



REPORT
OF
THE SIND
ADMINISTRATIVE
COMMITTEE

1934

EXPLANATORY NOTE.

WHEREVER USED IN THIS REPORT.

Irving Report means the Report of the Sind Financial Enquiry Committee, 1931, presided over by Mr. Miles Irving.

Brayne Report means the Report by Mr. Brayne on the proceedings of the Sind Conference, 1932.

White Paper means the Proposals for Indian Constitutional Reforms, published under the authority of His Majesty's Government in 1933.

We have taken the Proposals of the White Paper as the basis of our enquiry, and to the best of our understanding have made no recommendation which is inconsistent with those proposals.

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CHAPTER I.

INTRODUCTORY.

The Committee was appointed by order of the Government of India, in Resolution No. F.-46/33-R., dated 7th October, 1933, which we quote in full:—

“At the close of the third session of the Round Table Conference, the Secretary of State announced the intention of His Majesty's Government that Sind should enter the future federation of India as distinct province. Accordingly the proposals for constitutional reform embodied in the White Paper treat Sind as a ‘Governor's province’ in the Federation of India.

2. The Government of India think it desirable to investigate certain administrative questions which will arise in the event of Parliament accepting the proposal of His Majesty's Government that Sind should be created a separate province; and in order to prevent possible subsequent delay, they propose to have these matters examined during the coming cold weather. They have therefore decided, with the approval of the Secretary of State, to set up a committee of enquiry for the purpose.

3. The following have been appointed to constitute the Committee:—

Chairman.

- (1) Mr. H. Dow, C.I.E., I.C.S.

Members.

- (2) Mr. R. B. MACLACHLAN.
- (3) Mr. G. KAULA, C.I.E.
- (4) Seth Haji ABDOOLA HAROON, M.L.A.
- (5) Khan Bahadur M. A. KHUHHO, M.L.C.
- (6) Rao Bahadur HIRANAND KHEMSING.
- (7) Mr. E. L. PRICE, C.I.E., O.B.E.

Mr. H. T. Lambrick, I.C.S., will be Secretary to the Committee. The headquarters of the Committee will be at Karachi.

4. The terms of reference to the Committee are to consider and make recommendations as regards:—

- (1) The accommodation required at Karachi for Government House, Council Chamber, Secretariat and residences of senior officials.
- (2) The administrative arrangements that may be necessary to secure effective supervision and co-ordination of the work of the Sukkur Barrage project.

- (3) Whether, and if so, what affiliation should be made with existing High Court, University, Medical, Scientific, Veterinary, Forest, Engineering, Agricultural or other institutions in any other Province?
- (4) Whether a self-contained cadre should be maintained for the services of all Departments, and more particularly for the All-India Services.
- (5) Any other matter that may be referred to the Committee by the Government of India."

Later, the Committee was asked to consider, under the last clause of the preceding paragraph, the question of providing an office for the new Sind Audit and Accounts office.

2. The Committee first met on November 20th at Karachi, when procedure was discussed and settled, and a questionnaire approved of which copies were issued to the public. At the end of November the Committee made a short tour to Sukkur and Larkana, and from Sukkur visited the waterlogged area in Khairpur State.

We wish to record our indebtedness to the officers of the Public Works Department at both places who put their time and experience at our service. Towards the end of the Christmas holidays, the Chairman and Mr. Kaula were deputed to go to Bombay for a few days to discuss various matters with officers of the Secretariat and the Accountant-General, Bombay. At the end of January the Committee spent a few days at Jacobabad in the Upper Sind Frontier, where the concentration of officials and prominent zamindars caused by the attractions of a Horse Show and a durbar of the Commissioner in Sind enabled the Committee to take the evidence of many touring officials without interfering with their tour.

At all the places we visited, we took the opportunity of meeting as many of the local gentry and officials as possible, and discussing generally with them the subjects of our enquiry. In this way we received information and points of view from many men of influence and intelligence who could not have helped us in a more formal fashion. At each place, our contacts with local opinion were much facilitated by the hospitality of prominent citizens, which we gratefully acknowledge.

Most of our time was spent at Karachi, where we examined carefully the present position as regards sites and buildings. We received 105 replies to our questionnaire as well as a certain number of other representations, and we examined orally, sometimes in great detail, 36 individuals or deputations of organized bodies. We found invariably an earnest desire to help us in the solution of our problems.

3. We take this opportunity of acknowledging the great assistance we have received from the public, from the various Governments and States whom we consulted, and from officials of

every department. Our particular thanks are due to the Chief Engineer in Sind, to the Audit Officer and especially to Mr. A. E. Sharp, Executive Engineer, Karachi Buildings Division, for their invaluable help in dealing with questions connected with the first and second items of our terms of reference.

4. Lastly, we desire to place on record our appreciation of the services of our Secretary, Mr. H. T. Lambrick, I.C.S., and of the office establishment. Our enquiry has meant, especially in its concluding stages, work at high pressure and for long and irregular hours and all our demands on the establishment have been met by them with the greatest goodwill.

CHAPTER II.

FIRST TERM OF REFERENCE.

"The accommodation required at Karachi for Government House, Council Chamber, Secretariat and residences of senior officials."

PRELIMINARY.

Ministers and other high officials.

5. *Number of Ministers.*—We are only concerned with this question in so far as it affects the question of accommodation. The Irving Report accepted three though they thought perhaps two might suffice, and Mr. Brayne gave his opinion that two would be enough. Since then a new principle, of which neither of these earlier reports was in a position to take cognisance has been enunciated by the White Paper (paragraph 67), that the Governor should appoint to his cabinet "those persons (including so far as possible members of important minority communities) who will best be in a position collectively to command the confidence of the Legislature". It is clear then that the size of a province, and the volume and complexity of the work to be done, cannot alone determine the number of the Ministers that will be required; and without therefore expressing any definite opinion on this subject, we think it wise to make our provision for accommodation on the assumption that not less than four Ministers may be required.

6. *Revenue Commissioner, Secretaries, etc.*—Our reasons for supporting the conclusions of the Irving Committee and the Brayne Conference that a Revenue Commissioner will be required will be found discussed under the Second Term of Reference, and also our reasons for thinking that the Revenue Commissioner and the Chief Engineer should act as Secretaries to Government for their respective departments. In addition to these we consider that two secretaries will be required, one of whom must have had legal or judicial training and may or may not be a member of the Indian Civil Service. We are not called upon to consider the detailed organisation of the Secretariat, and have dealt with this only to the extent necessary for us to decide on the accommodation that will be required. The only other high official whom we think will be required and for whom accommodation will have to be provided is an Inspector-General of Hospitals, Public Health and Jails.

Government House.

7. There is already in Karachi a Government House which is maintained by Government as the residence of the Commissioner in Sind. This house with its subsidiary buildings and grounds, occupies an area of 40 acres in a reasonably open situation in the best residential part of Karachi, and we agree with the bulk of opinions submitted to us that the site of the present Government House is the most suitable site for the residence of the future Governor. We consider that its area will be found to be sufficient, but in the event of its proving later to be inadequate, there is available for inclusion, in whole or part, within the grounds of the new Government House, an area of 26 acres, known as the Commissioner's Maidan, to the west of and immediately adjoining the present boundary of the Government House grounds.

8. The scale of accommodation in the present Government House is not adequate to a Governor's residence whether regard is had to the size and amenities of the rooms available for public entertainment or to the number of the available guest rooms. If the present Government House could be retained, considerable additions would have to be made before it could form a suitable residence for the Governor.

9. We are advised that the existing condition of Government House is, however, such that it cannot be added to with safety, reconstructed without great expense, or even maintained in its present condition for more than a few years without inordinately heavy expenditure. It is with the greatest reluctance that we have been forced to this conclusion, but we accept it fully. The main building was erected by Sir Charles Napier, the first Governor of Sind, and is thus nearly ninety years old. The two side wings, one comprising office accommodation and the other the guest rooms, appear to have been built within a few years after the main block. The foundations are only a few feet deep and consist of broken stone and mud, and the main walls are built of unbaked brick and mud, which are now disintegrating owing to the rise of alkali from the subsoil. We have the opinion of the Executive Engineer that neither the foundations nor the walls are strong enough to admit of any further superstructure, and that the whole of the main building is rapidly deteriorating and must before long be demolished. The structure requires constant examination to ensure the mere safety of the occupants; and since the chief defect lies in the main structural walls, we are advised that any attempt to recondition it would be a pure waste of money.

We have tested these opinions as far as it is possible for laymen to do so, and have had the foundations opened and the condition of the walls exposed. There is not one of us who would take the risk of making additions to the structure, or would incur the expenditure of reconstruction on the same foundations, if it

were our own property to deal with as we chose. We are also advised that it would not be economical or desirable to maintain the present building as it stands for some years and to construct other subsidiary buildings adjoining it.

In the first instance, heavy expenditure on maintenance of the existing structure would be entailed, and the rate of deterioration of so old a building is progressive. Heavy rainfall in particular does great damage. Years of heavy rainfall occur at incalculable if infrequent intervals; and though the average rainfall in Karachi is not high, it is usually concentrated in a few days of the year and comes in the form of a few heavy downpours. And even with constant and heavy expenditure on repairs, the outside life which official estimates give the building is a possible 20 years, with a high probability that it will be a very much shorter period.

In the second place, the subsidiary buildings to be erected would have to include the larger rooms for public entertainment, those of the existing Government House being quite inadequate in size; and they would also have to include some additional guest rooms. There is in the present Government House no room available for the suitable reception of guests of high position, whose visit under present conditions entails the vacation by the Commissioner and his wife of their own private apartments. The mere construction of subsidiary buildings would therefore absorb a high proportion of the expense that would be involved by a complete new Government House. But our main objection is that it would commit the new Government for all time to a Government House of a very unsatisfactory character, and a much greater ultimate expenditure both in capital cost and in upkeep. As we have pointed out, the existing Government House cannot last more than 20 years and will in all probability last much less. It would then have to be replaced by additional buildings subsidiary to those that had already been erected. Of the inconvenience and expense involved by this arrangement there is a standing example and awful warning in Government House, Bombay.

10. We therefore recommend that a new Government House should be erected on the same site as the existing Government House with as little delay as practicable. Pending construction, temporary arrangements for the residence of the head of the province would have to be made elsewhere. The most suitable arrangement would be that he should occupy the Government residence which is at present allotted to the Judicial Commissioner of Sind, which we consider has excessive accommodation for that officer and would be more appropriately occupied by an officer with more extensive social obligations. A further reference to this house is made in paragraph 36.

11. We give in Appendix A to this Report our idea of the scale of accommodation required in the future Government House. For this we have had to make certain assumptions as to the personal staff of the Governor. We take it for granted that this

will be on the most modest scale, and that the Governor will have no Military Secretary, and will not need to support his dignity by such expensive accessories as bands or bodyguards. Following the Irving Committee's Report, we provide only for a Private Secretary and one aide-de-camp; and we assume that the former will be a comparatively junior officer, for whom accommodation on the scale proper to an ordinary district officer will be adequate. A suitable site for the Private Secretary's bungalow can be found within the confines of Government House grounds, with a separate frontage on the main road. A sketch map showing the approximate location of the proposed bungalow, and also the existing Government House with its subsidiary buildings, is given as Appendix B to this Report.

12. We are advised by the Executive Engineer that the approximate cost of a suitable two storey building, carried out without extravagance but in a style suitable to the dignity of the Governor's high office, and containing the accommodation we have now proposed, could be built for approximately Rs. 2½ lakhs. The grounds would also require to be adequately fenced, the existing compound wall being in a dilapidated condition. The approximate cost of this carried out partly in rough local stone and partly in reinforced concrete would, we are advised, be approximately Rs. 30,000; a further Rs. 20,000 would be required for roads and paths within the grounds. A suitable residence for the Private Secretary would cost about Rs. 40,000.

There remains the question of initial furnishing. The greater part of the furniture of the existing Government House has been provided from Government funds, and such articles as are suitable could be made available for the new Government House. We have little to guide us but we think that an additional provision of Rs. 50,000 should be added to the estimate for this purpose.

13. Finally, it will be understood from what has been said of the condition of the existing Government House, that a large part of the expenditure involved under this head cannot be said to be exclusively due to the separation of Sind. In view of the official and social responsibilities of the Commissioner in Sind, he could hardly be provided with a residence giving less accommodation than was considered necessary eighty or ninety years ago, and we are informed that the cost of constructing a modern residence giving that accommodation would not be less than Rs. 1½ lakhs.

Secretariat and Headquarters Offices.

14. In order to make our proposals on this question readily intelligible, it is necessary first to give an account of the way in which the officers and establishments of all Sind departments are at present housed in Karachi.

15. We start off with the present establishment of the Commissioner in Sind. For reasons which, though they are generally much misunderstood, we need not set forth in detail, the Commissioner in Sind has far wider powers and responsibilities than the ordinary Divisional Commissioners of Bombay and other provinces, and is invested with general powers of supervision and control over officers of all departments in Sind. His office establishment is consequently much larger than that of ordinary Commissioners and consist of four gazetted officers and 52 clerical staff.

In paragraph 44 we have given our reasons for postulating in a separated Sind the appointment of a Revenue Commissioner. The present staff of the Commissioner in Sind will have to be divided between, or rather will form the nucleus of, the establishment of the Revenue Commissioner and the Secretariat proper. Making allowance for the fact that some work done in Bombay will now have to be done in Sind, and that *per contra* much work now done in Sind will not have to be done at all, we consider that it is reasonable to assume that the conversion of the establishment of the Commissioner in Sind into a Revenue Commissioner's and General Secretariat establishment will result in an increase of clerical and ministerial establishment of approximately 50 per cent.

The Commissioner's establishment is accommodated in a modern building adjoining Government House, and we propose that this shall be retained and adequate use made of it.

16. *Public Works Department.*—Leaving aside purely district establishments, the administrative Public Works Department staff in Karachi consists of the Chief Engineer and 5 Superintending Engineers and their establishments, comprising 15 gazetted officers and 108 clerks. There is also the Development and Research Division, with 5 gazetted officers and a clerical and technical staff of 66, many of whom however only have to be accommodated in Karachi in the hot weather.

The whole of these are at present accommodated in three main buildings and a few minor subsidiary ones situated on the Artillery Maidan. The buildings were originally Military barracks, and are from 60 to 90 years old. Although they are substantially built and capable of lasting, with due care and attention, for many years, we are advised that they interfere with the development of the Artillery Maidan site, and ought to be demolished at an early date in the financial interests of the Scheme.

The same buildings also house the Revenue Officer and Assistant Revenue Officer, Lloyd Barrage, with an establishment consisting of 3 gazetted officers and 32 clerks.

17. We have been over these offices carefully, and find that they are seriously overcrowded. None of the officers occupy more space than is necessary, and some have to work under extremely

cramped conditions. To find room for the establishment, most of the verandah space has had to be enclosed, rendering the main rooms dark and airless, so that work there is done under conditions of great discomfort. Even after these temporary expedients for increasing the accommodation have been made, the space available for clerical staff is much reduced by the absence of adequate space for records, of which large numbers are kept in cupboards both on the verandahs and in the main rooms. If the verandah space and record and store rooms be excluded, the amount of floor space available for the clerical and technical staff is most inadequate. It is indeed a remarkable testimony to the forbearance and enthusiasm of the subordinate staff of the Barrage organization that they have borne without complaint the existence of such working conditions throughout the whole decade of the construction period of the Barrage works.

18. Other buildings on the Artillery Maidan are occupied by the Audit Officer and the Chief Agricultural Officer and their establishments. The Audit Office consists of 3 gazetted officers and 70 clerks. The staff of the Chief Agricultural Officer consists of 2 gazetted officers and 12 clerks.

The conditions under which these officers and their establishments at present work are even worse than those of the Chief Engineer's and Revenue Officer's staff. They are housed in small buildings, many of which are purely temporary in character, and could not be kept standing in any case for more than a few years, either because of their dilapidated state or because they would effectually interfere with the development of the Artillery Maidan site. The Audit Office is hopelessly overcrowded, and one of the main buildings is a temporary structure built almost entirely of wood, and very unsafe for the custody of the valuable records of this department. The Agricultural Department is also housed in what were intended to be temporary buildings, which have now outlived their period of usefulness; during the hot weather, they do not even afford adequate protection from the sun.

In the event of separation, the Audit Office will have to take over a good deal of work now done by the Accountant General, Bombay, and its staff will have to be considerably increased. The estimated strength of the new office is 5 officers and 100 clerks, and though this has not been finally approved, our proposals for accommodation are based on this estimate.

19. A great contrast to the way in which these establishments are housed is afforded by the imposing new Court of the Judicial Commissioner, which is also on the Artillery Maidan site. This building with its outhouses and grounds occupies 14.5 acres and has cost approximately 30 lakhs, exclusive of the cost of the land. The building with its subsidiary buildings occupies a plinth area of over 71,000 square feet. It has been built of imported Jodhpur stone, and has been planned and executed on very costly lines. It is a three storey building, and contains six large courts, although the Judicial Commissioner's Court consists of a Judicial

Commissioner and only 3 Judges. The total floor area is 81,000 square feet, exclusive of over 32,000 square feet taken up by corridors and verandahs, etc.

20. The establishment of the Judicial Commissioner's Court consists only of 5 gazetted officers, 60 clerks and copyists, and some dozen translators and bailiffs.

We are of opinion that the scale of accommodation provided in this building is grossly in excess of the present needs of the Judicial Commissioner's Court, or of any needs which we can visualize in the future if that Court is replaced, as we propose elsewhere, by a Chartered High Court. The evidence we have taken is almost unanimous on this point; but we have been in an exceptional position to form an independent opinion, since, by the courtesy of the Judicial Commissioner, we have been able to hold our office and sittings within the Court building throughout the period of our enquiry. The present waste of accommodation in this expensive building cannot be defended on any reasonable grounds, and we must admit that no one has attempted to defend it. It would be criminal, in the present state of public finances, to embark on any further scheme of building public offices in Karachi without first providing for the proper utilization of the enormous amount of waste space that at present exists in this building.

We have not considered it to fall within the scope of our enquiry to examine the reasons why a building so much in excess of the needs of the situation should ever have been erected for the Judicial Commissioner's Court. If there were adequate reasons we do not know them. We are only concerned with the facts as they exist. It was elicited in the course of our enquiry that the Judicial Commissioner himself was not consulted as to the scale of accommodation required, at any rate until it was too late to pay proper attention to his advice, and that in consequence, in spite of the lavish accommodation provided, certain essential requirements were omitted and had subsequently to be added. It is possible that had the Judicial Commissioner been consulted at the appropriate stage, there might have been erected a building less extravagant and better adapted to the needs of the Court.

21. Rightly enough, the Judicial Commissioner has attempted with the small staff at his disposal to keep the whole building in effective occupation. A large area has been set aside for pleaders' chambers, but these are always untenanted: a very large room has been set aside for use as a luncheon room for the Bar. The various petty officials, clerks and typists are spread over the building as thinly as possible, making pathetic little cases amid vast surrounding deserts of tiled floor space. And in order to make some use of all the Courts when there are only four Judges, two of whom sit together when appeals are being tried, some of the Judges move on from one Court room to another for reasons that nothing but the existence of surplus accommodation

can justify. But with the aid of all these devices, there are a large number of rooms for which no use has yet been discovered. They remain

“But empty lodgings and unfurnished walls
Unpeopled offices, untrodden stones.”

Neither the Judges of the Judicial Commissioner's Court nor the Bar Association, nor any of the other witnesses who have appeared before us have seriously attempted to defend the present position. Very naturally, the Court and Bar do not wish to be disturbed if it can be avoided. “We are very comfortable here” was the somewhat plaintive plea of the Bar Association.

22. Two suggestions have come to us from the Judicial Commissioner's Court for making better use of the existing building, and we set them forth with our reasons for rejecting them.

The first is that the Small Causes Court should also be located within the Judicial Commissioner's Court premises, and the existing Small Causes Court building be made available for use as a Council Chamber. Our reply to this is that it would still leave a large part of the Judicial Commissioner's Court building inadequately occupied, and so would not remove our main objections to the present state of affairs. Also the Small Causes Court building could not be adapted to the purpose of a Council Chamber, and is not suitably located either for that purpose or for housing any part of the Secretariat or other offices.

The second suggestion is that part of the Judicial Commissioner's Court building should be handed over to the Executive Government for use as a Secretariat. But the part proposed to be handed over would, in our opinion, be wholly inadequate for the purpose, and would involve the dispersion of the headquarters establishments of Government in different locations in a way that we are most anxious to avoid. But our principal objection, in which we entirely agree with the Judicial Commissioner himself, is that it would mean the dual control of a single building by the Judicial Commissioner and the Executive Government. We think it most important that this should be avoided: the High Court ought to be absolutely supreme within its own precincts. Serious crises often result from most trivial causes of disagreement between the Judiciary and the Executive and so obvious a possible cause of friction ought to be avoided.

