



NIGERIA



Legislative Council
Debates.

FIFTH SESSION, 1931.

(July 20 and 21, 1931.)

LAGOS:
PRINTED BY THE GOVERNMENT PRINTER.

1931.

63

DEBATES
IN THE
LEGISLATIVE COUNCIL
OF
NIGERIA

ON
Monday, 20th July, 1931.



Pursuant to notice the Honourable the Members of
the Legislative Council met in the Council Chamber,
Lagos, at 10 A.M. on Monday the 20th July, 1931.

PRESENT:—

- The Governor,
His Excellency Sir Donald Cameron, K.C.M.G., K.B.E.
- The Chief Secretary to the Government,
The Honourable Mr. G. Hemmant, C.M.G.
- The Acting Attorney-General,
The Honourable Mr. J. C. Howard.
- The Treasurer,
The Honourable Mr. C. W. Leese.
- The Director of Medical and Sanitary Service,
The Honourable Dr. W. B. Johnson.
- The Comptroller of Customs,
The Honourable Mr. W. K. Duncombe.
- The Honourable Mr. E. R. J. Hussey,
The Director of Education.
- The Acting Administrator of the Colony,
The Honourable Mr. E. M. Falk.
- The Director of Marine,
The Honourable Captain L. J. Hall, O.B.E., R.D., R.N.R.
- The Senior Resident, Oyo Province,
The Honourable Captain W. A. Ross, C.M.G.
- The Secretary, Northern Provinces,
The Honourable Mr. G. J. Lethem.
- The Secretary, Southern Provinces,
The Honourable Mr. F. P. Lynch.
- The Resident, Benin Province,
The Honourable Mr. H. de B. Bewley.
- The Acting Deputy Chief Secretary,
The Honourable Mr. G. C. Whiteley.
- The Acting General Manager of the Railway,
The Honourable Mr. W. Cramer Bostock.
- The Director of Public Works,
The Honourable Mr. C. L. Cox.
- The Acting Director of Agriculture,
The Honourable Mr. A. J. Findlay.
- The Honourable Lt.-Col. R. H. Rowe, D.S.O., M.C.
The Commissioner of Lands.
- The Honourable Mr. L. Bettesworth,
The Acting Postmaster-General.
- The First Lagos Member,
The Honourable Dr. C. C. Adeniyi-Jones.
- The Member for the Colony Division,
The Honourable Sir Kitoyi Ajasa, Kt., O.B.E.
- The Mining Member,
The Honourable Mr. A. L. Butler, O.B.E.
- The Second Lagos Member,
The Honourable Mr. E. O. Moore.

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The Member Representing the Niger African Traders,
The Honourable Mr. S. C. Obianwu.

The Member for the Egba Division,
The Honourable Mr. S. H. Pearse.

The Member for the Rivers Division,
The Honourable Mr. Mark Pepple Jaja.

The Member for Shipping,
The Honourable Mr. H. S. Feggetter.

The Member for the Warri-Benin Division,
The Honourable Mr. I. T. Palmer.

The Member for Calabar,
The Honourable Mr. C. W. Clinton.

The Third Lagos Member,
The Honourable Mr. T. A. Doherty.

The Banking Member,
The Honourable Mr. L. M. Herapath.

The Member for the Oyo Division,
The Honourable Mr. A. S. Agbaje.

The Commercial Member for Kano,
The Honourable Mr. T. Hepburn.

The Commercial Member for Lagos (Provisional),
The Honourable Mr. H. R. Routledge.

ABSENT.

The Lieutenant-Governor, Northern Provinces,
His Honour Mr. C. W. Alexander, C.M.G.

The Acting Lieutenant-Governor, Southern Provinces,
His Honour Major C. T. Lawrence, O.B.E.

The Commandant,
The Honourable Colonel A. J. Ellis, D.S.O.

The Senior Resident, Cameroons Province,
The Honourable Mr. E. J. Arnett, C.M.G.

The Senior Resident, Adamawa Province,
The Honourable Mr. G. W. Webster, M.B.E.

The Senior Resident, Plateau Province,
The Honourable Mr. H. H. Middleton.

The Senior Resident, Niger Province,
The Honourable Mr. C. A. Woodhouse.

The Resident, Onitsha Province,
The Honourable Mr. F. H. Ingles.

The Resident, Owerri Province,
The Honourable Mr. O. W. Firth.

The Resident, Calabar Province,
The Honourable Mr. G. H. Findlay.

The Resident, Warri Province,
The Honourable Mr. J. W. C. Rutherford.

The Member for the Ibo Division,
The Venerable Archdeacon G. T. Basden.

Commercial Member for Port Harcourt,
The Honourable Mr. C. E. Hartley.

The Commercial Member for Calabar (Provisional),
The Honourable Mr. G. H. Avezathe.

PRAYERS.

His Excellency the Governor opened the proceedings of the Council with prayers.

MINUTES.

The Minutes of the meeting held on the 2nd February, 1931 having been printed and circulated to Honourable Members were taken as read and confirmed.

OATHS.

The Honourable the Chief Secretary to the Government, the Honourable the Acting Attorney-General, the Honourable the Acting Administrator of the Colony, the Honourable the Resident, Benin Province, the Honourable the Acting General Manager of the Railway, the Honourable the Acting Director of Agriculture, the Honourable Mr. Bettesworth, Acting Postmaster-General, the Honourable the Commercial Member for Lagos (Provisional), took the Oath as members of the Council.

ANNOUNCEMENT.

His Excellency.—Honourable Members of the Legislative Council. Permit me to say how pleased and gratified I am to be present at this Council again. I was present, as many of you will remember, at its birth. Before I proceed to address the Council on the questions which are more immediately before us today, I desire to say a brief word in regard to a situation, a political situation, of perhaps some delicacy which developed in this town in the early days of this month, a situation which I had been warned might be charged with a certain element of danger to the public peace. I am very happy to be able to get up here this morning and to reflect that sane counsel, and, shall I call it, common sense, have prevailed, and that those fears have not been realised.

I take this public opportunity, the first afforded to me, to express my appreciation of the efforts in the interests of the people of the town—I cannot emphasise these last words too much—the efforts in the interests of the people of the town, which have been exercised by certain gentlemen of Lagos who have used their influence to attain the end that I have just indicated. In talking to the people of Lagos I believe I am talking to my friends and it is only because I believe I am talking to my friends that I shall add that I deplore the journalistic, I shall not call it “snow-balling”, but “mud-balling” that shows a tendency to invade the Press of Lagos. All the foregoing remarks are addressed to both sides of the House: not this House.

When I stood here on the morning of the 17th June to take the prescribed oaths on assuming the administration of the country, I stated that the financial problems of Nigeria which I believed to be grave would receive my immediate attention, and I shall endeavour this morning to put before you, Honourable Members, the situation as I was able to grasp it within a few hours after those words were spoken. For the purpose of convenience, in following the figures which I may use in this speech, a *White Paper has been circulated to Honourable Members. It is merely for that purpose; it is not a financial statement. The position is much too fluid (it is changing day by day) for it to be possible to make out a financial statement of the results which may be anticipated this year. That may be done at a later date.

I was fortunate in arriving at a moment when the Treasurer was able to place in my hands an advance copy of the Balance Sheet showing the position on the closing day of the last financial year—31st March last. My first duty naturally was to analyse that Balance Sheet as far as I was able to do so without any detailed accounts, and as I anticipated—the Treasurer and I have had a good deal of financial transactions together in days which have now merged into the recesses of the past—I found that, so far as my judgment went, the Balance Sheet was a clean one. There were no doubtful assets, as I believe, and the funds which ought to have been invested, were properly invested. As you will see from the first statement that appears in this paper, the credit balance on the 31st March, 1931, stood at £3,736,000. It may be said that of that sum, nearly three million pounds is liquid, that is to say it is available or can easily be made available for the services of the country. A sum of £568,000 is locked up in stocks of stores held by the Railway, the Marine, the Public Works and other Departments. That is dead money, and I issued immediate instructions which should have the effect of reducing the stocks held, and so reducing the amount of money which is held in this unprofitable manner. If, gentlemen, you will turn to Part I of the White Paper, you will find that the revenue for last year yielded a sum of £5,622,000, and I can add to that that the estimated revenue having been £6,602,000, there was in the year a short-fall on the revenue estimated at £980,000. The expenditure reached a sum of £6,329,000 as against an estimate of expenditure of £6,597,000, a saving of £267,000, and I may say with regard to that saving, that an analysis of the budgets and the expenditure accounts of the country for the last six years suggests

very strongly to my mind that expenditure has during that period been very largely over-estimated. Money has been too easily got, too easily come by.

The year closed, as I have said, with a balance of £3,736,000 as against an estimated balance of £4,008,000. The position generally had therefore worsened to the extent of £271,000. When I saw those figures on the morning of the 17th of June I was gratified for a moment that the balance stood at £3,736,000 and also that about £3,000,000 of that was liquid, but, Honourable Members, when I turned the page and reviewed the position in respect of the present financial year as it was then revealed to me and as it is set out in Section II of this printed paper, any tinge of optimism that had entered into my soul was very rapidly dispelled. I found, as Honourable Members will see from the paper before them, that in spite of the fact that the Officer Administering the Government before my advent had been able, in collaboration with Heads of Departments, to effect reductions amounting to £421,000 on the approved expenditure of the year, the budget for the current year then showed a prospective deficit of £1,565,000, without the commitment of £420,000 for the relaying of the Minna-Kaduna section of the Railway. This was a charge to which we were committed and from which we could not escape because the work was in progress. This left an anticipated deficit during the year of £1,985,172. It was quite clear that with a deficit of £707,000 from last year, as the Council will see, from item 5, Part I of the paper before it, and a prospective deficit of £1,985,000 for the current year, drastic action was required.

There were four courses which I could adopt, when I got to that stage in examining the finances. The first was to pass to Loan Account any expenditure which might properly be charged to Loan Account provided that the money was available: I place in that category the sum of £420,000 for relaying the Minna-Kaduna section of the Railway. The money is available from loan and I have addressed the Secretary of State in order to obtain his sanction to transfer that charge to loan account. If the Secretary of State approves, the necessary enabling measure will of course be brought before the Council before any final action is taken.

In the second category, the next thing that it was possible for me to do, was to defer expenditure as far as I could, and there was only one major item on which that could be done. That was in respect of a charge of £154,000 which had been thrown against the general revenue of the year on account of the Renewals Fund of the Railway. When the budget was prepared, the Railway estimates showed a small credit balance, after provision had been made for that sum of £154,000. When they had to revise their estimated revenue their budget showed a deficit and I found that as a result the sum of £154,000 for Railway Renewals had been thrown against the general revenue. The general revenue is no more able to bear the charge than the railway revenue, and it will have to be deferred. Whether the time may come within my period of administration or not I do not know, but I will say this, that it should be regarded as deferred expenditure and that when the time arrives and we again get a surplus from the railway, the balance should be used in the first instance to replace in the Renewals Fund of the Railway the provision we are now deferring, instead of using it for purposes of general revenue.

The third course which it was possible for me to take was to reduce expenditure, and I sent at once for the Heads of large spending Departments, one by one, and indicated to them the gravity of the situation, instructing them that block cuts of so much should be made on the estimates of the Department. I explained that even when those block cuts were made I could not by any means guarantee that even the reduced amount would be available next year. I am grateful to the Heads of Departments for the prompt manner in which my instructions were met in performing what to them of course could not have been a very pleasing duty. It is impossible for me to indicate to you what the effect next year will be of those further reductions which are over and above the reductions of £421,000 made by my honourable friend on my right (the Chief Secretary to the Government) before my arrival. Retrenched officers, both African and European, have to get the leave due to them; they have to get gratuities and in some cases pensions, and it is impossible to say what exactly will be saved this year, but I can give the Council a very definite estimate of what the reductions mean over a whole year, that is, what we may expect to save in the next financial year: in the Public Works Department a sum of £47,000; in the Medical Department £35,000; in the

Survey £25,000; in the Marine £77,000. The Railway is apart and I shall speak of it again; but their corresponding cut over a whole year is £144,000. Railway expenditure depends entirely on what business the railways may have to do and therefore their enforced savings must be treated as being different from those of other Departments. In the Forestry the saving will be £18,000; Harbour Works £19,000; Land Department £10,000; Posts and Telegraphs £54,000; about £10,000 on the Reserve of the Royal West African Frontier Force; Veterinary £16,000, and so on. The only large spending department I have not been able to deal with so far is the Education Department but that will be dealt with, with my honourable friend the Director of Education, as soon as possible. I have had, since he arrived, an opportunity of discussing with him some of the points that may come up when we consider the savings that may be made on his department, and I may perhaps take this opportunity to refer to one of the points which may cause me some anxiety; that is the Queen's College for girls in this town. It is costing quite a considerable sum of money but there has been no proper response from parents in sending their children, for some reason or other, and it is very doubtful whether we are justified in continuing the expenditure. We are extremely reluctant of course to do anything of such a retrograde nature as to close the school and I propose at all events to give it another twelve months in order that I may see more clearly whether the advantages that are offered are going to be availed of by the public of Lagos and the surrounding districts.

In regard to the other departments (as apart from what I have called the "large spending departments") the Heads have been requested to bring, if possible, their savings for the year up to a sum of ten *per cent.* of the approved total, and in view of what I have seen, and I have already remarked upon it, in regard to the over-estimate of expenditure in past years, I do not anticipate that the task I have set them will be a very difficult operation.

The fourth expedient, after the reduction of expenditure, was, if we were forced to it, to widen the resources of the revenue: in bald and perhaps bitter terms, an increase in taxation. I should not however have come to this Council to ask for any increase in taxation if I could not have shown that reductions in expenditure already effected promised to yield at least twice as much as the estimated yield from any new taxation. Taking the reductions in expenditure (and I would ask the Council at this juncture to remember these figures) which have been made as a whole, and omitting the £154,000 on account of Railway Renewals which has been deferred, the clean savings may be estimated at £747,000 since the 1st April this year, of which it may be said that £575,000 is recurrent. In the whole year the increased taxation is estimated to yield about £253,000. I will turn for a moment to the Railway finances. As I have said, and as the Council will see from the footnote to the paper they have in their hands, there was an estimated, in the original approved budget, surplus balance of £32,000 which had been carried into revenue on the general estimates. When I arrived, owing to the fact that the General Manager of the Railway had had to revise down his revenue estimates, this estimated surplus of £32,000 had been converted into an estimated deficit of £223,500. The latter sum of course included the £154,000 for Renewals. The General Manager of the Railway had already indicated savings of £89,000 and the further savings that he was able to effect after his interview with me came to £55,000, making a total of £144,000 for the year. I had hoped that as a result of these measures the Railway would have been able to balance its budget this year but the latest estimate I have seen is that with the revised expenditure and the revised estimated revenue there will be a deficit of £14,000. I have not taken account of that in this paper because, as I say, the position is fluid and I cannot estimate the sum that will be yielded by the reduction of expenditure in what I call the "ten *per cent.* departments" that is to say the departments that have been directed to reduce their expenditure by ten *per cent.* I am hopeful, however, that in any event the Railway will be able to square its budget this year.

