

1923

23

E. AFRICA  
UGANDA

C.O.  
17033  
REC  
APR 23

GOVERNOR  
ARCHER

CONF

DATE  
9TH MARCH 1923

SUBJECT

152

LOCAL ALLOWANCE

Memorial from Heads of Depts. Calls attention to difference in conditions between Uganda and Kenya. Attaches comparative statement of total emoluments of respective offices prior and subsequent to revision.

Previous Paper

MINUTES

For the decision to reduce to an average of 15% please see 56669/22; for the minutes regarding provisional agreement to recommend the Kenya scheme, subject to anything that might arise out of that despatch please see 11047/23.

The matter was again discussed on 6th April and it was agreed to recommend that the Kenya scheme should be approved

*Handwritten notes on the left margin:*  
Tel. Kenya 11 Apr 23  
Tel. Uganda 11 April 23  
To you for conf. 11 April 23  
Talk Dept. 19 April 23  
to copy mem. 14 April 23  
16th April 23  
to Feb 1923

MINUTES

MINUTES NOT TO BE PUT  
ON THIS SIDE

addressed to and that  
it should be  
sent to the Uganda  
obvious as  
typed draft submitted  
herewith.

In view of minutes  
on 47460/33 and  
9508/23  
most of the paper should  
be

C.J. J. 9.4.23

H.A. 9.4.23

Mr. J. J. J. - Jan.

As the matter is  
pending, I think that  
the final plan will be  
for you to call the  
meeting. If you  
cannot do so, I will  
see the papers on  
this matter from next  
session.

H. J. R.

10/12/23

Apr. at war  
10/11/23

Ad. J. J. J. in Strachey 15.  
I was not present at the earlier  
discussion of the "ex", but  
I understood that it was  
decided not to consult  
Treasury beforehand as to  
TT (where the saving  
will be only £22,000, instead  
of the £30,000 which we  
completed when writing to  
Treas. on 11/1/23).

Eff. for certain improvements  
near of position herewith

H.A.

17/4/23

in 30 + 23



17033  
D. APR 23

GOVERNMENT HOUSE,  
UGANDA

9th March, 1923.

No. CONFIDENTIAL.

My Lord Duke,

I have the honour to submit for Your Grace's consideration, as requested, copy of a memorandum signed by all Heads of Departments on the subject of proposed reduction of local allowances as from the 1st April of this year.

Mem dated  
9th, 1923.  
statement.

2. I do not think I need disguise from Your Lordship that there is a strong feeling here among all classes that the unfavourable finances and difficulties of Kenya are reacting most unfavourably on this Protectorate in all matters relating to finance necessitating steps, in order to secure uniformity, which might otherwise not be considered justifiable or necessary.

3. Whatever view may be taken on this point it is an incontestable fact that the cost of living in this Protectorate at the present time is inordinately high. Practically simultaneously with the decision to reduce local allowances here came drastic increases in Customs Duties. At the same time, upward freights on the Railway have to be maintained at a high level to compensate for cheap downward rates to promote agricultural interests; and the official in Uganda suffers. At Entebbe he is already 800 miles from

RIGHT HONOURABLE

THE SECRETARY OF STATE FOR THE COLONIES.

ETC.

ETC.

ETC.

Embassy

...entailing carriage of his supplies over 600 miles  
of fall and 300 miles of waterway. The Waijebi official  
is under no such disability; and the fall in prices in  
the ... bears no relationship. There  
undoubtedly exists among the staff today grave anxiety  
as to their financial position and commitments.

I am fully alive to the difficulties of differential  
treatment in territories falling within the same group;  
but I do lay stress on the fact that conditions are  
different, and the geographical position a serious factor;  
and I bring these points with great deference to Your  
Seriousness's consideration. I also attach, for perusal,  
a comparative statement showing the total emoluments of  
the respective offices prior, and subsequent to revision,  
which tends, I feel, to support the contention of the  
officials that the existing position shows in 1922  
to be unduly favourable.

I have the honour to be,  
My Lord Duke,

Your Grace's most devoted and most obedient  
servant.

G. J. Archer

GOVERNOR

## UGANDA PROTECTORATE,

2nd. March, 1923.

My Lord Duke,

We the undersigned Heads of Departments of the Uganda Government desire to lay before Your Grace the following considerations in relation to the proposed reduction of the Local Allowance from the 15th April next.