23. Since the Judiciary are unable to make proper use of the Judicial Commissioner's Court building, and there are serious objections to it being shared with the Executive Government, there is only one logical conclusion to be drawn. The present Judicial Commissioner's Court building should become the home of the future Secretariat of the Executive Government. This conclusion is in accord with general public opinion in the province, so far as we have been able to gauge it. The great majority of both official and non-official witnesses, who are not personally interested in maintaining the present position, are of opinion

that the building of the Court of the Judicial Commissioner of Sind should be made the headquarters Secretariat of the future provincial Government. But most of the opinions given to us are coupled with a recommendation that the Court should go back to its old premises. We are unanimously opposed to this. The Old Judicial Commissioner's Court premises were thoroughly inadequate to the needs of the Court, and have not become less so by years of neglect. They are situated in an area which is rapidly becoming industrialised, and the noise from surrounding factories and railways would interfere seriously with the work of the Courts. But the most important argument against this proposal is its extravagance. Not only would the old court house require to be pulled down and rebuilt, but the site is one of the most valuable in Karachi. The area of it is some 18,500 square yards, and we are informed that even in the present depressed state of public business the site could probably be sold at something between Rs. 20 to Rs. 40 a square yard.

24. In the building which is at present occupied by the Judicial Commissioner's Court and its establishment of approximately 80 persons, we propose to provide accommodation for the following officers and their establishment :—

- | | |
|---|-----------------------------|
| 1. The Ministers. | } and their establishments. |
| 2. The Secretaries and Secretariat Establishment. | |
| 3. The Revenue Commissioner | |
| 4. The Revenue Officer, Barrage | |
| 5. The Chief Engineer and all Superintending Engineers. | |
| 6. The Audit Officer | |
| 7. The Chief Agricultural Officer. | |
| 8. The Inspector-General of Civil Hospitals, Public Health and Jails. | |
| 9. The Conservator of Forests | |

In addition, we propose to find rooms in the same building for the library, committee room and staff of the Legislative Assembly, for which as will be seen from our proposals in paragraph 30, we propose to build a Council Hall close enough to the Secretariat to avoid inconvenience in making use of these rooms. No doubt this sounds too good to be true, but we have gone carefully in detail into the question of adapting the accommodation in the Judicial Commissioner's Court to the needs of these various establishments, and satisfied ourselves that it is an eminently practicable proposition. Not only can this large staff comprising some 50 officers and 350 to 400 clerks be housed in this one building, but the accommodation given will be much better than that with which they are provided at present, and will allow for reasonable expansion in the future. It can also be provided without any expensive structural alterations. The internal dividing walls throughout this building, with the exception of those of the Court Chambers

themselves (and a few others) which can with advantage be retained, are, we are advised, not structurally essential to the building, but are only partitions: they can be pulled down and others built elsewhere as required at very little expense. Such adjustments as may prove to be necessary need not be carried out at once, but in accordance with the dictates of experience; and in any case the expense involved will be so inconsiderable that it will not require capital expenditure, but can be carried out year by year from revenue as necessity arises. We have satisfied ourselves that accommodation for the various officers and departments suggested can readily be found within this building, but we assume that the actual allotment of space would be made by a Committee, and that thereafter the utilisation of space to the best advantage would be decided in the light of experience by the head of the Department in consultation with the Executive Engineer in charge of the building.

We should mention that the furniture, etc., of the present Judicial Commissioner's Court will be available for use in the new High Court building.

25. The proposals we have made above set free the building at present occupied by the office of the Commissioner in Sind, which adjoins Government House. We propose that this should be occupied by the Executive Engineer, Development and Research, and by the Electrical Inspector and his staff, who are at present accommodated in a hired building. The residential quarter provided above the Commissioner's Office might be assigned to the Superintendent of the Private Secretary's Office, or to the Governor's Personal Clerk.

26. *Site of New High Court Building.*—There are the following sites available and already belonging to Government:—

1. The site of the Old Judicial Commissioner's Court. We have already given our reasons for rejecting this in paragraph 23.
2. The Old Jail site, behind the Municipal Office. The area of this site is 13,560 square yards and it is a valuable one for industrial or business purposes.
3. The Old Small Causes Court site, occupied by the Mukhtiarkar's office.

We do not think this site would be unsuitable for the High Court, but it is very valuable and we think it would be unnecessarily extravagant to make use of it for this purpose.

4. The Artillery Maidan.

We think the most suitable location for the High Court would be on the Artillery Maidan, adjoining the present Judicial Commissioner's Court building. We are informed that the price that

would be realised from the sale of this land would be almost certainly much less than would be realised from any of the other plots we have mentioned above. We have shown in the sketch map of the Artillery Maidan the particular area we think would be found most suitable for the High Court, but we make no definite recommendation about this. It would have to be considered with reference to its effect on the general lay-out of the site, and with regard to the amounts that might be expected to be realised by the public sale of different plots.

Scale and cost of the New High Court Building.

27. We consider that it will be adequate to provide for four Courts only. The present Court consists of four Judges, two of whom sit together to hear appeals. With a High Court, appeals can be heard by a single Judge. Even with the present arrangements it has been found possible to refrain from filling up the temporary vacancy when one of the Judges is on leave.

With the permission of the Judicial Commissioner we have discussed with the Registrar of the Court, the details of accommodation that will be required, and we are advised that a suitable building containing the accommodation which, after this discussion, we think necessary, can be provided at a cost of approximately 8 lakhs. Details of this accommodation will be found given in appendix D. It includes certain features, *e.g.*, a stand for carriages, and peon's quarters which have not been provided in the existing Court building, but of which the need has been felt. We are advised, that making allowance for the additional space required in planning, the cost of a building of the plainest type of construction would be about 6 lakhs. A building for a High Court must have some claim to architectural pretensions: we consider that a total estimate of Rs. 8 lakhs should be sufficient to include these.

28. The following is a summary of the advantages accruing from our proposal to house all the Secretariat and headquarters establishments in the Judicial Commissioner's Court building, and to build a new Court on the Artillery Maidan site.

1. It provides for the full utilization of this expensive building, in which at present a large amount of space is being wasted.
2. It takes advantage of the unique opportunity which now presents itself of gathering together all the main Government offices under one roof. From this we expect the following advantages:—
 - (a) The co-ordination of Government's activities will be greatly facilitated.
 - (b) Economies in staff can be effected, especially in the mechanical branches.

3. Better prices will be obtained for the remaining Artillery Maidan sites, and the development of the area will be accelerated.
4. It makes provision for the new buildings required with the minimum capital outlay.
5. The cost of upkeep of the old buildings and the payment of rent at present made for certain hired buildings will be avoided.
6. Many of the old buildings would soon have to be replaced in any case, and their earlier removal will facilitate the earlier disposal of land on the Artillery Maidan site.

Council Chamber.

29. There remains the question of a Council Chamber for the Legislative Assembly.

Our conclusion is that there is no building in Karachi at present which is suitable for, or can be adapted to, the purposes of a Council Chamber, which in addition to giving an adequate auditorium for the whole body of the Legislative Assembly, needs certain adjuncts in the form of galleries for the press and public, a library, committee rooms, lobbies, rooms for the President and his staff, and a common room for members. There is no building in Karachi which fills this bill, and only one which we consider could possibly, with certain structural alterations, be adapted to the purpose. That is the building of the Karachi Chamber of Commerce, which we were given to understand the Chamber would be willing to make available on terms. The building is a very fine one, but we have decided that it would be unsuitable principally because of its distance from the main Government offices and the inconvenience that would thus be involved. We have also been able to propose an alternative which will involve less expenditure, and will give greater convenience to the Government and its Secretariat, and to the Members of the Legislative Assembly.

30. Our proposal is that the Council Chamber should be built within the present grounds of the Judicial Commissioner's Court in the approximate location indicated in the appended sketch, and connected with the main building (our proposed Secretariat) by a covered corridor. It will then be possible to provide most of the subsidiary accommodation which we have mentioned within the main building itself (this has been taken into consideration in the proposed allotment of accommodation within the Secretariat building), and in this way to reduce the size and cost of the Council Chamber. The Legislative Assembly will, according to the White Paper proposals, consist of 60 members; and we have assumed that it will be necessary to provide on the floor of the House for some 100 persons in all, and to provide a room for the

President of the Assembly, lobbies, and some sort of a lounge for members. We understand that the rough estimate prepared for us has been made on a consideration of the plans of the Council Hall in Bombay, where an arrangement analogous to that which we suggest has been made with great success. The new Council Hall in Bombay was built at the back of an already existing building, within which the library, committee rooms, etc., have been provided.

31. We are aware that objections to this proposal will be made on aesthetic grounds. We shall be told that we shall be blocking the view of and disfiguring the appearance of what is likely for a long time, if not for ever, to be the finest public building in Sind. We are prepared to face this criticism, which we are confident will generally emanate from persons whose artistic perceptions are not more finely developed than our own, and whose knowledge of the particular site we are considering is much less. We do not believe that difficulty will be experienced in finding an architect capable of harmonising the new Council Chamber with the Secretariat building to which it is to be an adjunct, without involving the extravagant cost which was incurred on the latter building.

32. We are advised that the approximate cost of an adequate Council Chamber on the lines we have sketched would be Rs. 3 lakhs. This figure takes into account the necessity of providing such a building as would harmonise architecturally with the present Judicial Commissioner's Court.

Residences of senior officials.

33. We agree with the great majority of the opinions submitted to us that the Ministers and the President of the Legislative Assembly should not be provided with Government bungalows, but should be left to make their own arrangements for residential accommodation. It will frequently be the case that the holders of these offices have already houses of their own in Karachi. The wealth and other private circumstances of different Ministers are likely to show great variations, and their tenure of office may sometimes be precarious. Conditions in Karachi are such that they are not likely to find any difficulty in housing themselves in a manner which is at the same time suitable to their private circumstances and in consonance with the dignity of their office.

34. We also do not think it necessary to construct any further residences in Karachi for senior officials. Most people in Karachi are already inquiline, and during the last fifteen years there has been such an expansion of building activity in Karachi that a senior official is not likely to find any great difficulty in hiring a suitable residence. The constitution of Sind into a separate province will not add materially to the number of senior officials located in Karachi. Past experience indicates, too, that Government can seldom recover in the form of rent from their officers

sufficient to reimburse its real capital outlay, so that there is generally a monetary loss to Government by the provision of Government bungalows. The incurring of this loss can only be justified on grounds of urgent public necessity which do not exist in Karachi. Even if it were necessary to increase the number of official residences in Karachi, we consider that it would be possible to secure them on lease, and it would be more economical for Government to do this than to purchase or build them.

35. There are at present Government bungalows occupied on payment of rent by the following officers:—

- 1 Judicial Commissioner.
- 2 Additional Judicial Commissioners.
- 1 Chief Engineer.
- 3 Superintending Engineers.
- 1 Collector.
- 1 District Superintendent of Police.

—
9
—

All of these were purchased or built for a specific officer or department, but their allotment must be reconsidered at the time of setting up the new administration independently of the purpose for which they were originally provided. In making the reallocation the more expensive residences should, in order to minimise the loss to Government be assigned to the more highly paid officers; and officers who require a residence in Karachi throughout the year should have a preference over those touring officers whose duties take them continuously for a large part of the year out of Karachi. At present several of the bungalows allotted to touring officers are sublet during the touring season to tenants who are not Government servants at all, although there are senior officers in Karachi who are not provided with Government residences. This involves no additional loss to Government; but we think it undesirable, and for that reason suggest preference being given to officers who require a residence in Karachi throughout the year. It may be noted that the non-touring season is the time when, owing to large numbers of employees of Government and mercantile firms being on leave, private residences in Karachi can be most readily obtained on lease. In cases where the principles laid down above are in conflict, Government should allot accommodation on a consideration of all the circumstances of the case. On public grounds, we consider that preferential treatment in the matter of allotment of bungalows should be accorded to the Collector, the District Superintendent of Police and the Civil Surgeon of Karachi.

36. The present bungalow of the Judicial Commissioner calls for special mention. This bungalow was built in 1917, and we are of opinion that, even looking to the high status of the Judicial Commissioner, the scale of accommodation provided is extravagant, and the grounds unnecessarily extensive. Several holders of the office have indeed protested at being compelled to occupy a house so large, and so expensive to maintain. We consider that the possibility of economically converting this into two bungalows or flats should be explored, and that a considerable part of the grounds should be separately demarcated and made available for some other public purpose.

37. In view of the ample hotel accommodation available in Karachi it is unnecessary to provide for a Circuit House.

38. The opinion has been expressed by some witnesses that in view of the periodical descent upon Karachi of a large number of members of the Legislative Assembly, the provision of some kind of Government Hostel is desirable. We think however that the number of members who will be put to inconvenience by the absence of such an institution is comparatively small, and that the matter is not urgent. Such a hostel could, owing to its purely seasonal use, and only be built and maintained at a loss to Government, we think that the question of providing it should be deferred until the necessity for it is better established and a more precise idea can be formed of the extent of accommodation that will be required.

Summary and proposals for financing.

39. It will be seen that the total capital expenditure which we propose (on new buildings) under this head comes to approximately 14·40 lakhs, made up as follows :—

Government House	3 lakhs.
Private Secretary's bungalow ..	·40 lakhs.
Council Hall	3 lakhs.
High Court	8 lakhs.
	14·40 lakhs.

It must be clearly understood that the estimates we have given do not admit of elaborate or costly architecture, and provide for the plainest form of construction. We have it in mind that Sind will be for many years a deficit province, and we think it not inappropriate that this fact should be reflected in the character of its new public buildings. It is subject to this understanding that we are advised that the amounts we propose are adequate. We lay stress on the fact that the greater part of this expenditure would have to be incurred within the next few years, whether Sind is separated or not. Government House would require to be rebuilt even as a residence for the Commissioner in Sind; and all

the Government offices on the Artillery Maidan, for which we propose to make accommodation in the present Court building, would have to be demolished before long, and new offices built which, looking to the numbers to be accommodated, could not cost less than the amount we have provided for the new High Court. The only items strictly due to separation are the new Council Hall, and the additional accommodation and amenities to be provided in the new Government House.

40. We have given in an appendix to this chapter as complete an analysis of the present financial position of the Artillery Maidan Development Scheme as could be made from the information and accounts that we have been able to obtain. The position is not satisfactory; and it is clear that largely owing to inefficient management, a valuable asset is being turned into a liability by the remorseless piling up of compound interest. The position however is not yet irretrievable if active steps are taken to expedite the disposal of land.

We think that the Karachi Estates Board which is entrusted with the care of the Artillery Maidan should be reconstituted so as to contain a certain number of businessmen having some knowledge of local conditions, and that it should be required to publish at regular intervals accounts showing the financial position of the scheme. This reconstituted Board should also take over the Government sites mentioned in paragraph 26 and any other Government waste lands in Karachi, and develop and dispose of them, in conjunction with the Artillery Maidan, as part and parcel of one scheme. There is no adequate reason why Government lands in Karachi should be in the care of two different authorities merely according as they were originally acquired from the military authorities or not. Under the care of an efficient Board a properly correlated scheme of development would be possible, and policy would emanate from a single source. We think that the financial problem of the Artillery Maidan can still be solved by vesting all these properties in the same Board and by reconstituting the Board on a business-like basis.

41. Clearly the money urgently required for water-supply and drainage, and later for roads and storm water drains, etc., must be provided. At present an active demand for land on the Artillery Maidan site is being stifled by the failure to provide these facilities. Timid finance is at present turning a profitable enterprise into a fiasco. The demand for land must be taken advantage of while it exists. To provide such inadequate sums as the Bombay Budget has provided for the scheme this year is worse than nothing; it adds to the dead-weight of capital and interest against the scheme, and does nothing to speed up the disposal of land.

We think that the cost of the new buildings we have proposed should be reckoned as a charge against the Karachi Estates Board as enlarged, ultimately to be recouped by sales of land. The Irving Report (page 61) has already proposed to set off the value

of the Old Court site (then estimated at 7,02 lakhs) against the value of the site they proposed to allot from the Artillery Maidan for a Secretariat: under our proposals a smaller site will be required for the High Court. The concentration of Government offices which we propose and the demolition of the old offices will also accelerate development, and improve sale prices.

The actual programme of building which we propose would have to be spread over two or three years and, if separation is decided on, should be put in hand at once, and carried out according to a regular plan. We think it would be an economical arrangement to engage an architect on contract for this period, and to make him responsible for the detailed planning and supervision of the work, or alternatively to obtain suitable designs by public competition.

APPENDIX TO CHAPTER II.

Artillery Maidan Development Scheme, Karachi.

In or about 1920, the site of the old Artillery Maidan in Karachi covering an area of about 180 acres, was taken over by the Government of Bombay from the Military Department.

2. In 1926 a committee of officers known as the Karachi Estates Board, was constituted for the development of this area. It is authorised to deal with matters connected with this property and with any other military lands which might be taken over by the provincial Government. But it is not concerned with other Government lands in Karachi. The present constitution of the Board is as follows:—

The Commissioner in Sind as Chairman.

The Chief Engineer in Sind.

The Collector of Karachi.

One Superintending Engineer.

The Consulting Surveyor to the Government of Bombay.

The Executive Engineer, Karachi Buildings Division.

The City Deputy Collector, Karachi, is the Secretary. The Board is not an executive committee, and financial control is retained by Government in its own hands. The Board is expected "to discharge its functions through the agency of the respective officers individually subordinate to its several members."

3. The price paid to the Military Department for the site acquired took the form of a contribution to that department towards expenses for a new Base Arsenal, Karachi. It amounted to Rs. 31 lakhs as shown below:—

	Amount					
	Rs. (000).					
1920-21	2,00
1921-22	3,50
1922-23	5,26
1925-26	10,00
1926-27	9,74
1927-28	50
						31,00
			Total	..	..	31,00

4. We have not been able to ascertain if there exists a detailed project, definitely approved by Government, which would show (1) the entire capital outlay expected to be incurred in laying out and developing the site, (2) the capital and revenue receipts anticipated to be realised from the scheme both during the development stage and afterwards, (3) the ultimate financial results of the scheme and (4) the approved programme for completing the lay out as contemplated and for effecting disposal by sale or otherwise of the plots not to be utilised or reserved for public buildings. A tabular statement has however been

presented to us as a forecast prepared in 1931. This statement shows figures from 1930-31 to 1950-51. It opens with a figure of capital expenditure, which was not the capital expenditure at the commencement of 1930-31, but that sum reduced by rents, etc., "recovered or due" up to that time. Nor does it take any account of the interest on capital accrued till then, which must have been a big figure. We are not prepared therefore to accept this statement as a reliable forecast; nevertheless we summarise the figures of it as in 1951-52.

		Rs. (000).
Capital expenditure		42,07
Total income and total outgoings from 1930-31 to 1950-51—		
	Rs. (000).	
Total income—		
Rent from buildings	1,00	
Ground rents	7,96	
Premiums	75,39	
	84,35	
Total outgoings—		
Interest on capital at 6 per cent. ..	48,39	
Sinking fund at 4½ per cent. for 20 years	27,43	
	75,82	
Profit and loss—		
First 11 years' losses	24,42	
Next 10 years' profits	32,95	
	8,53	
Net amount of 21 years		8,53
Annual amount of ground rents from 1951-52 onwards		1,26
Capitalised value thereof (20 years' basis) ..		25,13
Add—Value of site of Judicial Commissioner's Court		7,02
	32,15	
Total value		32,15

5. The total area as already stated, is 180 acres. Out of this the compound of the new Judicial Commissioner's Court, since constructed, occupies 14½ acres exclusive of approach lands, etc., outside the compound. 108 acres were held available for sale. The rest of the area was expected to be required for roads and open spaces. The scheme contemplates the ultimate removal, from this area, of a number of old barracks and other minor buildings, which are at present occupied by the Public Works Department offices, the Barrage Audit Office, and a number of other smaller offices. It is stated that their removal will improve sales of land to the extent of from Rs. 2 to 2½ lakhs, and that the old materials of the buildings may be sold for about Rs. ½ lakh.

6. In the four years 1919-20 to 1922-23 Rs. 1,32 lakhs was spent on "preparation of plans and estimates for buildings to be erected on the Maidan", and in the first of these years an expenditure of Rs. 5,363 was incurred on "laying of foundation stone for new public offices by His Excellency the Governor of Bombay".

7. Up to the end of 1932-33 Rs. 4.05 lakhs, as detailed below, was spent on works described in the accounts as "Development of Artillery Maidan, Karachi":—

Year.						Rs. (000).
1923-24	..	..	..	..	..	1,11
1924-25	..	..	..	..	..	73
1925-26	..	..	..	..	..	21
1926-27	..	..	..	..	..	1
1927-28	..	..	..	..	..	30
1928-29	..	..	..	..	..	44
1929-30	..	..	..	..	..	50
1930-31	..	..	..	..	..	59
1931-32	..	..	..	..	..	11
1932-33	..	..	..	..	..	5
						4,05

8. There was no programme of works prepared in the beginning. First of all a 45-foot storm water channel was constructed in the south-west portion of the area in 1923-24. After this roads, bridges, etc., were constructed in the same portion in 1925-26, and the central avenue was extended from Strachan Road to Kutchery Road. At or about this stage there was a pause said to be due, among other reasons, to some dispute with the Karachi Municipality regarding the area claimed by them. Only very necessary road works, e.g., those for providing access to the new Court, were pushed on. The Frere Road and part of the Court Road were completed and 10-foot and 15-foot storm water drains from Preedy Street to the main channel were constructed in 1928-29. Footpaths along roads already completed and the southern end of the Court Road and garden-paths, etc., in the U-shaped portion, were constructed in 1931-32.

9. It may be mentioned here that funds required for works are provided under the head "60—Civil Works, not charged to Revenue". The expenditure is, therefore, met out of borrowed money on which interest has to be paid.

10. New works appear to have been suspended, presumably owing to the stringency of funds. In 1932-33 and 1933-34 funds were provided, however, for maintenance of roads, etc.