Now, Honourable Members, you will perceive and be impressed by the gravity of the position when I recall the following figures to your notice. The revenue yielded in the last financial year, 1930-1931, as you will see at the top of this White Paper, was £5,622,000. That was in a year of falling revenue, a year in which the revenue showed the effect of the depression which had already been felt.

Our revised estimate of revenue is £4,733,000 for this year, which is £889,000 less than the revenue earned last year, but the situation becomes even graver when I compare the revised estimate of revenue with the estimated revenue on which this year's budget was framed. This year's budget was framed on an estimated revenue of £6,151,000: the revised estimated revenue, as I have said, is £4,733,000, a short-fall of £1,418,000. When we add the Railway short-fall to that, the effect is even more startling. The original Railway estimate of revenue was £2,761,000: this has now fallen to £2,255,000, a short-fall of £506,000. If I add that and the general revenue short-fall of £1,418,000, I get the staggering total of £1,929,000 estimated short-fall revealed for this year. It represents, naturally, almost the amount of the estimated deficit shown at the foot of Section II of this paper.

There will of course be certain liabilities which I have not attempted to calculate, because it is not possible yet to do so, in respect of pensions and gratuities due under the Pensions Laws and Regulations, African and Non-Native, to officers who are retrenched. I would like to say to the service, African and European, that the most liberal construction will be placed on the Pensions Laws and Regulations in regard to officers on the establishment or serving in an establishment post, who may be retrenched. I have telegraphed to the Secretary of State and I have got a response on all the questions but one, and I can assure officers on both sides that if they are retrenched and for any reason it is not possible to give them a temporary pension because there is no reasonable chance that they will be re-employed, they will get the usual addition to their pensions for abolition of office.

I am persuaded so far as I have gone, and I have only of course been in the country for a little over four weeks; but as far as I have been able to discuss the affairs of the departments with their Heads, I am persuaded that these reductions will not impair the general efficiency of the departments. I do not think, and I hope Heads of Departments will forgive me for saying this, that the enforced economy will do them any great harm.

Part III of this paper is designed to show what—unless the revenue falls again, and I must always be ready for that, although I do not think it will be necessary to revise the estimate down again—the probable deficit will be by the end of this year if things continue as bad as they are, and you will see, Honourable Members, that the probable deficit is put at one million pounds. It is acknowledged everywhere that businesses at the present time have to a certain extent to live on their reserves, and the success of the business is judged for the most part by the fact whether the organisation has been sufficiently wise to set aside reserves for a time of stress such as the present. Well, Governments are in the same category: I should be sorry to think that I had anything to do with a Government that was not a business Government. We shall for a time have to live on a portion of our reserves and if the deficit this year is a million pounds—I believe myself it will be less—that million will have to come out of the £3,736,000 which was to the credit of the surplus balances at the beginning of this year. As I have said before, however, it is obvious that we cannot go on in that manner drawing on the reserves, and every possible endeavour must be made to bring a balanced budget before this Council when it meets for its next annual Session; I suppose that will be in January next. That means that if things do not get any better there will have to be a second cut of the expenditure of departments.

I have endeavoured in Part IV of the printed paper, taking the reductions of expenditure in full, the yield from the increased duties in full, and the yield from the new income tax for non-natives in the Protectorate (which I do not regard as a revenue measure) in full, that on the basis of probable revenue and expenditure, the sum to be covered in order to balance the budget of recurrent expenditure only is very nearly half a million. This includes no provision for special expenditure and no provision for extraordinary expenditure, but the position has got to be faced boldly.

I have passed through a crisis almost as bad as this when I was in charge of the finances of Nigeria in 1921, and we were able in, I think, the first year after that crisis, and certainly in the second year to balance our budget, and I see no reason why we should not be able to do so again, in fact it is imperative that it should be done.

I have addressed myself to the task of ascertaining why this position has arisen. I am not competent to approach the future unless I have full knowledge of what has happened in the past. That is the reason for my investigations, and the deductions I make

are these: during the five years 1925-1926 to 1929-1930 the revenue was almost stagnant. It increased over that period by 2.8 *per cent.* Now that fact alone should have denoted the utmost caution in handling the finances of the country, but when I looked at the other and even more important barometer, the barometer of trade, I found that the value of our exports, the value of our domestic exports—the transit trade of Nigeria is not of great importance—and it is solely on the value of the produce exported from Nigeria that we should depend when arranging our finance, that during that same period the value of the produce exported from the country was stagnant as well. Taking these two facts together there was the utmost reason for caution in increasing the recurrent expenditure of the country. The recurrent expenditure of the country is the great problem that I have to deal with at the moment. Now during the same period, and I should explain that I have taken the figures of revenue up to 1929-1930 and not 1930-31 because as I have said, grave inroads had been made in the revenue during 1930-31 on account of the depression—it was an abnormal year—taking the period 1925-26 to 1929-30, the exports were stagnant and the revenue was stagnant, yet the recurrent expenditure increased by 12.2 *per cent.*, which means a sum of £550,000; the sum required now, or which will be required next year to balance our budget. But between 1925-1926 and 1930-1931, with a stagnant revenue and with stagnant exports, the recurrent expenditure increased by 23.5 *per cent.* or over one million pounds. Now, Honourable Members will agree, it is very easy to add a million pounds to recurrent expenditure over five years, but it is very difficult to get it off within a year, and I have less than a year in which to get it off if I am to balance the budget.

Honourable Members of this Council, especially the Unofficial Members must in my opinion be regarded as responsible in a large measure for that increase in the recurrent expenditure of the country. I am glad to believe from the murmurs that I hear that Honourable Members agree with what I have said. During the same period the surplus balances were reduced to the tune of one and a half million pounds. During the same period a sum of £5,465,000 was spent on special and extraordinary expenditure, nearly as much, as I shall show shortly, as the debt of the country apart from the Railway. Money, Honourable Members, as I repeat was too easily obtained, and departments may be warned that in the next few years money is going to be exceedingly difficult to obtain; it will not be obtained at all unless it can be proved to me (I am talking of extraordinary expenditure) that the expenditure is likely to prove productive. The surplus balances represent capital money, and it must not be frittered away in little bits of work like repairing a cottage here, repairing a market here, and so on. These extraordinary items of expenditure have gone away with a sum so large as £5,700,000. I do not say that it has all been spent in petty expenditure, but a great deal of it has gone in that way.

Out of that £5,700,000 I find that about three quarters of a million has been spent in housing the officials of this country. When I left Nigeria the policy was that the money available should be used to build quarters in the out-stations in order that the Government might rid itself of that terrible burden, the annually recurrent burden of what is called "bush allowance." I find that in spite of the fact that three quarters of a million has been spent in housing we are still saddled with the incubus of £23,000 a year for bush allowance, which, at the modest interest of four and a half *per cent.* represents a capital sum of £510,000. This has risen in my mind and I believe it would in the mind of anyone who stopped to think dispassionately for a moment, a doubt whether a great deal more could not have been done with that £750,000 than has been done. When I find that, leaving out the value of the land and any charges for rates, the economic rent of a house which is now occupied according to the rules of the Service which have existed up to the present, by a Government officer drawing £1,200 a year, is £300 a year those doubts must enter one's mind. If a Government officer drawing £1,200 a year had to pay £300 a year rent for that house he would not live in it. Is it conceivable that it is just and right to build houses on that scale and call on the general tax payer to pay the difference between what the officer is willing to pay and the economic rent of the house? I believe these remarks can also be addressed in some measure to the commercial community.

Honourable Members, I have talked on the financial side for a considerable period but my review of this subject would not be complete if I did not allude to the Loan account of the country. The Loan account stands at £28,350,000. This is the sum for which we are responsible although for reasons in connexion with the

cost of raising the money today the amount actually available is £26,664,000. The former represents the loan commitment of the country. Since I left Nigeria it has been increased by very nearly fifty per cent. In my judgment, as far as I have been able to gather, I believe that the loan commitments are not in excess of the ordinary financial resources of the country. A sum of £17,765,000 is invested in the railways and will, I believe, always be remunerated by the Railway system in an ordinary year. The sum spent on general account apart from the Railways is £7,103,000 and the country can congratulate itself that apart from the Railway, its public debt for other purposes is such a comparatively small one. It is true that some of the assets have wasted and are wasting; for instance, the Carter and Denton bridges standing at £136,000 will have to be written off. The Lagos tramway which has long ago disappeared stands at £25,000 and so on, but on the other hand, in my estimation, in the case of some of the major items the value of the assets has indeed greatly appreciated. I take for example the sum spent on opening this harbour of Lagos amounting to £1,228,000. That is the debt charge, and those of us who can remember what the Port was like before the harbour was opened as a result of expenditure recommended by a very wise man, a former Governor of Southern Nigeria, Sir Walter Egerton must feel what a very good investment that was. If I looked at this paper and found that the expenditure stood at £3,600,000 instead of £1,200,000, I should have no hesitation in believing the achievement to be worth the former sum. That is where I believe there is an appreciation of assets.

Taking again one of the major items (I have taken the two items costing over a million pounds), the Apapa wharfage scheme, I find that it is put down here as a charge against Loan funds of £1,021,000. I believe that it is worth a great deal more than that. I have seen on the other side of Africa, in Mombasa, two berths of the same length and depth as these four, with two double sheds of the same capacity as these; that is to say half the accommodation that is provided here. Our full accommodation cost £1,021,000, their accommodation, exactly half of ours, cost one million and a quarter pounds, and they regard it as money well spent.

I have finished now with the financial side except to allude in general terms to the Order in Council which has been put before Council in regard to increases of Customs duties. I have already said that I would not have proposed this increased taxation if I had not been able to come to the Council and inform Honourable Members that arrangements had already been made to reduce expenditure by at least twice as much as the probable new revenue from these duties. I am ready to defend those duties when the time comes, but I say here and now that I give a pledge to the Council, and to the people of the country through the Council that I will husband the financial resources of the country, and that as soon as we reach equilibrium, I will bring the matter of the Customs Tariff back again before this Council. It will, of course be open to any Unofficial Member at any time to ask me to implement that promise if, in his judgment he thinks, with his colleagues, that equilibrium has been reached.

The Income Tax measure I do not at all regard as a revenue measure. It will be four years in August next since a pledge was given from this Chair that the non-natives in the Protectorate would be taxed, in the same way as the natives are taxed, and I say definitely that I am not prepared to go to the Protectorate and meet the native inhabitants of this country unless that promise has been implemented.

There are other subjects on which I might have been expected to speak this morning: questions that have been before the community for a considerable time, such as the Native Courts and Native Administration in the Eastern Provinces of the Southern Provinces of Nigeria: such as the administration of justice with particular reference to the Provincial Courts: such as taxation in the native areas, but, Honourable Members, it is quite impossible for me after such a short time in the country to attempt to formulate any views on those questions. They have been studied by me in the past, they are being studied by me now, and when the time is ripe I shall place my proposals, or my conclusions if I have no proposals to make, before the Council.

Honourable Members, I have given you now as far as I can a review of the situation. We are suffering like all the world from commercial and trade depression, but I am sanguine in my own mind that the resources of the country are such that we shall be in a position to recover our ground, just as rapidly as we have lost it through no fault or no cause inherent in the country.

WHITE PAPER.

1930-31.			
I.—1.	Surplus balance on 1st April, 1930	...	£4,444,276
2.	Revenue, 1930-31	...	£5,622,200
			£10,066,476
3.	Expenditure, 1930-31.		
	(1) Recurrent	£5,591,164	
	(2) Extraordinary	738,504	£6,329,668
4.	Surplus balance on 31st March, 1931	...	£3,736,808
5.	Deficit on gross Expenditure	...	£707,468
6.	Surplus over Recurrent Expenditure	...	£31,036
1931-32.			
II.—1.	Original Estimate of Expenditure, 1931-32 (a).		
	(1) Recurrent	£5,936,579	
	(2) Extraordinary	£421,610	£6,358,189
2.	Reductions effected before my arrival (b)	...	£331,817
			£6,026,372
3.	Supplementary Expenditure authorised to 17th June, 1931	...	£48,300
4.	Revised Expenditure to 17th June, 1931	...	£6,074,672
5.	Estimated Railway deficit	...	£223,500
			£6,298,172
6.	Revised Estimate of Revenue	...	£4,733,000
			£1,565,172
7.	Liability for portion of cost of relaying Minna-Kaduna section of the Railway	...	£420,000
8.	Total estimated deficit on the year	...	£1,985,172
III.—1.	Revised Expenditure, 1931-32 (II(4))	...	£6,074,672
2.	Revised Revenue, 1931-32 (II(6))	...	£4,733,000
			£1,341,672
3.	Further reductions in expenditure since 17th June (part year)	...	£150,000
			£1,191,672
4.	Increased and new duties of Customs (part year)	...	£171,000
			£1,020,672
5.	Income tax, Non-Natives, in Protectorate	...	£20,000
	Probable deficit, 1931-32	...	£1,000,000
IV.—1.	Original estimate of Recurrent Expenditure, 1931-32 (II 1(1))	...	£5,936,579
2.	Reductions made to 17th June	...	£166,484
			£5,770,095
3.	Reductions made since (full year)	...	£268,000
			£5,502,095
4.	Revised Revenue, 1931-32 (II(6))	...	£4,733,000
5.	Increased and new duties of Customs (full year)	...	£253,000
			£4,986,000
6.	Income tax (full year)	...	£25,000
			£5,011,000
		£5,502,095	
		5,011,000	
		£491,000	

14th July, 1931.

(a) Excluding Railways.

(b) Excluding Railways. Although a reduction of £89,000 had been made in the Expenditure Estimates of the Railway, a deficit of £223,500 remained instead of a surplus of £32,300 as shown in the Budget Statement.

PAPERS LAID.

The Honourable the Chief Secretary to the Government laid the following papers on the table:—

Sessional Paper No. 15 of 1931, Annual Report on the Southern Provinces of Nigeria for the year 1929.

Sessional Paper No. 16 of 1931, Report on the Canadian National Exhibition, 1930, by the Commissioner, West African Exhibits.

Sessional Paper No. 17 of 1931, Annual Report on the Audit Department for the year 1930.

Sessional Paper No. 18 of 1931, Annual Report of the Analyst Department for the year 1930.