2. The Committee appointed in pursuance of Your Grace's directions recommended the adoption of the 1922 scale proposed by the Kenya Representatives as the most easily worked of the various schemes and as providing the greatest benefit for the junior officers. At the meeting held at Nairobi on the 22nd December, 1922 at which the Treasurer and other representatives of Kenya and Sir William Carter representing Tanganyika were present the Kenya Treasurer stated as follows (the quote from the minutes of the meeting):

"The Honorable the Treasurer expressed the opinion that it has been generally accepted and proved that the cost of living had declined to such an extent that a reduction below 25% was justified and no officer should receive an allowance as large as that figure. This basic principle was accepted by the Kenya representatives and recognised as logical by Sir William Carter."

We

Duke of Devonshire

P.O. S.O.M.C.C. S.O.V.O.

SECRETARY OF STATE FOR THE COLONIES,

DOWNING STREET, LONDON.

We accept the figures of the Kenya Treasury for the cost of living in Kenya but the decrease in the Grant for Uganda in accordance with the directions of Mr. Secretary Churchill show that the fall in Uganda is only 17% as compared with the cost of living in October 1920 when these figures were first recorded. The 17% does not include any reference to steamer fares (a recurrent expenditure for married people) which are 25% higher than in pre-war times. If the allowance for cost of living had fallen by 17% the reduction of the Allowance would be justified. The cost of living when the Government of Uganda in the 1st April 1922 did not make nor does the present cost of living a reduction below the 25% then set out in the prepared domestic budget shows that for essential items the cost of living is 71% higher than was immediately before the war. This budget contains no reference to Steamer fares. It was admitted by Lord Milner when salaries were increased in 1920 that increases were long overdue and would have been granted even before the War if the finances of the Protectorate had permitted. Except for increased pay while on leave and for the prospect of increased pensions, the result of the further reduction of the allowance coupled with high cost of living referred to above will be to nullify most of the real and substantial benefits intended to be conferred by the increases of salary granted in 1920.



C O  
17033  
RECD  
10 APR 23

GOVERNMENT HOUSE,  
UGANDA.

9th March, 1923.

CONFIDENTIAL.

My Lord Duke,

I have the honour to submit for Your Grace's consideration, as requested, copy of a memorandum signed by all Heads of Department on the subject of the proposed reduction of local allowances as from the 1st April of this year.

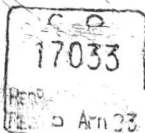
2. I do not think I need disguise from Your Lordship that there is a strong feeling here among all classes that the unfavourable finances and difficulties of Kenya are re-acting most unfavourably on this Protectorate in all matters relating to finance necessitating steps, in order to secure uniformity, which might otherwise not be considered justifiable or necessary.

3. Whatever view may be taken on this point it is an incontestable fact that the cost of living in this Protectorate at the present time is inordinately high. Practically simultaneously with the decision to reduce local allowances here came drastic increases in Customs Duties. At the same time, upward freights on the Railway have to be maintained at a high level to compensate for cheap downward rates to promote agricultural interests; and the official in Uganda suffers. At Entebbe he is already 500 miles from

Memorandum dated  
10th March, 1923.

HONOURABLE  
SECRETARY OF STATE FOR THE COLONIES.

ETC. ETC. ETC.



GOVERNMENT HOUSE,  
UGANDA

9th March, 1923.

CONFIDENTIAL.

My Lord Duke,

I have the honour to submit for Your Grace's consideration, as requested, copy of a memorial signed by all Heads of Departments on the subject of the proposed reduction of local allowances as from the 1st April of this year.

2. I do not think I need disguise from Your Lordship that there is a strong feeling here among all classes that the unfavourable finances and difficulties of Kenya are re-acting most unfavourably on this Protectorate in all matters relating to finance, necessitating steps, in order to secure uniformity, which might otherwise not be considered justifiable or necessary.

3. Whatever view may be taken on this point, it is an incontestable fact that the cost of living in this Protectorate at the present time is inordinately high. Practically simultaneously with the decision to reduce local allowances here came drastic increases in Customs Duties. At the same time, upward freights on the Railway have to be maintained at a high level to compensate for cheap downward rates to promote agricultural interests; and the official in Uganda suffers. At Entebbe he is already 200 miles from

Mombasa.

