this nature could be avoided by a scheme of co-ordination of all communications in Sind and bringing them directly under the control of Board of Communications. The direct agency of Government, the the Public Works Department agency and Local Bodies' agency may continue but they must work under instructions of the head of the Communications Department. The expenditure on roads could then be properly apportioned between local and provincial revenues.

#### Minute of dissent.

I have had to attend the meetings of the Reorganization Committee in addition to doing my normal work which is far from light. I have not, therefore, been able to attend as many meetings as was desirable and therefore my knowledge of many of the items discussed is very slight.

- 2. The Committee, in my opinion, suffered from the lack of expert advice. As an illustration, I shall quote the case of the proposals made to separate Judicial and Executive functions Theoretically I am in favour of such separation, but I quite realise that at the present stage of development of Sind, the practical difficulties in carrying out such a separation may well be insuperable. Such a question is of sufficient magnitude to require to be tackled by an expert Committee appointed for that purpose alone.
- 3. As my colleagues have decided that their Interim Report is a final report, my minute of dissent to that Report still stands. With reference to para. 23 of that minute of dissent, it may be stated that the final figures for 1937-38 give a net revenue from irrigation of 66 6 lakhs and a credit of 10 5 lakhs representing interest on lands sold in the Barrage area. The net increase in revenue due to the Barrage in 1937-38 is, therefore, 64 1 lakhs instead of 14 lakhs put forward by my colleagues.
- Turning to the recommendations now submitted, I consider that those dealing with Travelling Allowance are radically unsound. In paragraph 20 of the Report, it is stated that "a Government servant is entitled to payment by Government, of additional expenditure which he may reasonably incur during travel for performance of duty" a very correct statement of the position, but my colleagues' proposals pay little attention to that aspect of the question. For example, an Officer who goes on tour from Karachi to Sukkur may have to work only in Sukkur while another may have to hire a conveyance and do considerable inspection in the neighbourhood of Sukkur. The expenses of the second Officer will be very appreciably greater than that of the first, but there will be no difference in the Travelling Allowance drawn, except in exceptional circumstances, i. e., if journeys exceed 20 miles. present Permanent Travelling Allowance compensates for such expenses.

When an Officer has normally to be doing daily inspection, the most suitable form of Travelling Allowance is fixed allowance which is a reasonable compromise as between Government and the Officer. The proposals now put forward would result in all Superior Officers in charge of Irrigation works being substantially out of pocket on touring if they did their work properly.

As a further illustration of the lack of system in the proposals, a Collector is to be given Rs. 10 per day while a District Superintendent or an Executive Engineer is to be given Rs. 6. Why? Is there any reason to assume that a Collector's expenses on tour are greater than those of District Superintendent of Police or an Executive Engineer? I have seen no sign of it during my prolonged, experience in Sind.

The expenses of an Adminstrative Officer are greater than those of a Collector as the former class, apart from any other reason have to transport their kit for long distances at the beginning and end of the touring season, and yet it is proposed to give them the same or a lower rate of daily allowance!

I have written enough on this subject to indicate that much further detailed enquiry is necessary before Travelling Allowance Rules are altered to the detriment of Officers' interests.

- 5. My colleagues propose that any Officer given Government accommodation should have 10 per cent. of his salary cut irrespective of the nature of the accommodation offered. I would suggest that if Government be inclined to accept this proposal, one of two corollaries should follow either that no Government servant be compelled to occupy a Government bungalow or that bungalows should be built to meet the requirements of all Officers. It is illogical that an Officer in Jacobabad, say, should have to pay 10 per cent. of his salary for a bungalow that is not worth that amount and then come to Karachi and find that he has to pay more than 10 per cent. of his salary for a private bungalow because Government have not provided one for him.
- 6. My colleagues have recommended generally that appointments should be filled in by selecting those who do well in examinations. There are certain appointments where I consider that, given certain education qualifications, the most suitable men available may well be those who do not top the examination lists and I consider it highly important that this point should be borne in mind.

It is proposed that for various appointments, youths who have gone in for higher education should be debarred from competing. This attitude seems to me to be fundamentally wrong. Having decided what educational and other qualifications are required for any appointment, then the examination papers set should be such that they are suitable for a youth with these qualifications, but it seems to me against the interests of efficiency and the progress of the country to limit the opportunities for well educated youths to obtain appointments.

Perhaps the most glaring example of the unsatisfactory nature of the proposal is in its effect in the Medical Department. Surely it is desirable to obtain the best men available who will accept Government's terms to attend to the physical welfare of the needy.

7. My colleagues tend to stress the direct financial return from the activities of the Agricultural Department. This seems to me to be an attitude which requires modification. It is the indirect benefit from its activities which is all important, i.e., increased prosperity of the people. The question to be discussed should be "have agriculturists benefitted from the activities of the Agricultural Department, and how can these benefits be increased?"

It is suggested that the activities of the Agricultural Engineering Branch of the Agricultural Department should be restricted and "activity be limited strictly to the needs of the present day average agriculturists". What are the "needs"? As I see the problem, the main function of the Agricultural Department is to get the "average agriculturist" to realize that he has "needs" and to get him to satisfy them. I am convinced that a well equipped and efficiently controlled Agricultural Engineering Department is an essential to the economic improvement of the Sind agriculturist.

- 8. Paragraph 86.—The rule about retiring Class I Officers at age 50 should be imposed, not if the Officer has failed to attain the rank of Superintending Engineer by then, but if he has failed to do so because he is not fit for promotion.
- 9. The figures given in paragraph 505 are somewhat misleading. The Barrage area is a developing one and 1929-30 to 1931-32 was a good period for pre-Barrage conditions. For the last year, for which cultivation figures are available (1936-37), the area under cultivation was 44.86 lakhs acres including dubari against the figure of 42 lakhs quoted.

As the Barrage is still in the development stage, a comparison with the Punjab figures can be misleading, but on the figures put forward in this para. it will be observed that working expenses come to Rs. 852 per mile in the Punjab and Rs. 745 per mile in Sind and the corresponding figures for maintenance and repairs are Rs. 449 and Rs. 447. Since 1934-35 there has been a reduction in expenditure in Sind. Taking the figures published in the Irrigation in India Reveiw for 1934-35, the mileage of Canals in the Punjab is 19,638 and in Sind 9,687 miles. On these figures the Rs. 748 and Rs. 449 for Sind.

- 10. It is suggested that the maintenance and repairs cost for canals should not exceed annas eight per acre cultivated. This is, in my opinion, a wrong standard and cannot, of course, be applied at all to bund maintenance. Irrigation works have to be maintained irrespective of the area cultivated and it frequently happens that a fall in cultivation is a direct indication of further expenditure being required on maintenance and repairs. It is impossible to have any rigid standard for expenditure, but if one were attempted, it would be much more satisfactory to have it based on the number of miles of channel which have to be maintained.
- details of financial results, but, in summing up the savings, etc., which will accrue from the proposals put forward, it has been assumed that the Public Works Department contribution will be 25.68 lakhs, this figure being based on the details given in paragraph 115 of the Interim Report. As the actual expenditure in 1937-38 was only 69.44 lakhs against budget provision of 81.98 lakhs, the saving under the proposals will be reduced to 13.14 lakhs. Admittedly, in 1937-38 the conditions were favourable for keeping expenditure to a minimum.

A. GORDON, Chief Engineer in Sind.

#### APPENDIX I.

LIST OF OFFICIALS AND NON-OFFICIALS WHO GAVE EVIDENCE BEFORE THE REORGANIZATION COMMITTEE.

- (1) G. F. S. Collins, Esquire, C.I.E, O.B.E., M.A. (Oxon), J.P., I.C.S., Revenue Commissioner for Sind and Secretary to Government, Revenue Department.
- (2) B.K. Patel, Esquire, B.A. (Bom. & Cantab.), J.P., I.C.S., Revenue Officer, Lloyd Barrage Scheme.
- (3) V. T. Dehejia, Esquire, B.Sc. (Bom.) J.P., I.C.S., Superintendent of Salt and Excise in Sind.
- (4) J. H. G. Jerrom, Esquire, M.R., C.V.S, I.V.S. Director of Veterinary Services, Sind.
- (5) D. B. Sothers, Esquire, B.A. (Oxon.), I.F.S., Conservator of Forests, Sind.
- (6) J. Petty Esquire, B.A. (Oxon.), I.F.S., Deputy Conservator of Forests, Sind.
- (7) D. Healy, Esquire, C.I.E, I.P., Inspector-General of Police.
- (8) T. S. Mirchandani, Esquire, B.Sc. (Edin.), I.S.E., Superintending Engineer, Southern Sind Circle.
- (9) C. G. Hawes, Esquire, M.C., B.Sc. (Lond.), A.C.G.I., M. Inst. C.E., I.S.E., Superintending Engineer, Northern Sind Circle.
- (10) J. L. Grant, Esquire, A.C.G I., A.M. Inst. C.E., I.S.E., Superintending Engineer, Western Sind Circle.
- (11) F. Green, Esquire, A.M. Inst. C.E., A.M.I. San. E., M.R. San. I. (Lond.), I.S.E., Consulting Public Health Engineer to Government of Sind.
- (12) Rao Bahadur Jagatsing Ailmal Kundnani, M.A., Retired Collector, Dadu.
- (13) D. J. Navani, Esquire, Retired Deputy Conservator of Forests.
- (14) Lalchand Santsing Shivani, Esquire, Retired Treasury Officer, Karachi,
- (15) Kimatrai Bhojraj, Esquire, President, Karachi Bar Association.
- L (IV) 2051--47

- (16) Dr. C. H. Primalani, M.B.B.S., F.R.F.P.S. & F.R.C.S., Surgeon and Eye Specialist.
- (17) Dr. Rochiram A. Amesur, Secretary, Karachi Health Association.
- (18) Partabrai D. Punwani, Esquire, Advocate-General for Sind.
- (19) Rao Sahib K. I. Thadhani, M.Sc. (Tex. U.S.A.), M.Ag. (Bom.), Director of Agriculture, Sind.
- (20) A. B. Thadhani, Esquire, D. I.C., M.Sc. (Lond.), Assistant Director of Industries.
- (21) D. P. Mukherji, Esquire, B.Sc., Manager, Government Press.
- (22) Tejumal Metharam Mansukhani, Esquire, Inspector of Registration.
- (23) Sahibsing Bulsing Shahani, Esquire, Accountant and Store-keeper, Central Stamp Office.

APPENDIX II.

RECOMMENDATIONS IN REGARD TO RENT CONCESSIONS.