Sessional Paper No. 19 of 1931, Annual Report on the Survey Department for the year 1930.

Supplementary Estimates, 1930-31 (fourth quarter)

Schedule of Economies effected up to end of May.

Subsidiary Legislation made since the last meeting.

QUESTIONS.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

1.—*Disallowed.*

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

2. (a) To ask whether there is any station in the Colony and Protectorate where officials in the service of Government pay rent for residing in Government Quarters? If so,

(b) To ask whether Government will state why that Regulation is not made one of general application? And

(c) Whether the time has not arrived when on the score of economy in the Colony's Estimate of Revenue and Expenditure Government will consider the necessity for the payment of rent by all those who reside in Government Quarters?

Answer:—

(a) The reply is in the affirmative.

(b) and (c) It is not practicable because large numbers are entitled to free quarters.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

3. To ask what may be the reason, or reasons, why Government considers it *unnecessary*, in the case of private Medical Practitioners, to have their prescriptions dispensed at Government hospitals and dispensaries in stations where there are sufficient drug stores and chemist's shops to meet the needs of Practitioners, and yet *not unnecessary*, in the case of Government Medical Officers in the course of their private practice? (*Vide* reply to Question No. 35, Legislative Council Debates, January 28, 1931, page 14.)

Answer:—

It is not unnecessary because it is a privilege enjoyed all over the world by the Medical staff of all hospitals where private patients are admitted, a privilege which it is impracticable to extend to anyone not on the staff.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

4. (a) To ask whether there are any Regulations for the treatment, by Government Medical Officers of private patients as in-patients in Government Hospitals? If so,

(b) Whether Government will kindly state those Regulations, or give an indication of where they may be found?

Answer:—

The only Regulations are those which specify those members of the service who are debarred from the privilege of private practice, and the Regulations under the Hospital Fees Ordinance which specify the fees which may be charged. The latter were published in Gazette No. 8 of the 4th of February, 1926.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

5. Referring to Government reply to Question No. 37, Legislative Council Debates, January 28, 1931, page 15, to ask whether it will not be possible, even at this stage, to hold over the expenditure of the amount earmarked for "Buildings" for the current financial year in connection with the schemes for higher colleges at Yaba and Zaria, on the grounds that in view of existing financial stress and fall in Revenue the schemes are not so urgent that they cannot be deferred?

Answer:—

Provision in the current Estimates for the erection of buildings for both colleges has been deleted, but money will be found, it is hoped, from loan funds.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

6. As sufficient evidence is in the possession of the Honourable the Administrator of the Colony that tribute and income tax are being demanded and collected from the same persons for one and the same period, to ask—

- (1) How is it that the production of a receipt for the payment of tribute does not in every case exempt the holder from the payment of income tax, and *vice versa*?
- (2) What steps, if any, have been, or are being taken, to effect a refund of the wrong payments in those cases which have been brought to the knowledge of the Honourable the Administrator of the Colony, and with what result? And
- (3) How are these and other unfortunate persons to be saved in future from such double payments?

Answer:—

- (1) Provision is made under section 3 (5) *b* requiring the Administrator in assessing the income of any resident in the Colony to deduct from chargeable income any sum in respect of which tax has already been paid under the Native Revenue Ordinance.
- (3) Refunds are made on application after due investigation in all cases in which excess payments have been made to the Administrator.
- (4) Persons in the Colony are only assessed by the Administrator on such information as he or his officers may be able to obtain of the incomes of such persons accruing in the Colony.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

7. (a) Referring to Government reply to Question No. 89, Legislative Council Debates, January 28, 1931, to ask whether the statement "(b) and (c) do not therefore arise as far as that area is concerned", is meant to indicate that no case of child-pawning has within the last five years been brought to the knowledge of, or reported to, Government anywhere in the Northern Provinces; and that no child-pawn has been released by Government and set free within the same area and period of time? And

(b) Whether Government is now in a position to give the information asked for in the Question as regards the Southern Provinces?

Answer:—

(a) Since the reply to which the Honourable Member refers was given further investigation has shown that the last case of child-pawning specially reported in the Northern Provinces occurred in February, 1926, while examination of Court records has brought to light three cases which were dealt with in 1928.

Government is not aware that child-pawning exists in the Southern Provinces for the purpose of (a) meeting demands for (b) adoption or religious education. No such cases have been brought to the notice of Government during the last five years. As regards child-pawning for debt fifteen cases have been brought to the notice of Government and six pawns have been released. In addition forty-two cases have occurred in the Abeokuta Province under the *Iwofa* system and forty-two children have been returned to their natural guardians. This system has now been prohibited.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

To ask whether Government will not institute an enquiry in order to determine the source, or sources, from which cyanide of potassium which, it is believed, is being sold and used largely in the manufacture of counterfeit coins and in the colouring of silver jewellery to make them look like gold, is being obtained in the country?

Answer:—

Importation of cyanide of potassium is controlled by Order-in-Council No. 26 of 1926 as amended by No. 13 of 1930, which the Honourable Member has possibly overlooked. A special enquiry is not considered to be necessary.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

(a) A propos of the Public Works Department Magazine to ask for an indication of the following:—

- 1) The official duties of the editor;
- 2) The length of time he has been on the staff of the Department;
- 3) His emoluments and allowances *per annum*;
- 4) The time he uses for correspondence with all the advertisers in this Magazine;
- 5) The clerical staff he engages both in the literary and financial sections connected with the publication of the Magazine; and
- 6) The source, or sources, from which the Magazine staff is being remunerated?

(b) What remuneration does the editor himself draw as editor of the magazine?

(c) From whom, or from what source, or sources, does he derive this remuneration?

(d) To what purposes do they devote the proceeds from the sale of this magazine which is priced as high as one shilling a copy? And

(e) How many copies of the first and second issues have been sold?

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

10. (a) To ask whether the publication of the Public Works Department Magazine is in any way connected with any outside commercial enterprise in Lagos, or elsewhere? If so,

(b) What is the connection, what is the name of the firm, and what is the advantage, pecuniary or otherwise, derivable thereby?

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

11 (a) Inviting the attention of Government to page 17 of the Public Works Department Magazine of March, 1931, paragraph 4, column 2, under the headline "Tuesday", written by the editor who is a member of the Public Works Department staff and who undoubtedly possesses an inner knowledge of the merits, or demerits, of every individual member of the staff, to ask—

- (1) Who is the official referred to by the words "Admittedly he is not over-burdened with brains"?
- (2) How long has that official been connected with the Public Works Department?
- (3) What is his remuneration in personal emoluments and allowances *per annum*?

- (4) In what branch of the Department is he engaged? And
- (5) Whether there are to the personal knowledge of the editor of the Public Works Department Magazine, or any other Government official, any more officials in the Department, or in any of the other Departments of the Administration, answering to the description as given by the editor? If so,

(b) How long will such officials be allowed to remain the expensive burdens they are on the Colony's Revenue?

Answer to Questions 9, 10 and 11:—

The Public Works Department Magazine is not an official publication.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

12. (a) To ask for a statement of the full complement of Architects, including reliefs, on the staff of the Public Works Department?

(b) What do they cost the Colony in personal emoluments, allowances, and ocean passages during leave periods, *per annum*?

(c) How many architectural constructions did they design, draw, or for the erection of which their services were required, during the last financial year?

(d) For how many new constructions are their services likely to be required during the current financial year? And

(e) With the prospects of there being a very great reduction in the building programme during the current financial year consequent on the need for economy compatible with efficient administration, what services will these Architects be rendering to the Colony to compensate for their respective costs to the Revenue?

Answer:—

(a) One Senior Architect and five Architects and Assistant Architects are at present on the staff of the Department. One of the Assistant Architects is leaving.

(b) It is estimated that this staff will cost £4,429 13s. during the financial year 1931-32.

(c) About 120 architectural projects were prepared by the architectural branch of the Public Works Department during the financial year 1930-31.

(d) The number is limited but cannot be stated as it depends on the programme and on the proposals for the year 1932-33.

(e) In addition to the preparation of projects, the architectural staff is employed on the compilation of type specifications and other technical data and on the training of Africans.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

13. To ask whether the Honourable the Director of Medical and Sanitary Service entertains any objection against recommending for the consideration of Government the appointment into the service of qualified and registered Dental Surgeons of African descent?

Answer:—

The answer is in the negative.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

14. The newly appointed Police Magistrate (African) starting as he has done with a salary of £600 *per annum*, to ask whether the Honourable the Director of Medical and Sanitary Service will not see his way to recommend for the consideration of Government, that Medical Officers (African), with their longer years of training for their qualifications, incurring as they do grave risks to their lives both as students and as practitioners, and carrying as their duties do equally grave responsibilities, be placed on the same rate of salary, that is to say, to commence at the rate of £600 *per annum* instead of their present rate of salary?

Answer:—

The Police Magistrate referred to had seven years experience as a Barrister before obtaining appointment as Magistrate. A newly qualified African Medical Practitioner who receives a Government appointment draws a salary of £660 *per annum* after seven years service, or £600 *per annum* if he joins the service as a Junior Medical Officer for two years before appointment as Medical Officer. It is not considered advisable to recommend a higher initial rate of salary for Medical Officers (African).

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

15. (a) Referring to Question No. 84, Legislative Council Debates, January 28, 1931, page 30, to ask how long was Moses Ladele under treatment in the African Hospital for the gunshot wound inflicted upon him by Mr. Brownfoot?

(b) Whether X-Ray photographs which presumably were taken during the treatment in the African Hospital support the statement that his wound was inflicted by an air gun and not by a double barrel shotgun as alleged by him?

Answer:—

(a) The patient was in hospital for forty-three days.

(b) No less than six X-ray examinations were made and the films, still in existence, show that the wound was caused by an air-gun pellet.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

16. As the boy Ladele was never a steward of Mr. Brownfoot will Government give an indication of how he came to be shot by Mr. Brownfoot, and where?

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

17. (a) Why was it that although Moses Ladele was shot on or about the night of the 14th of October, 1930, and he fell bleeding and had to be carried to his own quarters, no effort was made by Mr. Brownfoot to get him to a hospital, or dispensary, either immediately, or as soon after the injury as possible, but that the boy Ladele, himself had to crawl on the third day to Iju Railway Station, where he entrained at his own expense for Ikeja, whence he was sent by the District Officer, Ikeja, to the Medical Officer, Ebute Metta?

(b) As the District Officer, Ikeja, was, as alleged, immediately informed of the incident and he went up soon after to see the boy, what reason, or reasons, had he for not reporting the incident immediately to the police?

(c) Or if he did, how was it no steps were taken by the police as provided in the Criminal Code, nor was the boy sent or taken to the African Hospital or admitted therein for treatment until he was sent there by the Honourable the Administrator of the Colony five or six days after he was shot?

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

18. (a) To ask whether an individual whose leg is shortened as the result of a gunshot wound in it and who is thereby unable and is not likely to be able, to walk without the aid of a stick, is not to be considered *crippled for life*? If not.

(b) Why not? And if he is,

(c) On what data has Government made the statement that Moses Ladele, whose leg has been shortened as the result of the gunshot wound inflicted upon him by Mr. Brownfoot and is thereby unable, and is not likely to be able, to walk without the aid of a stick, is not to be considered *crippled for life*? (Vide Answer to Question No. 84, Legislative Council Debates, January 28, 1931, page 30).

Answer to Questions 16, 17 and 18:—

It is understood that legal proceedings have been instituted by Ladele. In any event it is not a question that need be addressed to the Executive.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

19. As Government Gazette is, presumably, intended to contain, for all purposes, a record of the appointments, dismissals, promotions, and all other movements of the permanent employees of the Civil Service, to ask why is it that the movements of African Civil Servants, as for instance when they go and return from leave are not recorded in the Gazette?

Answer:—

The presumption of the Honourable Member is incorrect.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

20. (a) To ask whether there are any Civil Service Employees in the Colony who have drawn Outfit Allowance twice? If so,

(b) Who are they? And

(c) For what special reason, or reasons, was the second payment granted?

Answer:—

As far as can be ascertained the only case where an outfit allowance was drawn twice was that of an officer of the Royal Engineers engaged on special service who was subsequently re-engaged on another term of special service.

The grant of an outfit allowance was provided in his agreement for the second term, but as the result of representations made by this Government last year an outfit allowance will not be made again in similar cases.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

21. (a) To ask for a statement of the cost of construction and equipment of—

(1) the hospital and

(2) the Medical Officer's bungalow, Ilaro? And

(b) What is the accommodation which is provided for in the hospital?

Answer:—

(a) (1) There is no hospital at Ilaro, though there is an Infant Welfare Centre and dressing station maintained by the Ilaro Native Administration.

(2) No Medical Officer is stationed at Ilaro.

(b) No in-patients are accommodated in the Welfare Centre.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):

22. (a) To ask whether it is a fact that the Native Administration, Ilaro, was made to vote the sum of £300 as Outfit Allowance for the Administration's Medical Officer? If so,

(b) Under what special regulation has that concession been made instead of the £60 as provided by Government Regulation?

Answer:—

(a) The answer is in the negative.

(b) Does not therefore arise.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

23. (a) To ask whether it is a fact that one Sanni-Baba-Otta, Hausa man, has been made a member of the Native Court, Ilar despite the strong and solemn protest of the Elerinja and chiefs of Ilaro against the appointment? If so,

(b) Who then is responsible for the appointment?

(c) What is the customary procedure adopted in making such appointments?

(d) Why was that procedure not adopted in this case?

(e) For what special reason, or reasons, has this man Sanni-Baba-Otta been given a seat as a member of the Native Court, he being a Hausa man and not a Native of the district? And

(f) Whether in view of the strong and solemn protest of the Elerinja and chiefs of Ilaro against this man's appointment it is still considered expedient for him to continue in office?

Answer:—

(a) Sanni-Baba-Otta is not a Hausa and he has not been made a member of the Ilaro Native Court. He has been a member of the Okeodan Court continuously since 1915, and his appointment was made with the approval of the Elerinja.

(b), (c), (d), (e) and (f) Do not therefore arise.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

24. (a) To ask the Honourable the Chief Secretary to Government whether Civil Service temporary employees are not amenable to General Orders in reference to leave conditions, the receipt of their emoluments when on Government sick list, etc., etc.? If not,

(b) To ask whether the conditions operating in the other British West African Colonies, where temporary Civil Service employees receive their emoluments when on Government sick list, and enjoy vacation leave, just as do the permanent employees, will not be made operative here, in view of the fact that these temporary employees do not qualify for gratuity or pension rights?

Answer:—

(a) It depends upon the nature of the employment and the meaning attached to the words temporary employees.