11. The Executive Engineer estimates that further capital expenditure amounting to Rs. 9.5 lakhs will be necessary:—

	Rs. (000).
Approximate cost of roads, bridges, storm water drains, earth filling in plots, etc., still to be done to complete the scheme, according to the revised lay-out	50
	5,50
Water supply scheme	98
Drainage (Government share)	2,52
Total	9,50

His programme is based on the assumption that funds will be allotted by Government as follows:—

Year.		Rs. (000).	
1934-35	.. ..	2,37	} Partly for water supply and drainage and partly for construction of roads, drains, etc.
1935-36	.. ..	3,18	
		•	
1936-37	.. ..	1,00	} For construction of roads, drains, etc.
1937-38	.. ..	1,04	
1938-39	.. ..	84	
1939-40	.. ..	1,12	

		9.55	

The Budget for 1934-35 just out does not, however, make any provision for works expenditure under the account head "60—Other Provincial Works not charged to Revenue" during the year. There is only a provision of Rs 52,000 under this head, and the explanation given in support of it is as follows:—"The development of the Artillery Maidan, Karachi has entailed the acquisition of properties, without which the development scheme cannot be proceeded with. It is necessary to acquire private buildings which were allowed to be constructed by the Cantonment authorities on certain terms when the Maidan was in their charge. Under the terms of the Cantonment leases Government retain the power of resumption at any time on giving the stipulated notice and paying the value of such buildings as might have been authorised to be erected, the value being fixed by a committee of arbitration a provision of Rs. 52,000 has been made for the acquisition of private properties the resumption of which has already become legally complete.". Thus the prospects of completing the remaining development work are not very bright.

12. The Capital account of the scheme up to end of 1932-33 shows that the net capital expenditure amounted to Rs. 37,30 lakhs as shown below:—

	Rs. (000).
Contribution paid to the Military Department (<i>vide</i> paragraph 3 above)	31,00
Preliminary expenditure on laying foundation stone and preparing plans and estimates (<i>vide</i> paragraph 6 above)	1,37
Compensation paid to the owners of certain plots in 1924-25, 1927-28 and 1930-31	11
Development works (<i>vide</i> paragraph 7 above)	4,05
Contribution to Karachi Municipality for construction of the central main from the reservoir to the Artillery Maidan	25

Rs. (000).

Establishment and other miscellaneous charges :—

	Rs.	
Public Works Department establishment charges (<i>pro rata</i>)	88,371	
Other establishment	17,360	
Pensionary charges	1,895	
Notice boards, demarcation of plots, etc.	1,791	
Establishment contingencies (2 per cent. of actual expenditure incurred and revenue realised)	31,755	
	<hr/>	1,41
		<hr/>
		38,19
<i>Deduct</i> —Receipts from sale of building materials and from land sales up to April 1931 (Balance amounting to about Rs. 11,848 will be adjusted in the accounts for 1933-34).. ..		—89
		<hr/>
Net Capital expenditure		37,30
		<hr/>

If to this figure be added the further capital outlay of Rs. 9.5 lakhs, as anticipated by the Executive Engineer, and also the probable establishment and other miscellaneous charges, then the ultimate capital expenditure will not be less than Rs. 50 lakhs by end of 1939-40. It was only in November 1935 that the Consulting Surveyor to Government stated to us that the total cost of acquisition and development would be about Rs. 44½ lakhs. According to the revised forecast prepared in 1931, the estimate then was only Rs. 42 lakhs.

13. In regard to sales of plots of land we have very little detailed information beyond that the period of disposal, at one time, was expected to be 20 years, and that, on this basis, "the total gross value is estimated at Rs. 1 crore", and this "if brought to present value at 5 per cent. is equivalent to Rs. 80 lakhs." Sales were expected to be effected at rates varying from Rs. 30 to Rs. 14 per square yard according to position. We cannot say how far the programme, if any, for sales has been followed. Our enquiries, however, show generally that whilst the Municipality of Karachi have sold, and obtained good prices for, many of the plots in an adjoining area, wisely developed by them with expedition, the progress made in the sale of Government plots on the Artillery Maidan is insignificant in comparison, for the obvious reason that in spite of the large capital expenditure already incurred on acquisition and interest, the development of this area has still to be completed.

14. It has been stated to us that "it was impossible for several years to dispose of any land in the area". The main reasons given for this delay are ". . . a long continued dispute with the Municipality regarding the title to a large area of the land, and long drawn out negotiations with the Municipality regarding the supply of drainage and water . . ." We are not concerned with the validity of these reasons, but the delay in the disposal of land appears to

us to be very serious. Even now the position does not appear to be satisfactory and we wish to draw special attention to it. In November 1933 we were informed that there had been "active enquiry during the last eighteen months and practically all that portion of the land to which immediate drainage and water connections can be given" had "been sold during the last twelve months". We find that the first sale was completed in March 1933 and that by end of January 1934 only about 24 plots were sold. The total sales amounted, at full value, to Rs. 4.43 lakhs only, out of which Rs. 2.33 lakhs was the amount realised. The area covered by these plots amounts to about five acres out of 108 reserved for the purpose.

15. Even if the original estimate of sale proceeds ultimately amounting to Rs. one crore still stands and can be held to be valid in the present circumstances, there seems to be every reason to fear that unless development is completed expeditiously and land sales effected vigorously the burden of the interest on capital may become so heavy as to leave little or no margin for profit. As it is, the interest and indirect charges as brought to account up to 31st March 1933 are ruinously high, as will be seen from the following figures taken from the latest available *pro forma* accounts prepared annually:—

	Rs. (000).
Total interest charges	17.57
<i>Deduct</i> —Revenue receipts :—	
(a) Direct receipts :—	
	Rs. (000).
Rent of buildings	
Rent of plots	22
Sale of land	12
Ground rent	5
	56
(b) <i>Pro forma</i> credits on account of ground rent of plots, and rent of buildings, occupied by public offices on the Maidan, <i>vide</i> paragraph 16 below	1,93
	2,49
Net burden of interest charges	15.08
Indirect charges for Audit and Accounts (at 1 per cent. of expenditure on development works) ..	4
Total	15.12

16. We have not considered it necessary to make a detailed study of the *pro forma* accounts referred to above, but we desire to mention one important figure therein which has specially attracted our attention. We notice that the revenue receipts which have been taken into account towards reduction of the interest charges are not all receipts realised in cash and credited in any Government account. Under this head, a *pro forma* credit is given to the scheme even on account of

ground rent calculated in respect of the areas occupied by the new court and by the other Government offices, though the rent so credited is not provided for, or charged in the regular Government accounts, as part of the expenditure of the offices concerned. The amounts involved are large (*vide* subjoined statement giving the figures for 1933-34) and in consequence the net loss of the scheme is understated:—

Name of office.	Rs.
New Court	35,090
Karachi Canals Division	2,568
Superintendent, Civil Veterinary Department ..	960
Inspectress, Girls' Schools	652
Chief Agricultural Officer	558
	<hr/>
	39,828
	<hr/>

Up to 31st March 1933 the total credit was Rs. 1,93 lakhs.

17. The facts and figures given above establish clearly that as matters stand there is no early prospect of Government receiving a reasonable return on the heavy expenditure which has been incurred on the scheme since its inception in 1920. It requires no intimate acquaintance with the methods of business of commercial houses or efficiently managed local bodies to feel that they would certainly not have administered or financed a scheme like this in the manner this scheme has been handled. We are emphatically of the opinion that this matter should be reviewed urgently and very closely by Government, so that means may be explored of saving the scheme even now from disaster, which seems otherwise to be inevitable, and of placing its administration and finance on a satisfactory basis. It may be that the board which has no executive responsibility is unable to do justice to the task which is not actually entrusted to it but for which it is supposed to be wholly responsible. It may be that the board, containing as it does no commercial element, lacks the courage and imagination essential for the pushing on of land development schemes. It may be that the board is helpless because its advice is not listened to, for paucity of funds or for other reasons. These and various other questions seem to arise. Whilst we express no opinion thereon, we feel definitely the need for some vigorous and courageous action if loss to the State is to be avoided.

CHAPTER III.

SECOND TERM OF REFERENCE.

“The administrative arrangements that may be necessary to secure effective supervision and co-ordination of the work of the Sukkur Barrage Project.”

Existing Administrative Arrangements.

42. It is necessary to give first a very brief summary of the administrative arrangements which are already in force in the Barrage area.

At present all officers serving in Sind are under the general administrative control of the Commissioner in Sind in matters affecting the policy of Government. The Chief Engineer, subject to the control of Government, is responsible for Irrigation and is in charge of Provincial Roads in the Barrage area as well as the rest of Sind. Provincial Roads are, however, very few and most of the roads are in charge of Local Boards. The Revenue Officer, Lloyd Barrage, is responsible for land-sales and until recently has had the powers of a Commissioner under the Land Revenue Code in this respect, and he is responsible for the collection of the initial instalment of land-sales, practically all of which are on an instalment basis. The Collectors are responsible for the ordinary revenue administration and for the due collection of later instalments of occupancy price of Barrage lands. The Chief Agricultural Officer and the Conservator of Forests are in charge of the work in Sind of their respective departments. The Collectors are subordinate to the Commissioner in Sind, and their decisions are appealable to him. The Revenue Officer, though under administrative control of the Commissioner in Sind, has exclusive powers as Commissioner in land grant matters in the Barrage area; and his decisions are not appealable to the Commissioner in Sind, but to the Government of Bombay. The other officers mentioned are not subordinate to the Commissioner in Sind, but work under the direct control of official superiors in the Bombay Presidency or of the Government of Bombay. Hitherto co-ordination of the work of these officers has been secured by (1) the general administrative control of the Commissioner in Sind, (2) free intercourse and exchange of opinion between themselves, (3) the Barrage Standing Committee. (4) occasional conferences held by the Commissioner in Sind and (5) orders issued by the Government of Bombay. The Barrage Standing Committee, which consisted of the Commissioner in Sind, the Revenue Officer, Lloyd Barrage, the Chief Engineer, the Financial Adviser and the Chief Agricultural Officer, with the addition of the Conservator of Forests only for matters in which his department was concerned, has recently been abolished by the Government.

43. The view has been expressed before us by non-official witnesses that with the introduction of full Provincial Autonomy, it will be the duty of the responsible Ministers to co-ordinate the various activities of Government, and that this co-ordination is so simple a matter that it will spring into being "automatically" with the inauguration of the new regime. None of us hold any view approximating to this, and we consider that this co-ordination should be arranged for below the Ministers, who in whatever department a matter arises should always have available the advice of a permanent official of long experience. Three non-official members of our Committee think that in view of the intimate connection of Land Revenue and Irrigation, and in consideration of the fact that they are under different official departmental heads, the subjects of Irrigation and Land Revenue should always be under the control of a single Minister. The majority think it would be most undesirable to lay this down as a permanent arrangement: we assume that in accordance with the proposal made in paragraph 69 of the White Paper, the Council of Ministers, subject to any rule made by the Governor, will devise the necessary means of co-ordinating its own work, and that we are not called upon to make suggestions on this point.

The Revenue Commissioner.

44. We consider that with the disappearance of the Commissioner in Sind and his general powers of supervision and control the appointment of a Revenue Commissioner will be absolutely necessary. This officer will be the administrative head of all the revenue producing departments, such as Land Revenue, Excise, Stamps and Registration, and also of the departments of Agriculture, Co-operative Credit, Land Records, and Incumbered Estates, the work of which is inextricably connected with land revenue policy and with the general wellbeing of the agricultural population. The only one of these departments which is likely to have a highly paid officer of high status in charge of it is that of Agriculture; and the Chief Agricultural Officer has given his opinion that in view of the very important questions that are likely to arise on the agricultural side, there will be considerable advantage in having as a link between the Chief Agricultural Officer and the Minister, an officer with the long general administrative experience of a Revenue Commissioner. The other departments we have mentioned can never in a small province have highly paid independent heads in charge of them: but many of the problems with which they will be called upon to deal will be as difficult in kind as those which arise in the larger provinces. At present the deficiency in experience or status is supplied by the Commissioner in Sind or by departmental heads in Bombay to whom they are subordinate; and a change in the constitution of the province is not going to make subordinate officers more fit to deal finally with, or to give authoritative advice

on, important matters than they are at present. Officers of the calibre, and with the limited experience, that a small province like Sind must normally expect to have in charge of such minor departments as Excise, Land Records, Co-operative Credit and Incumbered Estates, cannot reasonably be expected to understand fully the repercussions which their orders may have on the public revenues and the general welfare of the province; and it would not be fair to put a Minister, who may himself be still less able to judge, in the position of having to rely only on the advice of such officers. It is also clear that to place the officers in charge of these minor departments in direct relations with the Government would inevitably involve raising their pay to accord with their enhanced status, and we think this expense unnecessary.

The Revenue Commissioner would hear revenue appeals from the Collectors and would act as the head of all the departments we have mentioned. We also think that he should act as Secretary to Government for the departments with which he is concerned: as he would be of higher rank than any other of the Secretaries, his title should be Revenue Commissioner and Chief Secretary to Government. He would also be in charge of the Finance Department, for reasons which we have discussed in paragraphs 69 to 71.

The Revenue Officer, Barrage.

45. We consider it essential that the appointment of Revenue Officer, Lloyd Barrage, should be retained for a further five years at least, and that the question of his further retention should then be reviewed. The principal duty of this officer is the disposal by sale or lease of all lands within the Barrage area. There are still roughly a million acres unsold; so that at the average price of Rs. 100 an acre, which is being realised today, the sum at stake is very considerable. The sale of lands also involves constant consultation with the Public Works Department in regard to the supply of water, and it is of great advantage to that department to have to deal, on all revenue matters associated with Barrage irrigation, with one officer instead of with all the Collectors, so that the same class of case may always be dealt with on uniform lines. The post requires a carefully selected officer, who must be prepared to give personal attention to a great mass of detail. Neither the Revenue Commissioner nor the Collectors, with their multifarious duties and other interests, would be in a position to do this; and the result of asking them to undertake this work would inevitably be a very great falling off in the receipts from land sales. The Revenue Officer should be subordinate to the Revenue Commissioner, to whom his orders should be appealable.

46. Hitherto the Revenue Officer has been responsible only for the collection of the first instalment of the purchase price of lands sold by him, and the Collectors have been responsible for

the due collection of subsequent instalments. This work has involved much unnecessary correspondence: the Revenue Officer has not been in a position to watch the progress of recoveries: the Collectors have been unable to give adequate personal attention to the matter, and the inevitable result has been slackness and inefficiency on the part of the subordinates responsible for the actual collections. We propose that in future the Revenue Officer shall deal with the taluka officials direct in the matter of all recoveries of sale price of Barrage lands, and be made directly responsible to the Revenue Commissioner for seeing that collections are kept up to date.

47. During the period of the construction of the Barrage, the Revenue Officer was charged with other important duties including the acquisition of lands for the barrage and canals, and the sub-rectangulation of the Barrage area. Now that this work is rapidly approaching completion, we think that it may not be necessary to continue the post of Assistant Revenue Officer when the present period of temporary sanction expires.

The Chief Engineer.

48. We have given careful attention to the position and powers of the Chief Engineer. In Bombay and in most of the major provinces of India, the Chief Engineer is also Secretary to Government for his own department. Two of our members, Mr. Kaula and R. B. Hiranand are strongly opposed to this in principle and are not prepared to agree that the arrangement should be perpetuated in the new province. They consider that the head of a large technical and spending department should submit his proposals to Government not directly but through one of the ordinary Secretaries to Government, and point to the example of such great technical departments as the Railway Board, Posts and Telegraphs and the Military Department in the Government of India, and to the Educational and Medical Departments under Local Governments. They think that it is likely to make for extravagance if the last word in the ear of Government on the administrative aspect of scheme is to be spoken by men whose experience is mainly technical.

Some of us, but not all agree in theory with these objections. But the majority of us, after considering all aspects of the question, are of opinion from a practical point of view, that the Chief Engineer in Sind should function as Secretary to Government at the commencement. The objections to the existing practice appear in any case to be less valid in a small province, where the Chief Engineer's secretarial duties will not be so continuous or arduous as to prevent him keeping in close touch with the works outside Karachi by frequent tours: and we think that when so many changes from the established order have necessarily to be made, it would be wise to defer making further experiments which, though often advocated, have as yet not had a full trial elsewhere.

49. We are unanimously agreed, however, that the ordinary powers of a Chief Engineer which he can exercise independently of Government should be as wide as is possible, consistent with Government maintaining full control over policy. We consider that in connection with the Barrage there are amongst the divisional charges certain key positions, and that the Chief Engineer is not in a position to shoulder the full responsibility that should be his unless he has complete confidence in the competence of the holders of these posts. We consider therefore that if the Chief Engineer is not given independent power of posting Executive Engineers to all divisional charges, his advice with regard to postings to those key positions, which would certainly include the Barrage Division and probably the post of Executive Engineer, Development and Research, should be accepted.

Location of Superintending Engineers' Headquarters.

50. A question of considerable administrative importance is the proper location of the headquarters of the Superintending Engineers. At present these officers spend the cold weather on tour within their circles, but their headquarters are all located in Karachi and the hot weather recess is spent there. There is a considerable volume of non-official evidence in favour of fixing the headquarters of each Superintending Engineer within his circle, and requiring him to reside there during the hot weather. It is argued that in this way supervision would be more effective and the Superintending Engineer would have a better knowledge of what was going on in his circle, and that there would be less inconvenience and expense to zamindars who have personal applications to make to Superintending Engineers during the recess. It is also argued that the severities of the Sind climate outside Karachi are much exaggerated, seeing that local heads of other departments do, as a matter of fact, have their headquarters within their districts. The change has also been supported on the ground that residential and office accommodation is available for these officers outside Karachi, and that the pressure on such accommodation in Karachi would be relieved by their removal.

51. The official evidence is strongly in favour of continuing the present system by which all these officers are stationed in Karachi during the recess. It is only during this period that Superintending Engineers have opportunities of personal consultation with the Chief Engineer and with each other, and the maximum benefit from this can only be obtained if their headquarters are together in one place. The Superintending Engineers do in fact visit their circles during the hot weather sufficiently to keep in touch with irrigation conditions, or whenever an emergency arises, and they can always be required by the Chief Engineer to do so if he thinks it necessary. For six months in the year the climate of Sind and especially of Upper Sind is one of the hottest and most debilitating in India, and the efficiency of

the work of senior officers must suffer enormously under such conditions, and actual breakdowns in health would be of frequent occurrence. It has also been stated in the official evidence that the bulk of the applications made personally to the Superintending Engineers might more appropriately be made in the first instance to the Executive Engineers, and are in effect an attempt to short-circuit these officers and impair their authority, and that the absence of the Superintending Engineer from his circle for half of the year is of value in training Executive Engineers to exercise independent responsibility.

52. These are the main arguments by which a change in the present practice is supported or rebutted. We are of opinion that the arguments are overwhelmingly in favour of locating all the Superintending Engineers' headquarters in one place, and that that place must be Karachi. We do not think that those who desire a change have in fact established a single instance of inefficiency resulting from the present arrangement. In the Punjab, where conditions are probably most analogous to those of Sind in point of climate, the headquarters of Superintending Engineers are not in one central place, and we have been told, although we express no opinion on this point, that the consequent lack of consultation and co-ordination between these officers is a cause of inefficiency. Moreover, these Superintending Engineers are not available in their headquarters during the hot weather for on climatic grounds they are permitted to spend the greater part of this period at hill stations. Sind's climate is not less rigorous: in Upper Sind there is no officer of any department at present whose functions extend beyond a single district, and it has been found necessary in the interests of their health to permit district officers, who are generally comparatively junior men, to spend during each month of the hot weather a maximum of fifteen days out of their district, either at Quetta or Karachi. The debilitating effect of the Sind hot weather is cumulative, and if senior administrative officers are given their headquarters in Upper Sind, the same concessions would have to be maintained, and probably even extended. It seems clear to us that even on the grounds of convenience to local zamindars, which have been most persistently urged, it is far preferable that the zamindar should be able to come to Karachi with a practical certainty of finding not only the Superintending Engineer but the Chief Engineer in Sind there, than that he should travel to a hot and isolated local headquarters, the journey to which will be often almost as long and quite as troublesome, only to find that the Superintending Engineer is away on hot weather leave. This is quite apart from the effect of the hot weather on a senior officer's efficiency and output of work. This could only be maintained by more generous concessions on the lines of the Punjab Hill Recess Rules, which would take the officers away from their headquarters almost continuously for the whole hot weather. Since there is neither in Sind nor within easy reach of it any possible hill station, and Karachi is the only station in it having a temperate climate, it

seems to us that the location of the Superintending Engineers' headquarters at Karachi, by which all, and more than, the advantages which the Punjab gets from the hill recess are secured without extra cost to the State, is a reasonable and economic arrangement.

We also think that the prospects of living in a temperate climate at any rate by the time administrative rank is reached will have an important effect on recruitment for the Public Works Department cadre. Another reason for wishing to locate all Superintending Engineers in Karachi is the advantage to be gained by the constant pooling of the experience and ability of these officers for the benefit of Sind as a whole. We cannot look forward to a period when an irrigation project of the magnitude of the Sukkur Barrage will not continue to produce technical problems of great importance, and the particular problem will not always arise within the circle of the Superintending Engineer whose previous training and experience are of the greatest value for its solution. It would be most wasteful of government's resources, and most unfair to the zamindars whose wealth and welfare are at stake, not to make full use of the combined experience of the Superintending Engineers, and this can only be done if there are constant opportunities for formal conference and informal consultation between themselves and with the Chief Engineer in Sind throughout a great part of the year.