	7	1
Designation.	Nature of concession.	Recommendations.
REVENUE DEPARTMENT AND GENERAL ADMINISTRATION.		
Head Master and his three Assistants, Tapeders' Training School.	AB.	To be charged rent at 5 per cent of emoluments.
Mukhtiarkar of Kotri  Mahalkari of Kohistan	Reduced rent based on the market value. Do.	Should pay standard rent limited to 10 per cent. of emoluments.
Deputy Commissioner, Upper Sind Frontier.	Reduced rent of Rs. 62.	Standard rent limited to 10 per cent. should be charged.
Mukhtiarkar of Thul  SALT AND EXCISE DEPARTMENT.	Reduced rent of Rs. 10.	Do.
Inspector-in-charge, Assistant Inspector and Clerks, Maurypur	Rent free quarters.	May continue rent free.
Salt Works.  Inspector and Clerks, Dilyar Salt Works.	Do.	Do.
Inspector and Clerk, Bubak Ware-house	Do.	Do.
Inspector and Clerk, Saran Salt Depôt.	Do.	Do.
Officer-in charge of Liquor Ware-house.	Do.	Do.
Excise Officers and Subordinates posted on special duty during harvesting season of bhang crop at Bubak.	y cuu iiii	stirute
Inspector and Assistant Inspector, Kotri Distillery.	Do.	To be charged rent at 5 per cent. of emoluments.
Forest Department.		
Foresters, Guards and Orderlies, Range Depôt Clerks and Lab- ourers employed on Govern- ment work, when their pay does not exceed Rs. 60 per mensem.	•	May continue rent free.

Designation	Nature of concession,	Recommendations.
FOREST DEPARTMENT. concld.  Rangers in the grade of Rs. 80— 5—125, and Range Depôt clerks, engaged on Government Work on pay exceeding Rs. 60, and up to Rs. 125.	Reduced rent at 5 per cent, of emoluments.	May be charged 5 per cent. of emoluments as at present.
Public Works Department.  Barrage Division.	41	
Mechanical Supervisor	Rent free quarters	May continue rent free.
S.M.S. Officer, Barrage Dispen-	Do	Do do.
Executive Engineer, Mechanical Division,	Do	Should pay rent. No rent free quarter to be given. Should be on the same basis as other officers.
Assistant Executive Engineer, Mechanical Division.	Do	No recommendations necessary as appointment amalgamated with that of Executive Engineer, Mechanical Division.
Mechanical Supervisor, Lukman.	Do	May continue rent free
Boatmen, Wiremen and Electricians in this Division.  Begari Canal Division.		The Superintending Engineer, Northern Sind Circle, states that he has ordered that the concessions be stopped. Rent recovery should be st pped. These officers should be given free quarters.
Driver, Gouspur		
Mechanics and Drivers, Choi  Drivers and Assistant Drivers at Haibat.	Rent free quarters.	May continue rent free.

•		
Designation.	Nature of concession.	Recommendations
PUBLIC WORKS DEPARTMENT. —concld.		
Begari Canal Division.—concld.		
Signallers		
Télephone Operators	/ L	
Daroghas}	Rent free quarters.	May continue rent free.
Muccadums		
Beldars and Sluice establish- ment Linemen of the Telegraph Depart- ment.	Reduced rent Rs. 1-4 0.	The concession may continue.
JAIL DEPARTMENT AND CONVICT SETTLEMENTS.	SP /////	
Superintendents of Hyderabad, Sukkur, Karachi Prisons and Sind Convict Gang. Jailors and Sub-Medical Services Officers. Compounders, Clerks, Guards (Armed and Unarmed) and	Do	Do. do.  Do. do.
(Armed and Unarmed) and Matrons in all prisons.  Medical Officer, Karachi District Prison.  Medical Officer, Sind Convict Gang.	House rent allo- wance of Rs. 55 in lieu of free quarters.	The concession may continue.
Jailor, Larkana Sub-Jail	Do. Rs. 10	Stitute
Lance Naik, Larkana Sub-Jail	Do. Rs. 2.	,
Sepoy, Larkana Sub-Jail	Do. Rs. 2.	
Managers in charge of Settle- ments. Head Guards and Guards	Rent free quarters.	May continue rent free.
Clerk ···	. Do }	Do, do.
Teacher	Do	

Designation.	Nature of concession.	Recommendation.
POLICE DEPARTMENT.  All Subordinate Police Officers below the rank of Inspectors.		•
Gul Ha	Rent free quarters, or house rent allowance in lieu thereof as under.—  Karachi Rs. 30  Hyderabad Rs. 25.  Shikarpur Rs. 20.  Larkana Rs. 15.  Mirpurkhas Rs 20,  Jacobabad Rs. 15.  Other District Head quarters Rs. 15.  Other places Rs. 12.	Present concession of free quarters or house rent allowance at the present rates may be continued.
Sergeants	Rent free quarquarters or house rent allowance in lieu thereof. Rs. 52 in Karachi and Rs. 40 at Hyderabad.	May be allowed rent free quarters or a house rent allowance of Rs 40 both at Karachi and Hyderabad.

Designation.	Nature of concession.	Recommendation.
POLICE DEPARTMENT.—concld  Inspectors of Police	Generally 10 per cent. otherwise in dearer localities special rates Home Inspector, Hyderabad, Rs. 40.  Inspector, Halla, Rs. 40.  City Police Inspector, Hyderabad, Rs. 50.	Should not be provided with free quarters.
	Inspector, Tando, Rs 35.  Home Inspector, I arkana. Rs. 35.  Motor Vehicle Inspector, Karachi City, Rs. 60.	with free quarters. They should pay I per cent, when quanters are provided.
Gul Ha	Inspector, Sind C.I.D., Rs. 60.  Any other Inspector, Karachi City, Rs. 60.	stitute
Police Prosecutors; Pensionable.	House rent allow- ance in lieu of free quarters; 10 per cent. of pay.	Should be disallowed.

Designation.	Nature of concession.	Recommendations.
EDUCATION DEPARTMENT.  Principal, Training College for	Rent free quarters.	Should be disallowed.
Head Masters, Government High Schools, Larkana and Shikar-	Do.	Should not be incharge of the Hostel - not being in the Hostel
pur.		Detached holding Should be disallowed.
House Mistress and Martons, Training College for Women,	Do.	May continue rent free
Hyderabad. Lady Superintendent, Training College for Women, Hyderabad	CD.	Should be discontinued if it is not a condition of appointment New entrants should not get it.
Mullas taking training at the Training School for Mulla Teachers in the Training College for Men.	J. 11111	May continue rent free.
Teachers in charge of the training	Do.	Do.
Class.  20 Boarders belonging to the Training College for Men.	Do.	Do.
MEDICAL DEPARTMENT.		Do.
District Medical Officer, Tha	Do.	
Parkar. Women Assistant Surgeon	Do.	Do.
Hyderabad. One Steward, Civil Hospita	1, Do.	Do. ·
Hyderabad. Ray Mistri, Civil Hospita Hyderabad. Resident Medical Officer	at Do.n	Stitute
,	of Do.	Do.
Dispensaries Sub-Medical Service Office Compounders, Nurses ar	•	Do.
Menial Establishment.  Medical Officer, Hyderabad  Medical School doing duty of  Superintendence of Medical  School,		Do.

Designation.	Nature of concession.	Recommendations.
MEDICAL DEPARTMENT.—concld.  Sub-AssistantSurgeon, Jacobabad.	Rent free quarters.	May continue rent free.
Sub-Assistant Surgeon, Larkana.	Do	Do.
Assistant Surgeon, Mirpurkhas.	Do	Do.
Sub-Assistant Surgeon, Mirpurkhas.	. Do	Do.
Compounder, Mirpurkhas.  District Medical Officer, Nawabshah.  District Medical Officer, Dadu  Clerk, Karachi Civil Hospital  One Steward  Two Sub-Medical Service Lecturers, Hyderabad Medical School.	Do  House rent allowance of Rs. 20 in lieu of free quarters. Do. Rs. 20 Do. Rs. 15 Do. Rs. 25 Do. Rs. 15	Do.  The concession may continue.  Do.  Should be discontinued.  Do.  May be continued if the incumbents are permanent Sub-Medical Service Officers. If part time, should be
Mirpurkhas. Superintendent of Seed Farms Staff of the Agricultural Department at the Research Station, Sakrand. Superintendent, Agricultural Farm, Dokri. Assistant, Agricultural Farm, Larkana. Clerk, Agricultural Farm, Larkana.	Rent free quarters.  Do.  Rent free quarters.  Do.  Do.  Do.  Do.  Reduced rent at 5 per cent, of pay.  Do.  Do.  Do.  Do.  Reduced rent at 5 per cent.	Should be disallowed Full rent should be charged.  All to be charged full rent at 10 per cent, or emoluments. Clerks labourers and menials on all the Government farms in receipt or pay upto Rs. 80 should continue to enjoy the present concession.  Full rent should be charged.  Do.

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Designation.	Nature of concession.	Recommendations.
VETERINARY DEPARTMENT.		
Reserve Veterinary Assistant Surgeon, Karachi. Reserve Veterinary Assistant Surgeon, outside Karachi.	House rentallow- ance Rs. 15 House rentallow- ance Rs. 10	The concession may continue.
Government Press.		
Superintendent of Government Press.	Rent free quarter.	May continue rent free.

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#### APPENDIX III.

# STATEMENT SHOWING CASES IN WHICH STANDARD RENT RECOVERED IS LESS THAN EVEN 10 PER CENT. OF THE OFFICER'S EMOLUMENTS.

#### Northern Sind Circle.

Designation of Officer occupying Government quarters.		the of	fficer'	S	stand	ard r	red equal to ent under e 846 (b)-(ii).
		Rs.	a.		Rs.	a.	
Divisional Forest Officer, Sukkur	•••	49	0	• • •	36	0	per mensem.
Collector of Sukkur		180	0	***	124	0	31
Personal Assistant to the Collect	tor,	47	8	•••	32	0	"
Sukkur.		00	•		22	0	
Chitnis to the Collector, Sukkur	•••	23	0	•••			,,
Sub-Judge, Rohri	•••	55	0		11	0	"
Sub-Judge, Sukkur	•••	55	0	•••	42	0	
Cit <mark>y Magistrate, Su</mark> kkur		48	0	•••	26	0	11
Civil Surgeon, Sukkur	•••	46	0	***	41	0	22
Head Clerk to Collector, Sukkur		26	0	"	15	0	19
Sub-Divisional Officer, Mirpur		30	8	<i></i>	7	0	21
District Judge, Sukkur	•••	200	0		133	0	22
Sub-Divisional Officer, Sind Canal	•••	42	0	•••	II	0	. 21
Executive Engineer, Begari Can Division.	nals	123	11	•••	28	0	21
Mukhtiarkar, Kashmore	•••	23	0	•••	4	0	19
Mukhtiarkar, Kandhkote	•••	29	0	•••	6	0	33
District Superintendent of Po	lice,	124	3	•••	18	0	<b>))</b>
Upper Sind Frontier.					, , , ,		
Assistant Engineer	• • •	47	0	•••	41	0	"
Do. do	•••	47	0	•••	41	0	"
Do. do	•••	80	0		41	0	• ''
Sub-Divisional Officer  Rohri	Cana	23 l Cir	cle.	n	16	ľ	ıtute
Assistant Sessions Judge	•••	120	0	•••	58	0	,,
Sub-Divisional Officer, Sakrand		22	0	•••	21	0	"
Sub-Divisional Officer, Daur		49	0	•••	46	o	"
Do. do. Tando Adar	n ".	47	0		20	0	"
Do. do. Oderolal		49	0	•••	42	0	"
Overseer, Nasrat	•••	13	О		9	o	,,
Deputy Collector, Nawabshah	•••	<b>6</b> 0	o	•••	56	0	,,
Collector, Nawabshah	•••	170	О		158	0	n
•		•			-		**

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Southern Sind Circle.