(b) The application of the conditions in other West African Colonies will be considered.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

25. (a) To ask whether the Regulation by which twenty-five per cent. of the total Native Administration Revenue lapses into the General Revenue is a general one applicable to all Native Administrations? If not,

(b) Will Government kindly give an indication of the exceptions, as well as the percentage which in each such exception lapses into the General Revenue?

Answer:—

(a) and (b) No proportion of the total Native Administration Revenue lapses into the General Revenue. The disposal of tribute and taxes is governed by section 15 of Chap. 74 of the Laws and the proportions retained by various Native Administrations is as follows:—

- 50% by 79 Native Administrations.
- 70% by 30 Native Administrations.
- 75% by 1 Native Administration.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

26. (a) Referring to the article of Sir Ralph Combe, late Chief Justice of Nigeria, published in the May issue of *Elders West Africa Review*, to ask whether any Sessional, or other, Paper was ever laid on the Table of this House containing a declaration by Lord Lugard upon which Sir Ralph may be said to have based his statement that "qualified Judges and the Court in which lawyers have the right of audience would replace the Political Officers sitting as members of the Provincial Courts in those areas which became sufficiently developed to require an improvement in the administration of justice"?

(b) Whether Government maintains to-day that since the enactment of the Provincial Courts Ordinances in 1914 there are no areas within the Colony of Nigeria sufficiently developed to justify the replacement in them of Political Officers, sitting in the Provincial Courts, by qualified Judges, and the admission of legal practitioners to practice therein? If not.

(c) Whether Government does not consider that it is time the Supreme Court of Nigeria extends its Jurisdiction over many of the areas now sufficiently advanced, but in which Provincial Courts are still in operation since their introduction under the Ordinances enacted in 1914? And

(d) How soon is it contemplated by Government to make provision for the extension of the Supreme Court Jurisdiction over those areas sufficiently advanced and developed to warrant the extension?

Answer:—

(a) The Honourable Member's first question should be addressed to Sir Ralph Combe.

(b), (c) and (d). The Provincial Court system is under His Excellency's consideration.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

27.—Disallowed.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

28. (a) To ask how soon do the engineers hope to hand over Carter Bridge, completed and ready, for public traffic?

(b) How many bays have now been put in position on either side, and how many more remain to complete the work?

(c) How much money has been spent on the work to date

(1) on materials,

(2) on European labour, and

(3) on African labour?

(d) How many Europeans and how many Africans, respectively, have been working for the amount spent on labour?

(e) How much more money Government contemplates spending to complete the work? And

(f) Whether Government contemplates demolishing the old bridge or leaving it for cattle, or some other, traffic?

Answer:—

(a) It is expected that Carter Bridge will be open for traffic in October, 1931. There will remain subsidiary work, which will not interfere with traffic.

(b) On the Iddo side, thirty-two. On the Lagos side, sixty-one. There remain two ordinary bays, one on each side, and the two navigable spans, the main girders of which are in position. In addition, the closing length has to be constructed.

(c) On 31st March, 1931, £322,433 had been spent as follows:—

(1) Materials, £286,076; (2) European supervision, £15,593; (3) African labour, £20,764.

(d) Thirteen Europeans, and an average of 450 Africans.

(e) £103,567.

(f) The old bridge will be demolished, and any serviceable material stacked for possible future use. Left *in situ* it would be dangerous to navigation; also, it is becoming increasingly weak, and would not be worth the cost of maintenance. The new bridge will have adequate facilities for all traffic.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

29. (a) Inviting attention of Government to some of Government works in connection with the development of Port Harcourt within the last five years, namely, dredging, reclamation, and the construction of wharves, to ask the following questions:—

(1) How much money has been spent within that period (a) in dredging and reclamation and (b) in wharf construction?

(2) Whether it is a fact that as much as £40,000 to £50,000 was spent in the construction of one wharf only, and that wharf has never been fit for use, will never be fit for use, and will very likely not even be required for the purposes for which it is being constructed? If so, and in view of the fact that the Colony spends thousands and thousands of pounds of public money annually in personal emoluments and allowances for the services and upkeep of a Town Planner and his staff, a Port Engineer and his staff, a Director of Public Works and his host of Engineers, of all grades, etc., etc.

(b) What explanation may be forthcoming from the department, or departments, concerned, and how are the officials of that department, or those departments being held responsible for what appears an unnecessary waste, and loss, of public money?

Answer:—

(1) (a) Retaining bank	£
Dredging and Reclamation	11,758
	75,697
Total	£87,455

(b) Expenditure during the last five years on wharf construction including sheds and coaling berth and equipment has been £272,992.

These figures include the second instalment of wharfage, part of which was built previous to the period stated.

(2) (a) The wharf referred to is presumably the barge wharf on which £9,497 has been spent. After due consideration, the Government decided in 1929 not to proceed further with the construction of the wharf. A few piles had been driven: these were pulled out. Some of the piles already made and materials on site have been used elsewhere.

(b) Does not therefore arise.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

30. (a) To ask how much money was spent in the "upstream reclamation" referred to by His Excellency (*vide* Sessional Paper No. 1 of 1931, page 98) before it was "discontinued as from the 11th of April, 1930" because, as stated by His Excellency, "the revetment has sunk in places and the weight of the soil has forced up the mud outside it".

(b) Who were the technical experts of the Administration responsible for advice on such works?

(c) What explanation have these experts to give, and how are they being made responsible, for what in this case appears to be another culpable waste of public money? Or if the opinions of the technical experts on such works were not consulted, or acted upon,

(d) Who then was responsible? And

(e) How much more money is Government contemplating to spend on these works during the current financial year?

Answer:—

(a) The reclamation was discontinued because owing to the unsuitable nature of the swamp it was advisable to allow time for the reclaimed area to settle. It will be continued when the development of Port Harcourt demands it. The cost of the work was £24,794.

(b) The Consulting Engineers to the Government.

(c) There was no culpable waste.

(d) Does not arise.

(e) No expenditure.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

31. (a) To ask for a statement of the actual work done and the amount of money spent to date in connection with the Lagos Sewerage Scheme?

(b) Whether the scheme is being executed departmentally, and if so, what is the department or what are the departments engaged in it; and if by contracts, who are the contractors?

(c) In what section of the town will work commence, or has work been commenced? And

(d) How much does Government propose to spend on the scheme during the current financial year?

Answer:—

The work done in connection with the Lagos Sewerage Scheme consists of:—

- (i) Preliminary investigations and the preparation of the Scheme by the Consulting Engineers.
- (ii) The part construction of the berm to carry the sewer along the East Mole.

The money spent up to the 31st of March, 1931, amounts to £10,492 8s. 7d.

(b), (c) and (d). It is not proposed to proceed with the scheme in the near future.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

32. (a) To ask for a statement of the cost of the construction of the New Market at Idumagbo

- (1) in materials and
- (2) the building contract?

In view of the large staff of engineers, foremen of works, architects, artisans, and inspectors, on the staff of the Public Works Department,

(b) Would Government kindly state why the construction of this market, a public building, was not done by the Public Works Department? Or is it considered by Government more economical to build by contract with outside contractors than by the Public Works Department? If so,

(c) What is the necessity for the enormous annual expenditure involved in personal emoluments, allowances, and upkeep, of the large engineering and mechanical staff of the Public Works Department?

Answer:—

(a) (1) £5,200.

(2) £6,643 10s. 0d.

(b) It is the policy of the Government to execute certain works by contract if satisfactory tenders can be obtained.

(c) In reducing the staff of the Public Works Department due regard has been paid to this consideration.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

33. (a) To ask who designed the new market (at Idumagbo), and what firm or firms, supplied the iron work?

(b) How soon will the market be declared open? And

(c) Upon what conditions will the market be tenanted by the public?

Answer:—

(a) The market was designed by Mr. C. B. Watson, Engineer to the Lagos Executive Development Board. The steel-work was provided by Messrs. Edward Wood & Company, Limited, Manchester, through the Crown Agents for the Colonies.

(b) and (c) are still under consideration.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

(a) To ask whether the new market (at Idumagbo), was completed within contract time? If not,

(b) What was the cause of, or what reason, or reasons, the contractors gave for, the delay? And

(c) What penalty, if any, was imposed therefor?

Answer:—

(a) The market was not completed in the contract time.

(b) The delay was chiefly due to error in shipment of the steel-work, and this is being enquired into by the Crown Agents.

(c) The contract not having been yet completed the question of penalty will be considered when the work is finished.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

35. (a) Directing the attention of Government to a "Public Meeting on poll tax and water rate questions" held, as published in the *Nigerian Daily Telegraph* in its issue of the 29th of April 1931, "at the invitation of the Awujale . . . at which the Resident of the Province, H. T. B. Dew, Esquire, with the District Officer, Major R. L. Bowen, the Awujale and chiefs, and the members of the Advisory Board, were present", to ask whether on request of the tax payers of the Ijebu Ode Province that payment of poll tax (or tribute) and water rate be not collected at the same time because the burden of paying both at the same time is much too heavy for them, but that a period of, say, six months be made to intervene between, is one against which His Honour the Lieutenant-Governor, Southern Provinces, entertains any serious objections?

If so, and in view of the fact that even in Lagos some concessions have been made in connection with other payments because presumably of the hardness of the times, *i.e.*, Telephone rentals,

(b) Whether His Honour the Lieutenant-Governor will not be disposed to waive those objections and give instructions to the Resident, Ijebu Ode, accordingly?

(c) Whether the complaint at that meeting that Tribute officers carry tables about the quarters of the town to demand the double payments, and that Ijebu Ode Native Administration *Olopas* (police) in attendance on these Tribute officers force these payments at any cost, has any foundation of truth in it? If so, and as it is most unlikely that such a method of collection will make for order and good government in the town,

(d) To ask what does His Honour the Lieutenant-Governor, Southern Provinces, propose to do in the matter? And

(e) What is the urgency which necessitates Tribute officers collecting tribute on Sundays, as it is alleged they did on the 3rd of May last?

Answer:—

(a) It has been decided not to insist on simultaneous payment of tribute and water rate.

(b), (c) and (d) do not therefore arise.

(e) Tax was collected on Sunday, May 3rd, because certain Moslem Ijebus intended to leave Ijebu Ode on that day.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

36. (a) With regard to the payment of water rate at Ijebu Ode, to ask for a statement of the terms, or conditions, under which the *Collecting Areas* and *Reservoir Sites* were acquired for the water works of that town?

(b) How much was paid for the land; to whom was the money paid; and what have the owners, who have thereby been disturbed in their possession derived as pecuniary benefits either from the Native Administration or the Nigerian Government?

Answer:—

- (a) The land is reserved for a public purpose.
 (b) No money was paid.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

37. (a) As it would appear that "Position" Tax (*Owo Ipo*) was levied and collected in Jebu Remo last year in spite of the statement by Government in February of the same year that such imposts were not being levied and collected, to ask what have the Resident and the District Officers, in charge of the Province, to say in the matter?

(b) Whether it is not a fact that as the result of a petition dated December 18, 1930, against the payment of that tax that year by the people of Shagamu, the Assistant District Officer, Mr. Bovell Jones, was able to effect a refund of some of the amount so collected? And

(c) How are the people of the district being protected this year against the collection of that impost?

Answer:—

(a) The Honourable Member is apparently not aware that *Owo Ipo* is a local nickname for income tax.

(b) No income tax was refunded.

(c) Does not arise.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

38. (a) To ask whether there is any truth in the rumour, which has gained ground all over the Ijebu Province and is thereby exercising very adversely the minds of the people of the province, that Government contemplates merging the Ijebu Province in the Oyo Province? If so,

(b) Whether it is permissible for Government, and if so whether Government will be pleased, to make a statement outlining the reason or reasons, why such a merging of one province in another is being contemplated?

Answer:—

(a) There is none.

(b) Does not therefore arise.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

39. (a) To ask for a statement of the findings and recommendations of the Commission of Inquiry into the loss last year at Ijebu Ode of £101 0s. 6d. sent in error by the Native Administration, Shagamu, to Ijebu Ode?

(b) Whether the recommendations were carried to effect? And

(c) If not, why?

Answer:—

(a) The Commission found that two clerks were responsible for the error and recommended that they should be called on to refund the sum in question.

(b) No.

(c) The evidence on which the finding was based was considered unsatisfactory.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

40. (a) To ask for a statement of the value of the large quantity of paint, zinc sheets, copper sheets, corrugated iron sheets, etc., etc., belonging to the stores in connection with the New Carter Bridge, and found short, as reported, on or about July 4th year?

(b) What action was taken when the shortage was discovered, and with what result?

Answer:—

(a) On investigation it was found that only some zinc and copper sheets were missing. These had been stolen and were of a value of about £46.

(b) Police Court proceedings were taken with the result that one man was convicted and fined, having been found with stolen material in his possession.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

41. (a) To ask whether the report is true that several men, women, boys, and girls have been, and others are still being, kept under detention at Ajilete in the Ilaro Division, for failing to pay their tribute money *in time*, and are being, and have been, flogged until the money is forthcoming?

(b) Whether it is also true that in order to effect the release of these persons and to meet up the assessment levied on individual compounds, many heads of compounds have had to resort to the pawning of their young ones?

(c) and (d) *Disallowed.*

Answer:—

(a) The answer is in the negative.

(b) No instance of pawning children in order to raise money for payment of tax has been brought to the notice of the Government.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

42. (a) To ask whether there are any indications of any serious infestations of the country by locusts this year? And

(b) What has been, or is likely to be, the result of the intensive and extensive campaign for their destruction, so highly commented upon by His Excellency in Sessional Paper No. 1 of 1931, in so far as this year's crop of food stuff is concerned?

Answer:—

(a) Flying swarms of locusts which invaded the Southern Provinces during the dry season passed to the north without doing any material damage. Only one case of breeding has since been reported, in the Oyo Province, and in this case the hoppers have been destroyed. Further infestation of the Southern Provinces during the wet season is not anticipated. In the Northern Provinces serious infestation has been general, though in the main not so severe as in 1930. Successful results are being obtained from the intensive campaign now in operation in all infested areas, and the situation is reported to be well in hand.

(b) The destruction of innumerable bands of hoppers in 1930 prevented widespread damage to food crops and averted any serious shortages of food. It is anticipated that the present anti-locust campaign will have the same result this year. Crop prospects are generally promising.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

43. (a) To ask for an indication of the total number of departmental contracts for tailoring, furniture and basket-work, etc., given out to, and executed by, the Prison Department in the Colony and Southern Provinces, respectively, during the last financial year?

(b) How much was the amount realised from each of these contracts, and how were these amounts allocated?

(c) What is the total number, and value, already given out to the same Department this financial year? And

(d) In view of the existing and serious trade depression, to ask whether Government will not consider the desirability and economic expediency of the Prison Department not taking up any contract, public or private, other than the necessities of the Department, so as not to compete unfairly with the public in any trade whatsoever?