53. We must refer briefly to the question of office and residential accommodation, although we should be guilty of a serious lack of proportion if we allowed the decision of a question of this administrative importance to depend in any way on the accidental circumstance that such accommodation happened to be available in any particular place. But the only place where surplus accommodation exists is at Sukkur, and Sukkur could only be made the headquarters of one Superintending Engineer if we are to accept the principles of those who have advocated a change. The change would involve the provision by Government of office and residential accommodation for a Superintending Engineer and his establishment at Larkana or Dadu, at Hyderabad or at Mirpurkhas. Our own proposals do not involve any extensive additions to buildings in Karachi for the Public Works Department officers or establishment if they are maintained there on the existing scale. It seems obvious then that to give effect to the suggested change would not mean a saving, but additional expenditure on buildings outside Karachi.

Indus River Commission.

54. The Indus River Commission, as recently reconstituted, is composed of the Commissioner in Sind as Chairman, the Chief Engineer, all the Superintending Engineers, the Executive Engineer, Khairpur State, with the Executive Engineer of the Development and Research Division as Secretary. The members

are *ex-officio*, and the constitution of this body involves no extra-expense to Government. Its main function is to study the movements of the River Indus and to apply this study to the maintenance of the river embankments in proper order. Unless these embankments are properly maintained and due regard paid to the movements of a shifting river, there is always danger of Sind being overwhelmed by floods. The Commission has certain budget grants under its control. These are in the form of a discretionary grant, and it has been represented to us that however adequate the total grant may be, the Commission is much handicapped by the fact that not more than Rs. 5,000 can be spent on an individual work without the sanction of Government.

55. The Chief Engineer in Sind has given his opinion that with the introduction of provincial autonomy, the Indus River Commission should become a purely departmental Committee under his own chairmanship. We do not accept this opinion, which we think could only be given effect to if the Commission became a purely advisory body with no grants to administer and spend. We think that the Irrigation Minister should be Chairman, and that it is essential that the Revenue Commissioner should also be a member. The Revenue Commissioner must be kept in the closest possible touch with conditions that are likely to affect adversely the collections of revenue and with the measures proposed to be taken to remedy them, and the condition of the river and inundation prospects are as much a matter of immediate concern to him as to the Chief Engineer in Sind. We also think that it is not necessary that all the Superintending Engineers should be on this Commission, and that in view of the fact that Khairpur is a State in no way under the control of Sind but in direct relations with the Government of India, the participation of the State Engineer in the work of the Commission should be limited to those matters in which the interests of the State are directly concerned. Since a failure on the part of the Khairpur State to keep its embankments up to the specifications laid down by the Indus River Commission may result (as it has done in the past) in widespread devastation in Sind beyond the borders of the State, it is clear that some method must be devised for the maintenance of the State bunds at the required standard.

Inter-Provincial Irrigation, etc.

56. We observe from Appendix VI, List II, 11 of the White Paper that it is proposed that provincial control over "water supplies, irrigation and canals, drainage and embankments, water storage and water power" shall no longer be subject to legislation by the Indian (federal) Legislature with regard to matters of inter-provincial concern or affecting the relations of a province with any other territory. It is in our opinion necessary that some machinery should be set up for the settlement of any future disputes which may arise between Sind and other units of the federation with regard to the utilisation of the waters of the Indus or

its tributaries and also for ensuring that, in connection with these subjects, no project which may affect another unit of the federation is proceeded with, without giving that unit an opportunity to state its views, and to have its case adjudicated upon by a competent authority in case it has any objection to raise.

The Land Revenue system.

57. We now come to the most important of our recommendations in this chapter.

It is necessary at the outset to explain that land revenue and irrigation revenue in Sind are collected in the form of a combined assessment, levied annually on cultivated land. For account purposes, nine-tenths of the combined assessment is credited to Irrigation, and the remaining tenth to Land Revenue.

58. The basis of the Sind Land Revenue system is that the State is entitled to take in the form of Land Revenue a fixed proportion of the net profits of the zamindar. In theory it is a very good system, since, if any rise or fall in the value of this net produce occurs, the resulting gain or loss is shared between the State and its zamindars. But in practice the value of the State share is fixed periodically as the result of "settlement" enquiries, and remains unchanged during the settlement period, which in Sind is normally 20 years. Within this period great fluctuations may take place in the average outturn of crops, and still greater ones in the trend of prices; and the value of the net produce is a product of these two factors. It may therefore show enormous variations, and the zamindar may find himself paying to the State either much less, or much more, than its due share of the net produce.

59. The normal period of settlement is now fixed at twenty years; but when the Barrage Settlements were introduced from July 1932, the rates of assessment were guaranteed for only five years. The reason for this was that owing to the slump in agricultural prices which then prevailed, the rates had to be fixed at a much lower figure than had formerly been estimated, and it was considered inadvisable to commit Government to these low rates for a long period of years. To have done so would, indeed, have been to sacrifice for ever all hopes of making the Barrage a financial success.

So far there has been little sign of an improvement in prices, and it is understood that Government are considering the grant of general remission in the Barrage area on the ground that prices have gone down. The application of such general remissions to Sind settlement rates is an innovation in Sind Land Revenue administration. They were applied to the non-Barrage area in 1931, since when they seem to have become an established practice. It is with their extension into the Barrage area that we are concerned here; and since the land revenue system is the same, the zamindars would have an obvious grievance if they

were treated on different principles to the zamindars in the non-Barrage tract. Once it becomes an established principle that general remissions are given for low prices, while there is no provision for raising rates during a settlement period on the ground of high prices, it is clear that Government is placed in a most unfortunate position. Government would lose on the roundabouts but it could not win on the swings.

60. Still more important is the difficulty of raising assessment rates, under a system of responsible Government, even at the end of a settlement period, when the trend of prices justifies this course. The landed interests will be dominant in the Sind Legislative Assembly. The Hindu minority own land much in excess of their numerical strength and will be with the Muslim majority on this question; and both will be supported by their tenants, whom it is proposed to enfranchise, and who will one day be a strong political force. Is there anywhere in the world a Minister who could hope for support from such an electorate if he were suspected of a desire to raise the land revenue rates? If the present system is to remain, and the land revenue rates are to become, owing to the periodical settlements, the subject of direct political influence, the prospects of the Barrage canals ever being a financial success can be easily stated. There are no prospects.

61. This is not a result which responsible landholders and politicians in the province wish to bring about. They wish to be saved from the capriciousness of the present system: when seasons are bad they do not wish to be saved from ruin only as the result of successful agitation, and when seasons are good they do not want to profit unduly at the expense of the State. A modification of the Sind land revenue system is desirable, which while retaining the merits of the present system, will keep the question of land assessment within the sphere of administration instead of bringing it unnecessarily into the field of politics.

62. There is some valid criticism of the inelasticity of the Sind land revenue system in the Irving Report, but the remedy there proposed is no remedy. The suggestion there made is that the combined land assessment should be split up into two elements, land revenue proper which should be fixed as at present for a settlement period, and water rates which would be guaranteed for no fixed period. But in a country like Sind, where land without water is practically valueless, the land revenue could only be fixed arbitrarily. A mere division of the combined assessment into land revenue and water rate would be of no advantage if the sum of the two remained unchanged. Attempts to raise the water rate would immediately transfer the decision from administration to politics, which is just what it is desirable to avoid. The change would also mean throwing over the main principle of Sind land revenue, the direct relation between the State's dues and the profits of zamindars, which is perfectly sound, and would involve legislation of a kind which it is hopeless to expect that the landholders of Sind would ever pass.

63. Our proposals are as follows:—

We propose to abolish altogether the system of periodical re-settlements. The cardinal point of the Sind Irrigation system is that the State is entitled to get as land revenue a fixed percentage of the zamindar's net assets. These assets are the product of two variable factors, outturns and prices, less certain items of expenditure which are much less variable and in Sind, are capable of fairly precise calculation. If we know what outturns and prices are, we know what is the land revenue which the zamindar can reasonably be called on to pay.

We therefore propose to set up a proper organisation for the calculation, tabulation and publication of reliable statistics of outturns and prices. The "grouping" which is a feature of existing settlements would remain. The basis of the outturn figures would be an extensive series of experiments conducted from season to season, but the result could be tested by other lines of inquiry such as the consumption, import and export figures, and the results obtained by the Agricultural Department. Similarly, statistics prices in various centres would be collected, and the relation between retail and wholesale prices and their seasonal variations studied, with a view to ascertaining the prices realised by the zamindar for the sale of his produce. It is important that all statistics should be published and the widest publicity given to them, so that they would come under the full fire of interested criticism. From the statistics would be worked out for each local group an index figure which when applied to the existing rates would give the proper assessments to be levied for the year.

It is not necessary that regard should be had to minor fluctuations. Supposing the standard rate of assessment to be 40 per cent. of the net profit of the zamindar, no change need be made unless the statistics of the year showed that the zamindar was actually paying less than 30 per cent. or more than 50 per cent. In the former case Government would be entitled to claim a refixation of the revenue, in the latter the zamindars would claim it, and the adjustments would be carried out automatically.

64. A responsible officer of rank not lower than a Collector should be the head of this Department of Statistics, and he would need to be a specially selected officer, not necessarily from the Indian Civil Service. There should be a small committee of official and non-official experts associated with him in the determination of the final index figures of the year. The department would not, however, involve extra expenditure to any considerable amount. Under the present system of periodical settlements, there are (or ought to be) settlement operations being carried out by a special staff under a settlement officer almost

every year; and this officer usually takes six months or more to deal with three or four talukas. The expenditure on these settlement operations would be wholly saved.

65. We have sketched our proposals only in outline, and there are difficulties which we have not discussed for want of space. But we believe the scheme to be eminently practicable, and that it not only offers the best method of reconciling the main features of the Sind land revenue system with the introduction of full responsible Government, but that it will be found generally acceptable to the zamindars themselves. We lay stress on the fact that the reform which we advocate introduces no new principle into the Sind land revenue system and requires no new legislation before it can be put into effect. It confers on Sind the advantages without the drawbacks of a permanent settlement, and affords the only hope of securing reasonable elasticity in the land revenue combined with fair treatment of the agricultural and landowning classes.

Financial Control.

66. We presume that if the Constitution Act or a Special Act of the local legislature does not provide expressly for the constitution of a Finance Department with a certain specified authority in financial matters over other departments of the Administration, the Rules of Business prescribed by the Governor under proposal 69 of the White Paper will definitely do so. Some provision to this effect is essential for maintaining co-ordination and efficiency of control over problems of administration connected with the Barrage. If we do not express ourselves at length on this point, the reason is that we have no doubt that the modern system of treasury control through a strong Finance Department will be considered necessary for achieving the full measure of joint cabinet responsibilities which proposal 67 of the White Paper contemplates.

67. The department should be put in the charge of an officer of experience who may be capable of exercising independent judgment in financial matters, including the framing of budget estimates, the controlling of grants, the borrowing of money, the initiation or examination of taxation proposals, and the scrutinising of schemes involving fresh expenditure or schemes involving abandonment of revenue. Its advice should be available to, and it should always be sought by, other departments of the administration. In other words, the functions of this department should be on the lines of those of the existing Finance Departments of provincial governments as defined in the Devolution Rules.

68. As there will presumably be a Public Accounts Committee of the provincial legislature, the Finance Department should be charged also with definite responsibilities in connection with the Appropriation Accounts and with the reports of the audit authorities. As stated elsewhere in this Report, we consider that the Finance Department should be closely associated with the Account Office, even if that office is not placed directly under its control.

69. A self-contained, even though a small, department of the Secretariat will be necessary for all these purposes. In the interests of economy, however, we are not prepared to recommend that a whole-time Secretary should be appointed. In our opinion, the department should be under the control of the Revenue Commissioner, who should be considered as the Financial Secretary; but he should be assisted in this department by a Deputy not necessarily belonging to the Indian Civil Service, who should be specially selected and if successful retained for as long a period as possible.

70. If the assumptions made by us are correct and our recommendations are accepted, we have no special recommendations to make in regard to the financial administration of problems connected with the Barrage. Those problems will receive adequate consideration from the financial point of view. It will indeed be the concern of the Finance Department to make from time to time a financial review (both retrospective and prospective) of the revenue receipts, the capital and revenue expenditure of the Barrage, and of the yield therefrom, and also to give to the several departments of Government such financial advice as may be needed by them in the interest of efficient Barrage administration.

71. But, if a regular and powerful Finance Department such as we propose, is not to be constituted, then we are unanimously of the opinion that there should be a Financial Adviser to Government in matters connected with the Barrage, and all the responsibilities indicated above, so far as they relate to those matters, should be entrusted to him. Here, again, on grounds of economy, we see no objection to the Revenue Commissioner being treated as the *ex-officio* Financial Adviser, but he will need a small staff and a capable junior assistant to help him.

Barrage Debt.

72. We have been at some pains to ascertain the existing state of the Barrage debt due to the Government of India, and in particular to understand how the debt is to be discharged and the interest thereon to be paid. A few facts ascertained by us are stated in the following paragraphs.

To the end of 1932-33 the capital expenditure on the Barrage project, including some indirect charges, amounted to Rs. 19,08 lakhs, the main details of which are given below:—

	Lakhs of Rs.
Barrage, including Head Regulators ...	5,11
Other Works	10,59
Establishment	3,18
Tools and Plant	23
Audit and Accounts	16
Capitalised abatement of land revenue ...	9
	<hr/>
	19,36
<i>Deduct</i> —Receipts on Capital Account ...	28
	<hr/>
	19,08
	<hr/>

73. The aggregate amount of interest accrued up to the same date was Rs. 4,98,75 lakhs out of which Rs. 22,89 lakhs were met out of general revenues as shown below:—

Year.	Amount.
	Rs. (000).
1923-24	2,28
1924-25	1
1927-28	10
1928-29	10,10
1929-30	10
1930-31	10,10
1931-32	10
1932-33	10
	<hr/>
	22,89
	<hr/>

The estimated amounts of payments out of general revenues for 1933-34 and 1934-35 are Rs. 10,000 in each case, and those of total interest charges Rs. 1,25,32 lakhs and Rs. 1,29,24 lakhs respectively. Thus, out of interest charges amounting to Rs. 7,53,31 lakhs estimated to accrue up to end of 1934-35 only Rs. 23,00 lakhs are expected to be met out of general revenues.

74. Part of the interest, amounting in all to Rs. 58,16 lakhs was met out of the accumulated balance of the Famine Fund—Rs. 6,37 lakhs in 1924-25, Rs. 10 lakhs in each of the years 1925-26, 1926-27 and 1927-28, and Rs. 21,79 lakhs in 1929-30.

75. Since 1932-33 receipts realised from land sales and leases are being utilised for meeting, each year, a part of the interest on capital. The amount thus utilised in that year was Rs. 24,68 lakhs. The later figures, according to the Budget for 1934-35, are Rs. 35 lakhs for 1933-34 (Revised Estimate), and Rs. 40 lakhs for 1934-35 (Budget), that is a total of Rs. 99,68 lakhs, estimated to end of 1934-35.

76. The state of interest transactions as brought to account up to 1932-33 and as estimated up to end of 1934-35, according to the figures given above, is shown below :—

	Up to 1932-33 (Actuals). Rs. (000).	Up to 1934-35 (Estimated). Rs. (000).
Met out of general revenues ...	22,89	23,09
„ „ Famine Fund ...	58,16	58,16
Met by utilisation of receipts from land sales and leases ...	24,68	99,68
Unpaid and therefore outstanding in the Capital Account ...	3,93,02	5,72,38
	<hr/>	<hr/>
	4,98,75	7,53,31
	<hr/>	<hr/>

77. It will be seen that interest amounting to Rs. 393 lakhs remained unpaid and was outstanding in the Capital Account on 31st March 1933. The corresponding figure for 31st March 1934 is estimated at Rs. 4,83 lakhs and that a year later at Rs. 5,72 lakhs.

77A. Here, we may mention another fact connected with the receipts on account of land sales and leases, which has come to our notice and which we feel bound to comment upon, as it appears to us to be open to question. Prior to 1932-33, receipts from the sales, leases, etc., of lands in the Barrage area were not utilised even towards payment of interest on capital. It appears that they merged in the general revenues of the Government of Bombay, but we have not been able to ascertain the reasons for this appropriation. The amount involved was about Rs. 12½ lakhs. In our opinion, it should have been credited to the Loan Account in the same way as the receipts of 1932-33.

77B. As against the figures of the Barrage Capital Account (direct and indirect charges) as given above, the state of the Barrage debt due to the Government of India at the end of 1932-33 was as follows:—

		Lakhs of rupees.
Principal outstanding	...	18,54
Accrued interest remaining to be paid	...	3,93
		<hr/>
Total	...	22,47

78. We have made no attempt to make a forecast of the further capital expenditure likely to be incurred on the Barrage project or of the prospects of its productivity. Any attempt on our part to undertake this task would have been fruitless as it seems to be impossible to get what may be regarded as an authoritative official estimate of future Barrage revenues—a matter upon which we comment elsewhere in this Report.

79. We are surprised, however, to find that in 1932-33, the very first year of the working of the Barrage canals, although there was, contrary to anticipations, a net surplus of Rs. 19·86 lakhs over working expenses, the surplus was allowed to merge in the general revenues of the Government of Bombay instead of being utilised towards part payment of the unpaid interest, on capital. Here, again, we see a charge made against the Capital (Loan) Account of the Barrage by utilising in relief of general revenues a sum to which those revenues have no claim, whilst a liability of the Capital Account awaits to be honoured.

80. The Budget for 1934-35 just laid before the Legislative Council of Bombay shows that even in the accounts of 1933-34 and 1934-35 it is not proposed to utilise the net revenue from the Barrage system either towards payment of interest or towards repayment of debt. We understand that the estimated figures for these years are Rs. 27·27 and Rs. 21·87 lakhs. On this basis, by the end of 1934-35 the amount of Barrage earnings (gross revenue *minus* working expenses) appropriated to general revenues will be Rs. 69 lakhs as shown below:—

Year.		Amount Lakhs of Rs.
1932-33 (Kharif season only)	... ..	19·86
1933-34 (Revised Estimate)	... ..	27·27
1934-35 (Budget Estimate)	... ..	21·87
		<hr/>
Total	... ..	69·00

The revenue accounts of the Government of Bombay for 1932-33 closed with a surplus balance of Rs. 26·21 lakhs and the revenue surpluses estimated for 1933-34 and 1934-35 amount respectively to Rs. 70,000 and Rs. 3·9 lakhs only. It is obvious, therefore,

that the Barrage revenues are playing a great part in avoiding the revenue deficits of the Government of Bombay and in balancing its budget. We cannot, however, see how the audit authorities and the Public Accounts Committee will accept this book-keeping, involving as it does the utilisation, for avoidance of fresh non-productive debt, of earnings derived from earlier productive debt, without first meeting the legitimate accruing liability of the latter debt. We trust that this question will receive the most urgent and serious consideration of the highest authorities, without waiting for the decision of the question of separating Sind.

81. The following table sets forth what appears to be the likely state of the Barrage debt up to end of 1934-35 on the basis of the present accounts and estimates of the Government of Bombay:—

	At close of year.		
	1932-33	1933-34	1934-35
	(Actuals).	(Revised).	(Budget).
	Rs. 00,000.	Rs. 00,000.	Rs. 00,000.
Principal outstanding ...	18,54	19,40	20,02
Accrued interest remaining to be paid	3,93	4,83	5,72
Total debt liability ...	22,47	24,23	25,74

It will be noticed that the debt will amount to approximately Rs. 25 $\frac{3}{4}$ crores as against Rs. 24 $\frac{3}{4}$ crores estimated by the Irving Committee (*vide* Appendix 8 of their Report).

81A. On the whole, we are obliged to state that we find the financial position of the Barrage debt to be neither very clear nor at all satisfactory. One of the reasons for this finding may be that whilst the accounts of Barrage expenditure and also the Capital and Revenue Accounts of the Project are maintained in the present Lloyd Barrage and Canals Construction Audit Office in Karachi, revenue transactions are brought to account in the office of the Accountant General, Bombay, and the account of the Provincial Loans Fund dealing with the Barrage debt is also dealt with in that office. Apart from this, it appears, however, that no decision has yet been taken as to the procedure to be observed in affording credits to the Provincial Loans Fund in repayment of the debt, or as to the amounts to be credited from time to time. We cannot understand why this matter has not yet been taken up and settled, and we are emphatically of the opinion that it should be decided forthwith without waiting for the decision on the question of the separation of Sind. In the following paragraphs we make some suggestions in this connection.

82. The total outstanding debt (both principal and accumulated interest) at end of 1933-34 should be split up into a number of sections as indicated below:

Serial No.	Section.	Amount of principal.	*Amount of interest accumulated to end of 1933-34.
	<i>†Government of India Account.</i>		
i	Capital expenditure (direct as well as indirect) recoverable from the Government of India on account of their share of the capital cost of the Barrage project in connection with irrigation in Nasirabad tahsil in Baluchistan.		
	<i>†Khairpur State Account.</i>		
ii	Capital expenditure recoverable from Khairpur State on account of its share of the capital cost of the Barrage project.		
	<i>Sind Account.</i>		
iii	Capital expenditure recoverable by sale of surplus plant anticipated sale proceeds of plant less (1) cost of reconditioning it before sale and (2) cost of sales organisation. (The gross and net figures and also the deductions should be shown separately.)		
iv	Recoverable capital expenditure (including indirect charges) on water courses and rectangulation.		
v	Barrage debt to be redeemed by proceeds from sales and leases of Barrage lands, including lands acquired for the Barrage works.		
vi	Barrage construction debt to be redeemed from other provincial resources.		