Designation of Officer occupying Government quarters.	the of	ficer's		sta	ndard	rered equal to rent under ale 846 (b)-(ii).
	Rs.	a.		Rs.	a.	
First Additional Judicial Commissioner, Karachi.	300	0	•••	-257	0	per mensem.
Second Additional Judicial Commissioner, Karachi.	350	0	•••	248	0	"
Chief Engineer in Sind	318	0	• • •	313	0	<b>31</b>
Collector of Karachi	273	0	•••	267	0	,,
Chief Secretary to Government	313	0		287	0	,,,
Assistant Secretary to Government, Public Works Department.	80	0	•••	33	0	,,
Sub-Divisional Officer, Sujawal	. 18	0		7	0	"
Mukhtiarkar, Mirpur Sakro	23	0		13	0	,,
Range Officer at Jherruck	18	0		5	0 .	,,
Executive Engineer, Fuleli Canals Division, Hyderabad (Sind).	113		•••		0	"
Sub-Divisional Officer, Bukerani	39	0	••	37	0	
Sub-Divisional Officer, Masu Sub- Division, Hyderabad (Sind).	47	0			0	"
Executive Engineer, Hyderabad Division, Hyderabad (Sind).	126	0	•••	113	14	<b>33</b>
Assistant Collector, Hala	55	0		48	0	
District Judge, Hyderabad (Sind)	180	0		91	0	"
Deputy Collector, Sehwan	65	o	1	$\mathbf{S}_{\mathbf{I}}$	j	tute
Mukhtiarkar of Kotri	35	0	• • •	6	0	6
Master's residence in the Training College for Men at Hyderabad (Sind).	18	0	•••	10	0	"
Sub-Divisional Officer, Tando Allahyar.	57	0		27	0	
Overseer at Pangrio	22	0	•••	37	0	"
Mukhtiarkar, Tando Allahyar	22	0	•••	15	0	"
, , , , , , , , , , , , , , , , , , , ,	~2	0 ,	•••	19	0	"

APPENDIX IV.

COMPARATIVE STATEMENT OF STRENGTH, GRADES AND SCALES OF PAY OF THE STAFF OF THE REVENUE COMMISSIONER'S OFFICE AND DEPARTMENTS OF THE SECRETARIAT.

u	Sti	Strength.		
Designation of the Officer.	Revenue Commissioner and Revenue Secretary.	Chief Secretary.	Finance Secretary.	P. W. D. Secretary.
	*	+	+	+
(1) Gazetted Officers besides the Head	2 both Provincial Service Officers.	3 All Provincial Service Officers.	1 Provincial Service Officer.	2 both Provincial 3 All Provincial r Provincial Ser- 3 One All-India I. S. E., and Service Officers. Service Officers. vice Officer.
(2) (†Superintendents (Senior and Junior).	4	Senior 4 } 9	Senior 2 3 5 5 Junior 3 5	Senior 2 } 5
*Head Clerks	8	1		
(†Assistants (Senior and Junior)		Senior 9 ( 21 Junior 12	Senior 4   Innior 7   11	Senior 5 16 16 Junior 11
(3) { *Selection grade Clerks	3	M	,	
(+Clerks (Senior and Junior)	:	Senior 7 25	Senior 3 10	Senior 6 20
(4) (*Clerks Upper and Lower grade	11 } 26			
(5) Typists	4	4	2	4
(6) Stenographers	I	Ŋ	H	I
Total, Clerical staff	36	9	29	46

Scale of Pay.

			•	38	32	
	Steno- graphers.	Rs.		Stenographers.	Rs. 80—5—140	
	Typists.	Rs. Rs		Typists.	Rs. Same as Clerks of I ower Grade.	
· Clerks.	f. Junior.	Rs. 10   50—5/2—85		Lower Grade	8s. 50—5/2—90—5— Sam 110.	
4	Senior.	Rs. — 90—5—110	Other Clerks.			
Assistants.	Junior.	Rs. 75—5—100- 8—140.	7:11	Upper Grade.	Rs. 80—5/2—140	
As	Senior.	Rs.	Selection Grade.	Clerks.	Rs.	
Superintendents.	Junior.	Rs. 200—10—300	Head Clear	Clerks.	Rs.	
Superi	Senior.	Rs. 300—20—400				
Assistant Secre-	tary—Provincial Service.	Rs,  500—40—700 equal to De. puty Collector, 1st grade, new scale.	Assistant Commissioner	t	Deputy Collectors' cadre plus Rs. 100 Special Pay plus Karachi Local Allowance.	titute
		Secretariat, i.e., Chief Secretary. Finance Department Public Works Department.			Revenue Commissioner and Revenue Secretary.	



# APPENDIX V.

DISTRIBUTION OF POLICE CONSTABULARY FORCE IN SIND. (Consolidated from statements furnished by the District Si

		Total		925	959	en		<b>y</b>	*****************************	275	\$	£3	ξ.
	(ce).	Pper Sind Frontier	. z	+ o	9 "	Also per-	Railway Station		-	∞	'n	:	Ą
its of Do	70 1 6	Dadu.	173	2 2				:	Included in No. 2.	Also in Included	No. 2. & 2.	N	ing .
rintender	8	-car walla.	44	178	. 4	Also per- form	Station	duty.		Also in-	No. 2.	:	and .
ict Super	Nawab-	shah	132	43			ŀ	i		25	8	I	9
he Distr	Thar	rarkar.	65	31		1		63		145	6	4	67
ed by ti	Sukkur.		136	19	12		1	22	/	080	11		-
urnishe	Hydera-	i	125	172	9			17	7	4	7	4	61
ents fi	Karachi.		991	404	814			58	ć	ر م	00	8	61
The Statements furnished by the District Superintendents of Policy	med and Unarmed and Constables.		tection and pre-	ratrols, Night Rounds and Chowky Duty.	ij	a	t	I		sti	Prosecution of cases (Court Jama-	Duty	Finger Impression (Chief Operator)
	Functions of the Armed and Unarmed Head Constables and Constables.		Investigation, detection and vention of crime.	ratrols, Night Ro Duty.	Plain Clothes Duty			Point traffic duty	Process Service		Prosecution of c	Railway Station Duty	Finger Impressio
	Serial No.	•	- (	<b>v</b>	က			4	3		9	2	<b>∞</b>

	. 500	256	145	výz.	1,065	127	269	84	135	5,431
	22	20	. 17	30	105	14	58	48	N	446
	34	2 4	15	30	98	14	29	:	н	502
	32	91	19	30 Also per-	form escort duty.	12	65	•	Included in No. 2.	552
	31	∞	91	40	147	11	70	:	-	538
	34	46	91	30	157	-	16			644
	51	64	91	30	151	19	83		92	765
	20	91	16	04	130	15	66	:	IO	753
	46	62	30	30	138	31	159	;	45	1,228
(	J	Armed Guards at Headquarters	ers stores and other	H	Escort of prisoners, Armed guards at Sub-Jails and Sub-Treasury	guards.  Irderly staff attached to various	olice	ice :	ons Duty	GRAND TOTAL
•	Writers	Armed Gue	Headquarters duties.	Rifle Squad	Escort of at Sub-J	guards. Orderly staff	Reserve Police	   Special Force	Miscellaneous Duty	
	6	10	11	12	13	14	15	91	17	

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# DETAILS OF PERMANENT, TEMPORARY AND WORK-CHARGED STAFF OF THE PUBLIC WORKS DEPARTMENT FOR THE YEAR 1937-38.

1		931-30		
Designation.		Number.	Pay.	Allowances.
PERMANENT—			Rs.	Rs.
Gazetted—	1			
I. S. E. S. S. E. Others		31 55	4,99,000 3,23,000	69,000 58,000
The second second	•••	2	15,000	1,200
Total, Gazetted Permanent	•••	88	8,37,000	1,28,200
No <mark>n-Gasetted</mark> —	H	17		
Supervisors Overseers Accountants Clerks Others	•••	7 144 24 127* 26	23.000 2 76,000 65,000 2,10,000 42,000	3,500 73,000 400 16,000
Total, Non-Gazetted Permanent		328	6,16,000	92,900
Inferior—	1			
Peons	• • •	112	23,000	4,000
Total, Permanent Establishment		528	14,76,000	2,25,100
Gul Hay	7 <b>a</b>	it]	nst	itute
Gazetted—				
Executive Engineers Assistant Engineers Apprentice Engineers	•••	1 23 1	22,500 1,17,500 1,500	3,000 26,200 600
Total, Gazetted Temporary		25	1,41,500	2 <b>9</b> ,800

<sup>\*</sup> Revised figure is 175.

Designation.	Number	. Pay.	Allowances.	
Non-Gasetted —		Rs.	Rs.	
Supervisors Overseers Accountants Canal Assistants Abdars Clerks and others	112 512 55 518 1,111	1,83,700 13,000 60,000 2,55,000	4,300 71,000 400 13,000 95,000	
Total, Non-Gazetted Temporary	1,811	12,01,800	2,98,100	
Inferior—				
Peons and others	991	1,84,300	19,400	
Total, Temporary Establishment	2,827	15,27,600	3-47,300	
Total, Permanent and Temporary Establishment.	3,355	30,03,600	5,72,400	
Work-charged —	- 10			
Non-Gasetted-		Dec.		
Supervisors Overseers Others	3 <sup>2</sup> 3 <sup>2</sup> 7	2,500 18,300 <b>7</b> 3,500	400 2,500 1,500	
Total Non-Gazetted Work-charged	360	94,300	4,400	
Inferior—			10400	
Muccadams Beldars Chowkidars Others	2,445 6,960 430 1,418	} 13,28,700	•••	
Canal Establishment—				
Tyndels Khalasis PlantationCoolies	845	1,30,900	tute	
Workshop—	da	.0"		
Mechanics, &c Khalasis and others	62 295	21,900 61,700	•••	
Total, Inferior Work-charged	2,455	15,43,200	•••	
Total, Work-charged 12	2,815	16,37,500	4,400	

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#### APPENDIX VII.