BY HONOURABLE

SECRETARY OF STATE FOR THE COLONIES.

ETC.

ETC.

ETC.



...entailing carriage of his supplies over 600 miles  
...all 220 miles of waterway. The Nairobi office  
...under no such disability; and the fall in prices in  
...bears no relationship. There  
...undoubtedly exists among the staff today grave anxiety  
...as to their financial position and commitments.

I am fully alive to the difficulties of different  
treatment in territories falling within the same group;  
but I do lay stress on the fact that conditions are  
different, and the geographical position a serious factor  
and I bring these points with great deference to Your  
Highness's consideration. I also attach, for perusal,  
a comparative statement showing the total emoluments of  
the respective offices prior, and subsequent to revision  
which tends, I feel, to support the contention of the  
officers that the existing position shows in column 2  
is not unduly favourable.

I have the honour to be,  
My Lord Duke,

Your Grace's most devoted and most obedient  
servant

G. F. Archer,

GOVERNOR

UGANDA PROTECTORATE,

2nd. March, 1923.

My Lord Duke,

We the undersigned Heads of Departments of the Uganda Government desire to lay before Your Grace the following considerations in relation to the proposed reduction of the Local Allowance from the 1st April next.

A committee appointed in pursuance of Your Grace's directions recommended the adoption of the scale proposed by the Kenya Representatives as the most easily worked of the various schemes and as providing the greatest benefit for the junior officers. At the meeting held at Nairobi on the 22nd December, 1922 at which the Treasurer and other representatives of Kenya and Sir William Carter representing Tanganyika were present the Kenya Treasurer stated as follows:—

From the minutes of the meeting:

"The Honorable the Treasurer expressed the opinion that it has been generally accepted and proved that the cost of living had advanced to such an extent that a reduction below 25% was justified no officer should receive an allowance as large as that figure. This basic principle was accepted by the Kenya representatives and recognised as logical by Sir William Carter."

We

DUKE OF DEVONSHIRE

P.O. S.S.M.C. S.O.V.O.

SECRETARY OF STATE FOR THE COLONIES,

DOWNING STREET, LONDON.

We accept the figures of the Kenya Treasury on the cost of living in Kenya but the records of the Treaty of Uganda in accordance with the directions of Mr. Secretary Churchill show that the fall in Uganda is only 17% as compared with the cost of living in October 1920 when these figures were first recorded. The 17% does not include any reference to steership fares (a recurrent expenditure for married people) which are 25% higher than in pre-war times. If the actual cost of living had fallen by 17% the reduction in the travel allowance would be justified. The cost of living when the Government of Kenya on the 1st April 1922 did not make nor does the present cost of living justify a reduction below the 25% than cut of 1920. The 1920 prepared domestic budget shows that for essential items the cost of living is 71% higher than it was immediately before the war. This budget contains no reference to Steamer fares. It was admitted by Lord Milner when salaries were increased in 1920 that increases were long overdue and would have been granted even before the War if the finances of the Protectorate had permitted. Except for increased pay while on leave and for the prospect of increased pensions, the result of the further reduction of the allowances coupled with high cost of living referred to above will be to nullify most of the real and substantial benefits intended to be conferred by the increases of salary granted in 1920.

3. We may point out as between Kenya and Uganda that married officers in this Protectorate and under the necessity of sending their children home at an earlier age than is necessary in Kenya and therefore have to meet the expenses of double establishments at an earlier date and for a longer period. Identical treatment for the two dependencies in the matter of the reduction of the Local Allowance must have more unfavourable results for those serving in Uganda.

4. We have laid stress upon the cost of living but that is not the only element in considering the salary of a Head of a Department. They are paid according to their responsibilities and to the work they have to perform and to place them under the same necessity <sup>as the most junior officers</sup> for a rigorous economy of domestic expenditure is not in accordance with the principle upon which salaries are allotted nor with the traditions of Public Services. The Revenue and expenditure of the Protectorate is on the increase due to its steady development and careful financial control. In Kenya at the present time a policy of retrenchment in all Public Services is unfortunately necessary and this fact sharply accentuates the difference between the two dependencies. It is unfortunate that at a time when increased demand is made upon the energy and initiative of Senior Officers, a demand due to increasing trade and the general advance of the Protectorate, those Senior Officers should be exposed to the very real anxieties caused by the reduction of allowances which the fall in the cost of living does not in our opinion justify. It is the belief of every officer from the most junior to the most senior that

that were it not for the abnormal financial situation in Kenya and the situation which has proceeded much more slowly and would not have outstripped the fall in the value of living, we feel strongly that if the principle of the abolition of the allowances in the adjoining sentences is accepted by the Colonial Office, this principle should apply only when the conditions obtaining in our dependencies are normal, and that to apply it to our detriment as a result of Kenya's present financial position is unjust to stretch its application.