* The amount of interest attributable to each section is probably not ascertainable readily. If so, the total amount outstanding should be apportioned on some equitable basis.

† These should be understood to include not only all charges directly incurred for works required for irrigation in Nasirabad tahsil and in the Khairpur State respectively, but also a proportionate share of any works carried out, or to be carried out in future, outside those areas, if such works are essential for the service, safety or development either of the Barrage canals generally, or of the Nasirabad tahsil and Khairpur State in particular. There would, for example, be included a share of the expenses incurred on the investigation and carrying out of sub-soil drainage works, and of the Nauchar Drainage Scheme in so far as it pertains to the disposal of flood waters from the North.

83. It will presumably be held highly desirable that all receipts and recoveries connected with sections (i) to (v) should be made available, immediately and in full, for repayment of debt; but we recommend that the province of Sind should be relieved forthwith of the entire liability for sections (i) and (ii) which should be taken over by the Government of India. Section (i) is actually repayable out of Central Revenues and section (ii) is repayable by an Indian State which is now in direct relation with the Government of India.

If this recommendation is accepted, Sind will remain responsible for sections (iii); (iv), (v) and (vi) only, and we suggest the adoption of the following general principles in relation thereto:—

- (a) Sections (iii), (iv) and (v) to be primarily repayable respectively, out of the relevant capital receipts and recoveries, which should be held to be available exclusively for that purpose.

(A sum equivalent to the aggregate receipts of a month, pertaining to each of these three sections, should be credited to the debt account of that section in the same month, so that the receipts may not be appropriated for any other purpose and also that the charges for interest may be reduced to a minimum. For this reduction of debt, the budget estimates of the province should make the necessary provision.)

- (b) Any unpaid balances of sections (iii), (iv) and (v) to be transferred ultimately to section (vi) but only when the Government of India feel satisfied that there is no reasonable prospect of speedy redemption thereof by mere utilisation of relevant receipts and recoveries.

- (c) Section (vi), including transferred portions of sections (iii), (iv) and (v), to be repayable, according to an agreed programme, out of all the resources of the provincial Government, *i.e.*, to be treated as a "first charge" against the revenues of the province, taking for this purpose, a place next after only such liabilities as the Constitution Act may declare to be a "first charge" against the revenues of all Provincial Governments generally.

- (d) In the account of each section of the debt, principal and interest should always be shown separately and sums paid in during any year should be taken *first* in repayment of the outstanding interest, if any, *secondly* in repayment of the year's interest, and only *lastly* in repayment of the principal.

- (c) It would be a convenience if an average rate of interest could be adopted in respect of the entire pre-separation debt as was done in respect of the pre-Reform irrigation debt on the inauguration of the Montagu-Chelmsford Reforms. In any case, there should be a clear formula for determining the rate or rates of interest applicable each year to both the credits and debits of the several sections of the debt.

84. We have ascertained that under present arrangements a special rate of interest is applicable for all time to the amount of the loan taken from the Government of India during any year, the rate being determined for the purpose when closing the accounts of that year. On this basis, interest is being charged on the borrowings of the Barrage project at varying rates. Very recently some reduction in those rates has been authorised by the Government of India, which will take effect from the 1st October 1933. This is in consequence of their loan conversion operations of 1932 and 1933.

The old and the new rates are shown in the following table :--

Years of borrowing.				Rate per cent.	
				Old.	New.
1921-22	...	..	...	4.75	} No change.
1922-23	...	...	...	5.50	
1923-24	...	...	...	6.00	5.25
1924-25	...	...	...	5.75	5.00
1925-26	...	...	...	5.50	} No change.
1926-27	...	...	...	5.00	
1927-28	...	...	...	5.00	
1928-29	...	..	...	5.00	4.75
1929-30	...	...	...	5.50	No change.
1930-31	...	...	...	6.25	5.00
1931-32	...	...	...	6.25	6.00
1932-33	...	..	...	5.50	No change.

As the conversion operations referred to were favourable, the benefit thereof has been extended to the Provincial Governments; but the Government of India, we understand, have notified to them that they will be called upon to pay increased rates of interest when and if future conversions prove to be unfavourable. The benefit which will accrue to the Barrage debt account is, therefore, subject to the contingent liability of its withdrawal, or even of an additional burden hereafter.

85. We have suggested in paragraph 83(c) above that there should be "an agreed programme" for the repayment of the debt. We consider that the programme should be settled urgently and put into force without delay. We agree with the Irving Committee that for many years to come the convenient system of equated payments cannot be adopted. Therefore we recommend the adoption of a plan prescribing the minimum amount of the total annual instalments payable year by year. The amount for each year should be fixed on the basis of such a forecast of "net revenue" (*i.e.*, gross revenue *minus* working expenses) from the Barrage canals as can be made at present. The amount due each year must be paid without fail until the equated system becomes practicable or until the debt is diminished to such an extent, and the revenue is so far assured, that the province finds it practicable to fund the reduced debt as a permanent liability of its stabilised revenues. The amounts payable in earlier years will naturally be small, but those payable subsequently may be fixed on a progressively increasing basis. The principle should, in any case, be recognised that the net revenue from the Barrage canals is to be utilised primarily for meeting debt liabilities.

86. Once a programme on these lines is settled, a sum not less than the amount prescribed for a year must be paid or transferred to the credit of the Government of India before closing the accounts of that year, and, for this reduction of debt, the budget estimates of the province should make the necessary provision, regardless of the fact whether or not the net revenue of the Barrage canals would suffice for this purpose.

If this results, in any year, in a deficit in the general revenue account of the province, the deficit would presumably be covered, if necessary, by temporary borrowing in the same way as a deficit resulting from any other cause. If the revenue position of the canals becomes definitely bad in a series of years and the yearly deficits cause financial inconvenience the province would have to apply for a temporary modification of the agreed programme of annual instalments.

87. On the other hand, if the revenue position improves beyond expectation, it would suit the province to pay in larger sums than the programme requires, and it should be at liberty to do so. In such circumstances, if the improvement is steadily maintained, the Government of India should also be at liberty to demand revision of the programme with a view to increase the amounts of the annual instalments.

88. The Barrage was opened in January 1932, but the work of construction continued for many months afterwards. The construction estimate of the project was not closed till September 1933. Capital expenditure is in fact still being incurred on certain construction works which were not completed at that time, and we understand that it will be necessary to incur further capital expenditure on an appreciable scale during the next few years. Indeed, this is a normal feature of all newly opened canals.

Drainage works and works necessitated by waterlogging referred to elsewhere in this Report are works of great necessity and urgency, and other works may also be required for one reason or another. We have been assured by the Chief Engineer in Sind that the usual Schedules which will be appended to the Completion Report of the Barrage now under preparation will enumerate, and state the probable capital cost of, as many drainage and other works in connection with the Barrage as his department can at present foresee. It is anticipated by that officer that the total cost of the project (including the estimated further capital outlay which will be shown in the general schedules of the Completion Report and deducting salvage value and other recoveries) will be a figure which will be within the power of sanction of the Government of Bombay, and that therefore the Completion Report will be dealt with finally by the local Government itself. In other words, the Completion Report, when passed by the local Government, will be the authority for treating the scheduled works thereafter as capital works administratively approved by competent authority.

89. The figures of estimated fresh capital outlay up to 31st March 1935 as shown in the Budget for 1934-35 are as follows :—

	Gross.	Deduct— Receipts on Capital Account.	Net.
	Rs. 000.	Rs. 000.	Rs. 000.
1933-34 (Revised)	.. 91,76	6,00	85,76
1934-35 (Budget)	.. 74,28	12,00	62,28
Total	.. 1,66,04	18,00	1,48,04

90. It is obvious that the province of Sind will find it necessary to borrow money for this further capital outlay. Presumably, it will have to turn to the Government of India, as in the past, for help in this matter. Independent borrowing will be out of the question: but even for this "the consent of the Federal Government" will be necessary in view of the existing Barrage debt, *vide* paragraph 149 of the Proposals of the White Paper. We consider, therefore, that consultation with the Government of India in the matter of the finance required for further capital expenditure should not be deferred. In our opinion this is a matter of urgency which should be settled at once even if Sind is not to be constituted a separate province.

91. We recommend that the Government of India should require the Completion Report to be got ready early and submitted to them so that the full programme of anticipated future works and of the finance required therefor may be examined by them before the Report is accepted and sanctioned. We

have no reason to suggest that the Schedules to the Report are likely to include any works not essential for proper development, or for securing or improving the productivity of the Barrage Scheme. But, we are clearly of opinion that henceforward all likely demands for further capital finance should be rigidly scrutinised not only by the responsible engineers of the province, but also by the authorities who may be called upon to provide finance in the fullness of time. In the present state of uncertainty of the productivity of the capital already sunk in the scheme, further capital outlay may or may not improve the financial prospects such as they may be, and it seems to us clear that the test ordinarily applied, in prosperous times and in the cases of schemes yielding a good return, cannot be safely applied, in the present case, to all additional capital works.

92. Subject to the above reservations we are obliged to assume that further advances for capital expenditure on the Barrage Scheme will continue to be made by the Government of India. We suggest that all such advances when made should be treated as additions to our proposed section (vi) of the Barrage debt and that the recommendations made by us in regard to that section should be held applicable. Separate payments will neither be possible nor necessary.

93. In connection with this further capital liability, a point deserves to be mentioned specially. It may be necessary under the principle referred to in the second foot-note prefixed by a† which appears below the table in para. 82 above, to recover ultimately some portion of the future capital outlay from the Government of India and the Khairpur State. If this be the case, then there should be a definite understanding on this point from the outset.

94. We feel strongly that transactions connected with our proposed sections (iii), (iv) and (v) of the debt should be continuously and systematically reviewed by the responsible officers concerned so that a close watch may be kept over the correct appropriation of capital receipts and the Barrage debt may be reduced to proper dimensions as expeditiously as possible. In particular there should be a review annually of the progress of recoveries from land sales and leases so that the progress made in the disposal of land in different areas may be watched continuously and closely, and also the progress made in realising the annual instalments payable subsequent to sale. Since the realisations from land sales and leases are to be devoted as they accrue to the reduction of debt, the rapidity with which, subject to adequate prices being obtained, the disposal of land can be effected and recoveries made is directly related to the date at which funding may become possible. It is only through a continuous system of intelligent reviews and comparative statistics that the province can hope to get the best results in any attempt to achieve the desired reduction of debt.

95. We consider it desirable that a detailed account of the Barrage debt should be prepared annually and appended to the appropriation accounts. It should show, for each of the proposed sections of the debt (separately for principal and interest), the opening balance, the further advances (or interest charge) of the year, the amount repaid during the year, and the closing balance. The opening balances of 1st April 1934 should also be shown so that the progress made in clearance of the debt may be readily noticed, and the account or audit officers' comments on the account should mention all important features of the year, *e.g.*, any deviations (with reasons and authority) from the agreed programme for repayment of debt, or marked improvement or deterioration in the resources from which the several sections of the debt are to be repaid normally.

96. The account which we propose in the preceding paragraph is intended primarily for a presentation of the state of the Barrage debt. It cannot take the place of the usual *pro forma* accounts, known as Administrative Accounts, which deal with direct and indirect charges and receipts, both capital and revenue, and show the results of working from time to time. Our recommendation in respect of the latter set of accounts is that they should also be maintained in accordance with the ordinary rules on the subject and that in view of the peculiar circumstances of the Barrage project, the Audit Officer should review those accounts briefly every year. It is desirable that his reviews should deal with the results achieved from time to time as well as the prospects of productivity in future.

97. We notice, however, that no decision has yet been taken on some important questions connected with the preparation of Administrative Accounts. One of these is whether a single consolidated set of accounts should be compiled for the entire Barrage Irrigation System (either including or excluding the Nasirabad and Khairpur works) or whether there should be, in addition, a separate account for any integral sections of the system. Another question is whether the accounts of the Barrage system should or should not comprise the accounts of those old irrigation (inundation) works which the Barrage system has replaced or made obsolete, and what consequential adjustments should be made in the capital and revenue accounts of the old as well as the new works. We consider the settlement of these points also as a matter of urgent importance to be taken up at once, whether Sind is to be constituted a separate province or not. Further, we presume that the decision on these points will have an important bearing on the final presentation of the figures of the Completion Report to which we have already made a reference. There must be some correlation between the Completion Report figures and the accounts to be maintained in the years to come.

98. Before concluding our observations on this subject, we desire to mention specially a matter which, though not arising directly in connection with the capital account of the Barrage project, has created in our minds some apprehensions as to the

correctness of the policy which the Government of Bombay apparently wish to follow in making up the capital and revenue and loan accounts of their monetary transactions in the attempt to avoid deficit revenue budgets. We notice that in their Budget for 1934-35 they have now listed (though provisionally) under the capital account head "55.—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue" certain works in connection with the protective bund system in Sind. All original works of this class were hitherto classified under the account head "15—Other Revenue Expenditure financed from Ordinary Revenues (P. W. D.)". The total expenditure on 18 such works during 1934-35 is estimated at Rs. 4,08,500 and this sum has been excluded from the estimates of revenue expenditure of that year. We should state here that a reference on the subject is said to have been made to the Government of India. The change in classification has, however, been introduced in the Budget in anticipation of their approval, and the result is a small revenue surplus which would otherwise have been clearly a deficit.

99. We are anxious, whether Sind is separated or not, that the capital and revenue accounts and estimates of transactions connected with the Barrage should be safeguarded against inaccuracies resulting from such financial expedients. We understand that the classification of both expenditure and receipts in the public accounts is governed by more or less fixed principles calculated to secure uniformity in all provinces. If so, we cannot realise how those principles can be deviated from in order to meet the exigencies of finance. We are emphatically of the opinion that there should be, at all times and in all circumstances, an effective check against deviation. Otherwise, accounts and comparisons thereof would be vitiated and both accounts and estimates would be misleading.

100. We have already referred to the absence of an authoritative official estimate of future Barrage revenues, and to the consequent impossibility of reviewing the prospects of the productivity of the Barrage. Here we desire to emphasize the utility of a periodical financial review, as we understand that the repeated representations of the audit authorities have not succeeded in eliciting the necessary data. We understand that since September 1932, when the Bombay Government directed "the early preparation of a financial forecast of the revenue aspect of the Project based on the rates accepted in the Revision Settlement", the Audit Officer has been in correspondence on this subject with the local authorities, but he has not yet been furnished with a forecast, even though the Public Works Department will require similar information very shortly for the Completion Report of the Project, which is under preparation. Prior to September 1932, the Local Government had at least two forecasts before them, but apparently they did not accept them—one was prepared in 1930 and the other in December 1931.

Whether Sind is separated or not, this matter is one of considerable importance and in our opinion some senior officer, possessing the necessary facilities, should be definitely responsible for giving proper attention to it, even if the audit authorities do not press for it.

Accounts and Audit.

101. We have commented elsewhere upon the difficulty which we have experienced in collecting information relating to the accounts of the Barrage debt and of the other monetary transactions of Sind. In adverting to the subject of Accounts and Audit, we desire to make it clear, at the commencement, that we are not making any complaints against the authorities of the Accounts Department. On the contrary, as we have already acknowledged, both the Accountant-General, Bombay, and the officers of the Lloyd Barrage and Canals Construction Audit Office in Sind have spared no pains to furnish us with all information relating to accounts which we required from time to time.

102. The Sind Audit Office referred to above is not yet the office of accounts and audit for the whole of Sind. It was constituted originally as the office for dealing with the payments and accounts of Barrage construction works. The responsibility for the payments was transferred sometime ago to the executive officers concerned, but this office now deals with the accounts of the entire Public Works Department in Sind, and is treated as a branch of the office of the Accountant-General, Bombay, which is in Bombay. In recent months, some other central and provincial accounts of Sind, previously dealt with in Bombay, have been transferred to it, but the accounts of all treasuries in Sind, and the accounts of the transactions of almost all provincial departments in Sind, are maintained and audited in the Bombay office which is still the main office of accounts and audit for the entire Presidency including Sind. Sind work is thus divided between the two offices.

103. Both these offices are offices of the Central Government under the control of the Auditor-General in India. They deal not only with the accounts of the Bombay Government but also with the accounts of certain local officers of the Central Government. The Government of Bombay is not responsible for the cost of these offices, but the audit reports and appropriation accounts are addressed to them and dealt with by them and by the Legislative Council of Bombay which acts, in this matter, through its Public Accounts Committee. It is indeed with the assistance of these two offices that the Finance Department of the Government of Bombay is enabled to discharge some of its functions under the existing Devolution Rules and Legislative Rules.

104. Though the White Paper proposals make no specific mention of the subjects of accounts and audit, it appears from paragraph 76 of the Introduction to the White Paper that the matter has been or will be taken into consideration by His Majesty's Government. It seems likely, however, that with the grant of autonomy to the provinces, the power to maintain the accounts of provincial transactions and the liability to bear the cost of maintenance, if not even the power to have the provincial accounts audited, will devolve, in theory at least, on all Governor's Provinces. Whether this be so or not, we have no doubt that the decision on the point will be embodied in the Constitution Act and even some convention between the federal and provincial authorities may be established, especially if, on grounds of economy or for other reasons, it is held desirable to retain the existing system of combining accounts and audit offices and of maintaining, in each civil area, a single office of accounts and audit for the accounts of both the federal and provincial Governments in that area. The question is further complicated by the fact that the civil treasuries in India are combined treasuries for the service of both the federal and provincial Governments, and even this arrangement may be retained as being convenient and economical.

105. These are all-India questions with the general solution of which we are not concerned. We have to confine ourselves to what we consider advisable in the interests of the Barrage; but as the White Paper is silent on the subject, we are obliged to make some assumption which otherwise would not have been necessary and possibly to anticipate general decisions which will be taken in any case.

106. Our first recommendation is that Sind transactions, in their entirety, should be entrusted to the care of a single accounts office and not of two as at present. It is obvious that this must be an office in Sind and even if the present incomplete office in Karachi did not exist we should have advocated the formation of a self-contained office in Karachi. As we have stated elsewhere, we attach considerable weight to the proximity of the accounts authorities and to easy access to all information connected with accounts. It is our clear opinion that this necessary measure of reform should be introduced and that the present Audit Office in Sind should be enlarged and constituted a complete office for Sind, without waiting for the decision on the question of separating Sind itself.

107. On the assumption that this recommendation will be accepted, we have made adequate provision for necessary office accommodation in our proposals in Chapter II. We understand that no residential buildings will be required for the superior staff. In any case, we have not recommended the construction of any new Government residences for officers of any department in Karachi.

108. Our second recommendation is implied in the first, but we wish to express it clearly that even if Sind is not to be separated from Bombay, the budget estimates and the accounts of Sind should be kept separate. In no other way is it possible to present or appreciate the true financial implications of any activity of the administration of Sind. This question of separation no doubt bristles with difficulties, but it is not necessary for us here to enumerate them.

109. The next point which we wish to emphasise is that there should be some machinery to ensure the presentation of budget estimates and accounts on a uniform basis at all times and in all circumstances and that there should be some check, say through the agency of statutory audit, against attempts to classify receipt and expenditure transactions in any other way, either to suit the exigencies of finance or for any other reason. The existing statutory rules, known as the Auditor-General's Rules, provide for uniformity in the form of accounts, and we do not know how this matter will be dealt with under the new Constitution.

If the future Federal Government were not specially interested in the finances of Sind, particularly the Barrage finances, it would not be necessary for us to make the above suggestion. As matters stand, however, we attach considerable importance to it.

110. We see no reason for pressing that the accounts office must necessarily be under the complete control of Sind Government. On the contrary, we anticipate that there will be considerable difficulty in Sind, in establishing within a short time a locally controlled office as efficient as the centralised offices under the control of the statutory Auditor-General in India are known to be. We recommend on the score of economy as well as efficiency that even if the Constitution Act makes the Governors' provinces responsible for their respective accounts, the Government of Sind should negotiate with the Federal Government for the continuance of the existing arrangements for a sufficiently long time.

We have no doubt that the Auditor-General in India might be willing to regulate the recruitment and training of the staff of all grades in such a way as to make the office a self-contained unit within a reasonable time. But we are unanimous that the present high standard of efficiency should not be lowered and that the existing rigid system of examinations and training should be maintained even in respect of the backward communities.

111. The Finance Department of Sind, the creation of which we have specially recommended, should, however, work in close co-operation with the Accounts Office, which we suggest should be situated in close proximity to it. By arrangement with the Auditor-General in India some sections of the Accounts Office particularly that dealing with the budgets, could be so utilised as

to dispense with separate corresponding sections of the Finance Department. We commend this suggestion as likely to lead to both economy and efficiency. In putting it forward, we have specially in mind some of the facilities which the Revenue Commissioner, as Financial Secretary according to our proposals elsewhere will need in connection with his reviews of the financial progress and prospects of the Barrage.

112. In view of the suggestion made in paragraph 110 above, we wish to express no opinion as to the cost of the Accounts Office or as to the size or constitution of the Superior and Subordinate cadres of the office. Government will be guided, we have no doubt, largely by the advice of the Auditor-General in India, who, we understand, has not yet considered the matter finally. We may, however, state here for his consideration that the estimate of 5 superior officers given to us locally seems to us to be somewhat high.