SUGGESTED ADDITIONS TO APPENDIX III OF THE STATIONERY RULES MANUAL.

Dusters for cleaning Tables and Chairs and other dusters furniture in office, for peon's use.

Eight dusters where there are 20 Clerks, 4 for 10 Clerks, otherwise 2 per year.

Ink for Fountain-pens

To be issued to gazetted officers only when indented; 3 bottles per year.

In such event the supply of pen-holders and nibs should be curtailed.

Ink, concentrated

.. To be issued to non-gazetted Superior establishment, e.g., Superintendents and Head Clerks; 3 bottles per year.

Ink, red ...

Red fuchsine is useless. Instead, Red Ink, Stephen's, to which water could be added may be supplied; 2 bottles per year for gazetted Officers and Heads of Branches. Its purchase locally from petty supplies grant is suggested.

Coloured pencils

Economy is essential in this. 3 per each gazetted officer; 3 per each Head of a Section; 4 per each checking Clerk doing arithmetical calculations every year.

Blotters, hand

One for each gazetted officer every 5 years

Wooden trays and wooden waste-paper baskets.

To be purchased from Officer's petty supply grants. Should be removed from stationery list. Not more than I for clerk and 2 for gazetted officer

Call bell

.. One for each gazetted officer every 5 years.

Glasses for water

To be purchased from petty supplies like earthen jars.

Locks for treasury strong room.

To be supplied when and as rules permit in the Civil Account Code.

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To be replaced not earlier than 5 years. Locks, ordinary To be supplied every 3rd year; one Oil can for Typewriters ... for each Typewriter. Two for each gazetted officer and Paper weights, Glass Office Superintendent and Head Clerks. To be replaced not earlier than 2nd year. For clerks, ordinary red clay paper weights worth two annas each. One for each Section or Branch. One Pen knives ... for each Gazetted Officer. To be replaced not earlier than 3rd year. **Pokers** One for each Clerk. To be replaced not earlier than 3rd year. Rulers One for each Section. To be replaced not earlier than 5th year. Scissors One for each Section. To be replaced not earlier than 3rd year.

# APPENDIX VIII.

The total cost of the Committee on account of pay of staff and allowances to members and non-official witnesses, amounted to Rs. 15,600.

# INTERIM REPORT OF THE SIND REORGANIZATION COMMITTEE

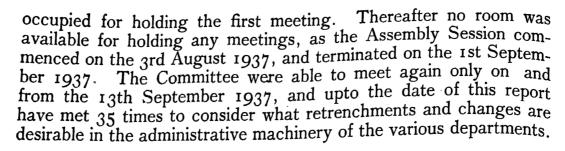
Gul Hayat Institute

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## INTRODUCTION.

The Sind Reorganization Committee was appointed by the Government of Sind by their Resolution No. 130-H(S)/37, in the Home Department, dated the 7th July 1937. The terms of reference are reproduced below from paragraphs 3, 4 and 5 of that Resolution.

- "3. The task of the Committee will be the carrying out of a detailed examination of the organization of the Departments of Government, such as the Revenue, the Public Works, the Police Department, etc, with a view to the formulation of proposals for their more efficient organization and for any possible adjustment in their constitution and functions which may lead to the avoidance of duplication of staffs and duties. Questions of policy will not, of course, in themselves be the concern of the Committee but the Committee will be at liberty, when reviewing expenditure to indicate possible economies which might result if particular policies were either adopted, abandoned or modified.
- 4. In view of the work already done in connection with the scrutiny of all scales of pay following the reports of former reorganization and retrenchment committees, it is not contemplated that the Committee will concern itself with the detailed investigation of such matters as scales of pay, etc., which have recently been revised for all new entrants to Government service; but the Committee will not be precluded from making any recommendations its members may consider desirable in cases where the revision of a pay scale seems called for by reason of any suggested alteration in the functions of a particular staff or department. It must be remembered, however, that revision in a downward direction can only be applied to persons recruited at a future date or to new entrants who have not yet been confirmed in Government service.
- "5. The organization and conditions of service of the All-India Services are matters under the control of the Secretary of State and the consideration of questions directly affecting these services is, therefore, necessarily excluded from the purview of the Committee."
- 2. The Committee could only hold their first meeting on the 30th July 1937 as the Secretary joined his post on the 26th July and as it was not possible to find accommodation for holding meetings earlier. And even on the 30th July, it was only by courtesy of the Honourable the Speaker of the Sind Legislative Assembly, that one of the rooms of the Assembly block could be



- 3. At their first meeting, the Committee authorised the Secretary to call upon all Heads of Departments (1) to prepare and supply memoranda detailing the strength of the present organization and functions of the members of departments under their control, their standard qualifications, grades, scales of pay and allowances and prescribed touring, if any; (2) to make the recommendations about reorganization and functional alterations of their departments with a view to secure greater efficiency and economy in the administrative machinery. Accordingly, a mass of statistical and descriptive information relating to the existing organization of several department of Government has been received and collated by the Secretary. The memoranda of the Judicial, Revenue, Agricultural, Educational and some other Departments have been received too late to be considered in the interim Report.
- 4. We regret that one of the members of our Committee, viz., Mr. H. K. Kirpalani should have resigned his seat after attending 14 meetings, for want of time. The loss is ours, for his advice and guidance would have been very valuable if he had continued to help the Committee, but he is an over-worked officer and we take it that he could not work on our Committee without detriment to his own work as Chief Secretary.
- 5. We must at the very outset remark that we do not consider that the embargo laid in paragraph 5 of the Resolution appointing us, in respect of the conditions of service of the All-India Services, prevents us from the consideration of allowances such as Tentage, Sind allowance, Permanent Travelling allowance, Conveyance allowance, etc., payable to the officers of the All-India Services. These allowances are not in our opinion part of the conditions of service. They are payable only to such officers as have to perform such duties as may be laid upon them. For an instance, the Chief Secretary draws no P. T. A. when performing his duties as Chief Secretary. He may draw P. T. A. when he is appointed Collector of a district. An officer of the I.C.S. posted to Sind may draw Sind allowance but transferred to Bombay, no such allowance will be drawn by him. The allowances therefore are not conditions incidental to their employment but only accidental when employed on particular duties, or in particular places. We have

accordingly treated the consideration of their allowances as within the province of our appointment and have dealt with them as such.

6. The Committee have not been able to go over the entire range of all departments yet, but it has been felt that as time is precious and the Budget will be shortly in the course of preparation, an interim Report should be submitted in order to enable Government to give effect in their Budget to the recommendations of our Committee. It is presumed that the Finance Department will begin to cast their budget in the middle of January 1938, after the actual figures for the nine months of the year 1937-38, have been furnished and this Report will be in time for enabling them to make provision for the different departments dealt with so far in this Report on the scales shown herein.

## CHAPTER I.

# TENTAGE ALLOWANCE.

The first allowance which came under the consideration of the Committee was the Tentage payable to the various officers who are required to tour in the districts. The Committee on inquiry came to the conclusion that at the present day, the use of tents by higher officers has been very infrequent. The officers occupy mostly bungalows when on tour in the cold weather, and the number of bungalows has considerably increased in most of the districts in Sind during the last 10 or 15 years; therefore it is hardly necessary to use tents. For an instance, the Collector of Hyderabad in the course of his tours during the years 1935-36 and 1936-37, used tents on one occasion only and that also not for his residence but for his office. The Collector of Karachi did the whole of his tour in the period of the two years 1935-36 and 1936-37 in bungalows with the exception of three occasions when he lived in tents. The Collector of Nawabshah also held office on 3 occasions in tents in the whole course of his tour in the aforesaid two years, himself living in the bungalows in his district. The Collector of Larkana used tents on 22 occasions during the two years; himself living in tents on eight occasions only, for the reason that the bungalows were not sufficiently commodious. The Deputy Commissioner of Upper Sind Frontier used tents on 11 different occasions in two years time, owing to paucity of bungalows in that district; and the Collector of Thar Parkar used tents on 27 occasions for the same reason. The Manager, Sind Incumbered Estates, never used tents nor did the Revenue Officer, Lloyd Barrage Scheme, nor the Superintendent of Land Records. The Superintendent of Salt and Excise also never used tents, and so also the Chitnis of

the Revenue Officer and a few Barrage Mukhtiarkars. Yet all these officers draw a tentage allowance.

- 8. It has been argued that officers whose cadre is joint with that of the Presidency will probably use tents more frequently when they are transferred to the Presidency. Assuming that tents may be occasionally required in Sind but more frequently in Bombay, the allowance of Rs. 25 to higher officers and Rs. 19 to officers of the Assistant Collectors' grade per month, appears far too excessive. The life of a good tent is about 15 years, and it appears to the Committee that Rs. 10 per month is more than ample to cover the cost of deterioration and wear and tear in the case of those high officers, who are required to use tents, on limited occasions. For those who have no use for tents the allowance should be discontinued. The following list has been finally adopted by the Committee for future payment of tentage allowance:—
  - (a) The tentage allowance of Collectors (both I.C.S. and listed posts) to be reduced from Rs. 25 to Rs. 10 p.m.

(b) The tentage allowance of Assistant Collectors (I.C.S.) to be reduced from Rs. 19 to Rs. 10 p.m.

- (c) The tentage allowance of Revenue Officer and Assistant Revenue Officer (I.C.S.) to be reduced from Rs. 25 to Rs. 10.
- (d) The tentage allowance of Manager (I.C.S.) to be reduced from Rs. 19 to Rs. 10 p.m.
- (e) The tentage allowance of Manager (Non-I.C.S.) to be abolished.
- (f) The tentage allowance of Superintendent of Salt and Excise (I.C.S.) to be reduced from Rs. 25 to Rs. 10 p.m.
- NOTE.—K. B. Khuhro and Messrs. Gazdar and Ghanashyam are in favour of total abolition of the tentage allowance, shown as reduced in (a), (b), (c), (d) and (f).
- (g) The tentage allowance of Superintendent of Salt and Excise (Non-I.C.S.) to be abolished.
- (h) The tentage allowance of Deputy Superintendent of Salt and Excise to be abolished.
- (i) The tentage allowance of Mukhtiarkars (Rs. 5 p.m.) to be continued.
- (j) The tentage allowance of Barrage Mukhtiarkars (Rs. 5 p. m.) to be discontinued.

- (k) The tentage allowance of Chitnis to Revenue Officer to be discontinued.
- (1) The tentage allowance of Superintendent of Survey and Land Records to be abolished.
- (m) The tentage allowance of Deputy Collectors, Inspecting Deputy Collector, Lloyd Barrage, and Chitnis to the Collector of Thar Parkar to be reduced to Rs. 7 p.m.
- (n) The Revenue Assistant Commissioner who gets a tentage allowance of Rs. 15 will not draw any allowance as his travelling is confined to taluka towns where bungalows are usually available.