Answer:—

(a) As is usual in such cases work is done by the Prisons Department for Government Departments. No charges are made.

(b) and (c) do not therefore arise.

(d) The answer is in the negative as regards work for the Government. As regards private work it is desirable to teach prisoners a trade and the charges are made to meet the cost of the material. It is improbable that any serious loss is caused to private enterprise but the question will be considered.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

44.—*Disallowed.*

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

45. (a) To ask if it is true that engineers from the Public Works Department are giving lectures in *Engineering* at King's College? If so,

(b) How many of them are so employed? And what branch of the science forms the subject of the lectures? If it is *surveying*

(c) What is the object of the provision in view of the fact that there is already a Government Survey School in connection with the Survey Department, at, I believe, Ibadan, for the training of surveyors?

(d) Boys of what standard are eligible to attend these lectures?

(e) How many in King's College form the present class? And

(f) What remuneration are these engineers receiving as allowances for these lectures?

Answer:—

(a), (b) and (c) One Engineering Officer of the Public Works Department is, by arrangement with the Director of Education and the approval of Government, giving lectures on engineering and allied subjects at King's College. Surveying as applied engineering is but one of the subjects.

(d) and (e). Twelve boys who have passed varying educational standards have been selected by the Director of Education for the class.

(f) No remuneration beyond their ordinary departmental emoluments.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

46. (a) To ask for a statement of the advantages, if any, derived by the public in the change which is being effected in the overhead wires in connection with the electric light system in the township of Lagos?

(b) Whether the new installation will in any way minimise the danger which is often times occasioned by the breaking of live-wires in the streets?

Answer:—

(a) The advantages are an improved, safer and adequate supply both public and private, and provision for increased consumption.

(b) Yes.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

47. To ask whether His Excellency's statement that "the provision of a new Supreme Court building is a matter of pressing necessity" (*vide* Sessional Paper No. 1 of 1931, page 74), is to be regarded as having expressed an executive finality, and that Government is thereby not likely to reconsider whether the necessity is indeed so actually pressing that the expenditure of the enormous amount of money which the construction of such a building must entail cannot be held over during the period of the present financial stringency?

Answer:—

There is no present intention to proceed with the erection of a new Supreme Court building.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

48. (a) To ask for an indication of the benefits which the large and ever increasing staff of the Lands Department in European and African personnel has conferred on the Colony and Protectorate of Nigeria and its people, to compensate for the enormous increase in the Department's Estimate of Recurrent Expenditure in personal emoluments, allowances, and upkeep? And

(b) Whether it is absolutely necessary for the registration of lands, the tabulation of Crown Lands acquired by Government, and the regulation of leaseholds (*vide* Sessional Paper No. 1 of 1931, page 59) that the Department's staff be maintained at its present strength and annually recurrent cost?

(c) Whether the Honourable the Commissioner of Lands is now in the position to give—

- (1) the area and location of Crown Lands within the Colony of Nigeria;
- (2) how they were acquired;
- (3) when they were acquired;
- (4) from and by whom they were acquired?

Answer:—

(a) The Honourable Member is referred to the speech by the Honourable the Commissioner of Lands in the Debate of January 31, 1930.

(b) Reductions are being effected in the staff of the Land Department.

(c) The answer as regards the greater part of the Crown Lands in the Colony is in the affirmative.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

49. (a) To ask for a statement of the number of houses in the great Yaba Estate sold since January, 1931?

(b) At what price were they sold, and how many are there remaining unsold?

Answer:—

(a) The greater number of the houses on the Yaba Estate have been built by private enterprise and only one has so far been sold by a private owner. Of the houses built by the Town Council seventy-one have been disposed of.

(b) The sale price of the Town Council houses at Yaba was £200 including the freehold. There are 13 unsold but more than sufficient applications to cover these have been received.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

50. (a) To ask whether any firm in Lagos, or elsewhere, has secured land, or lands, in the area recently acquired by Government at Idumagbo, for the construction of a garage, or garages, as a private enterprise? If so,

(b) What area has, or areas have, been so alienated, and at what price per square yard? Or if leased,

(c) What are the terms of the lease, or leases? And

(d) Will Government give the name of the firm, or firms to whom land has, or lands have, been so alienated?

Answer:—

(a) The answer is in the negative.

(b), (c) and (d) do not therefore arise.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

51. (a) To ask whether Government will make a statement of the cases of murder, in the police records of the Colony, the Southern, and the Northern Provinces, during the five years ended December, 1930, in which the crime has been reported to the police but the perpetrators thereof have not been brought to justice? And

(b) Whether Government will also state in which of those cases active enquiries are still being made?

Answer:—

(a) Colony	...	...	...	...	2
Southern Provinces	...	...	...	...	26
Northern Provinces	...	...	...	...	4
Total	...	...	...	...	32

(b) In eleven cases.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

52. (a) To ask whether the report is correct that the Public Works Department is taking over, or has already taken over, the entire stock, or a portion thereof, of timber, furniture, etc., etc., from the British Nigerian Timber Company and/or Messrs. Thomas & Edge? If so,

(b) What is the stock, and the value thereof, which this Department has taken, or contemplates taking, over? And

(c) What is the necessity for doing so, or the advantages derivable thereby?

Answer:—

(a) The Government has taken over a portion of the British Nigerian Timber Company's stocks of timber, furniture and general stores.

(b) The value of the furniture and general stores taken over was £6,050. The value of the timber taken over was £13,053.

(c) The stocks were taken over as part of an arrangement for cancelling the agreement between the Government and the company for the supply of pitch-pine and local timber; an arrangement that will be of considerable financial advantage to

Government as it permits a reduction of the timber stocks held and a more extensive utilisation of local timbers. The substitution of these local timbers for imported pitch pine will effect a saving, foster local industry and keep money in the country. Had the arrangement not been made Government was under an obligation to purchase from the company—on orders either placed or due to be placed—£24,800 worth of timber during the financial year ending 31st March, 1932, and about £51,000 worth between that date and the date of expiration of the agreement.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

53. (a) To ask whether the British Nigerian Timber Company holds any land on lease anywhere in the Ijebu Province, or in any of the other Southern Provinces? If so,

(b) in which province; and where?

(c) What is the area of land thus alienated, and what are the terms of the lease?

(d) Was the alienation done with the expressed consent and approval of the Native Community through their accredited spokesman? If not,

(e) With whose consent and approval was the area alienated; and why?

(f) What benefits, pecuniary or otherwise, has the native community derived, or is deriving, thereby?

Answer:—

(a) Yes.

(b) At Artijere in the Ondo Province.

(c) No land was alienated, but an area of 2½ acres has been leased for twenty-five years.

(d) Yes.

(e) Does not therefore arise.

(f) The benefit of the annual rent of £20.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

54. (a) To ask for a statement of the number of (1) cases of shooting of Africans by Europeans, and (2) of Europeans by Africans, in the Colony, Southern Provinces, and Northern Provinces, respectively, which have been reported to Government since the last meeting of this honourable Council?

(b) What have been the circumstances connected with each case? And in view of the provisions of the Criminal Code, wherever the Code applies in such cases,

(c) What action has Government taken in respect of each case?

Answer:—

(1) One case of injury accidentally occasioned to an African by a European from the use of an airgun has been reported. (2) None.

In this case a native of Abeokuta was very slightly wounded in the arm by a pellet from an airgun which ricocheted from the object aimed at, the airgun being fired by a Foreman of the Public Works Department who was practising shooting at glass bottles.

The circumstances were not such as to call for any action by Government.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

55. (a) To ask for a statement of the activities, to date, of the Lagos Executive Development Board, in connection with the town planning and the development of the township of Lagos?

(b) What are the various areas that have been acquired, and the cost of acquisition, since the Board began to function?

(c) What have been, or are likely to be, the acquisitions in the neighbourhood of the Lagos end of the new bridge, and the cost thereof, which it is calculated will provide safe facilities for traffic at that end when the bridge is open for public traffic?

(d) Who are the expert advisers of the Lagos Executive Development Board in connection with the whole scheme for the development of the township? And

(e) To what extent are their opinions being consulted and acted upon or otherwise?

Answer:—

A report on the activities of the Lagos Executive Development Board up to 31st March, 1930, has already been laid on the table as Sessional Paper No. 33 of 1930. A similar report for the year ending 31st March, 1931, is being prepared and will be published shortly.

(b) It is impossible to give a complete description of all areas acquired in the answer to a question. If any Honourable Member, after having read the reports referred to, requires further information plans are available for inspection at the offices of the Board.

(c) Acquisition of the land required for the Lagos Approach to the New Carter Bridge was made by Government under Chapter 88 of the Laws of Nigeria and paid for out of Loan Funds. £20,827 8s. 8d. was paid, and no further acquisition is expected to be necessary.

(d) The Lagos Executive Development Board is advised generally upon the re-planning and development of Lagos by the Town Planning Officer. The Administrator of the Colony, who is Chairman of the Town Council, the Deputy Director of Health Service, who is a member of the Town Council, the Surveyor-General, and an Assistant Director of Public Works attend all meetings of the Board, and the Engineer to the Board consults the Town Engineer concerning all proposals. In addition, there are various departments and persons affected.

(e) The opinions of those mentioned in the answer to (d) are freely taken and acted upon by the Board.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

56. (a) To ask for a statement of the inclusive cost of the electric lift that was once installed in the General Post Office but has now been dismantled?

(b) When was the lift installed; what was the cost of installation; when and why was it dismantled; what did it cost to have it dismantled; and for how many hours, days, weeks, or months, did the lift actually serve the purpose, or purposes, for which it was installed?

(c) With the large and presumably competent staff of the Electrical Department employed in the service of the Colony what explanations may be forthcoming for the aggregate length of time the lift, an electric one, remained useless as it was out of working order?

(d) Where are the dismantled parts kept; what will be done with them? And

(e) Who is responsible for what appears, to the taxpayers, a culpable waste of public money?

Answer:—

(a) The cost of the lift, including installation, was £800.

(b) The lift was installed in December, 1925. It was dismantled in November, 1930, at a cost of £20, office re-organisation having rendered it unnecessary. It served its purpose throughout the period between these two dates, with the exception of a period of about ten months in 1928-29.

(c) Certain repairs to the motor were necessary which could only be carried out in England.

(d) The dismantled parts are in the charge of the Public Works Department and are available for use if required.

(e) It is not considered that there has been a waste of public money.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

57 To ask whether the Postmaster-General entertains any serious objections against meeting the convenience of the public (1) in opening a branch Post and Telegraph Office somewhere in the neighbourhood of the northern end of Victoria Road, and (2) by making provision in the office at Catholic Mission Street, for the discharge of general postal and telegraph duties, including the sale of Postal Orders and the issue of Money Orders?

Answer:—

(1) Funds do not permit of this project.

(2) Postal Orders are already on sale and Money Order and Savings Bank work, but not telegraph business, will shortly be undertaken in the office in question.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

(a) To ask who are the officials of the Marine Department drawing motor car allowances, and at what annual cost to the Revenue?

(b) How many motor pinnaces are being maintained by the Department and are in use by any or all of these officials, and at what cost *per annum*? And

Will the Honourable the Director of Marine kindly give an indication of the duties of these officials in their respective stations for the efficient performance of which motor allowance, in addition to the free use of motor pinnaces, is considered so absolutely necessary?

Answer:—

(a) The Director of Marine, Deputy Director of Marine, Superintendent Engineer, Chief Accountant and Reclamation Officer, at Lagos, and the Harbour Master and Engineer-in-Chief at Port Harcourt draw car allowances at the combined rate of £19s. *per annum* until the 30th of June, 1931. It was decided in February to revise these and other allowances with a view to their reduction from the 1st of April but reduction was unavoidably deferred until the 1st of July. The total amount is now largely reduced.

(b) Two, namely:—

	<i>Annual Cost.</i>
Josephine	£ 578
Dawn	420

These launches are not used exclusively by officers drawing motor car allowances.

(c) Visits of inspection to offices and works at Lagos and Apapa. Interviews at Government offices and at the offices of shipping firms. At Port Harcourt the Harbour offices are two miles from the Dockyard by road and over four miles by water.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

59. (a) To ask whether European officials on transfer from another Colony to Nigeria draw Outfit Allowance as they do on their first appointment? And

(b) Whether this question of Outfit Allowance will not be required into by Government with a view of recommending, for the consideration of the Right Honourable the Secretary of State for the Colonies, that the payments be in the nature of an *advance* to be refunded within twelve months, or less, and not in the nature of an absolute presentation?

Answer:—

- (a) The answer is in the negative.
- (b) The question is under consideration.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

60. (a) A propos of Question No. 27, Legislative Council Debates, January 28, 1931, page 11, and Government reply thereto, to ask whether it is not a routine procedure for estimates to be made of the value of all building material, furniture, etc., etc., in connection with any Government building before, or after, that building is dismantled, or during the time it is being dismantled?

(b) Why were no such estimates made in this instance of the old African Hospital building?

(c) Under what *Government Regulation*, or paragraph of the *General Orders*, is it provided that Government material, furniture, etc., etc., can be declared useless and broken, be used for firewood, or be disposed of under the authority of engineers, or any of the other officials of a Department, without a Board of Survey having previously sat over them?

(d) On the supposition that estimates are invariably prepared, submitted, and approved before the construction or erection of, or before any repairs are done to, any building whatsoever, to ask for a statement of the savings effected from the approved estimates for the construction, or erection of the various items set forth in Government Reply (e) (Question No. 27), by the use of some of the material from the old African Hospital building, and how those savings have been allocated?

(e) What are the *utilisable furniture and fittings* which have been reconditioned; and for what purpose, or purposes, have they been reissued?

(f) What was the existing stock, and the value thereof, of the surplus material and furniture, fittings, etc., etc., which at the time the reply was given was either *on the site* or *had been removed to the yards in Lagos or Ijora*; and how has it since been disposed of?

(g) What is the present stock, and the value thereof, that is either on the site or in the yards in Lagos or Ijora; and how is it proposed to dispose of it?

Answer:—

- (a) The reply is in the negative.
- (b) It was considered to be unnecessary.
- (c) Under no regulation.
- (d) The savings from the use of salvaged material were not assessed or allocated.
- (e) Separate accounts of reconditioned articles are not kept.
- (f) Details have not been kept.
- (g) Furniture and miscellaneous articles which have not been valued.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

61. With the serious economic depression still obtaining in the country, to ask whether the question of the reduction of Railway freight on cattle is not one which calls for the earnest consideration of the Honourable the General Manager of the Railway and of his recommendation of same for the favourable consideration of Government?