As to the incidence of cost, we desire merely to express the hope that if Sind is required to bear the cost of maintaining its accounts, the whole cost of the accounts office will not be charged to the province, but due allowance will be made for any non-provincial accounts that may be maintained in the same office as a matter of convenience or economy.

113. We may now deal with the very important question of audit. In the previous sections of this Report there is ample evidence of the strong opinion we hold regarding the need of efficient and independent audit in Sind. We have no reason to think that the Constitution Act itself will not, in general admission of such need, provide suitably for the institution of a system of statutory audit that would carry weight universally. Nevertheless, we feel it our duty to point out that situated as Sind will be for many years, its accounts and estimates, and indeed its finances too, will be matters of great interest and serious concern not only to the provincial Government but also to the Federal Government. Federal money sunk in the loans for Barrage construction work and in the accumulated interest thereon, is a large sum, still growing in size, and the prospects of its recovery cannot be said to be yet assured. On the top of it, there will be the annual subventions the grant of which the White Paper contemplates. To mention nothing else, these are matters sufficient to demand that the audit of Sind accounts shall be in the hands of an efficient and independent agency whose audit will be equally fair and equally acceptable to both the Federal and Provincial Governments.

114. We hold strongly, that, for many years to come, Sind accounts should be subject to extraneous statutory audit. We desire, however, to explain that our suggestion relates only to the status of the agency employed and that we do not wish to deprive the Legislature or the Executive Government of Sind of any

responsibility for audit or internal check, or for appropriation accounts, that may be thrown on them under the new constitution. It will be seen that elsewhere in this Report we have assumed that there will be a Public Accounts Committee to deal with the results of audit and we have suggested the association of the Finance Department with that Committee. We desire merely to recommend that the statutory audit authority of the province should be a highly placed individual who may be aloof from all political and other influences and whose position may be as independent as that of the existing Auditor-General in India.

The advice and criticism of audit conducted by such agency cannot be otherwise than helpful to the Finance Department. Indeed, we may go further and suggest that ultimately audit conducted on these lines may help to strengthen the credit of the administration, which will be very desirable in the state of the finances with which the new Government will start its career.

Roads.

115. We have abundant evidence before us that the opening of the Barrage Canals has created conditions which necessitate some development of communications by way of opening up new roads and still more of improving existing roads. Without this, the area cannot be developed as rapidly as the scheme requires, and this must adversely affect its financial aspect. Already this has been recognised by the Government of India, to the extent that they have deputed an expert Road Engineer to make a survey of the needs of the situation. We have been handicapped in our enquiry by the fact that this officer's investigations are not yet complete; but without committing himself in any way to a final opinion, he indicated that the total cost of the programme which he was likely to recommend might be in the neighbourhood of 100 lakhs of rupees, about 80 lakhs of which would be in respect of the Barrage area. We realise that any expenditure of this magnitude would be difficult to finance, and we think that in case the carrying out of the whole programme proves on this ground to be impracticable, the various projects comprising the whole should be arranged in order of urgency in close correlation with the progress of agricultural development, and financed as opportunity offers. In order to carry out these works at the earliest possible time it will be necessary to arrange for a series of loans, and provision would have to be made annually from some source or other for payment of interest and sinking fund charges, and for the maintenance of the roads in proper repair.

116. We think it would be reasonable to arrange the sinking fund on a 30 years basis, and we are advised that the total annual cost of maintenance when the whole programme of 100 lakhs had

been carried out would be about 8 lakhs. On an eventual outstanding loan liability of 100 lakhs, the cost of upkeep would then be—

	Lakhs.
(1) Interest and Sinking Fund (30 years at 5%) ..	6.50
(2) Maintenance	8.00
	14.50

117. The resources which are available for meeting this appear to be :—

- (1) Sind's share of the petrol-tax. This is at present levied only on a temporary basis, but we assume that it will have to be continued.
- (2) A share of local cess due to the extension of cultivation on the Barrage Canals.
- (3) Wheel-tax leviable by Local Boards.
- (4) Existing grants for communications made by Government to Local Boards.

From the figures given in Appendix 8 to the Irving Report, it will be seen that, even assuming the present low prices of agricultural produce to continue indefinitely, the total increase in land revenue due to cultivation in the Barrage area is expected to reach 88 lakhs by 1937-38, and increases steadily till 160 lakhs is reached in 1952-53. We observe also that up to the present the rate of expansion of cultivation that was assumed as the basis of that forecast is being fully maintained. The income of Local Boards in Sind consists largely of a percentage of the land revenue, which is never less than one anna in the rupee, and may, at the option of the Boards, be as much as two annas in the rupee. It will therefore be seen that by 1937-38, the additional income to the Local Boards of Sind by reason of the introduction of the Barrage is likely to be anything between 5½ and 11 lakhs, and that by 1952-53 it will have risen to anything between 10 and 20 lakhs.

The principle that the proceeds of the whole or some specified portion of local cess levied on water rates due to improvements in irrigation should be devoted to the improvement of communications in the same area has already been recognised by an amendment passed in 1931 to the Bombay Local Boards Act of 1923, and we consider that the principle should be recognised and put into effect with regard to the cess on land revenue assessment in Sind.

We think it clear that the total resources we have mentioned at the beginning of this paragraph will be more than sufficient to finance a well regulated programme of expenditure based on an ultimate estimate for the Barrage area of 80 lakhs, and still leave adequate resources to the Local Boards to meet increased expenditure on other matters.

118. The Special Officer is also considering the question of additional Feeder Railways in Sind, and the relations between road and rail traffic. We accept the position that roads and railways should not be constructed so as to compete with each other to duplicate communications in such a country as Sind would be an unjustifiable waste of capital. We wish to lay the greatest stress on the urgency of carrying out with the minimum of delay the construction of any feeder railways that are decided to be necessary. The failure to carry out at once any projected railways would mean leaving the area, in the meantime, without the alternative communications by road. Even last year great losses were inflicted on the zamindars owing to the lack of proper facilities for moving their crops to market, and the position is rapidly growing worse. As it is almost certain that any feeder railway to be constructed would be in physical contact with existing federal railways, its construction would, under Appendix VI, List 1, 12(a) of the White Paper proposals, be an exclusively federal subject, and it would be outside the sphere of the Provincial Government to construct it. We hold therefore that there devolves upon the Federal Government a special responsibility to protect the interests of the province in dealing with this question and to do everything in its power to avoid the consequences of delay. In the special circumstances of Sind, we are unanimously and strongly of opinion that the Federal Government should not treat this merely as one of the All-India railway questions under its consideration. On account of the Barrage debt, and on account of the subvention which it is proposed to give to Sind, the interests of the Federal Government itself in other directions are involved, and the consequences of delay will have a serious effect upon its own finances.

119. *Future Organisation.*—All the evidence before us is to the effect that the existing organisation for maintenance of roads is inefficient. There are very few provincial roads, and these are managed by the Irrigation Engineers of the Divisions through which they have to pass. For the bulk of the roads of Sind the District Local Boards are responsible, and they are managed in a way which no witness has agreed to be satisfactory. We do not think that the District Local Boards can altogether be blamed. The opening of the Barrage canals has given them an entirely new situation to deal with for which the organization in their hands is not fitted to cope. We think that something of the nature of the Punjab Communications Board should be set up in Sind as a central authority to deal with roads. Its Chairman should be one of the Ministers and on it should be the Revenue Commissioner, the Chief Engineer, the Conservator of Forests, representatives from the Chamber of Commerce and the Indian Merchants Association, a representative of the railways and a considerable number of representatives from the District Local Boards. The Communications Board would have as its Secretary a Road Engineer, and should itself be an executive body which would assist the activities of

the District Local Boards in respect of roads only, through the media of grants-in-aid paid after the work done by the Boards has been approved by the Road Engineer or some responsible member of his staff. The Board should have under its control a considerable proportion of the total funds available for expenditure on communications in Sind. These funds might consist of Sind's share of the petrol-tax and a definite share of the local cess collected for District Local Boards, this share being expressed as a definite fraction of the land revenue of the district. The remaining part of the cess, and also any sums raised as wheel-tax, would still remain under the direct control of the District Local Boards who would ordinarily be the authority which would carry out the works.

120. We have considered the setting up of separate district authorities, distinct from the District Local Boards, to take over the latter's functions with regard to roads. But we do not wish to add unnecessarily to the number of elected local bodies, and think that our object could be obtained by entrusting these functions to a separate committee of the District Local Board, having a certain measure of independent authority, on the lines of the present school committees of the Board. We are also agreed that if Taluka Local Boards are retained, they should cease to have any responsibility for the upkeep of roads.

Agriculture, Research and Veterinary.

121. In considering the question of co-ordinating the work of the Sukkur Barrage Project, we have been impressed by the necessity of intensive work on agricultural development and scientific research. The present economic depression only renders the need for scientific research work in agriculture more urgent and important and we strongly endorse the opinion expressed in regard to Sind by the Royal Commission on Agriculture in India that it would be bad economy to grudge expenditure on agricultural research and propaganda. Similarly, we are convinced of the necessity of continuing research on soil and subsoil water problems in Sind and also of maintaining the inspection arrangements necessary to this research. This involves the permanent retention of the Development and Research Division at at least its present strength. The two Drainage Divisions on the Left and Right Banks may not be permanently required but so long as they are required, it remains desirable to provide arrangements to co-ordinate the work of investigation into the disposal of drainage water, and into the prevention of waterlogging in areas where it is imminent. We are informed that the data collected from subsoil research will be made the basis of a drainage plan for the whole of Sind which may be applied to any particular area in which waterlogging appears. In order to secure co-ordination, it has been suggested that a drainage circle should be constituted until such time as this plan is prepared. Whether this temporary arrangement is made or not, the Development and Research Division must be permanent, and expenditure incurred

upon it must be considered an insurance premium which Government and the public would be well-advised to continue to pay. At present not only the Development and Research Division, but the temporary Drainage, Plant and Mechanical Divisions, are under the direct supervision of the Chief Engineer, and must add materially to his heavy work. We consider that the possibility of re-arranging the existing circles so as to bring these divisions under the control of one or more of the Superintending Engineers should be explored.

122. Another factor that should not be lost sight of in the general scheme of co-ordination is the provision of veterinary facilities in the Barrage area. The inadequacy of those existing was shown in a severe outbreak of rinderpest in 1932, in which 10,000 out of the 18,000 reported cases died. Such epidemics, if they occurred in successive years would, under present conditions, seriously compromise the success of the Barrage, for if revenue depends on increased cultivation, the latter depends on the number of cattle available: and we are advised that ploughing by mechanical power is not likely to supplant the ordinary agency to any great extent for many years to come.

Corruption.

123. It has been made clear to us in the course of our enquiry that there is extensive and systematized corruption in the ranks of the subordinate services in Sind, and though this is not confined to the Barrage area, we regard it as of such importance from the point of view of the finances of the project that we cannot refrain from taking cognizance of it here. In almost all departments there are unauthorized levies made in respect of transactions in which subordinates have direct dealings with the public. These levies generically known as "Lapo" amount in the Revenue Department to not less than one-sixteenth of the whole land revenue, and in the Public Works Department are probably not less. The practice is difficult to check mainly because there is no strong, although a growing, public disapprobation of it. From the subordinate's own point of view, the justification of the acceptance of Lapo lies in the prevalence of the system of Rasai, which is the free entertainment at the expense of local subordinates, of the official and private establishments of touring officers. The cost of Rasai is met from Lapo. Regular but secret accounts are maintained for both, and the excess of Lapo over Rasai, which it is understood is considerable, is shared amongst the subordinates in accordance with a fixed schedule.

124. Organized corruption of this kind poisons the springs of public morality at their source, and is itself the most potent cause of the prevalence of a worse kind of corruption. This is the giving by zamindars and receiving by subordinates of bribes in order

that some favour which is not due may be shown. Such bribes generally mean a direct loss to Government revenues and often to other individuals, and the loss is obviously much greater than the bribe that is given.

We do not wish to exaggerate the extent of this evil whose roots lie deep in the pre-British administration of Sind. We have no precise evidence as to how high up this systematic corruption pervades the public services. It is generally agreed that the higher officers of all departments, Indian and European, are entirely free from it, and that there is at least a very marked improvement as we pass from the lower to the more highly paid establishments, and particularly when the gazetted ranks are reached. Those official members of our Committee who have long Sind experience are definitely of opinion that in the gazetted ranks there is less corruption, and that the proportion of honest subordinates is greater, than when they joined the service and in this opinion they are supported by those members who are zamindars. And we have evidence that this corruption is by no means connived at by the higher officers, who are always ready to investigate specific complaints, and to punish proved offenders with severity. But specific complaints are seldom made, and the things that everybody knows are extremely difficult to prove. It certainly remains true that a large proportion of the subordinate ranks of all departments are not free from the taint of corruption, and those departments which we have mentioned for illustrative purposes are not in any way worse than the others. All are recruited from the same classes and enrich themselves according to their opportunities.

125. Unauthorised levies on this scale clearly have an important effect on the capacity of the public to pay the legitimate dues of Government, and for that reason we have thought it desirable to bring the matter prominently to notice. We hope the prominence we have given to the matter will itself stimulate public opinion in the province to uproot the evil.

CHAPTER IV.

THIRD TERM OF REFERENCE.

“Whether, and if so, what affiliation should be made with existing High Court, University, Medical, Scientific, Veterinary, Forest, Engineering, Agricultural or other institutions in any other Province?”

High Court.

126. At present the principal Court of Justice in Sind is the Court of the Judicial Commissioner, consisting of a Judicial Commissioner and three Additional Judicial Commissioners. The Judges are appointed by the Local Government, and the Court is not in any way subordinate to or under the control of the Bombay High Court. It is the highest Civil and Criminal Court of appeal and revision for Sind, and on the analogy of the Presidency High Courts, also functions as a principal Civil Court and as a Court of Sessions within the limits of Karachi town and taluka. But it cannot punish for contempt committed outside its own precincts, and has incomplete jurisdiction under the Indian Divorce Act, 1869, and certain other enactments.

In 1926 the Bombay Legislature passed the Sind Courts Act, 1926, providing for the substitution of the Court of the Judicial Commissioner by a Chief Court, the Judges of which were to be appointed by the Governor-General in Council and to hold office during his pleasure. This Act has never been brought into effect for reasons which have been stated to be financial.

127. The White Paper makes provision for the appointment of the Judges of Chartered High Courts, as heretofore, by His Majesty, and for their continuance in office during good behaviour, and also for the establishment of additional High Courts as required. But it does not appear to provide for the appointment or removal of Judges of a Judicial Commissioner's Court, or of a Chief Court, by any other authority than the provincial Government. We have therefore to assume that if parliamentary effect were given to these proposals of the White Paper, the resulting enactment would override the provisions of the Sind Courts Act, 1926, so far as they relate to the manner of appointment and removal of the Judges.

128. We are therefore of opinion that simultaneously with the conversion of Sind into a separate province, provision must be made for the elevation of the Court of the Judicial Commissioner into a Chartered High Court. “The importance of maintaining the complete independence of the High Court Bench not only

in respect of private litigation but in connection with controversies in which the local administration may be involved is overwhelming." (Indian Statutory Commission, Volume II, paragraph 349). It is equally important that there should be general public confidence in this complete independence, and in the integrity, competence and impartiality of all its Judges. It has been made clear to us that important sections of the population, including the minority communities, all commercial organisations, European and Indian, the Judges of the Judicial Commissioner's Court and the Bar Association, would not, in the present circumstances of Sind, have this confidence, in a Court of which the Judges were appointed and removed by the provincial Government. The Sind Separation Conference, who before us said that they were opposed to the institution of a High Court in Sind have subsequently reconsidered their opinion, and have now informed us that they are in favour of the proposal provided no extra expenditure is involved.

We also agree that the existing reservation of a certain proportion of the appointments of Judges in favour of the Indian Civil Service should be abrogated, and this recommendation will automatically come into effect under the proposals of the White Paper if a High Court is established in Sind.

129. We are unanimously of opinion that the conversion of the Judicial Commissioner's Court into a High Court can and should be effected without any but the most trivial additional expenditure. We have considered carefully the correspondence underlying the decision of the Government of Bombay, as recently as October 1930, not to give effect to the Sind Court Act of 1926. We find that at that time the Judicial Commissioner made alternative proposals, first for the improvement of the numbers and pay of his establishment on the assumption that the Court of the Judicial Commissioner would remain as at present constituted, and secondly, on the assumption that it would be constituted into a Chief Court. The difference between the two estimates was Rs. 24,000, a sum which was wholly accounted for by the proposal to increase the pay of each of the Judges by Rs. 500 per month. It is clear therefore that the proposals so far as the establishment were concerned were in no way dependent on the conversion of the Court into a Chief Court, and were presumably dealt with on the same principles as all proposals for extra establishment are apt to be dealt with by Government during a period of financial stringency. We are not of course competent to advise on the necessity of additional establishment in this or any other department, and our only point here is that the additional cost of establishment, if necessary, is in no way connected with the change in the status of the Court.

Nor have we any evidence from which we can infer that the establishment of a High Court must necessarily be more expensive than that of a Chief Court.

120. The question of the pay of High Court Judges is at present governed by section 104 of the Government of India Act, under which the Secretary of State in Council is authorised to fix, and to alter, the salaries, allowances and pensions of the Judges of the several High Courts. We know of no general order by which the same rates have been fixed for all High Courts; but in any case the power to alter such an order exists. The Judicial Commissioner of Sind does not think it would be necessary *ipso facto* to raise the pay of Judges if a High Court were constituted; and the local bar, whom we have no reason to suppose inclined to parsimony on this question, are of opinion that the present salaries paid to the Judicial Commissioner and Additional Judicial Commissioners would still be found sufficiently attractive. We concur in this opinion. It has been suggested that it would require some qualifications so far as concerns Indian Civil Service Judge appointed to the Sind High Court. It has been a source of grave complaint in the past that the Indian Civil Service Judges appointed to the Judicial Commissioner's Court remain for only a short time, and regard these posts merely as stepping stones to the High Court at Bombay. It is argued that if the Judges of the Sind High Court are paid at a lower rate than those of other High Courts, this tendency would remain. It must, however, be remembered that the Bombay High Court has hitherto offered not only larger salaries, but better vacations, a position of greater dignity, and the prospect of a longer period of service, than the Judicial Commissioner's Court. These other differences will now disappear, and Karachi also has the advantage of cheaper living and an infinitely better climate than Bombay. We incline to think that the wiser a Judge is, the more easily will he be retained in Sind. In any case we think it is not practicable to pay Indian Civil Service Judges on the Sind High Court at a higher rate than other Judges, and that to raise the pay of all the Judges in order to render the appointments more attractive to a minority of civilian Judges is not a burden that ought to be imposed on the finances of the province.

131. We are advised that the establishment in Sind of a Chartered High Court need not of itself involve an increase in Court Fees or Judicial stamps, nor interfere with the partnerships of advocates or Barristers which are customary in Sind.

132. The Judicial Commissioner has pointed out that the work of the Court would actually be reduced by its elevation to a High Court, since at present all appeals have to be heard by two Judges, and this would not be necessary under a High Court.

133. There are certain minor matters in connection with the introduction of a High Court which would involve some extra expenditure. The present system by which the Sind Law Reports are edited free by members of the Bar could hardly be maintained, and we are advised that a sum of Rs. 2,400 per annum should be provided for a paid editor.

Sind on separation would require a separate Registrar of Companies and a Registrar-General of Births, Marriages and Deaths. We think that this miscellaneous work could be done by existing officers of the Court, and that an honorarium should be paid to them for these additional duties. For this proposal there is already a precedent in the arrangements introduced since October 1933 for the Registration of Partnerships in Sind.

University.

134. We recognised from the outset that the question whether the existing affiliations of educational institutions with the Bombay University should be maintained or should be broken and new bonds made with some other University, or whether a new University should be set up in Sind, was one of the most difficult questions which we were called upon to consider. But it was a matter which provoked locally more public discussion than any other of the questions referred to us, and on this subject at least we hoped to receive great assistance from educational experts who had pondered long and deeply over the various issues involved; and we have in fact received a larger number of opinions and examined orally more witnesses on this than on any other subject.

135. We have been disappointed. There have been many opinions to the effect that a separate University for Sind within any reasonable period of time is impossible, and that the only practicable course is to continue affiliation with Bombay. The resources of Sind, whether in brains or money, have been ridiculed, and we have been asked to consider how these could possibly create and maintain a University of any value or standing. Witnesses have informed us with something more than complacency that in the whole of Sind there are to be found today only 169 registered graduates of the Bombay University.

136. Let us admit, for the sake of argument, this poverty of resources, and let us sketch more fully still the sombre back ground of Sind life. We suggest no comparison with other provinces, and doubtless there are some of which even a darker picture can be drawn. But we must have the courage to state at their worst those features of Sind which to those who think that learning can only flourish in a liberal and intellectual environment must seem to make the establishment of a Sind University a mere dream. We have a population in which the principal minority community is largely illiterate, and the majority community almost wholly so. We have landholders enjoying security of tenure, but for the most part unwilling to grant to their cultivators, mere tenants-at-will, even such a measure of security as will enable them to undertake any improvements of which the benefits cannot be reaped in a single season: a system which leaves the cultivators "an unhappy condition of men who endure the weight, without sharing the benefits, of society". In the

lower ranks of business organisations and of most Government departments we have corruption which is organised and systematised, not owing to the indifference of superior officers, but in spite of their vigilance and incorruptibility,—maintained owing to the lack of any force of public opinion against it. There is wholesale agricultural indebtedness, due largely to improvidence and bad social customs, and therefore involving oppressive rates of interest. And there is a high crime rate, involving insecurity of person, honour and property.