## CHAPTER II.

## SIND ALLOWANCE.

9. Another allowance in which the Committee have made wholesale retrenchment is the Sind allowance. The genesis of this allowance is that after Sind became part of the Bombay Presidency its climate was considered to be so hot that in order to induce a Bombay officer to serve in Sind, an allowance had to be offered to him in addition to his prescribed salary. This reason held sway for many years, and was also applied in the case of men from the Punjab and North West Frontier. To-day, the reason appears to be mythical. Sind has districts which have a fairly temperate climate. Even districts like Larkana and Jacobabad which have a hot climate in the summer, are not so hot as those of the Punjab where there is no such allowance. The Province of Sind is a unit of Provincial Government now, and its capital, Karachi, has a climate which is the envy of many centres of Provincial Governments. The four districts of lower Sind, viz., Karachi, Hyderabad, Mirpurkhas and Nawabshah compare very favourably with those of Gujrat in the Bombay Presidency, and the Committee cannot find any justification for the grant of an allowance which has become an anachronism to-day. There is no Province of India, so far as we know, which pays an allowance for hot climate and we have no hesitation therefore in recommending to Government that the Sind allowance be abolished altogether, and should not be paid to any officer serving in Sind at present or who may serve here in the future.

- To. The Committee notice that while revenue officers serving in Hyderabad and Karachi Districts have been held ineligible for Sind allowance because Karachi and Hyderabad are not so hot, the Irrigation Officers have been held eligible for it, if they serve in Hyderabad or Karachi. Why this partiality has been shown in favour of Irrigation Officers is not clear to the Committee. The iniquity of such a partiality is so patent that this Committee cannot approve of any excuse that may be advanced for it.
- II. It has been stated above that the Sind allowance has been made payable in some cases even to officers who are natives of the Punjab or North West Frontier which are far hotter than Sind. The Committee have never been able to appreciate the reasons for extending the allowance to all non-Sindhis whether they are residents of hot or cold climates. The officers whose lot has been cast for service in Sind know fully well that they have to serve in Sind, parts of which are temperate and parts hot in The Province of the Punjab is hot, so is United Provinces and so Bengal and Madras. In those Provinces no allowance of the nature of Sind allowance is payable. Even among Provinces there are good districts as well as bad districts and officers have to take everywhere the good with the bad. No inducement is therefore necessary to induce public servants to serve in In arriving at this decision, we have been supported by opinions from one I.C.S. and also one I.S.E. officer who write that there is now no justification for payment of the Sind allowance." In this decision Mr. Gordon, a member of our Committee, does not concur, but all other members have agreed that the Sind allowance should be discontinued.

# CHAPTER III.

# COMPENSATORY OR LOCAL ALLOWANCE.

satory or local allowance granted to the Government servants stationed at Karachi whose scales of pay have not been fixed with special reference to the expense of living at Karachi. Appendices XV and XVII of the Bombay Civil Services Rules deal with these allowances. The underlying object is to compensate officers required to serve in Karachi, for its higher cost of living and notably for higher rents of houses prevailing in Karachi. The allowance is designated 'compensatory' in the case of gazetted officers and 'local' in the case of non-gazetted superior staff and inferior staff, but the nature of the allowance is the same. The

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scales in force under the Bombay Civil Services Rules are the following:—

# Appendix XV—Scales.

Rate of pay.				Rate of allowance.		
From		To				
Rs. per mense	m.	Rs. per mensem		Rs.		
• • •		150	• • •	20		
151		200	• • •	$27\frac{1}{2}$		
201	• • • •	250	• • •	30		
251	•,••	300	• • •	$32\frac{1}{2}$		
301	• • •	400	•••	35_		
401	•••	450	••• .	$37\frac{1}{2}$		
451		500		40		
501		600	• • •	45		
601		800		$52\frac{1}{2}$		
801	- ///	1,000	•••	бо		
1,000	5	1,500	1	$67\frac{1}{2}$		
1,501				75		
		1100	1111			

# Appendix XVII—Scales.

And the second s	Ks	a.	p.
On pay not exceeding Rs. 35	5	0	0
On pay over Rs. 35 and not exceeding Rs. 60	7	8	O
On pay over Rs. 60 and not exceeding Rs. 80	IO	0	O
On pay over Rs. 80 and not exceeding Rs. 140	I 2	8	0
On pay over Rs. 140 and not exceeding Rs. 200	15	0	0
On pay over Rs. 200 and not exceeding Rs. 300	17	8	0
On pay exceeding Rs. 300 and over	20	0	О

NOTE.—The only officers not entitled are the following:—

Revenue Commissioner for Sind,

Chief Engineer in Sind,

The Hon'ble the Judicial Commissioner,

The Hon'ble Additional Judicial Commissioners,

Director of Health and Prisons Services,

Director of Public Instruction.

13. The Committee appreciate the necessity for some measure of relief to compensate low-paid servants and non-gazetted officers for dearness of living in Karachi, but there are no reasons whatever to offer a similar concession to the officers of higher services; for it can hardly be asserted that their scales of pay had been fixed for service all along in rural or less developed areas; nor could it be claimed that members of higher services could always expect

to serve in mofussil only. If exigencies of public service demand their transfer to Karachi, they should serve in Karachi without claiming any additional remuneration. conditions of their service that if they are sent to serve in Karachi they would be entitled to an extra allowance. In the ministerial cadre and upto a certain limit in the gazetted service, the hardship of dearer living in Karachi should certainly be relieved, but when a certain limit of pay is reached or certain grade is attained, the incumbent should cease to be entitled to differential cost of living. In Karachi he gets the advantage of the enjoyment of several amenities of life and other facilities not available outside Karachi. enjoyment is in itself a compensation for the higher cost of living in Karachi. It is a matter of common knowledge that members of higher services prefer Karachi as their headquarters for its equable climate and a variety of entertainments. Even to men drawing smaller salaries Karachi is preferable to outside stations.

- 14. In view of these considerations the Committee have come to the conclusion that the grant of the allowance whether styled compensatory or local should be restricted to Government servants in receipt of pay (inclusive of special pay, if any) not exceeding Rs. 350 (subsequently reduced to Rs. 250 at the time of drawing up the report) whose scales of pay have not been fixed with special reference to living in Karachi. The scales laid down under Appendix XVII appear very fair and the Committee recommend their adoption. Mr. Gordon is unable to concur in this recommendation. His opinion is that the Karachi allowance should be paid to every one serving in Karachi, whatever his class and that it is only a partial compensation for the additional cost of living in Karachi.
- other cadres, at present in receipt of Karachi allowance, who are not liable to be transferred outside Karachi, should be revised so as to include the element of higher cost of living in Karachi just as it has been taken into consideration while fixing scales for the Revenue Commissioner's establishment and the Secretariat establishment. This will reduce the list of Government employees at present or under the Committee's recommendations, entitled to a compensatory allowance for service in Karachi.
- 16. The peon staff stationed at Karachi is allowed Rs. 2 each as Karachi local allowance. The Committee consider that this is quite justified and should be continued.

## CHAPTER IV

## CONVEYANCE ALLOWANCE.

- 17. Rule 387 of the Bombay Civil Services Rules lays down that a Government servant whose duties involve an extraordinary amount of travelling within or in the immediate vicinity of his head-quarters, should be remunerated by grant of an allowance called conveyance allowance. A note which appears under this rule may be quoted here.
- "The pay of a Government servant is supposed to include cost of up-keep of such means of conveyance as are necessary for his ordinary duties. Therefore only in a few exceptional cases should the claim for a conveyance allowance be admitted."
- of any compensatory allowance should not be a source of profit to the recipient. In view of the aforesaid principles, the Committee hold that the amount of conveyance allowance should be commensurate with such portion of the cost of maintenance of the conveyance as can be fairly assigned to its use for official purposes.
- 19. The Committee further hold that the payment of conveyance allowance should be made conditional on the provision of a certificate showing that the conveyance has been actually maintained. The different conveyances which the several classes of officers would require for their locomotion according to the nature of their duties are classified as under together with the amount of allowance which should be fairly chargeable to Government for the use of the particular conveyance for official purposes:—

	Heavy car	•••	••	Rs.	100 per	mensem.
	Light car	• • •		1 2.	50	,,
	Motor cycle or	Tonga		, ,	25	,,
	Horse or camel			_11	20	seed a
( T)	Pony	IVAL	1	1,5	10-15	111e
	Pedal cycle	v J. vvv		"	3	11

Applying these scales we have framed a list (Schedule I attached to this report) of the officers whose conveyance allowances as recommended by the Committee are noted against their designations. It may be added here that if any officer maintains a vehicle superior to what is allowed under the schedule, he will get the allowance of the vehicle sanctioned and no more. In several cases, the conveyance allowance has been altogether stopped as altogether unnecessary and unjustified. We have made the list as exhaustive as possible. The list should be substituted for Appendix XXIII of the Bombay Civil Services Rules.

# CHAPTER V.

# PERMANENT TRAVELLING ALLOWANCE.

- The Officers who are required to leave their headquarters and travel in the districts in the cold weather for inspection of the work done by their subordinates, must have an adequate allowance for such travelling. At present the expenditure on touring for a few months has been lumped together and distributed over the whole year, in order to escape the burden of keeping accounts of daily travelling expenses. This allowance is called Permanent Travelling Allowance. The Committee are clearly of opinion that while the travelling allowance should be adequate, it is equally necessary that it should not be made a source of profit to the recipient. We have examined the permanent travelling allowance of every officer payable in Sind, with considerable care and forethought, and we find that in many cases the permanent travelling allowance paid at present is excessive. We have had protests from several officers that the permanent travelling allowance drawn by them is altogether insufficient to cover the cost of travelling as calculated by them, and that they are out-of-pocket to a considerable extent when they tour in the district. On the other hand it has been suggested to us that the permanent travelling allowance payable to officers whether of first or second grade is far generous. The Committee have, however, fixed after due consideration an amount which represents as far as possible the expenditure which an officer need actually incur, consistent with his status as such an officer.
- 21. Another factor which this Committee have to take into account is that in several cases the period of tour has been curtailed by the several Rasai Committees and if this curtailment receives the sanction of Sind Government, it will automatically result in the curtailment of the amount of expenditure incurred in any year on tours.
- although the minimum period of touring has been fixed in numerous cases, this minimum has been exceeded in very few cases, while in most cases the minimum has not been reached. This will be apparent from the table (Schedule II attached to this report) which has been compiled by our able Secretary from the details furnished by the various touring officers. This table also shows the cost to Government per day of each touring officer from the Revenue Commissioner down to the Barrage Mukhtiarkar and from the Chief Engineer down to the Assistant Engineer and many other officers during the years 1935, 1936, and eight months of 1937. This

daily cost appears to the Committee to be extravagant being far in excess of that permissible under the ordinary travelling allowance rules.