Answer:—

It is not considered that the present freight rates on cattle are too high.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

62. To ask for a statement of the number of "deserters" from the Royal West African Frontier Force (Nigeria Regiment), and the Nigeria Police Force, respectively, during the last three years?

(b) What has been the cause, or have been the causes, of each such desertion?

(c) How were the cases dealt with? And

(d) What steps, if any, has it been found necessary to take in order to prevent recurrences as far as possible?

Answers:—

(1) Royal West African Frontier Force.

(a) 157.

(b) Full particulars are not available. Of the 157 deserters, 101 were Recruits with only a few days' service and were apparently not amenable to discipline. Of the remaining 56 only 24 had over 2 years' service. The average desertions from units by trained soldiers is only 2.6 desertions per year.

(c) 10 deserters rejoined of their own accord and 27 were apprehended. Of these 26 were prosecuted and dismissed the Regiment, 8 were dismissed the Regiment with no other punishment, and 3 were prosecuted and allowed to continue in the service.

(d) No special steps have been found necessary. Recruit deserters are not likely to make good soldiers.

(2) Nigeria Police Force.

(a) 16.

(b) In 9 cases, dislike of work: in 2, debt: in 1, insanity: in 1, fraudulent enlistment: in 2, cause unknown.

(c) 15 deserters were not found. Two were prosecuted; one committed suicide while in custody.

(d) None. The supply of recruits is plentiful.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

63. (a) To ask for a statement of the number of African officials who have been served with retrenchment notices, and have been or are being retrenched from the service on the grounds of economy?

(b) In which Departments are these retrenchments being made, and what is the time limit of the notices?

(c) Whether the assurance given in open Council last January by the Honourable the Chief Secretary to Government (*vide* reply to Question No. 39, Legislative Council Debates, January 28, 1931, page 10), that, "Government is not contemplating any form of retrenchment amongst African officials in the service", has ceased to hold good? (The italics are mine). If so,

(d) When did that take place? And

(e) How was it that no announcement of same was made, nor an indication of Government intention and the reason for the change given, before pursuing a course which appears the direct opposite of a publicly expressed assurance on a matter of such vital importance to the country and the governed? If, on the other hand, the assurance still holds good,

(f) How is it that African officials have been, and are being served with retrenchment notices in what appears a wholesale manner?

Answers:—

(a) and (b). The following African officials have been served with retrenchment notices:—

Railway Department. 140. 3 months' notice to those of 10 years' service or over, 1 month to the remainder.

Marine Department.	3.	1 month's notice.
Harbour	2.	3 month's notice.
R.W.A.F.F.	1.	1 month's notice.

In the general retrenchment scheme of the Posts and Telegraphs Department it has become necessary to curtail activities with the result that 167 African officials will be retrenched, 20 will be retrenched in the Survey Department, and 3 in the Forestry Department. The conditions of notice of retrenchment have not yet been decided by Government. All rights that may exist under the Pension Laws and Regulations will of course be strictly respected.

Further retrenchment of officials, African and European, will probably be unavoidable.

(c) The retrenchment of African officials was not contemplated in January last. The increasing severity of the financial depression and the reduction in expenditure rightly demanded by Honourable Members have forced economies with their inevitable effects upon the whole staff of the Government Service.

(d) The change has been gradual and inevitable.

(e) The possibility of the change was indicated to Honourable Members in the announcement of the President at the meeting of this Council on the 2nd of February, 1931.

(f) Does not therefore arise.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

64. To ask whether without embarrassing itself, or its own activities in the matter, Government is in the position to make a statement giving an indication of the extent to which it has effected retrenchment, in the Estimates of Expenditure for the current financial year, promised at the time by the President during the meeting of this honourable Council last January?

Answer:—

I would refer the Honourable Member to His Excellency's opening address. A schedule of the economies effected up to the middle of June has been laid on the table.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

65. (a) To ask for a statement of the amount estimated for Educational Scholarships for the year 1931-32?

(b) How does that estimate compare with those for each of the past six financial years? And in view of the general economic depression,

(c) Whether Government will not seriously consider the desirability of lowering its fees in connection with secondary educational institutions?

Answer:—

(a) £3,026.

(b) The estimate is lower than those for the years 1928-30 and higher than those for 1925-27.

(c) It is not considered that the fees are high.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

66. To ask whether the whole question of telephones in Government residential quarters has been reconsidered by Government as promised in the reply to Question No. 38, Legislative Council Debates, January, 28, 1931, page 16, and whether their installation and maintenance at public expense in the residences of the officials indicated in the question are still considered necessary?

Answer:—

The reply to the first part of the question is in the affirmative

2. The number has been reduced and further reductions are under consideration.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

67. (a) Referring to the reply given to Question No. 1, Legislative Council Debates, September 28 and 29, 1930, page 5, to ask whether it is not a fact that the Chief Inspector of Mines and his Deputy are confined in the Mines Office at Jos almost throughout the whole period of their tour; and that the actual inspections of mines are done by the Inspecting Officers stationed at *Ropp*, *Bukuru*, *Toro* and *Leruei-n-Kano*? And

(b) If it is impossible to give figures of the mileage covered by the other officials indicated in the question, is it also impossible to give particulars as to the number of days the Chief Inspector of Mines and his Deputy did go on inspection and the mileage covered, during the financial year 1928-29 or 1929-30, to justify, as an economic measure, the expenditure from the public revenue of their Transport Allowances of £11 16s. 0d. and £10 5s. 0d., respectively, every month?

Answer:—

(a) The answer is in the negative.

(b) The average monthly mileages covered on duty by officers of the Mines Department during 1928-29 and 1929-30 were as follows:—

Chief Inspector of Mines, 610. Deputy Chief Inspector of Mines, 400. Inspectors, *Ropp*, 500; *Bukuru*, 400; *Toro*, 500 in 1928-29, 300 in 1929-30; Northern Area, 400.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

68. (a) Will Government kindly make a statement of *Transport Allowances* granted in the Colony and Southern Provinces during the last financial year? (*Vide* reply (a) to Question No. 1, Legislative Council Debates, September 28 and 29, 1930, page 4).

(b) If it is a fact that officials drawing the above allowances are also given refunds of whatever payments they make in respect of their drivers' licences, licences for their motor cars and motor bicycles, and fees for the registration of their cars and bicycles, to ask why should that be the case?

Answer:—

It is regretted that there has not been time to prepare a comprehensive answer to this question. The information when available will be communicated to the Council.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

69. (a) Will Government kindly state whether it is its intention that *Seniority Pay* and *Staff Pay* should continue? If so,

(b) Will Government kindly give an indication of (1) the qualifications which make a European official eligible for those payments; (2) why African officials have in the past not been included amongst those so eligible; and (3) whether there are any objections and if any what those objections may be, against African officials being now included amongst those so eligible?

Answer:—

(i) *Seniority Pay*.

(a) The reply is in the affirmative.

(b) The Honourable Member is invited to refer to pages 78-79 of the Debates of the First Session of this Council in 1924, where the origin of duty pay in the West African Civil Service is fully explained. On revision of the salaries of European Officers in 1920, seniority pay was substituted for the duty pay previously drawn by a number of European Officers.

(ii) *Staff Pay*.

(a) The question is under consideration.

- (b) (1) Selection for specialised work which debars the officer from accepting private practice.
 (2) An African Officer draws staff pay.
 (3) Does not therefore arise.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

70. (a) To ask for the value of the stock of *Unallocated Stores* held on charge at each of the following stations; namely, *Lagos, Warri, Lokoja, Port Harcourt and Kaduna*, in the years 1922-23, 1923-24, 1924-25 and 1930-31 respectively?

(b) What is the name, the rank, and the salary including all allowances, of the European, or African, in charge of the stores and actually or directly responsible for their safe custody in each of the above-named stations and periods?

(c) What has been the cost of European Supervision as against African Clerical Service in connection with the custody of those stores in each of those stations and periods? And

(d) What has been the cost to Government, if any, arising out of thefts, or loss, of those stores or other Government property, in each of those stations and periods?

Answer:—

It is regretted that there has not been time to obtain full particulars from all Departments. The information when available will be communicated to the Council.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

71. (a) What was the value of the stock of *Unallocated Stores* on the 30th of June, 1931, in each of the various stores functioning at (1) Ijora, and (2) Apapa?

(b) Are the storekeepers in direct charge of them Europeans or Africans; and what are their rates of pay including all allowances?

(c) What clerical or other assistants are provided the European, or African, in direct charge of each of the stores?

(d) What pay do these assistants get; and are their appointments permanent and/or pensionable?

Answer:—

- (a) (1) Ijora.
Public Works Department, £58,886.
 (2) Apapa.
 (i) Marine, £49,347 17s. 10d.
 (ii) Harbour Works, £5,272.
- (b) Europeans.
 (1) Two Storekeepers on the scale £400 or £450 rising to £600, one of these drawing transport allowance at £3 14s. 3d. per month.
 (2) (i) Two Storekeepers with total annual emoluments respectively of £690 and £415.
 (ii) One Storekeeper at £872 *per annum*.
- (c) (1) Eight clerks, twenty-seven daily paid storemen, checkers, etc.
 (2) (i) Thirteen clerks.
 (ii) Three clerks.
- (d) (1) The aggregate annual pay of the eight clerks was £1,082 8s. The daily paid storemen, etc., were paid at rates varying from 1s. to 3s. 6d. per diem. The majority of the clerks were on the permanent and pensionable staff.
 (2) (i) Total annual pay, £1,616, all except one clerk being pensionable.
 (ii) Total annual pay, £338, all appointments being pensionable.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

72. (a) Were there any discrepancies, or thefts, discovered in any of the stores functioning at Ijora and Apapa by the last Annual Board of Survey? If so,

(b) Will Government kindly make a statement giving indications of (1) the stores in which discrepancies, or thefts, were discovered; (2) the value of the loss incurred thereby; (3) the name, rank, and pay, of the official directly responsible; and (4) the action taken to make good the loss to Government?

Answer:—

(a) Small discrepancies were discovered by the last annual Board of Survey.

(b) (1) The Timber stores at Ijora, the Marine and Harbour stores.

(2), (3) and (4) The deficiencies were largely of an accounting nature and more than set-off by the excesses.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

73. (a) To ask whether it is not a fact that a good deal of the official time of the Assistant Chief Accountant, Public Works Department, was being devoted almost entirely to the business of the Public Works Department club and the Public Works Department Mess, thereby keeping this official practically constantly away from the seat of his official duty?

(b) Is it not also a fact that the office time of some of the junior clerks and typists, as also Government stationery, Public Works Department are being used for the same purpose?

(c) And in view of the unsatisfactory state of the Colony's finance; the absolute necessity for strict economy in every branch of the service; and of the fact that the conditions upon which the necessity for the creation of that post was based (as set forth in the printed Memorandum covering the Draft Estimates for the Financial Year 1927-28, under Head 35, item 29) do not now, and from existing outlook will not for some years to come, exist, to ask whether Government will not give its serious attention to the question of abolishing the post of *Assistant Chief Accountant*, and splitting up the official duties appertaining thereto amongst other and less paid Accountants in the Public Works Departments, and in every other Department in which such a post exists?

Answer:—

(a) The answer is in the negative.

(b) The agenda and minutes of the Public Works Department Athletic Club for the last two months have been typed during office hours on Government paper. No work is being done, or Government stationery used, in connection with the affairs of the Public Works Department Mess.

(c) The establishments of Nigerian Departments are being considered with a view to effecting economy.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

74. (a) To ask whether the degree of success which has attended the advancement of West African Natives to Higher (or European) posts in the service is not sufficiently encouraging to make such advancements of a more general application? And

(b) Whether Government will not give its serious attention to such advancements particularly in connection with the post of Assistant Accountant in the various Departments in which such posts exist?

Answer:—

(a) The Government is always prepared to consider the claims of suitable Africans.

(b) This will be considered.

THE HON. THE MEMBER FOR THE WARRI-BENIN DIVISION (MR. I. T. PALMER):—

75. To ask how many European Engineers, Inspectors of Works, Foremen of Works and Native Artisans are employed at work in the Warri Division, and how many buildings have been put up by them during the past twelve months?

Answer:—

Two engineers, one European Inspector and twenty-three artisans (including mechanics and motor drivers) were employed in the Warri Division at the end of May, and one Foreman of Works seconded for Native Administration work.

Four new buildings have been built during the past twelve months and two are under construction.

THE HON. THE MEMBER FOR THE WARRI-BENIN DIVISION (MR. I. T. PALMER):—

76. To ask why a special Road Engineer was employed to raise the Warri-Sapele road three feet above the original ground level for a distance of about 2½ miles, when the European Engineers at Warri had no other work on hand?

Answer:—

There has been no time when the European Engineers stationed at Warri have had no work on hand other than the Warri-Sapele road, and the question, therefore, does not arise.

THE HON. THE MEMBER FOR WARRI-BENIN DIVISION (MR. I. T. PALMER):—

77. To ask how many Government buildings were put up at Warri and Burutu respectively during 1927-28, and how many European Engineers were at work?

Answer:—

As far as can be ascertained at short notice, the only buildings erected in the Warri Division, including Burutu, during 1927-28 were thirteen buildings for African staff quarters and one European quarter. One European engineer was stationed in the Division for two months.

THE HON. THE MEMBER FOR THE WARRI-BENIN DIVISION (MR. I. T. PALMER):—

78. To ask if it has come to the knowledge of the Director of Public Works that on the 24th April, 1931, a European Inspector of Works did assault one Amartey, a native of the Gold Coast, in the employ of the Public Works Department for the past twenty years, causing serious damages to the man's eye, and if so, to ask if any investigation has been made, and what action taken?

Answer:—

A letter of complaint dated May 1st, 1931, was received from Amartey.

A senior officer was specially sent to investigate the matter and reported that at a preliminary enquiry held at Sapele Amartey wished to withdraw his letter and consider the incident as closed.

THE HON. THE MEMBER FOR THE WARRI-BENIN DIVISION (MR. I. T. PALMER):—

79. To ask the Lieutenant-Governor, Southern Provinces, whether the time has not come, when Government would declare Asaba and districts a non-prohibitive area for liquor traffic?

Answer:—

This matter received consideration in 1929 but it was not thought advisable to alter the line of prohibition.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—
80. What are the Government's reasons, if any, for removing the Police Magistrate from Calabar and substituting a Station Magistrate in his stead?

Answer:—

The Police Magistrate was removed from Calabar because the amount of work that he did not justify his retention.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—
81. Is it a fact that the Station Magistrate, Calabar, is not a member of any of the legal professions and is Local Authority, President of the Advisory Board and member of the Liquor Board?

Answer:—

The answer is in the affirmative.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—
82. Are these latter offices held by him compatible with his position of a Judge sitting in a Court of Law?