137. It will be readily understood that these elements in the social and economic life of the province are interdependent, and they are the result of serious moral and intellectual deficiencies, which can only be removed through education on the best, broadest and most penetrative lines. We cannot think that this dark background, and the admitted paucity of individuals of culture and high educational attainments, are arguments against the constitution of a Sind University. On the contrary, they indicate that a change in policy is most necessary. What has the connection with Bombay University done in the past, and what hope can be built on it in future, to dispel this darkness?

138. On one point practically all the witnesses that have come before us are agreed, that the present constitution of the University of Bombay does not give Sind any effective voice, or any possibility of an effective voice, in its counsels. Its influence on education and intellectual life in Sind is merely through its syllabuses and examinations as a degree conferring body. It is not a teaching University, but a mere examining body. The courses it prescribes, with the lure of a degree at the end of them, offer a means of escape from sordid homes and deadening ancestral occupations to those youths whose character and ability could if properly developed do most to brighten both. The most promising young men are taken from the land and the shop, and nothing is given back to trade and agriculture in return. If the Bachelor of Arts returned to foster the arts in his native village, if the graduates in medicine and agriculture were willing to practise at home what they learned in the University, a great educational advance in the history of Sind might be achieved. This is not what is happening. By means of the prescription of syllabuses for examination, in which Sind opinion has no real voice, the colleges of Sind are restrained from any kind of vocational teaching, or from preparing their pupils in any way to tackle the peculiar problems of Sind. Their energies are diverted into the manufacture of students who can pass the degree examinations of the Bombay University. We do not deny that the system produces individuals of ability, and that a respectable percentage of Sind undergraduates pass their final examination. But in these days when a degree is no longer a sure passport to Government service, there is little advantage in adding to the ranks of the unemployed more graduates who have been rendered unfit for other than purely clerical avocations.

139. The evil does not end with University education. The syllabuses prescribed for the University examinations necessarily govern the courses of the secondary schools that supply the colleges. The Minister of Education in a separated Sind, as well as the staff of its colleges, would therefore be unable in any effective way to influence the course of either collegiate or secondary education in the province.

140. This is not a position that the Government of an autonomous province should accept. Sind ought to be able to shape the education of her own citizens, and for the same cultural reasons that give an impetus to the demand for separation itself, a separated Sind must have its own University. The life of a University is not a thing apart. It is intimately related to the moral and intellectual well-being of the people, and any Government which feels its responsibility for these cannot allow its policy to be controlled by a body outside the province, on which neither the Government itself nor its educational institutions have adequate representation.

141. It is no use attempting to gloze over or to palliate by specious explanations the fact that important sections of the population, including many professional educationists are at present hostile to the idea of starting a separate University in Sind. It is no use exacerbating these differences of opinion by proposals to start a new University, or to make new affiliations, in the teeth of this opposition. It is hopeless to expect that any improvement in the educational position in Sind can be effected merely by coercion, and we have been at some pains to devise a scheme which will enable those who at present disagree with us to be won over to what we think to be a better frame of mind. All the best brains of the province will then be able to combine in dispersing the moral and intellectual darkness which, as we have shown, hangs over the whole province.

142. Our scheme is as follows:—

We propose that if and when separation of Sind is decided on by Parliament, two scholars of repute should as soon as practicable be selected and attached to the province. They might be designated respectively Educational Adviser and Joint Educational Adviser to the Government of Sind. These gentlemen should be chosen with a view to their becoming respectively "Rector" and "Professor of English" of the Sind University, if and when that institution is eventually brought into being.

143. We lay considerable stress on one of them being an Englishman and being Professor of English.

The system of Government which is to be conferred on India and on Sind is in origin British; and we cannot conceive of such institutions flourishing in a soil in which there is no true teaching of English. English cannot be learnt from the mere dissection of literary works prescribed in a college syllabus: it is learned in the assimilation of ideals, traditions, and humours which can

be imparted only by British agency. The more thoroughly these ideals are implanted in the youth of the province, the more quickly will Sind be able to dispense with British personnel in its administrative services, because the standards will be safe in the keeping of her own sons. The Mysore State has a most efficient public service, and we have been much impressed by the fact that its personnel is almost entirely Indian, except for the teaching of English in its higher educational institutions.

144. These scholars need not be young men: but they must possess the enthusiasm of youth. It is important that they should possess high academic distinction and educational experience, but above all, they must be "personalities":—men who can give to others sparks of the fire that burns within them. We believe that if the need is made known, men who have something of the missionary spirit, which values the task more than the reward, can be found. We do not make any suggestions as to their emoluments or terms of service. On whatever terms they come to Sind, we expect Sind will eventually owe them infinitely more than it can ever repay in terms of money. The gratitude of a people and a place in its history may help to balance the debt.

145. It should be the first task of these gentlemen to make a searching survey of the intelligentsia and education of Sind. In addition to the 169 registered graduates of the University of Bombay resident in Sind mentioned above, there are many hundreds of graduates who refuse to pay the fees for such registration simply because they realise that in no case could they secure for Sind an effective voice in the counsels of the Bombay University under its present constitution.

There is also resident in Sind, both in public service and in private life, a considerable number of graduates of other recognised British, European and Indian Universities. All these graduates should be invited to accept an "ad eundem" B.A. degree of the Sind University, if and when constituted. Once 500 or 600 graduates were thus enrolled and local patriotism would make an effective appeal in most instances even to graduates of the most illustrious Universities—they would form a sound foundation for the electoral roll of the proposed Sind University.

At this stage a Sind University Bill should be prepared and submitted to the Sind Legislature; but it should include a "stay clause", and become operative only if and when the Governor, in consultation with these two Educational Advisers, so decided.

146. We do not propose that Government should provide anything more than the site for a University; an extensive site including ample land for all sports and recreations is desirable, such as the present Sind Collegiate institutions do not provide: but there should be no financial grant-in-aid. Such a site could be provided without great cost, near but not within the limits of Karachi, from land which has no great agricultural or building value.

147. The next step would be to search for Founders, who would donate funds for buildings and endowments. We are aware of the difficulty of obtaining funds and subscriptions for existing institutions. But the opportunity to become one of the Founders of a University such as we visualise would have a strong psychological appeal which could not but have its effect on rich and patriotic Sindhis. Moreover, we feel it is safe to assume that the two Educational Advisers would, during their preliminary tour of Sind, be able to impart a considerable measure of their own enthusiasm to those with whom they come in contact.

148. It would be necessary also during this period for the two Educational Advisers to keep in touch with the existing colleges and their professors, and if possible overcome any prejudices they might have against the foundation of a Sind University. For the institution which we have in mind, though a teaching and not merely examining University, would be constituted on a collegiate basis, and could not function until the existing colleges become incorporated members. Any present hostility to a scheme for a Sind University would be sensibly diminished as soon as its opponents realised that from affiliation with the Bombay University, where they have no voice, they were advancing to incorporation in the Sind University, where they would have an effective voice.

149. We have deliberately excluded all details of the scheme, mentioning only the importance of the real teaching of English and of the provision of ample sports grounds. This is because we think it best to leave as much as possible to the discretion of the two expert advisers, after they have taken the measure of the people and their needs in the course of their educational survey of Sind.

This scheme would involve no element of compulsion. For even if the bill were passed in the Legislature, and all the funds initially necessary were forthcoming, the scheme would still be held up till the existing colleges had agreed to accept incorporation in the University. The matter would therefore finally be solved by an agreement, and till that agreement was effected no change in the existing system would be possible.

150. We realise that our scheme will be criticised as unusual and idealistic, and that it may fail. But if the introduction in Sind of two men of outstanding scholarship, ability and zeal in education produced no awakening or enthusiasm; if in their continuous contact with the intelligentsia of Sind they were unable to pass on the ideals which they held; Sind's material loss would be only in the salaries paid to them over a few years. We are convinced that her loss in opportunity would be irreparable.

It may be mentioned in conclusion that the examination fees collected from Sind by the University of Bombay amount to over Rs. 70,000 per annum. The turnover of this amount to the Sind University would be an important element in its finance. But

this would be a minor consideration in a scheme which is based essentially on local patriotism in the Province, and the desire already existing, but unformulated and uninspired, for an educational system which should not be a copy of, but a "model" for, University institutions in India.

151. We are unanimously in favour of trying this great experiment we have sketched above, and it follows from this that we recommend that during its pendency, which we suggest should be five years, existing affiliations with the Bombay University should be maintained. At the end of that time, if the experiment were successful, Sind's educational problem would have been solved. If it were unsuccessful, at least the searchlight of public opinion would have illumined all the aspects of the problem, and the best minds of the province would have been continuously directed to its solution. The position would be in no way worse than at present, and the Provincial Government would be better able to obtain sound advice as to the next step to be taken.

152. But our suggestions are of so unusual a nature that we feel bound to consider the alternatives that are open if our advice is rejected. In the present state of the finances of the province, these appear to us to be two. We are agreed that it is not practicable to exchange existing affiliations with Bombay for corresponding links with some other University. The alternatives open are to maintain existing affiliations with Bombay, or to set up at once a purely examining University in Sind of the same kind as the Bombay University.

153. We treat of the latter alternative first. If the hostility of the present collegiate institutions could be overcome, it would be possible to start such a skeleton University in Sind, the mainstay of its finance being the fees for examination of Sind students now received by the Bombay University. A small office building would be required for the Registrar, and this in the beginning could be hired. We have had put up to us a scheme for such a University of which the annual net recurring cost would be under Rs. 10,000. The University would have serious difficulties to grapple with in the beginning: its degrees would command small respect in the labour market, and unless it could quickly inspire respect for them, it would cease to attract students to sit for them. There would follow the immediate collapse of its finance, the mainstay of which is the fees from the examinations. It might in such a plight be tempted to start down the slippery slope of attracting students by the lure of an easy degree. It would then never attain that measure of respect which the Bombay University has at least obtained for its own hallmarks, and there would be loss rather than advantage to the general educational life of the province. If existing collegiate institutions refused to come in, it is difficult to see how even such a University could be started. An examining University without affiliated colleges would be rather like a cherub without head or wings.

154. The other alternative, which the majority of us would then feel constrained most unwillingly to recommend, is that existing affiliations with the Bombay University should be continued. We have already indicated clearly enough the disadvantages of this arrangement. The Government of Sind would have little or no control over the education of its children or in moulding the character and culture of its citizens. Matters might perhaps to some extent be improved, by agreement between the Governments of Bombay and Sind, by an alteration in the Act constituting the Bombay University, which would give Sind an adequate voice in shaping the policy of that body. But such an accommodation, at a time when the Bombay Government had ceased to be responsible for Sind and would naturally desire the University to reflect, and to develop more exclusively, its own provincial culture, does not seem very likely to take place. The continuance of the present affiliations with Bombay could not therefore be a satisfactory permanent arrangement. The Government of Sind would still have to move in the direction of a separate teaching University acceptable to the province, and the longer the present position is maintained, the more difficult will it be to make the first step forward. So we are driven back again to our first proposal: Sind will never have a better opportunity to discard the outworn traditions on which her sons have been ill-nourished for so long.

155. *Affiliated Institutions in Sind.*—At present the following institutions in Sind are affiliated to the University of Bombay:—

- (1) The Dayaram Jethmal Sind College, Karachi.
 - (2) The Nadirshaw Edulji Dinshaw Civil Engineering College, Karachi.
 - (3) The Shahani Law College, Karachi.
- (These three institutions are under the control of the Sind Collegiate Board.)
- (4) The Dayaram Gidumal National College, Hyderabad.
 - (5) The Chellasing and Sitaldas College, Shikarpur.
 - (6) 48 High Schools in the province.

If our proposals are accepted, these affiliations will for the time being be continued, and the position of these institutions will not be affected.

156. *Other Institutions.*—There are also a certain number of institutions in the Bombay Presidency at which Sindhi students receive collegiate education of a kind not yet available in Sind. They are:—

- (1) The Secondary Training College, Bombay.
- (2) The Sydenham College of Commerce, Bombay.
- (3) The Engineering College, Poona.
- (4) The Victoria Jubilee Technical Institute, Bombay.
- (5) The Veterinary College, Bombay.

- (6) The Royal Institute of Science, Bombay.
- (7) The Grant Medical College, Bombay.
- (8) Sir Jamshedji Jeejibhoy School of Art, Bombay.
- (9) The College of Agriculture, Poona.

We have dealt separately in paragraphs 157 to 158 with the Secondary Training College. In the other institutions the number of students from Sind is not very large, and we do not anticipate that there will be any difficulty in granting admission to them to Sindhi students on the same terms as it is granted to students from other Provinces and Indian States.

Secondary Training College.

157. At present there is no institution in Sind for the training of Secondary School teachers, and a very small number of teachers from Sind receive training at the Secondary Training College, Bombay. The College gives instruction up to the B. T. degree. The proportion of trained teachers in the combined Presidency and Sind is lamentably small, amounting in all to only 5 per cent. of the total, and the proportion in Sind is even smaller. Already there is not sufficient accommodation in the Secondary Training College, Bombay, for all the candidates for admission to the B. T. course from the Presidency proper, and in consequence the number of places for Sindhis has been severely limited. The number of students from Sind being trained in 1931-32 was only 8 and the cost was Rs. 8,000. It is clear that on separation the door to Sind students would be completely closed.

158. We can hardly contemplate with equanimity that the Secondary Schools of Sind should be in future entirely staffed with untrained teachers. It may be that the best teachers, like poets, are born and not made; the greater number of teachers are never likely to be in this category, and we must rely on art to supply to some extent the deficiencies of nature. We are clear that Sind must make a beginning with training her own teachers, and propose a modest institution, which can however be regarded as something more than an earnest of our desire to end the present unsatisfactory position, will contain within itself the seeds of growth, and will be more economical than the maintenance of the present arrangement with Bombay. We have had before us a scheme, of which the recurring cost would be approximately Rs. 25,000 per annum, which would enable a Secondary Training College to be set up in Sind. The College would be affiliated to the University of Bombay, and in addition to teaching for the B. T. degree would provide lectures on Education to students of other colleges who propose to take Education as one of their subjects for the B.A. degree. The N. J. High School, Karachi, would serve as a practising school for the College and would provide the few additional rooms that would be required.

Agriculture.

159. There is at present no institution in Sind which gives training in Agriculture, and the question of affiliation to other institutions does not therefore arise. The question of starting an Agricultural College in Sind has been discussed from time to time; and in 1923, an Advisory Committee appointed by Government to report upon the development of Agricultural Education in Sind, especially in view of the development that was anticipated on completion of the Lloyd Barrage Scheme, recommended the establishment of an Agricultural College in Sind. The Chief Agricultural Officer is also of opinion that an Agricultural College should be established in Sind at the earliest possible opportunity and that the standard of training and examinations of such a College should be at least as high as those of the Agricultural College at Poona. Whether such a College should be established in or near Karachi or somewhere in central Sind has also been a matter of controversy. On financial grounds, the establishment of an Agricultural College in Sind in the near future is not likely to be practicable, and in that case the Chief Agricultural Officer strongly recommends the more modest scheme put forward by the Sind Collegiate Board, for the establishment of an Agricultural Institute near Karachi. Such an institute would seek to give practical training to agriculturists with a view to their making use of the knowledge gained in actual practice of agriculture in Sind. Although the training given would be elementary and severely practical, it could also be supplemented in the case of students who seemed likely to profit therefrom by a system of scholarships for higher agricultural education tenable at the Agricultural College, Lyallpur, and students who had received such training would be available for manning the subordinate ranks of the Agricultural Department in Sind. The scheme as now put forward for the establishment of an Agricultural Institute involves capital expenditure on buildings of approximately Rs. 25,000 and the cost of maintenance would be approximately Rs. 13,000 per year. The promoters of the scheme are confident that it would be readily taken advantage of by the sons of zamindars; but the Chief Agricultural Officer is not satisfied about this, and the experience of the Poona Agricultural College as analysed in the recent report of the Re-organization Committee seems to afford some ground for his scepticism. It is impossible to say whether the Poona College would have attracted more students from the agricultural classes if its course had been less academic and more practical. We are however definitely of opinion that some opportunity of acquiring instruction in agriculture must be given in Sind, and we recommend a modest beginning by the setting up of this Agricultural Institute, where the teaching should be supplemented by practical instruction at one or more of the demonstration farms of the Agricultural Department. If this institute can succeed in its primary purpose of attracting students who will go back to the

land instead of pursuing purely clerical avocations, we think that the future of Agricultural Education in Sind is more likely to lie in the development of this institute than in the creation of an Agricultural College of the usual type.

160. It is in any case necessary to make some provision for training recruits to the Agricultural Department in Sind. This has hitherto been done by a system of scholarships, which prior to 1918 were six in number and were held by Sindhi candidates at the Poona Agricultural College. In 1918, on the recommendation of the Indian Cotton Committee, these scholarships were made tenable instead at the Punjab Agricultural College, Lyallpur, but were reduced to four in number. In 1922, owing to disagreement between the Government of Bombay and the Government of the Punjab, who required the full cost of training Sindhi students to be met by the Government of Bombay, this arrangement was discontinued and students were again sent for training to the Agricultural College, Poona, and the number of scholarships raised again to six. In 1931, on grounds of economy the number of scholarships was again reduced to four and their value decreased.

161. The Re-organisation Committee have recommended that the Poona Agricultural College should be closed and should only function as a research institute. If effect is given to this proposal in the near future, it will not be possible to send Sind students for training to Poona: but whether it is possible or not, we are of opinion that in view of the approximation of agricultural conditions in Sind to those obtaining in the Punjab and their wide divergence from those of the Deccan, Sind students should in any case be trained in future at the Punjab Agricultural College, Lyallpur. This proposal was supported recently by the Royal Commission on Agriculture in India. Assuming the same number of students to be sent for training under the conditions recommended by the Chief Agricultural Officer, the annual cost would be Rs. 5,760 as compared with Rs. 2,880 under the existing arrangements at Poona. We consider that this additional expenditure is fully justified, not only on account of the longer training period at Lyallpur, but because the training is there given in the centre of a large perennially irrigated tract, where many of the conditions that prevail are analogous to those of the Barrage area in Sind.

For similar reasons, we think that until and unless a separate University is set up in Sind, the affiliations of any agricultural teaching institutions to be set up in Sind should be sought in the Punjab rather than with any other province.

Veterinary.

162. There is no institution in Sind which provides veterinary training, and the question of affiliation does not therefore arise. The needs of the Veterinary Department in Sind are met by sending men for training to the Bombay Veterinary College, and we

recommend that this practice should continue. There are at present two scholarships at this College, of the value of Rs 25 per month, given to Sind students, who also pay fees at a concession rate. The concession is not likely to be continued after separation, so that the question of increasing the value of the scholarships will have to be faced. For some reasons we should prefer Sind students to receive their training at the Punjab Veterinary College at Lahore rather than in Bombay. But as the former institution has recently introduced a four-year course, and as the three-year course at Bombay, in the opinion of the Superintendent, Civil Veterinary Department, Sind, provides candidates with sufficient training, we consider that on grounds of economy the existing system should be maintained.

Forest.

163. There is no institution teaching Forestry in Sind, and our observations on the training of personnel for the Forest Department are so intimately connected with our proposals for recruitment for the Department that we have thought it better to make them in the next chapter.

Legal Education.

164. Legal Education is at present imparted at the Shahani Law College, in the same building as the D. J. Sind (Arts) College. Tuition is given in evening classes by leading legal practitioners who are remunerated by honoraria; the college is affiliated to the University of Bombay and the students take the LL.B. degree of that University. There is general agreement that the facilities provided are adequate, and we propose that the existing affiliation should continue.

Medical.

165. The only institution in Sind giving medical training is the Government Medical School at Hyderabad, which is affiliated to the College of Physicians and Surgeons in Bombay, and trains students for the L. C. P. S. Diploma. Those Sind students who require higher training in Medicine at a Government College usually get it at the Grant Medical College, Bombay. There is no practical alternative to continuing the present affiliation of the Medical School, Hyderabad, to the College of Physicians and Surgeons in Bombay.

Other Institutions.

166. There remain a certain number of other Presidency institutions, in the advantages of which Sind at present shares, and for which for some time at least Sind will not be able to make separate arrangements. It will be necessary to come to an agreement with Bombay as to the terms on which services will continue to be rendered to Sind by these institutions. Such institutions include the Borstal Institution at Dharwar and the Reformatory School at Yeravda; the Mental Hospital at Yeravda, the Haffkine Institute at Belgaum and the Photo-Zinco Press at Poona. The Government Presses at Bombay and Yeravda also do certain work for Sind, but in this case the needs of the situation can probably be met by an expansion of the Commissioner in Sind's Press at Karachi.

CHAPTER V.

FOURTH TERM OF REFERENCE.

“Whether a self-contained cadre should be maintained for the services of all departments, and more particularly for the All-India Services”.

Indian Civil Service and Indian Police.