- 23. By way of illustration, it may be pointed out that the Revenue Commissioner has cost Government Rs. 29 per day that he was out of Headquarters, and the Collectors have each cost Rs. 14 to Rs. 18 per day. The Chief Engineer has cost Rs. 18 per day, the Superintending Engineers Rs. 12 to Rs. 15 per day and the Executive Engineers Rs. 8 to Rs. 12 per day. The Executive Engineer, Research and Development Division, has cost Rs. 16 per day which appears excessive. The information furnished by the Assistant Engineers appears incomplete and meagre and that accounts for the expenditure in their case to vary between Rs. 3-8 to Rs. 11. The Barrage Mukhtiarkars have cost Rs. 9 to Rs. 13 and in one case the daily cost is Rs. 25. The Committee have accordingly fixed reasonable allowances and reduced the present extravagant amounts.
- 24. We are informed that before the existing rates of permanent travelling allowance were fixed, they were much heavier. This is borne out by the correction slip based on Government Resolution No. 864, dated the 10th October 1930. We also find that the permanent travelling allowances of the officers of the Public Works Department were first fixed in 1927 and then reduced in 1930. Before 1927, the travelling allowances were payable to them under rules relating to ordinary travelling allowances as contained in the Bombay Civil Services Rules, Volume I. It appears that amendments were made from time to time as measures of economy, and we think that time has come, when in the interest of the Province of Sind, the permanent travelling allowances in various departments should undergo a closer scrutiny and, if necessary, a further curtailment.
- travelling allowance has the advantage of simplicity from the account point of view, it is inequitable that an officer who tours for 3 to 4 months, or may be for 6 months in some cases, should be compelled to have the cost of his touring distributed over periods in which he does not tour at all. It is only fair that an officer whose regular duties involve touring for part of the year only should be adequately compensated for expenses incurred in that part of the year. As the periods of touring differ in different cases, a charge per each day of touring appears to us to possess not only the element of fairness but also the element of simplicity. No complicated account of actual expenditure will be kept, audited and disputed. We find that the Thomas Committee also recommended in the case of higher officers an allowance for each day of touring

instead of permanent travelling allowance (vide para. 156). We are not aware why the recommendation of that Committee did not find favour with the Government of Bombay; nor are we aware of any reasons why the same principle of daily allowance should not be adopted in the case of lower officers. We cannot imagine a fairer way of compensating an officer for his expense on touring than by offering him as an allowance each day a sum, which should cover his reasonable expenses when he is on the move.

- What should be the scale of daily allowance in the case of different officers or different grades has been very carefully considered by our Committee. We have decided that the Revenue Commissioner under the altered conditions of service consequent on the establishment of a popular Government in the Province should not be called upon to tour at all. The Revenue Commissioner is also the Revenue Secretary in Sind and as such his presence at the seat of Government requires to be far more constant than when he was the Commissioner in Sind. The Ministers who are the heads of administration and representatives of the people have to undertake extensive touring and to redress their grievances. Revenue Commissioner has been spared that duty. The inspection of the Revenue offices of the Collectors has been done in the past by the Revenue Commissioner's Assistants, and will continue to be done by him in the future also. The Head of the Government being the Governor and the day to day administration being carried on under the guidance of the Ministers, the necessity of touring by the Revenue Commissioner has disappeared. All the work that the Revenue Commissioner has to do as Revenue Commissioner or as Revenue Secretary can very well be done by him at Karachi. Revenue appeals from Collectors' decisions can also be disposed of at headquarters. Therefore it is not necessary for him to do any regular touring in the cold season. We have accordingly fixed no travelling allowance for him. For the Collectors of the districts, we consider an allowance of Rs. 10 per day adequate. No other allowance, either of road or of rail journey will be admissible in their case, for they move within the area of their respective districts. As they travel in their own motor cars, no road or railway expenses are incurred.
- 27. For the Chief Engineer we have fixed an allowance of Rs. 10 per day and for Superintending Engineers and Conservator of Forests, a daily allowance of Rs. 8 in addition to their first class railway fare, as per Bombay Civil Services Rules, as their touring is not confined to one district, but ranges over several divisions and districts. For the Revenue Officer, Lloyd Barrage, and the Divisional Forest Officer, Indian Forest Service, we have fixed Rs. 6

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per day and for Assistant Revenue Officer and Divisional Forest Officers (Provincial Service) Rs. 5 per day. They will draw rail journey allowance, if any, in addition. For the Executive Engineers a consolidated rate of Rs. 6 and for an Assistant/Deputy Collector Rs. 5 has been proposed without any rail or road journey allowance. A complete list (Schedule III) of all officers (including lesser officers) at present in receipt of permanent travelling allowance showing the daily travelling allowance recommended by the Committee is attached. Our attempt has been to fix approximately the cost of travelling necessarily incurred and to prevent any attempt at profiteering.

28. To this system of daily allowance for touring periods, we have made two exceptions. One is that of Assistant Engineers who have to travel constantly without reference to seasonal touring. The Assistant Engineers have therefore been allowed by us to keep their permanent travelling allowance of Rs. 75 per month. The other exception is that of the Collector of Karachi who apart from his district touring is required to move constantly and rapidly in order to perform multifarious duties and who must have a permanent travelling allowance. It has been estimated by the Chief Engineer that a car costs Rs. 150 a month, including deterioration and wear and tear, and we consider that as the Collector of Karachi must maintain a car, he should pay half of the cost from his pocket for he will use the car for his pleasure also, and charge the other half, viz., Rs. 75 to Government as permanent travelling allowance.

## CHAPTER VI.

# SPECIAL PAY.

- 29. The consideration of special pay granted to officers and subordinates has caused the Committee considerable trouble and the result has sometimes been difference of opinion among the members of the Committee while deciding individual cases. The principles enunciated in item No. 49 of rule 9 of the Bombay Civil Services Rules which justify the grant of special pay are:—
  - (1) the specially arduous nature of duties;
  - (2) specific addition to the work or responsibility;
  - (3) the unhealthiness of the locality in which the work is performed.

The language of (1) and (2) is so general that when their application to individual cases is under examination any two men

might differ as to whether the duties of a particular post are more arduous or that they involve greater responsibility or entail additional work. As an illustration, we may point out to the case of the Assistant Revenue Officer, Lloyd Barrage. The incumbent of that post is of the grade of an Assistant Collector. Does his appointment as Assistant Revenue Officer involve more work, greater responsibility or an enhanced arduousness? Some members argued that the Assistant Revenue Officer had less work than an Assistant Collector who is required to try judicial cases in addition to Revenue collection, involving many lakhs of rupees and administrative work, and the former's duties were not a bit more arduous and that they did not involve any greater responsibility. Others however maintained that because an Assistant Revenue Officer was negotiating sales of land and supervising recoveries of malkano, therefore his work should be considered more arduous and responsible than an Assistant Collector's work. As the application of the first two principles laid down for grant of special pay became somewhat puzzling, it was considered proper that each case should be dealt with upon its merits by the vote of members of the Committee or majority thereof. The Committee had thus to spend a good deal of their time in examining the entire list of officers and subordinates in receipt of special pay and to decide each case separately. Whenever we found that an officer was called upon to undertake additional work which lay outside his regular normal duties, have allowed him to enjoy adequate special pay. For an instance if a Medical Officer in charge of a hospital is called upon to visit a prison and aid the prisoners with medical treatment, we have allowed him to enjoy the special pay, but when a District Medical Officer is called upon to visit and inspect dispensaries in the mofussil, we have disallowed the special pay, for we consider that a Medical Officer is the head of his department in the district and it is his normal duty to inspect the dispensaries of his district.

go. To return to the individual cases: The first case that met the consideration of the Committee was that of the Deputy Commissioner, Upper Sind Frontier, who draws a special pay of Rs. 300 in addition to his salary which is drawn on Senior time scale. He is thus in a far more favourable position than several Collectors who though senior to him draw less salary. The latter alone should form a substantial inducement to him to live in Jacobabad and needs no further increase to his emoluments. The Thomas Committee also took the same view. A special pay of Rs. 300 or even a lesser amount will be in the nature of a double pay, for which there is not the least justification. The Committee have therefore unan mously resolved to abrogate this special pay.

- Rs. 300 paid to the Revenue Officer, Lloyd Barrage. By a majority of 4 to 2, it was decided that a special pay be given but that it should be reduced to Rs. 200. We are informed that Government were already moving in that direction. K. B. Khuhro and Mr. Gazdar stoutly denied that duties were in any way more onerous or responsible than those of the Collector of a district, and had their dissent specially recorded. In the case of the Assistant Revenue Officer it was decided by the casting vote of the Chairman that no special pay was justifiable, the members being equally divided. The members who were in favour of the grant of special pay to the Assistant Revenue Officer, however, were in favour of the special pay of Rs. 150 being reduced to Rs. 100.
- this report. It will suffice if a schedule (Vide Schedule IV) is attached to this report showing in which cases the special pay has been granted, withdrawn or reduced. In most cases the decision is unanimous. The view of the members of the Committee was that special pay resulted sometimes in invidious distinctions which were resented by officers of the same grade who were excluded from it. Although no two officers would be of the same ability or capacity, yet the salary of a particular grade has to be the same and as every officer must serve wherever posted, the grant of special pay should be the exception and not the rule and should be based on real and substantial reasons.
- 33. Full schedule of the special pay retained, withdrawn or reduced is attached as Schedule IV.

## CHAPTER VII.

# CONTINGENCIES

- 34. Contingencies account for an expenditure of Rs. 20,50,000 in the various departments of Government. The contingent expenditure is divided into two main heads:—
  - 1. Contract contingencies.
  - 2. Non-contract contingencies.

Contract contingencies grant is so called because it is made on a basis of five years' expenditure. According to the rules, the savings of one year do not lapse in the succeeding year, but whatever remains unspent at the end of the 5th year lapses. In actual practice, however, this is rarely the case, for the list is so varied that it is not difficult to use up the balance just at the end of the quinquennium. The objects for which this grant can be utilized are listed in Appendix I, Statement I, of the Manual of Contingent Expenditure. The items are such as purchase and repair of all articles of the office equipment, carriage and coolie charges, conservancy charges, country medicines and stationery, lighting and telephone charges, library and laboratory apparatus, peons' uniforms, printing and advertising charges, etc.

- 35. The non-contract contingent grant is chiefly intended to cover expenditure relating to—
  - 1. Service Postage and Telegrams,
  - 2. Rates, Rents and Taxes,
  - Pay of menials (numbers and rates of pay been fixed by Government),
  - 4. Supplies and Services,
  - 5. Other miscellaneous necessaries enumerated in Appendix I, Statements II, III and IV.

The expenditure on the first three items of non-contract grants should be more or less of a fixed nature. The allotments for dietary charges shown under contingencies in the case of Jails Department and for purchase of raw materials for Jail manufactures may not bear reduction. But there should be a great scope for reduction in the other items of non-contract grant. So far as the contract contingent charges are concerned, these are capable of large reductions.