Answer:—

The answer is in the affirmative.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—
83. Is it a fact that due to his numerous duties in connection with these other offices the Station Magistrate often finds it impossible to sit in his Court until after 10 and sometimes after 11 a.m.?

Answer:—

It is a fact that the Magistrate occasionally does not sit till 10 a.m.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—
84. Is it a fact that due to want of time on the part of the Station Magistrate to deal with the summonses taken out in his Court the predecessor of the present Station Magistrate refused to sign summonses in his Court and sent applicants away with direction to take out these writs in the Native Court?

Answer:—

The Deputy Registrar states that he has no recollection of the Station Magistrate's predecessor refusing to sign summonses as suggested.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—
85. Is it a fact that the Police Magistracy in Calabar was established in 1901 and instead of there being a decrease in the number of cases in that Court there has been a steady increase of work in proportion to the increased trade and revenue derived from Calabar?

Answer:—

The Police Magistracy at Calabar was established in 1901. A gradual increase in the number of cases appearing before the Court took place until 1928, since which year there has been a marked decrease.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—
86. In view of the fact that in 1922 Court fees for writ of summonses, motions and other process in the Supreme Court and Provincial Court were raised more than double the rate then in force thereby making it difficult and often impossible for many who desired to have their controversies adjudicated upon by these Courts, will Government in this time of serious trade depression with

consequent retrenchment, cutting down of salaries and scarcity of money consider the question of reducing these Court fees to what they were before 1922?

Answer:—

In all cases where persons have applied for free process and good grounds are shown, the Courts have granted free process to the applicant. The Government does not consider that the present is a suitable time for considering the question of reducing Court fees.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—

87. In the various Councils of Chiefs connected with the Native Administrations in the Eastern Provinces are there included among its members young educated or literate men, not clerks or officials, who can explain to and satisfy their illiterate brethren that the Native Administration funds are being wisely expended for their benefit?

Answer:—

Some members of Councils are literate and many young and literate men have been present at meetings of Councils held by District Officers to explain estimates and finances.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—

88. Have Native Chiefs, members of these Councils, the right of access to the books of accounts kept by the Native Administration clerks of expenditure of Native Administration funds?

Answer:—

The answer is in the affirmative.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—

89. Have the native members of the Council without the authority and consent of the District Officers of the District or Province the right to authorise any expenditure out of Native Administration funds for any purpose however proper or legitimate?

Answer:—

The answer is in the negative.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—

90. Is it a fact that in accordance with Government Regulations, while European Government officials in the Protectorate, enjoying high salaries, when on transfer, have free transport by train, lorry, ship or otherwise of all their furniture and personal belongings the African officials who receive much lower salaries do not enjoy the same advantage but have free transport on a strictly limited scale and have to pay transport on luggage in excess of such limit?

Answer:—

Scales are laid down in each case.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—

91. If the above is true what, if any, are the Government reasons for giving the European highly paid officials these advantages and denying same to the much lower paid African officials?

Answer:—

Does not arise.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—

92. Will the Government consider the question of granting the African officials the same advantages as regards transport of luggage when on transfer in order to relieve Africans of the heavy expenses now incurred by them when they have to change their station of residence?

Answer:—

Scales are already laid down and are considered to be reasonable.

THE HON. THE MEMBER FOR CALABAR (MR. C. W. CLINTON):—

93. In the alternative will the Government consider the question of furnishing African clerk quarters, as in European quarters, with such heavy furniture as a bed, a couple of tables and a few chairs to obviate the necessity of African clerks on transfer having to take with them their own heavy furniture as mentioned and thus avoid exceeding the limit over which they have to pay for excess luggage?

Answer:—

The Government regrets that it is not prepared to consider the question of the supply of furnished quarters to African officials.

THE HON. THE MEMBER FOR THE OYO DIVISION (MR. A. S. AGBAJE):—

94. To call the attention of the Government to the fact that long delay results from the present arrangement for the leasing of land, by first having to pass through the Resident to Enugu and thence to Lagos and then back to the Resident. Cannot the Government obviate this difficulty by putting the matter under the management of a resident official so as to deal with the matter promptly?

Answer:—

Measures to avoid unnecessary delay have already been initiated. It is doubtful if the delay saved by delegation of power to a resident official would be commensurate with the disadvantages.

THE HON. THE MEMBER FOR THE OYO DIVISION (MR. A. S. AGBAJE):—

95. In view of the increasing demand for one-tenth pennies in Ibadan and elsewhere, will the Government extend to the Southern Provinces the same facilities for obtaining them as exist in the Northern Provinces in view of the fall in values?

Answer:—

At present there are surplus stocks of nickel pence and halfpence in Ibadan and elsewhere and no application has been received from any station in the Southern Provinces for a supply of one-tenth pennies. Government would of course supply the coin if a demand existed.

THE HON. THE MEMBER FOR THE OYO DIVISION (MR. A. S. AGBAJE):—

96. When will the Ijebu-Ode road be dealt with?

Answer:—

If the Honourable Member refers to the reconstruction of the Ibadan-Ijebu-Ode-Ejinrin road, which has been under Departmental consideration, the reply is that the work must await provision of funds and that in the present financial stringency the date these will be available cannot be stated.

THE HON. THE MEMBER FOR THE OYO DIVISION (MR. A. S. AGBAJE):—

97. Would it not be advisable for a gate or gates to be fixed on every motor-road crossing Railway Lines in order to prevent motor accidents?

Answer:—

Gates are not considered necessary at roads where there is a good view of the level crossing, from each direction. The initial cost of installing gates and gatemen's huts at all level crossings implies considerable expenditure, and the annual charges for wages and maintenance cannot be justified.

THE HON. THE FIRST LAGOS MEMBER (DR. C. C. ADENIYI-JONES):—

98. (a) To ask whether there is truth in the allegation that one Emanuel Okunowo, together with one or two others, clerks and tax collectors, Epe, severely assaulted the Bale of Magbon, in the Epe District, under pretext of the exercise of their duties in connection with the collection of tax due from that village, and that the Bale is at the present time seeking protection outside his home and village?

(b) Whether it is also true that in consequence of the exercise of their duties, by these same clerks and Tax Collectors, the clerk of the Bale of Ibeju was arrested, and the Bale himself has had to seek protection outside his village and district? And

(c) Whether Government will kindly give direction for an inquiry in order to determine the true position of affairs at present obtaining in the district, and what steps should be taken in the matter?

Answer:—

No information on the subject has reached the Administrator.

2. The Administrator is causing enquiries to be made.

RESOLUTIONS.

The Hon. the Treasurer:—

Sir, I rise to move the following resolution:—

“ Be it resolved: That the Supplementary Estimates, 1930-31
 “ (fourth quarter) which have been laid on the table
 “ to-day be referred to the Finance Committee.”

The Hon. the Acting Deputy Chief Secretary to the Government:—

I beg to second the resolution.

The Hon. the Banking Member (Mr. L. M. Herapath):—

Your Excellency. In rising to speak to this resolution I really ought to take advantage of what you have just said, but at such short notice it is not possible to obtain the views of the unofficial members with regard to the speech you have just made. In the first place, Your Excellency, we have noted with gratification the steps which have been taken by your predecessor, the Honourable the Chief Secretary and yourself to effect reductions which were promised, and, I should like to remind you, promised at the earnest solicitation of the unofficial members of this Council in January last, by the then Officer Administering the Government.

You have given us, Sir, some masses of figures, but one of the significant points is that no mention is made in the White Paper as to what the revenue was estimated to be when the estimates came before the Council in January last. The point was mentioned by you in your Address, and Section III of the White Paper refers to the fact that the revised estimate of revenue for the year 1931-32 is four and three quarter million pounds, but, as I say, no reference has been made to the original estimate. Now, Sir, nearly everything you have said with regard to the expenditure which has been incurred by this Government has been said already, I will not pretend for a moment that it was said as effectively or with as much knowledge as you possess, at the meeting of this Council last January, and I feel almost inclined, if I may be allowed to do so, to congratulate you, Sir, on having read the debates—

His Excellency:—

I have not.

The Hon. the Banking Member (Mr. L. M. Herapath):—

Then, Sir, I must congratulate you on the source of the information which enabled you so closely to follow and agree with everything that was said then by the unofficial members. Now, Sir, I should like to assure you, if such an assurance is necessary, that so far as the unofficial members of this Council are concerned, you most decidedly are among friends; and I feel that you will allow your friends to be as candid as may be. We have been aware for some time of the tendency of Government, certainly within the last five years, to increase their expenditure, and to increase it because money was easily had and obtained, and you, Sir, have gone on to tell us how much of the blame for allowing Government to spend these ill-gotten gains, can be placed upon the unofficial members. Everybody knows, Sir, that “easy come, easy go”, and unofficial members of the Council are not unaware

of that fact, but when you place the major portion of the blame upon the shoulders of the unofficial members of this Council, for allowing Government to increase its expenditure by these two or three million pounds when the revenue had not increased, we the unofficial members of this Council do not agree with you at all. Honourable Members of Council so far as the official members are concerned are to all intents and purposes from the unofficial point of view, official legislators. The unofficial members are not official legislators, but we have on every possible occasion stressed upon Government the importance of curtailing its expenditure.

You have mentioned among other things, Sir, the housing question—the expenditure on houses. Unofficial members and official members here will remember that some two or three years ago when the question of the construction of T1 type houses was brought up in Finance Committee it was insisted on that under no circumstances whatever could this rate of expenditure be allowed to continue, but because there was no hard and fast solid unofficial vote against it (and I have my own views as to why there was not) Government passed this item of expenditure, although it had a promise that there should be no more T1's built. Immediately after that, however, there was a house built of so nearly a T1 type that it did not matter a row of beans whether you called it a T1 or a T2.

We have no facilities for criticising expenditure that the Government official has. We have no files, but we are provided with page after page of estimates of expenditure and revenue which we are supposed to be able to criticise sufficiently intelligently to prevent any waste of public money. Now, Sir, I will go so far as to say that there is only one individual unofficial member of this Council who has ever made a real attempt to analyse the figures given in the Estimates, and that individual is myself. Last January I was able to devote the best part of six weeks to those estimates, and I devoted the time whole-heartedly in an attempt to try to analyse them from the commercial point of view. I was utterly incapable of doing it. I made a suggestion when these estimates were being considered in Committee that we should have the Heads of Departments brought in, and that we should put in them the unofficial view of the financial situation. I was told that such a suggestion would be refused. We were left no option but the blue pencil method of scratching out items as they came up for discussion. It is probable that in doing so we cut down some items of expenditure which it would have been wiser to have left in, but, we are satisfied, seeing the reductions that have since taken place, that for every item we cut down, in fact, there were many others which we might have cut if we had only had more information.

I am quite prepared to offer even you, Sir, the opportunity of criticising my budget of estimated revenue and expenditure in my office, and on those figures alone to be told whether or not I had calculated too few or too many clerks, whether I am spending too much or too little on postage stamps, and questions as to anything else that you might wish to know, and I feel therefore that we should not be blamed for the enforced use of an official majority to carry through every measure whether or not we agree. I found in January last that the unofficial members of this Council when they were approached and the facts were put before them, were amenable to reason. When I explained things to them from the financial point of view, a great many of them were surprised to find that they had for so long been sitting by so tamely. I may even go so far as to say, Sir, that you would be surprised if you knew the proportion of unofficial members who this time last year were quite unaware of how the estimated excess of assets over liabilities was held. Many of them thought that you had a secret banking account somewhere on which you could draw a cheque at any moment. Not one of them knew that unallocated stores had anything to do with that surplus, and yet you ask these people, may I say so, Sir, without the risk of being considered impertinent, who are ignorant of the actual facts of the balance sheet, to come and criticise you, especially when Government says "we are going to spend this money whether you wish it or not." It has been the same all the way through. We have no time to discuss these matters or to go into things properly. We get the Estimates with an explanatory memorandum, which does not explain, sometime in January. Within a fortnight we have got to get down to it, and come here and criticise the budget. Only this

year, in January last, owing to the representations of the unofficial members, were we enabled to discuss the Estimates of Expenditure after they had been through Select Committee, and it is only at the Committee stage that we get any information whatever about things. I ask you, Sir, whether you consider that under the circumstances, it is fair to place such a large proportion of the blame on the unofficial members. It is so easy to blame somebody else. I myself am in the favourable position of blaming somebody under me when my Head Office blames me for something or other. It costs me nothing to blame a junior when I have been blamed by my Head Office.

Now, Sir, with regard to your figures explaining the reduction in expenditure. You have given us a number of items in round figures for further reduced expenditure in various departments. I personally have taken it that those figures you gave us in your speech—items showing actual reductions in estimated expenditure—are reductions from the approved Estimates as passed in January last, but we have no information whatever, and there are at least two reductions which affect the commercial community and the public of Nigeria particularly. One of those is £54,000 in the Posts and Telegraphs Department, which is a reduction of thirty per cent., and the other is a reduction of £16,000 in the Veterinary Department which is approximately 33½ per cent. You are asking us a little later on, and you are budgetting for according to this White Paper, £171,000 for increased Customs duties. Now, Sir, it seems to me that as your figures for reduction and revenue are purely and simply financial questions, that the unofficial members ought to be consulted rather more closely than they have been up to the present. I for one am not at all satisfied on the figures given to me, in your statement, that all the reductions which you have quoted are all that can be done by the various Departments. Again, I am not sure whether a great deal of hardship will not be caused which might possibly be avoided in other words it is just possible to my mind that a reduction of £77,000 in the Marine Department may be cutting off somebody's nose to spite his face; if things do get better, if there is a hope of a return to prosperity within the next year or two, though possibly on a lower scale of living than formerly, where are you going to find the technical men whom you will then want, to replace those whom you have now had to jettison? A man is not going to rush out to this country if he finds that his predecessor has been retrenched, even if he has made a good thing out of it by accepting the liberal interpretation that is being placed on the Pensions Ordinance on his being retrenched.

We are not satisfied, we have not yet got sufficient to go on to satisfy ourselves, as to whether the sum of £311,000 excluding any possible reduction in the education vote, which is the total of the figures quoted in Your Excellency's speech as I have taken them down, is all that the expenditure can possibly be reduced by. In an unofficial conversation with the Honourable Chief Secretary of the Government during the last session I was told that I was a pessimist for asking for half a million pounds off the Estimates of Expenditure, and we were then three months away from the final figures for the preceding year. Now you have come along, Sir, and I can see that what I thought and said then was justified. Personally I am gratified that I was sufficiently capable of being in a position five months ago to approximate as closely as I was to your figures as now given.