5. The condition of hardship which we feel constrained to bring to your Grace's notice is made up of many elements which we could not set forth in this memorial without making it of inordinate length but we would welcome a Commission to go into all the facts and circumstances, to verify our figures, and to report upon the conditions prevailing here (regard being had to the effect of the rupee stabilization) with a view to a revision of salaries. The local allowance which is short of the rates by amounts which are not based upon any principle, is unsatisfactory in the extreme and has introduced a feeling of insecurity which cannot but be detrimental to the public service. We have not forgotten the reply of Your Grace's predecessor to our petition when the announcement of the intended reduction of the 25% was made by telegram on 21/2/27th Dec. 1951, but refer to Mr. Secretary Churchill's letter of 21/2/27th Dec. 1951, which was not free from the impression that we as Senior Officials had fallen short of a high standard of loyalty which the Secretary of State would expect. Your Grace will therefore realize that having that reply in our mind as we write we have not done so with reservation or without a full sense

of its absolute necessity to bring this subject before the Head of the Colonial Civil Services. We conceive it to be no more and no less than our duty to represent to Your Grace the feeling of dismay at the further reduction proposed, a feeling shared by all officers of all ranks.

The genuineness of that feeling the signatures of all the senior officers of the Uganda Service are, we conceive, an ample assurance. Under the proposed reduction the wife of junior married officers will have one long struggle against debt, and that of senior officers with children to educate at Home and a certain position to maintain. It will be no less free from ever present financial anxieties.

We have the honour to be,

My Lord Duke,

Your Grace's most devoted and most obedient servants.

(Sd) C. J. Griffin,  
Chief Justice.

(Sd) E. B. Jarvis,  
Chief Secretary.

(Sd) Alan Hogg,  
Attorney-General.

(Sd) C. K. Bell,  
Treasurer.

(Sd) J. Hope Reford,  
Acting Principal Medical  
Officer.

(Sd) I. C. E. Sturrock,  
Provincial Commissioner.

(Sd) G. N. Loggin,  
Director of Public Works.

(Sd) E. Richardson,  
Land Officer & Director  
of Survey.

(S) S. [unclear]

(S) E. J. [unclear]

(Sd) A. M. Van de [unclear]  
Auditor.

(Sd) R. [unclear]  
Chief [unclear] Officer.

(Sd) R. B. Hill,  
[unclear] Transport.

(Sd) E. Hutchins,  
Chief Veterinary Officer.

(Sd) E. J. [unclear]  
Director of [unclear] Survey.



Heads of Departments.	of Salary to Revision.		Revised Scale of Salary with Local Allowance.		Revised Scale of Salary with Local Allowance. Sliding Scale.		Revised Scale of Salary without Allowance.	
	Per annum £	Per annum Rs.	Per annum £	Per annum Rs.	Per annum £	Per annum Rs.	Per annum £	Per annum Rs.
The Chief Justice	900 90	14,850	1,500 375	18,750	1,500 145	16,450	1,500	16,000
The Chief Secretary	900 80	14,700	1,500 375	16,250	1,300 135	14,350	1,300	13,000
The Treasurer	700 50	11,250	1,000 275	12,500	1,000 120	11,200	1,000	10,000
The Attorney General	600 50	9,750	1,000 275	13,750	1,100 125	12,250	1,100	11,000
The Officer Commanding Troops	700 144	12,660	1,000 250	12,500	1,000 120	11,200	1,000	10,000
The Municipal Commissioner	700 50	11,250	1,000 250	12,500	1,000 120	11,200	1,000	10,000
The Principal Medical Officer	1,000 85	16,275	1,200 300	15,000	1,200 130	13,300	1,200	12,000
The Director of P.W.D.	750	11,250	1,100 275	13,750	1,100 125	12,250	1,100	11,000
The Land Officer & Director of Survey	800 70	13,050	1,100 275	13,750	1,100 125	12,250	1,100	11,000
The Director of Agriculture	700 50	11,250	1,100 275	13,750	1,100 125	12,250	1,100	11,000
The Commissioner of Police & Prisons	600 50	9,750	1,000 275	13,750	1,000 120	12,250	1,100	11,000
The Chief Veterinary Officer	600 50	9,750	900 225	11,250	900 115	10,150	900	9,000
The Auditor	600 50	9,750	900 225	11,250	900 115	10,150	900	9,000
The Chief Forestry Officer	800 40	8,100	800 200	10,000	800 110	9,100	800	8,000
The Director of Transport	600 50	9,750	1,000 250	12,500	1,000 120	11,200	1,000	10,000