36. The Committee are not in a position and have not the requisite time to scrutinize the charges under these two heads. It is therefore suggested that an officer of the Finance or Audit Department should be appointed to investigate into the contingent expenditure as a whole and suggest economies. Pending such investigation, the Committee are strongly of the opinion that all disbursing and controlling officers should be instructed to strive to retrench expenditure under contingencies and particularly under the head contract contingencies to the extent of 25 per cent.

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## CHAPTER VIII.

## FORESTS.

- 37. In order to find out what possible economies could be effected in this department we recorded the evidence of Mr. Sothers, the Conservator of Forests, helped by Mr. Petty who acted in Mr. Sothers' absence on leave recently. We also examined the figures of income and expenditure and took the evidence of Mr. Navani, retired Forest Officer, in order to derive support to our views from opinions entertained by a man who had inner knowledge of the department.
- The income from the Forests of Sind amounted in the year 1934-35 (latest available) as shown in the Administration Report of that year, to Rs. 7,02,708. The Reports of the following two years have not yet been printed, but the figures supplied by Mr. Sothers show that the gross revenue from Forests of Sind in the year 1936-37 was Rs. 7,29,000 while in the preceding year, viz., 1935-36 the income was Rs. 6,79,937. The total expenditure on the Forests in the year 1936-37 as per the Budget was Rs. 3,58,400 and according to Mr. Sothers, Rs. 3,35,000. The difference is slight. The expenditure in the previous year 1935-36, was Rs. 3,27,171. These figures are sufficient to prove that roughly the expenditure amounts to about 50 per cent. of the revenue. The Committee are distinctly of opinion that the industry of Forests is practically a commercial concern and in this opinion Mr. Sothers has concurred. That a department which is run on commercial lines should consume half of the income it produces is a proposition which no business-man can accept. Analysing the expenditure further, the Committee discovered that the Conservator, the Deputy Conservator, the Divisional Forest Officers and their offices which are a sort of supervision staffs cost Government 53 per cent. of the expenditure and the balance was the expenditure spent on Forest Rangers, Sub-Rangers and Guards or in other words the staff entertained for the protection and propagation of forests.
- 39. The percentages given by the Conservator of Forests for the year 1936-37 are as follows:

. Items.		Cost.	Percentage.
Supervision—			
Executive staff	Rs.	97,000	<b>2</b> 9
Survey establishment	,,	10,000	3
Clerical staff	,,	54,000	16
Contingent expenditure, such as			
rents, taxes, offices, etc.,	,,	18,000	5
			<del></del>
Total	Rs.	1,79,000	53

4		Dames
	Cost.	Percentage.
Items. Brought Forward Rs.	1,79,000	
Rs.	1,27,000	38 2
	6,000	
PROTECTION— Protection establishment Forest training of range students ,,	4,000	I
m et trailling		
Exploitation (Regeneration and water	16,000	5
Exploitation Improvements (Regeneration and water	3,000	I
Supplies) "	J7-2	
3.6° 11ane0115	2 25 000	47
Grand total Rs.	3,35,000	
Class	1:-b cost	s 20 per

We are of opinion that the Executive staff which costs 29 per cent. of the expenditure can very conveniently be reduced.

40. The three divisions of Sukkur, Shikarpur and Larkana should be combined into two divisions only. Before 1917, there were only two divisions under two different Divisional Officers, Shikarpur, as a division did not exist. In 1917, a portion was taken Shikarpur, as a division did not exist. In 1917, a portion was taken Shikarpur, as a division did not exist. In 1917, a portion was taken Shikarpur, as a division did not exist. In 1917, a portion was taken Shikarpur, as a division did not exist. In 1917, a portion was taken Shikarpur, as a division did not exist. In 1917, a portion was taken Shikarpur, as a division did not exist. In 1917, a portion was tuted a separate Division. For what reasons a new Division was tuted a separate Division. For what reasons a new Division was produced in point of view these three divisions are small and have produced in 1934-35 the following revenues:—

Sukkur ... , 79,155
Larkana ... ,, 1,02,903
Shikarpur ...

Compared with these, Hyderabad produced Rs. 3,11,348 and Karachi, Rs. 1,13,920. Yet these two heavy divisions are each managed by a single Divisional Officer. It is true that we find in Hyderabad a Sub-Divisional Officer, but we consider him to be a Superfluity. He acts as the Personal Assistant of the Divisional Officer and is not in charge of any territorial limits. We are proposing the abolition of this superfluous appointment also.

41. If it be urged that Sukkur and Larkana including Shikar-pur would be extensive areas, that argument is of no consequence in these days of quick locomotion. In 1917, the use of cars was unknown, but now that vehicle is an ordinary mode of conveyance and no one will take the argument of distance seriously. As these three divisions produce comparatively small incomes and their output of forest produce to-day is much less than it was before 1917, we have no hesitation in recommending the restoration of the arrangement in force before 1917, that is to say that these three divisions in Upper Sind be constituted into two divisions only. The

average out-put of these two divisions in the period of 1910-11 to 1914-15 was as follows:—

Timber.	Fuel and Charcoal	Minor produce
C. Ft.	C. Ft.	Mds.
4,846	1,59,238	661

Compared to this the average output of these three divisions for the years 1932-33 to 1936-37 is as follows:—

Timber.	Fuel and Charcoal.	Minor produce.
C. Ft.	C. Ft.	Mds.
2,126	49,976	1,318

These figures which have been supplied by the Conservator of Forests tell their own tale. The amalgamation was also suggested in 1923 by the Gandhi Committee of Bombay, and again by Thomas Committee in 1932. We are also recommending the abolition of the Sub-Divisional Officer of Hyderabad, as stated above. The post appears to have been created for that officer and not that an officer had been wanted for this post. The Division of Hyderabad used to be managed for long years without the help of a Sub-Divisional Officer; and neither has this Division received an accretion of area or of revenue to justify the appointment of a Sub-Divisional Officer. The very fact that no range has been given to him for management is significant. His appointment must therefore go.

- of Working Plans is a sine qua non. We examined as a witness Mr. Navani, a retired Divisional Forest Officer, who was known for his ability and uprightness, and who was raised to the Indian Forest Service. This gentleman held the Division of Working Plans for some years. We have been informed by Mr. Navani that once the Working Plans have been made out, they are good for 15 years. Any small changes that may take place can easily be noted by the Divisional Officer in whose charge those changes occur. The revision of the entire Working Plans is needed about once every 15 years and we are therefore clearly of opinion that the maintenance of a permanent Division of Working Plans is entirely superfluous. When need arises an officer every 10 or 15 years may be appointed to bring the Plans up-to-date.
- 43. The forests in Sind serve no other purpose than that of supplying firewood and charcoal. This has been admitted by Mr. Sothers. The *babul* and *kandi* are not fit for being used as timber. Sind is rainless and in a rainless country, attempts to grow any timber trees like the teak or sissoo are doomed to failure. Mr. Sothers admits this. Even the mulberry tree of which we have heard so much, cannot flourish in Sind for want of sufficient mois-

- ture. The expectation that the permanent waters of the Barrage might help in the growth of a forest area in which the mulberry can be grown is receding in the distance. The Government of India have turned down the scheme as one which is the concern of the Sind Government and the Sind Government is not likely to view it favourably and to provide funds and Barrage water, for there have been loud complaints from purchasers of land that they do not get sufficient water for the Kharif cultivation of their lands for which they have paid heavy prices. If the Barrage water is not sufficient for growing crops on the lands already sold or land waiting to be sold and cultivated, the propagation of a mulberry forest by the aid of the Barrage water for a long time will remain a pious hope and nothing more.
- forest growth, the only thing that is possible is to keep up the forests on the river bank which can only grow babul and kandi for firewood and charcoal. The belief that the forests attract rain is now held to be a myth. Nor can Sind Forest avert natural calamities as testified by Mr. Sothers. The sale of firewood and charcoal no doubt serves an economical purpose, but private enterprise might and does take a hand in supplying these articles for domestic use. The land under Sind forests could yield a better revenue if cultivated with crops, but if the State is to supply firewood and charcoal, the management of forests as they are, should be conducted with as little expense as possible.
- Mr. Sothers was cross-examined by Mr. Jamshed as to whether such highly paid officers as Mr. Sothers and Mr. Petty who are expert in their line, should be entrusted with the simple duty of looking after firewood and charcoal only, which requires no expert knowledge. To this question there was practically no reply. Even Class I and Class II officers on salary ranging from Rs. 235 to Rs. 900 would not be employed by any business man to bring to the market firewood and charcoal. The forests of Sind such as they are, could easily be managed by men of the grade of Mukhtiarkars whose salaries are from Rs. 200 to Rs. 400. To the question why ordinary men like Mukhtiarkars could not manage forests the reply of Mr. Sothers was "we are ordinary men". We are not however proposing such a drastic change, but we are clearly of opinion that such highly paid officers as Mr. Sothers and Mr. Petty are not wanted for producing firewood and charcoal therefore an early opportunity should be taken to send these officers to Bombay where their services could be more fittingly Sind needs men with modest salaries, for the only expert knowledge, if there is any expertness about it, is that of 'thinning' and the process of thinning is so easy to pick up that even an illiterate man

could be trained to thin plantations of babul trees. Perhaps a day is not far off when forests in Sind could be managed by ordinary officers of the status of Mukhtiarkars and Head Munshis with light salaries.

# 46. Our proposals for the present are:—

- 1. That the three divisions of Sukkur, Larkana and Shikarpur should be redistributed into two divisions.
- 2. That the post of Sub-Divisional Forest Officer at Hyderabad be abolished.
- 3. That the post of the Divisional Officer for working Plans be abolished.
- 4. That highly paid officers of the Indian Forest Service who are now serving in Sind be sent back to Bombay as opportunities offer.
- 5. That Class I and Class II officers are quite capable of managing Sind forests which exist for supplying firewood and charcoal.

Economies Nos. 1, 2 and 3 will result in saving of about Rs. 35,000 per annum but they will swell to Rs. 76,000 if the present I.F.S. Officers are replaced by Class II officers. Though this reduction is not very great, yet it is a step in the right direction.

# CHAPTER IX.

# PUBLIC WORKS DEPARTMENT.

47. The main stay of the administration of Sind is its land revenue and Irrigation is the source of its production. In fact the solvency of the Province depends upon the net income yielded by this source. It is therefore of utmost importance that the department of Irrigation should be so worked as to produce the largest amount as revenue with an expenditure as low as possible. Indeed it appears to us that the Province of Sind was allowed to form a Government of its own, when it was discovered that it could stand upon its legs with an initial subvention from the Government of India, which will be reduced as the land revenue from the Barrage advances as years go on. We have accordingly subjected the expenditure on Irrigation to a very close scrutiny. The result of this scrutiny is that we find that the bulk of the land revenue is consumed in maintaining the Public Works Department which is synonymous with the Irrigation Department.