167. Under section 72 of the introduction to the White Paper proposals it is provided that the question of the future recruitment of the Indian Civil Service and Indian Police Service will form the subject of a statutory enquiry at the expiry of five years from the commencement of the Constitution Act, and that pending the decision on this enquiry the present ratio of British to Indian recruitment will remain unaltered. In view of this we have not felt competent to consider any radical change in their organisation either by the allotment to Provincial services of posts at present reserved for the All-India Services, or by way of enlarging All-India cadres by merging therein posts at present held outside these cadres, whether in the Provincial services or in some other service or department. Our estimates of the Indian Civil Service and Indian Police cadres are based therefore on the existing posts, less any posts which will no longer be required, and with the addition of any new posts which we think must be, or will be most appropriately filled up from those services. We have thought it necessary to avoid any discussion of the future of these two services in Sind, or any expression of opinion which might be construed as an attempt to influence the deliberations or anticipate the conclusions of the future statutory enquiry.

168. Our proposals involve no considerable additions to the number of Indian Civil Service posts in the province, and none at all to the Indian Police; and we estimate that the total cadre required for service in Sind would be about twenty in each of these services.

We should like to be able to recommend self-contained cadres for Sind in these services; but with these total figures the working of separate cadres is impossible. We have ascertained that in Assam, where the present Indian Civil Service cadre is more than double what the Sind cadre can be, great administrative difficulties are experienced, and the Assam Government is of opinion that its cadre is the minimum that is workable. With the small Sind cadres we have mentioned, it would be impossible to provide for the even flow of promotion, to regulate leave, and to secure suitable officers for each post. In particular, it would be so difficult to provide for adequate training and proper flow of promotion for the small number of Indian Civil

Service judicial officers required, that it would probably be necessary, even if a separate cadre for the executive branch could be maintained, to borrow judicial officers from outside. Even the loss of a few officers by death or retirement might leave the cadre completely unbalanced: this and the lack of opportunities for promotion would mean a discontented and inefficient service.

169. We have considered schemes for enlarging the Sind Indian Civil Service cadre, and increasing its attractiveness by the addition of certain isolated outside posts in minor administrations, such as the Chief Commissionership of Delhi or of the Andamans. But we think this device could not be followed to an extent which would materially improve the position, and it would be open to grave objection on many grounds.

170. We are therefore driven to recommend that for the time being some kind of joint cadre with another province must be maintained, and our recommendation is that Sind should have a joint cadre with Bombay.

We have considered various other alternatives. A joint cadre with Sind's neighbour Baluchistan, or with the newly constituted Governor's province of the North West Frontier, would deeply offend the politically advanced classes in Sind, and is on other grounds impracticable. The only alternative which would receive any measure of support in Sind is a joint cadre with the Punjab. This has certain attractive features. There is no doubt that climatic, agricultural, and irrigation conditions in Sind approximate far more closely to those prevailing in the Punjab than to those of Bombay, as do also the types of crime with which the police are called upon to deal; and therefore the experience of officers of a joint Punjab-Sind cadre gained in one province would be more likely to be of value in the other. But the Punjab Government has experience of joint cadres, and does not like them. It has been made clear to us that even in the event of it being possible to transfer men from Bombay to a joint Punjab-Sind cadre, the only men who, in the present state of the Punjab cadre, could be made available for service in Sind, would be the Bombay men who had been transferred. In the circumstances, we see no adequate reason for making any greater change than is necessary.

171. There are many serious difficulties in the working of a joint cadre by two independent provincial governments. Each Government must desire to retain for itself the best men: experience gained in one province may be of little value in the other: there is the divided allegiance of the officers themselves. Within the limitations set down for us by the White Paper, there is no way of removing these difficulties, and they must be accepted as part of the price to be paid for the separation of Sind. One must rely on the *esprit de corps* of the Services and, the good sense of the governments concerned; and so long as the postings of All-India Service officers require, as under the White Paper proposals, the personal concurrence of the Governor, we think

the practical difficulties in working will not be so serious as the theoretical ones. The dominant partner can be trusted to try to meet the reasonable needs of the smaller province.

We think that the entire cost of the joint cadre should be apportioned between the two Governments on the basis of a special formula devised for the purpose with the assistance of the Auditor General in India, and that this should be settled before the joint control is brought into operation.

Public Works Department.

172. The Public Works Department in Sind is a large one. We indicate below the number of permanent and temporary posts of and above the rank of Executive Engineer.

(a) In pre-barrage days there were in Sind the following posts:—

Chief Engineer	...	...	1	} All permanent.
Superintending Engineers	...	...	2	
Executive Engineers	...	...	12	
Do.	2		Temporary.
			<hr/> 17	

(b) During the Barrage construction period there were the following number of *additional* charges:—

Chief Engineer	...	...	1	} All temporary.
Superintending Engineers	...	...	5	
Executive Engineers	...	...	29	
			<hr/> 35	

making a grand total of 52 posts.

(c) Since the opening of the Barrage Canals, the two establishments have been amalgamated and now consist of:—

Chief Engineer	...	...	1	permanent.
Superintending Engineers	...	...	5	temporary.
Executive Engineers	...	...	7	permanent.
Do.	...	...	21	temporary.
			<hr/> 34	

In addition to these 34 superior posts there are at present 109 sub-divisional charges.

The organisation of the Public Works Department is at present in a transitional state. The superior posts mentioned above are held by officers of the Indian Service of Engineers excepting a few, which are held in an officiating capacity by officers of the Bombay Service of Engineers. Of the subdivisional charges, some are held by Indian Service of Engineers officers in training, but the bulk of them are held by officers of the Bombay Service of Engineers. It is contemplated that when the service is provincialised, it will be organised into two classes, of which class I will consist of the superior posts mentioned above, and class II will replace the present Bombay Service of Engineers. Existing Indian Service of Engineers officers will be absorbed into the new provincial service, Class I.

173. All the posts created during the construction period of the Barrage were temporary, and the five posts of Superintending Engineers remain "temporary" simply because no decision has yet been reached regarding the number that it is necessary to make permanent. We cannot visualise any future time when Sind will not require a Chief Engineer and at least three Superintending Engineers, and we propose that these three posts should at once be made permanent and added to the cadre. Mr. MacLachlan thinks that Sind will always require at least four Superintending Engineers, and considers that these four posts should now be made permanent and added to the cadre. The Bombay Reorganisation Committee, considering the future requirements of Sind, came to the conclusion that there were insufficient data before them, and that in the existing state of reorganisation and readjustment there could not in the nature of things be sufficient data before them, to justify them in coming to conclusions as to the number of irrigation circles that would permanently be required in Sind. They therefore recommended that the matter might be reconsidered after the lapse of three years. We are in no sense a retrenchment committee, and are still less in a position to form an opinion on the subject than were the Reorganisation Committee. We therefore refrain from any expression of opinion as to what the final number of circles in Sind should be, and in assuming three solely as a basis of recruitment, it must be clearly understood that we are in no way committing ourselves to any opinion as to the number of circles that will be ultimately required in Sind.

For the same reasons, we do not express any opinion regarding what the number of permanent divisional charges should be. For the present we agree that the cadre should not be based on the full number of the present existing permanent and temporary posts, but it is clear that the number of officers that will remain even after any possible reductions have been carried out will be quite sufficient to form a self-contained cadre.

174. A due proportion of the officers of the present Bombay Indian Service of Engineers cadre should in that case be retained for service exclusively in Sind. Sind can certainly not carry on

its irrigation works efficiently if deprived at once of the experience and skill of these officers, who are definitely an asset which she has a right to claim from the present joint Bombay-Sind cadre, and not a liability from which Sind can seek to free herself. In selecting these officers for the separate Sind cadre, the wishes of individual officers should, as far as possible, and with due regard to the public service, be taken into consideration in effecting the transfer. But the interests of the public service are paramount, and the necessity of retaining a due proportion of such experienced officers must be insisted on, even if some of the officers selected would prefer to serve elsewhere.

We believe that the character of the work to be done in Sind, as compared with the Presidency, is such, and the interests of the average Indian Service of Engineers man in his profession is so absorbing, that a high percentage of the joint cadre will elect for service in Sind in spite of the fact that it has some disadvantages. At the same time we realise that there are men who, on account of considerations of climate, family and expense, would prefer to serve in the Presidency Proper, and would feel a sense of grievance if after having elected for service on a Bombay-Sind cadre, they were to find themselves permanently allotted to Sind, with no chance of ever serving in the milder climates of the Presidency. We are agreed that, so far as all existing officers of the joint cadre are concerned, special provision must be made for their employment out of Sind in case of a serious breakdown or imminent breakdown in health, and that Government should not be precluded from considering the same remedy for other emergent reasons. It is not possible to lay down hard and fast rules about this, but each case must be considered on its merits.

175. The proposed organisation of the provincial Public Works Department is in two classes, class I and class II, and it is intended that the posts held by existing Indian Service of Engineers officers will ultimately be absorbed into class I, which would then consist of the administrative and divisional charges, with the addition of the necessary leave training and deputation reserves.

The Reorganisation Committee last year recommended that these two classes should be combined into one cadre. The majority of us favour the division into class I and class II, for each of which direct recruitment should be made, though a percentage of class I should be filled by promotion from class II in order to provide scope for the exceptional man of great ability, in the same way that promotions have hitherto been made, to the great advantage of the service, from the present Bombay Service of Engineers to the Indian Service of Engineers cadre.

All the official evidence which we have heard, and most of the non-official evidence, was to the effect that if men were to be of any use in the higher administrative ranks, it was absolutely

essential that they should not spend the greater part of their service in subordinate employments, but should be able to exercise the functions of an Executive Engineer at an early age, and should be continuously employed throughout their service in positions of responsibility.

Mr. Kaula, who was a member of the Reorganisation Committee, accepts as fully as other members of the Committee do, the necessity of getting for the administrative ranks men of the highest qualifications and of giving them early training in responsibility and arranging for the proper flow of promotion in the service; but he considers that a single cadre could be so arranged and worked that these vital necessities would in no way be imperilled. If we were persuaded this could be done, we should have no objection to the Public Works Department cadre being organised in a single class. We are unanimously agreed that Sind will always require in its administrative posts a contented service of engineers of high qualifications and experience, whose natural aptitudes have not been blunted by too long service in subordinate posts; and whatever organisation is adopted, this essential requisite must be kept in mind.

176. Whatever the future organisation of the Public Works Department may be, we consider that the field of recruitment should be as wide as possible. It has been represented to us that the Nadirshaw Eduljee Dinshaw College of Engineering, Karachi, is capable of turning out year by year enough Engineers not only to man the public services, but to meet all the needs of the province. We consider that a higher general average of ability would be obtained by opening recruitment to candidates from other provinces of India: we do not think this will operate, and indeed it should not be allowed to operate, to prevent a high proportion of the posts being held by qualified Sindhis, but we think it will help to maintain a higher standard in the local college itself.

177. Once future recruitment is made exclusively and expressly for service in Sind, we consider that the grant of a special Sind allowance will be unnecessary. This allowance is at present granted only to officers who are not natives of Sind. In future, candidates for the Sind service must be considered, on a balance of the advantages and disadvantages, to have elected for service in Sind rather than in their own or some other province, and there is no reason why they should be given an advantage over natives of the province. If service in Sind proves to be so unattractive that the province suffers in the calibre of the candidates it attracts to its service, this is doubtless a fact of which the provincial Government will have to take cognisance, and it will have to adjust its scale of pay or conditions of service accordingly. This recommendation is not of course to be interpreted as an expression of our opinion that no compensatory or local allowances will be required in Sind: we have not concerned ourselves with examining the question of compensatory allowances.

178. We have had a certain amount of evidence given to us on the subject of the necessity of continued recruitment of Europeans in this service. If no change in the conditions of service were being proposed, we should not think it necessary to refer to this matter. But the decision to provincialise this service will almost certainly affect its future composition. The majority of us feel constrained to point out that in our opinion any scales of pay for the new provincial service which would not be extravagant for Indians serving in their own country would not attract Europeans of the right quality; and that if the future Government of Sind finds that further recruitment of Europeans is required, it will be necessary to attract them by the grant of an adequate overseas allowance. Mr. Price wishes to go beyond this, and to state his definite opinion that some European recruitment will be highly desirable. Mr. Kaula is not willing to go so far, and thinks that no expression of opinion is called for on this subject.

179. We consider that any specialist officers such as Electrical or Mechanical Engineers that are required in this department should not be on the cadre, but should be recruited from time to time as necessity arises.

Forest Department.

180. There is at present no institution either in Bombay or in Sind which gives any training in Forestry, and since the closing down of the Forest College at Dehra Dun, there is no institution in India which is able to give a training fitted for any but the subordinate ranks of the Forest Department. Recruits for the subordinate service are trained at Coimbatore in the Madras Presidency for two years, and are then posted as Range Forest Officers. The cost of training is Rs. 5,000 per student, and is shared equally by Government and the student himself. Although Range Forest Officers are at present on a joint Bombay-Sind cadre, the normal practice is that only candidates from Sind are employed in Sind and are employed there exclusively, so that no difficulty is to be anticipated in making the cadre self-contained.

181. Forests have been a provincial subject in Bombay since 1921, and no appointment to the Indian Forest Service cadre has been made in the Bombay Presidency since 1923. The Provincial Forest Service, which will ultimately absorb the Indian Forest Service, has been organised in two divisions, Class I and Class II. The number of divisional charges in Sind at present is 7, but no classification of these posts as Class I and Class II has ever been made. We are of opinion that all these posts should be merged into one class, and that the post of Conservator should be regarded as outside this cadre. Suitable officers in this cadre, however, should not be regarded as ineligible for the post of Conservator.

182. At present there are no arrangements whatever in India for training officers of this class; and unless it is to be filled up entirely by the promotion of Range Forest Officers whose training in Forestry has been of the most elementary description, there exists no practical alternative to the recruitment of men who have received their training in Europe. It is regrettable that the decision to close the Dehra Dun College should have had to be taken at a time when the impending provincialisation of the Forest Service throughout India renders it all the more important that a sound training in Forestry should be available in India; and as we are informed that the question of the arrangements to be made for the training of the new provincial services will be one for provincial governments primarily to determine, there is probably little hope of Dehra Dun being reopened, or a similar training being afforded elsewhere, within any brief period of time. We can only draw attention to this position which we do not regard as satisfactory.

Agricultural Department.

183. There are at present two officers of the Indian Agricultural Service employed in Sind, who have a lien on posts in the Indian Agricultural Service in the Bombay Presidency, and we do not anticipate difficulty in arranging for the permanent transfer of these officers to Sind.

There will be no difficulty in making the future cadre a self-contained one. We propose that the post of Chief Agricultural Officer, who should hereafter be designated Director of Agriculture, should be outside this cadre and be regarded as a special post to be filled by selection. In view of the variety of the qualifications required for the other posts in the department, and the difference in their relative importance and difficulty, we think it would be more economical to fix a suitable scale for each post, and to recruit specially for each post, rather than to have all officers of the cadre on the same scale of pay.

Veterinary Department.

184. There is at present in Sind only one superior post, that of Superintendent of the Civil Veterinary Department which is held by an Imperial Service Officer. It should be possible to arrange for the permanent transfer of this officer to Sind, and no difficulty will be experienced in future in recruiting specially for this post as vacancies arise. Difficulty will in the beginning be experienced in filling temporary vacancies in this post, but we regard some expansion in the superior staff of this department in the near future as inevitable, and the difficulty will then disappear.

Medical Department.

185. The separation of Sind will involve the creation of a post of Inspector-General of Civil Hospitals, who should also be responsible for the administration of Jails and Public Health. This post will probably be held for some years by an officer of the Indian Medical Service, but should not be added to the Indian Medical Service cadre.

Apart from the posts reserved for the Indian Medical Service officers, no difficulty is to be apprehended in recruiting for a self-contained cadre.

Educational.

186. There will be no difficulty in recruiting for this service on a provincial basis. There are at present only two posts in Class I in Sind, one being that of the Educational Inspector in Sind, and the other that of the Inspectress of Girls' Schools. We consider that both these posts should be regarded as outside the cadre, members of which, however, should be eligible for selection to the posts.

General.

187. There are a large number of provincial and subordinate services of which we have made no specific mention. In some of these, such as the Provincial Civil Service, there is at present a joint cadre with Bombay, but in practice the men posted to Sind are almost invariably men domiciled in and recruited from Sind, and the number of Sindhis employed in the Presidency is negligible. In most of these provincial services, and all the subordinate services, recruitment is already practically confined to Sindhis, and there will be no difficulty in maintaining self-contained cadres. We have made no reference in this chapter to the Public Service Commission, but we assume that in accordance with the suggestion made in the White Paper, Sind will share in such a Commission with some other province.

CONCLUDING NOTE.

188. From the survey we have made in the preceding chapters it will be realised that a vast amount of difficult administrative and organizing work has to be done before a separated Sind can work as an efficient unit of the federation. At present both the finance and accounts of Sind are joint with Bombay, and they must be separated. The nature of the financial settlement and adjustments will present great technical difficulties. The partition of the records in the archives of the Secretariat and departmental offices of the Presidency is a matter of great intricacy, and there is no authority in Sind at present who can say

what stage has been reached in the consideration of many of her important problems. In these circumstances, if the separation of Sind is brought into operation only simultaneously with the introduction of the new reforms, the responsible Government of Sind will be placed at a great disadvantage as compared with the Governments of those provinces which are already separately organised administrative units. The matters which we have mentioned will require considerable time and negotiation to decide: but if they are not carried through before the new form of Government is introduced, the administrative machine itself must be thrown out of order at the time when the responsibility for working it is to be transferred to less experienced hands.

180. For these reasons, we suggest that an interval between a decision to separate Sind and the setting up of the new responsible Sind Government should be utilised as far as possible in bringing into working order the necessary administrative arrangements. This implies the setting up of a separate administration in Sind, not subordinate to Bombay, of such a kind as will be able to speak authoritatively for Sind, and can be relied on to safeguard the financial interests of the Central Government in all matters, but particularly in connection with the Barrage debt. It is outside our province to consider this matter further, but it must be clear to all that once a decision to separate Sind is taken, the continuance of the present form of administration any longer than necessary can hardly be satisfactory to Sind, to Bombay, or to the Central Government.

H. Dow,
Chairman.

R. B. MacLACHLAN.

G. KAULA.

H. A. HAROON.

M. A. KHUHQO.

HIRANAND KHEMSING.

E. L. PRICE.

} *Members.*

H. T. LAMBRICK, *Secretary.*

Karachi, the 6th March, 1934.

APPENDIX A.

SUGGESTED SCALE OF ACCOMMODATION FOR THE PROPOSED NEW GOVERNMENT HOUSE, KARACHI.

1. Dining Room to seat 80 people.
 2. Drawing Room in proportion.
 3. Private Dining Room.
 4. Governor's private sitting room and office.
 5. Boudoir.
 6. Billiard Room.
 7. Card Room.
 8. A.-D.-C.'s Room (Reception Room).
 9. Private Secretary's Office.
 10. Governor's Suite (Four bedrooms with dressing rooms, Bath rooms, etc.)
 11. Guest wing—Five bedrooms with dressing rooms, etc. Two of the bedrooms to suit Viceroy or other very high officials.
 12. A.-D.-C.'s Suite—One bedroom, one dressing room one sitting room and bath room.
 13. Confidential Clerk's Room.
 14. Cloakrooms for ladies and gentlemen guests.
 15. Wing for kitchen, etc.
 16. Wing for Guardroom, etc.
- Proposed Private Secretary's Bungalow (detached) will be a three-bedroom bungalow on the scale of that of a district officer with necessary servants' quarters, garage, etc.

APPENDIX D.

DETAILS SHOWING AREA OF ROOMS FOR PROPOSED HIGH COURT.

Serial No.	Name of Office.	Proposed area in sq. ft.
1	Sessions Court, large	1,974
2	Sessions Court, large	1,974
3	Two Smaller Courts	3,200
4	Large Chamber for 1 Judge	620
	Small Chambers for 3 Judges	930
5	Lavatories	1,200
6	Jury room	800
7	Witness Room for Sessions	1,600
8	Witness Room for other Courts	1,600
9	Police Room	310
10	Registrar's Personal Office	633
11	Registrar's Retiring Room, Lavatory	300
12	2nd Registrar's Office	633
13	2nd Registrar's Retiring Room, Lavatory	300
14	Deputy Registrar	450
15	Official Assignee	2,166
	Official Trustee Room	400
	Official Record	400
16	Court Commissioner	600
17	Nazir Personal Office	300
	Strong room	266
	Clerks	839
	Bailiffs	525
18	Registrar's Office	2,093
19	2nd Registrar's Office	2,093
20	Copyists	2,000
21	Translators	400
22	Confidential Record Room for Registrar	300
23	Judges' Library	772
	Birdwood Library	2,806
24	Pleaders' Lounge, Lunch Room, etc.	2,068
25	Lavatories for staff, etc.	6,000
		<hr/>
		40,552
	Add- 50 per cent. for verandah, passage and walls	20,276
		<hr/>
		60,828

SUBSIDIARY BUILDINGS.

Serial No.	Name of Office.	Proposed area in sq. ft.
1	Records	} 9,321
	Record Clerks	
	Records for Official Assignee	
2	Sessions Court Property Room	756
3	Attached Property Room	1,470
4	Room for Minors' Property	400
5	Lock-ups	} 1,100
	Guard Room	
6	Garages	1,300
7	Tiffin Room	1,080
8	Lavatory for Clerks	528
9	Public Lavatory	528
10	Peons' Quarters	4,576
11	Stand for Carriages	3,000
		<hr/> 24,059 <hr/>