x Includes £100/- per annum



Sir,

(attached)

my tale

DRAFT

which is

to adopt the

governor of

reduction of the local

European officers for the

months beginning on the 1st

1923.

2. before arriving

decision I awaited the

confidential despatch of the 27

March, transmitting a proposal

the heads of departments

protesting against any reduction

the allowance at present

required

such as

INDIA PROTECTORATE

MINUTE.

Mr. Jerrison } 7.4.23

Mr. Bottomley }

Mr. Dennis 9.4.23

Mr. Strachey 9.4

Mr. Ivis

Mr. H. Ross 10/IV/23

Mr. J. Macintosh (Smith)

Mr. Ormsby-Core 11.4.23

(17633)

It is not without regret  
 that I have found necessary to  
 take facilities which have been formally  
 degree... usual... the  
 responsible officers of... adminis...  
 tion... the... of  
 and... present to...  
 recorded  
 Secretary.  
 signed  
 (i.e.)  
 along  
 give approval.

I regret that I cannot  
 establish that any grounds exist.  
 The arguments which have been  
 forwarded to... differential  
 present are...  
 position

position financially than the higher  
 Department;  
 (b) that the cost of living in  
 Uganda is largely owing to its geographical  
 position, higher than

DRAFT

MINUTE.

- Mr.
- Mr. Lewis.
- Mr. G. Grindle.
- Mr. J. ...
- Mr. ...
- ...

5. With regard  
 I have to observe that...  
 I am endeavouring to arrive at a  
 factory situation of the question of the  
 Protectorate's contribution to...  
 expenditure and to obtain... release  
 from the financial...  
 Commissioners of the...  
 is possible without the...  
 of gravity...  
 agree to an additional...  
 more than 213,000...  
 particularly as the Uganda...  
 had itself indicated (vide Mr. Hoyle's  
 confidential despatch of the...  
 September 1961) that...  
 allowance to 15 per cent of salaries was  
 practicable if the remaining part of the...  
 allowance was permanently incorporated

position financially than the sister  
Dependencies;

(w) that the cost of living in  
Uganda is largely owing to its geo-  
graphical position, higher than

5. With regard

I have to observe that  
I am endeavouring to arrive at a  
practical solution of the question of the  
Prefecture's contribution towards war

expenditure and to obtain its release  
from the financial control of the

Commissioners of the I. A. This can be  
possible without the direct proof

of gravity to ask their Lordships to  
agree to an additional expenditure

more than £13,000 per annum, particularly as the Uganda Council

had itself indicated (vide Mr. Hoyle's  
confidential despatch of the 18th of

September 1945) that a reduction of the  
allowance to 10 per cent of salaries was

practical if the remaining part of the  
allowance was permitted to be incorporated

**DRAFT.**

MINUTE.

- Mr.
- Mr. Davis
- Mr. G. Grindle
- Mr. A. Read
- Mr. J. M. ...
- Mr. ...
- Dist. of ...

salaries  
1. But even if the Protectorate

the financial control of

is intended to say

agree to

the of

DRAFT.

MINUTE

- Mr.
- Mr.
- Mr.
- Mr. Davis.
- Sir G. Grenville.
- Sir H. Rea.
- Sir J. Macartney.
- Mr. Onyiah-G.
- Deputy Commissioner.

there is not wanting an in

quarters that the present rates

tive taxation are unduly high

In

circumstances it is necessary to

any suggestion that, when so much

is to be done in way of develop-

requirements of

the cost of living of the natives

the cost of living

the cost of living

the cost of living

the cost of living

the cost of living

the cost of living

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the cost of living

the cost of living

the cost of living

29/81

enclosed in your despatch is unsatisfactory as an illustration of the position, since it compares rupees with florins. Unless it can be proved (which appears to me to be impossible) that the rupee, if now current at 1s. 11d., would be equivalent in purchasing power to two shillings of the new currency, the comparison appears to be illusory.