48. The budget for the year 1937-38 discloses the following figures of income and expenditure:—

# INCOME—

111005		
Land Revenue due to Irrigation from Productive Works	Rs.	1,19,17,000
Direct Receipts from Productive Works	,,	4,95,600
Land Revenue due to Irrigation from Un-productive works	,,	92,000
Direct Receipts from Un-productive Works	,,	7,400
Land Revenue from works for which no Capital accounts are kept		3,43,000
Total	Rs.	1,28,55,000
EXPENDITURE—		
Working expenses of Productive Works	Rs	. 72,60,000
Working expenses of Un-productive Works	,,	2,07,000
Charges credited to Revenue Department for collecting the irrigation revenue	,,	4,85,000
Charges incured in connection with works for which no Capital Accounts are kept	11	5,60,000
Total	Rs.	85,12,000

Deducting expenditure from income the net revenue comes to Rs. 43,43,000. That, after the Barrage canals have worked for full five years, the net income should be only Rs. 43,43,000, as against the pre-Barrage net revenue of Rs. 29.35 (vide the actuals of the last pre-Barrage year 1931-32 cited in the budget estimates of 1933-34) is extremely disappointing. It comes to this that the net increase in revenue due to Barrage is only Rs. 14,08,000. The Report of the Miles-Irving Committee estimated this net increase due to Barrage as Rs. 52,32,000 in the year 1937-38.

49. The Barrage has cost Government about 27 crores of rupees and the aggregate interest on irrigation loans payable by the Sind Government to the Government of India, amounts in the

current year to Rs. 1,29,49,000 (vide the Budget, page 69). Although it is not possible to expect that the land revenue from the Barrage or for the matter of fact from the entire Province in the current year should cover the amount of interest still it is only fair that the estimate formed of the net land revenue realizable from the Barrage should at least be approximate to that estimate.

- The Miles-Irving Report while estimating the revenue and working expenditure of the Barrage talukas came to the conclusion that the income (9/10th share of Land Revenue) from irrigation of the Barrage talukas would amount in the year 1937-38 to Rs. 1,33,58,000 and the expenditure to Rs. 67,63,000 (inclusive of collection charges) leaving a net revenue of Rs. 65,95,000. The actuals however as indicated in paragraph 48 are Rs. 43,43,000, thus showing a deficit of Rs. 22,52,000. The net increase due to Barrage as estimated by the Miles-Irving Report was Rs. 52,32,000 in the year 1937-38, while the actuals show it to be Rs. 14,08,000, the deficit being Rs. 38,24,000. There can thus be no manner of doubt that the revenue has not come up to expectations at all. One of the reasons why the net income has dwindled down to 43 lakhs is that the working expenditure has been excessive. While it may not be possible to bring up the gross income to the estimated figures, it is certainly possible, nay very desirable that strict control be exercised on the expenditure, so that the net income may not shrink to such a miserable figure as that indicated above.
  - 51. We have had a statement (Schedule V attached to the Report) compiled showing the figures of revenue and expenditure for the six years, during which the Barrage has worked. These figures have all been taken from the published Budgets of those years, so that no dispute can arise about their accuracy. These figures indisputably prove that ever since the Barrage commenced to work, the income increased in the first three years but after the third year the income has remained stationary and has shown no progressive increase although the expectations were to the contrary. For the four years 1934-35 to 1937-38, the income has stood at one crore and twenty-eight lakhs. The expenditure has varied from 72 to 91 lakhs, the average being about 83 lakhs. The net income thus is roughly 45 lakhs. These figures, it may be noted relate to the entire land revenue from irrigation both Barrage and non-Barrage. Government have abolished the distinction between Barrage and non-Barrage income with effect from 1936-37, so that these figures are no longer separately available. Against these if we place the estimates given by the Miles-Irving Report which relate to Barrage revenue only, we find that the actuals have fallen deplorably short of these estimates. If this is the state of affairs in the first five or six years after the working of the Barrage, what could be said of the estimates of the years to follow until 1962 when

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the Barrage debt is supposed to be cleared off. An extract of table 8 of Miles-Irving Report is reproduced below:—

	Year.	·	9/10th revenue credi- ted to irriga- tion.	Increase in total revenue.	Total working expenses.	Increase in working ex- penses.	Increase in net revenue
1933-34		•••	103.01	54.42	66.61	35.04	19:38
1934-35	***	, ···	109.08	61,19	66.82	35 <b>·2</b> 5	25.91
1935-36	***		114.88	67.61	67.01	35.44	32.17
1936-37		•••	127.59	81.43	67:43	35.86	45.87
1937-38			133.28	88·3 <mark>8</mark>	67.63	36.06	52.32
1938-39		•••	139.13	94 <b>·5</b> 5	67.82	36.25	58-30
1939-40		•••	143.72	99.65	67.97	36.40	63.25
940-41			148.31	104.75	68.12	36.22	68.20
941 <mark>-42</mark>			152.81	109.75	68.27	36.40	73.05
942 <mark>-43</mark>	•••	(	165.54	123.89	68.70	37.13	<b>8</b> 6 76
943 <mark>-44</mark>	•••		167.87	126.48	68.78	37.21	89.27
9 <b>44-4<mark>5</mark></b>			169.84	128.67	68.84	37.27	91,40
945-46	1	•••	171.66	130.69	68.90	37:33	93°36
946-47		•••	173:39	132.62	68.96	37:39	95.23
947-48		•••	189.88	150.94	69.21	37.94	113.00
948-49		• • • •	191.40	152.96	69.57	38.00	114•96
949-50	•••		193.22	155.02	69.63	38 об	116.96
950-51	70 F	•••	195.36	157.03	69.69	38.13	118.91
51-52	•••		197.14	759'00	69.75	38.18	120.82
52-53	***		198.35	160.32	69:79	38.22	122.13
53-54	1	1	199.33	161:44	69.82	38.25	123.19
54-5 <b>5</b>			200.3	162.42	69.85	38.28	124'14
55-56	•••		201.35	163.68	69.89	38.32	125.36
56-57	•••		202*41	164.86	69.93	38:36	126.50
57-58			203'45	166 <b>·02</b>	69.96	38 39	127.63
58-59	•••		<b>204·4</b> 8	167.16	70.00	38.43	128 73
59-60	•••		205.52	168.32	70.03	38.46	129.86
бо-б1		•••	206.63	169.55	70.04	38.50	131.02
б <b>1-</b> б <b>2</b>	•••		207.51	170.53	70.10	38.23	132.00

- 52. We have had another statement (Schedule VI attached to this Report) compiled also, showing the areas cultivated in the Barrage talukas both in kharif and rabi in each of the five years of the Barrage period, viz., 1932-33 to 1936. This statement also shows that the area cultivated in 1932-33 was 21 lakhs, and it increased in the year 1933-34, but from that year, the area cultivated has remained stationary for full four years, and inspite of the fact that in each of these four years the Revenue Officer has sold more than one lakh acres. These areas have been taken from the P. W. D. Office, and not from any other source. The dubari areas have been excluded, for the latest Report of the P. W. D. for the year 1934-35, includes only kharif and rabi areas and not dubari area. The very meaning of dubari means same land cultivated twice and has therefore been rightly excluded by the P.W.D. and by us. Here is food for thought for the Sind Government, and we think the financial experts of Government should examine the situation and find out a solution.
- 53. As late as 1936, Sir Otto Niemeyer in his Report, referring to Sind said that the Government of India in their survey of the prospects of the Barrage scheme believed that "the charging part of the interest to capital could cease at the end of the year 1937-38, after which year net revenue and capital receipt should cover interest, and that by the end of 1939-40, new capital expenditure will cease". This prophecy of the Government of India has not come true, partly because of the uncontrolled expenditure of the P. W. D. We find that at the end of the year 1937-38, there will be shortage of 16 lakhs of rupees in the receipts of net revenue and capital. The net revenue estimate are 43.43 lakhs while the capital receipts from land sales are estimated at Rs. 69,79,000. Total Rs. 1,13,22,000. The interest payable on the Barrage loan is Rs. 1,29,49,000. The deficit in the current year is fully Rs. 16.27 lakhs.
- 54. We might mention here that a sum of Rs. 8,75,000, which the P. W. D. debits to other budget heads (viz., 50, 81 and 68 relating to Civil Works, Irrigation, etc.) on account of salary, allowances and pensionary charges of ordinary P. W. D. establishment has not been deducted by us from the net revenue of Rs. 43,43,000. To form a correct idea of the net saving, this amount should be deducted from the net saving, as it is payable to the ordinary P. W. D. staff, which will continue to be entertained whether the Civil and Irrigation Works under budget heads 50, 81 and 68 were executed or not. If this is done it will show a deficit of Rs. 25 lakhs in the amount of interest payable this year and not less.

- Here we think it is necessary to point to the admission made to us by the members of the P. W. D. that there is no hope of the intensity of rabi cultivation ever reaching 54 per cent. of the Barrage areas. At present the rabi cultivation has reached 14 per cent. only. Mr. Mirchandani has in his evidence told us that he is very sceptical about 54 per cent. being reached in the years to come. Another Superintending Engineer Mr. Hawes has told us "to be quite frank, I do not think rabi cultivation will develop ". We do not feel justified in going into the cause why the original estimate of 54 per cent. cannot be reached, but we strongly urge on the Government to investigate the reasons why the cultivation of rabi area should not increase as originally estimated. We have however noted the fact, which incontestably proves the estimates of the land revenue expected from the Barrage to be hopelessly exaggerated. There is therefore the greater need for exercising the greatest possible control over the expenditure of the P. W. D.
- 56. The working expenses of Rs. 85,12,000 out of a total income of Rs. 1,28,55,000 or 66.2 per cent. even apart from other considerations, appear on their very face excessive, and the Committee feel justified in asking that these be reduced to a reasonable figure. What that reasonable figure is, cannot be determined by the rule of the thumb. It has got to be determined by going through each item of expenditure, and we have therefore examined almost every head of expenditure.
- On the top stands the Chief Engineer and Secretary to Government in P. W. D. and his office. Although some of us have perused with approval the dictum referred to in the Dow Committee's Report that the head of a large spending department should not have the last word in the ear of Government, we have been compelled for the present, for the sake of economy to agree that the Chief Engineer may remain as Secretary to Government. Had the Province of Sind been in flourishing condition, we might have then advised Government to have a Secretary who would critically examine all proposals of the Chief Engineer and offer Government an independent advice as to the necessity and expense of his proposals. A Secretary to Government in the P. W. D. has necessarily to be of at least the same status as the Chief Engineer and the status demands an equal pay. This the Province cannot afford and therefore we have thought it fit to let the Chief Engineer work as Secretary also, even if it involves the risk of depriving Government of independent advice. We have however made some small reductions in his establishment.