In any case it omits from consideration not only the increase in emoluments paid during leave of absence but also the 50% increase in the sterling value of remittances to this country.

It may also be noted (except in the case of the Provincial Commissioners and the Chief Justice) the tables does not give a true indication of the comparative sterling rates of pay, as it sets the maxima of the pre-revision increments against the present fixed salaries.

would add that Mr. Milner's opinion of opinion that the revision

**DRAFT.**

(+ Figure supplied by A/Gs. Dept.)

**MINUTE.**

- Mr. (Present index figure 180)
- Mr.
- Mr.
- Mr. Davis.
- Sir G. Grindle.
- Sir H. Read.
- Sir J. Masteron Smith.
- Mr. Ormsby-Gore.
- Duke of Devonshire.

of salaries was over the not carry with it the officer drawing in sterling salary the same position as the £1,000 in sterling salary before the war. In this country such an official at present receives a cost of living bonus at the rate of £234.6.0 a year.

and the total of £1234.6.0 is, according to the official figures for the cost of living, which ignore altogether the heavy increases in direct taxation equivalent to £665.14.5 in 1914, the difference of £314.6.7 (nearly one-third of pre-war emoluments) representing the sacrifice in savings, extra comforts, or the standard of education of his children, which the official is called upon to bear while conditions remain abnormal. It is inevitable that officials in other branches of the public service should suffer some sacrifice in present circumstances.

*Report that*  
I am unable to agree, on the basis  
of matters that the sacrifices entailed  
upon the officials by the decision  
with regard to the special allowance, are  
greater than they can reasonably be  
asked to bear.

DEVONSHIRE



Govt 5033/73

Mr. A. J. ...

12.30 pm  
17.04.73

DRAFT

Memorandum

Date: 17.04.73

MINUTE

Subject: ...

Your ...  
April ...  
March local

allowance have

decided to apply

Kenya proposals

President ...

can ...

fixes ...

for ... to be ...

... general ...

4 D/75

... anticipated

Govt O 233/73

12:30 pm  
17/04/73

DRAFT

Governor

Darsalaam

MINUTE

Affairs

Sir J.

Mr. O...

Under Secy

for...

4 DFB

your  
April  
local  
allowance have  
decided to apply  
Kenya proposal

Presumptive steps

can as

Exec

to be

general

or anticipated

58



increased revenue

Soy. S.

Exp 17033/23

Uganda

Boards of Directors 11/4/23

Exp. Cont.

169

11 April

remov

My Ed. 5th

Entire

April local

MINUTE

(16243)

allowance your

Mr. Apper 6/10/23

desp. 9th March

Mr. B. B. B. 7/4/23

received have

Mr.

Mr. Davis.

decided that

Mr G. Smith.

Mr W. Road. 10/12/23

Kenya proposal

Mr J. Masterton Smith.

Mr. Ormsby-Gore. 11.4.23

must be adopted

Duke of Devonshire.

for course

despatch follow

S.O.P.

GOVERNMENT OF UGANDA  
KAMPALA

1954  
1955

*2/11/54*

**DRAFT**

SECRETARY  
TREASURY

*Amud  
23264*

Sir,

I am &c. to refer  
to inform the Lords of the  
Treasury that he has under  
consideration the question  
of reduction of the local  
is at present granted  
officers serving in  
and the 10. (any) Ser...

*Amud*

2. In the first paragraph  
Section II (particular) of the  
B which was enclosed in the letter  
from this Office of the 23rd of  
February, reference was made to  
certain proposals for a...

03483

were

... following scale: 174

On the first £200 of salary 20%;

On the next £200 " 10%;

On the remainder " 5%.

... local all ... was ... to office the

... local arrangements ... pay ...

... officers, ... to ...

Copies of ... memo ...

pay arrangements ... just ...

... requests proposed by the ...

... in the case of Kenya and Uganda produce a greater saving than that originally contemplated by the Secretary of State.

Ir