Your Excellency has assured us that the reductions made will not impair efficiency, and we would like to believe that that is so, but we have nothing to go on. The Posts and Telegraphs is not a public utility company so far as we are concerned. The Veterinary Department is one of which I probably know less about than anybody, but I have known Veterinary Departments in other parts of the world, and I am satisfied in my own mind that the Veterinary Department here has justified its existence time and time again. The work that is being done is saving money to the country and over fist. If it saves one cow, it saves from this shillings to two pounds to this country, and if it has found itself capable of dealing with contagious animal diseases, we feel that it should not have suffered such a heavy proportionate reduction.

I make these points with this idea, Sir. In view of the blame that you have seen fit to mete out to unofficial members for their share in allowing expenditure, I do not feel that we should agree blindly to the introduction of further taxation until you have

fully satisfied us that there is no possible chance of any further reductions in the Estimates. The figures that you have worked out have already been worked out here, and in particular your remarks about the £1,200 a year man and the £300 a year house have been discussed over and over again. Some time ago a suggestion was made by a then unofficial member of this Council who, although he is still amongst us in the flesh, is not a member of this Council at the present time, that you should capitalise the cost of Government houses, and that you should give your officers the rents which you are going to allow them afterwards in the computation of their pensionable emoluments: if a man is entitled to £300 a year for rent, give it to him as salary, and charge it to him for his house, and the question was asked, how many £300 a year houses would you have, and the answer was none, or very few. That of course has never been done, but the argument was put up by an unofficial member, and yet four to five years afterwards we are blamed for these very same houses. What you have said, Sir, about beautiful houses that have been built, and the extravagance, if I may so put it, exhibited by Government with the connivance and assistance of the unofficial members you have said also applies to some unofficial members of the community. I agree with you that it may to some, but certainly not to all, and certainly not to the same proportion as your remarks apply to Government officials. The argument, if I may put it, Sir, in a friendly manner, is certainly resented by me, and I hope and trust that before we are asked to pass this Order-in-Council with regard to the increased duties, that the figures may be given to us which will enable us to settle in our own minds whether or not it is not possible to save that £200,000 by further reductions in the country's expenditure.

The Hon. the Mining Member (Mr. A. L. Butler, O.B.E.) :—

Your Excellency. I should like to state that I agree with the Honourable Banking Member. One wise person, not a member of the Legislative Council, has said that "there is nothing new in this old world of ours". Two hundred odd years ago the son of a rich family had a whipping boy who took all the kicks but got none of the ha'pence. We, the unofficial members of the Council are the whipping boys of the Government of Nigeria, and with this advantage, that we do it for nothing, and I wish to join the Banking Member in his protest that we do in a friendly way resent the blame that has been meted out to us this morning.

The Hon. the First Lagos Member (Dr. C. C. Adeniyi-Jones) :—

Your Excellency. When you landed on these shores on the 17th of last month you received applause from thousands and thousands of people not only when you landed, but when you were driving to and from the Council Chamber. In addition to that you very graciously accepted addresses of welcome which were presented to you. I wish to-day, Sir, to tell you that they were intended not only to congratulate you on your appointment as Governor and Commander-in-Chief of this Colony but also to express the entire satisfaction as well as the great pleasure which that appointment has given to the community. I have followed, as we have all been doing, Your Excellency's pronouncements at all the public functions which Your Excellency has attended and thereby honoured, since your arrival, and we have every reason to feel increased confidence in your administrative ability, and that our trust in your sense of equity, justice and of fair play, has not been misplaced. If anybody had had any doubts, the words that have fallen from you this morning, Sir, ought entirely to dispel those doubts. Personally I am happy to observe that Your Excellency is not a stranger to Nigeria, nor are you a stranger to the various phases and under-currents of Nigerian affairs, and so we look to Your Excellency for the benefit of your valuable and great experience gained not only in Nigeria, where I may be permitted to say Your Excellency served your apprenticeship for higher posts in the Colonial administration, but also in Tanganyika where Your Excellency held the high office of Governor with the greatest credit. We pledge our utmost endeavours, and I wish to place this pledge on record, to co-operate with Your Excellency and to support you in all your measures which may be to the good and for the welfare of the country, as well as for the establishment and maintenance and advance of good-will not only to Government and the people, but also to the various units of the community. Personally, Sir, and I speak for the natives whom I, with my colleagues, represent in the

municipal area of Lagos, I am happy that one of your first acts has been the settlement of the Eleko question, and I am happy, Sir, not only because the question has been settled in the lifetime of the Prince Eleko, thereby enabling him to come back to the Colony and to his father's house, but because we realise, or think we do, Sir, that it will be your policy not to allow, if I may so describe it, any jarring insistence of might to play any part whatsoever whether conspicuous or otherwise where fair play and equity should triumph unmolested. Once again, Sir, I thank you on behalf of the community for the part which you have played in settling this question which will go down in the history of this country.

In 1924 when you left these shores, Sir, you had by the exercise of the very strictest economy compatible with efficiency, so husbanded the financial resources of the country as to leave a surplus balance of, I think, six million pounds. To-day, as you have just indicated to us, that surplus balance has dwindled down to three and a half million pounds and you have set yourself to seek to find out how that has been brought about. But, Sir, I am constrained to join my colleagues who have spoken before me in saying that to attach the blame for the reduction of the surplus balance, or in other words, for us to be held responsible for the increased expenditure of the country is rather hard, and it is very difficult indeed for us to swallow it. For years, Sir, some of the unofficial members have been growing alarmed at the increase in the Estimates of Expenditure, and if the hands of Government have not been held up, I assure you, Sir, that this is not to be attributed to any failure on our part to bring to the notice of Government how detrimental such expenditure would be for the country; but the effective vote of the official majority went against our side of the house every time when measures were being discussed to effect a reduction of the Estimates. I believe, Sir, that as far back as 1927, I, in this House, brought it to the notice of Government that from sixty to sixty-five per cent. of the recurrent expenditure of the Administration was being spent on the emoluments and allowances of European Officers, leaving the balance to account for the salaries of African officials and other services. We were not behindhand, Sir, in our efforts to impress on the Government how unwise such a policy was likely to be if the extravagance which was in evidence in the construction of public works and public buildings were to continue. It appeared that the Heads of Departments were, as it were, vying with one another to see who would be the possessor of the most elaborate architectural building, and the most expensively furnished offices. I remember, when I myself called attention to the size and to the cost of the furnishing of the offices which are now in occupation by the Commissioner of Lands, and all the reply I got was an invitation to visit the offices when the Honourable Commissioner said I would be convinced that the amount spent in building and furnishing those offices was fully justified. Since then, Sir, there has been put up the elaborate building in Broad Street, not because we wished it, but because we had not power to stop the expenditure.

Again, not very long ago, the Honourable the Chief Secretary will bear me out, when a certain amount of money was asked to be spent in connexion with the census of this country and we unofficial members as a whole felt that the expenditure of that amount would not be justified because it would not be possible to get anything like a correct estimate of the census for the amount of money that was being spent, we had to give in because of the official majority that was used against us.

From these instances which I have given you, Sir, I have made an attempt to show you that in no measure whatever should we be blamed because of the increased expenditure and the increased cost of the administration of the Colony during the last five to six years.

Now, Sir, I am not very good at figures, but I thank you on behalf of the community for the manner in which you have set out the methods you propose to adopt in effecting retrenchment. We all are asking for retrenchments, and we all are hoping that some effective retrenchments will be made in order to save the country from what might be a disaster unless something can be done in time, and although I do not intend to criticise those methods, Sir, I wish on behalf of the tax paying community to point out that whatever may be done, the fact that John Citizen, who in this instance is the actual native of the country, is in a very large measure responsible for the payment of the taxation on which the administration is to be run; must be borne in mind, because if

anything like wholesale retrenchment is effected amongst them in the form of sending them away rather than reducing their emoluments and allowances, it may leave the country with a large number of people who will have no means of meeting their taxation obligations and will therefore reduce the revenue of the country to an extent that the Government may not now have in mind. That applies also to the commercial element, because it must be borne in mind that the revenue of the country must depend in a large measure on the purchasing power of the inhabitants of the country, and if that is to be completely stopped, I am not sure that they will be satisfied with the manner in which that retrenchment is done. No indications have been put before us as to how retrenchment is to be made, and therefore I am speaking hypothetically.

I also wish, Sir, to associate myself with the remarks of the former speakers with regard to the proposals for an increase in taxation. Taxation is something that pleases nobody. We are all aware that it is necessary in order to provide ways and means by which administration is to be run but if there are any alternative measures by which money can be saved, that is to say if it could take the form of a decrease in expenditure rather than an increase in taxation, I think it would meet with the general approval of everybody, and I beg, Sir, that you will make absolutely sure that there is no other channel by which a reduction of expenditure can be effected before you put into operation any measures for increased taxation. If I am asked to give a reason for the increased expenditure, I think I will agree with you, Sir, in your statement that for the last few years money has been got so very easily that expenditure was thought to be of no concern. I wish also to add, Sir, in justification of our statement that we should not be held responsible for the increase in expenditure, that on one particular occasion when we pressed for an explanation in connexion with certain expenditure, we were told that the items had received the sanction of the Secretary of State and that therefore we had no right to criticise them. Such being the case, Sir, I think you will be pleased to modify what you have in your mind as to the unofficial members being culpable for the increased expenditure of the country.

The Hon. the Member for Calabar (Mr. C. W. Clinton):—

I wish to say a few words, Your Excellency. I wish to connect myself with my friends who have just repudiated the suggestion that it is our fault that expenditure has been so rife. I think it is not so much the fault of the unofficial members as the fault of the constitution of the House. The House is so constituted that unofficial members really have no effective voice. That is the chief trouble. A famous friend of mine, a member of the Legislative Council of the Gold Coast, the late Mr. Casely Hayford, realised this as far as the House of the Gold Coast was concerned, because a few weeks before he died he had a scheme by which he sought to induce the unofficial members of this Colony and Protectorate, with those of the Gold Coast and Sierra Leone and the Gambia, to send a deputation to England to insist upon the constitution of the House being put on a better basis.

We are always in a minority, and even if we make a solid unofficial vote against any Government measure, it has no effect. Even at the last sitting of this House there was a solid vote of unofficial members against a certain measure, and that measure was passed. All that we heard about it was that a report would be made to the Secretary of State, and the money which had already been voted for the particular purpose, although provided, would not be spent unless the Secretary of State approved. Well, Sir, if that is the position how can it be said that we are at fault? when we vote solidly, and when we talk over and over again against a Government measure, and nothing is done, how can it be said that we are at fault? That is why I suggest that the constitution of this House, if we are to exercise any effective voice, if we are to be any stronger than we are, should be changed and that Your Excellency, should listen to us and give us a stronger hand; increase our numbers and then we will be able to deal effectively with measures. As we are constituted at present, however, we are helpless, and I am afraid we shall continue to be helpless when Government has made up its mind to carry out certain measures.

I do not quite agree with the Honourable Banking Member when he says that it is because we do not understand finance so very well. It is true that Heads of Departments here understand their business much better than we do; it is also true that European unofficial members understand finance much more than we do, but it did not require a very deep knowledge of finance for us to realise when the Government was spending money which we thought they were not justified in spending. It did not require a deep knowledge of finance for us to see the evidences of expenditure going on right and left, and we have, as a matter of fact, protested over and over again. As I have already said it is due to our weakness in numbers that Your Excellency has now been able to blame us and say it is our fault. I suggest therefore that the constitution of this House be altered and our numbers increased so that we have an effective voice in this House.

I am very pleased, Sir, to hear the measures which you have enumerated to us for curtailing expenditure. I think that they are very strong, and it is strong measures that are necessary. Something has to be done. It has been said that perhaps Your Excellency has cut down expenditure in certain directions which should not have been cut down, but none of us can say definitely in what particular direction it is absolutely necessary that expenditure should be cut down. Your Excellency has been helped in your study of the situation since you came here, and you have now decided to take the measures you have told us of, and I for one agree that those steps should be taken and carried out, if only as an experiment, so that we can arrive at some definite conclusions.

I should like to say something about the Native Revenue Ordinance, Your Excellency. I come from the far eastern end of the Protectorate.

His Excellency:—

I have given Honourable Members a great deal of latitude, but we are talking on a financial resolution, and it is going outside the subject if the Honourable Member talks about the Native Revenue Ordinance.

The Hon. the Member for Calabar (Mr. C. W. Clinton):—

So far as the financial question is concerned, Sir, my remarks are concluded.

The Hon. the Member for Shipping (Mr. H. S. Foggetter):—

In rising, Sir, I wish to associate myself with the remarks of the Honourable Banking Member inasmuch as I consider it unfair that Honourable Unofficial Members should be asked to shoulder the blame for this heavy increase in recurrent expenditure. In connexion with the Estimates for 1926-1927 a memorandum was prepared by the Honourable Chief Secretary, and on the subject of the Housing problem, he wrote as follows:—

“The provision is based on the existing types of house with the exception of that approved for junior officers in the Southern Provinces. Your Excellency has, however, formed the opinion that the standard of housing in Nigeria, as illustrated by the bungalows in Lagos, and certain stations in the Northern Provinces, is not that which should be afforded to officers serving in a tropical country; and has, therefore, appointed a Committee to consider and report on the whole question, the houses in the North being discussed independently of those in the South. If, as is possible, the recommendations of the Committee involve increased expenditure, the vote will have to be augmented. There can be no question that the houses now being erected are not satisfactory, notwithstanding the fact that they constitute an advance on previous types. In the past, financial stringency has rendered it necessary that houses should be designed, so as to cost not more than a certain sum. This sum has been inadequate and now that the position is more favourable, it is in the interests of the Service and of eventual economy that more suitable accommodation should be provided.”

That Memorandum, Sir, was drafted by the then Honourable Chief Secretary to the Government. In 1928 protests were made by unofficial members in this Council, and I think myself that it is rather unfair that we unofficial members should have this laid to our account.

Another point is the question of unofficial members being overruled. I refer more particularly to the expense in connexion with the census which was a point brought up at the last meeting. The unofficial members objected to the expense, and the Officer Administering the Government at the time said nothing would be done in the matter, but that it would be referred to the Secretary of State. That was done, and the Secretary of State authorised the expenditure, and I think in view of that, you will agree that the Secretary of State himself is the final arbiter and not the members of this Council.

With reference to the Marine retrenchments, Your Excellency has stated that there is approximately a cut of £77,000. I am very glad to have your assurance that this will not affect the efficiency of the Department, and I trust also that it will be possible for some decrease to be made in the present heavy charges being paid by shipping. We are feeling the burden very heavily, and any decrease in Port dues would be very much appreciated.

I feel, Sir, with the Honourable Banking Member, that we might have some more details as to the cuts which have actually been made. Your Excellency has undoubtedly done a lot of pruning, but we want to make sure that when prosperity returns, the tree will not be dead and that we shall be able to take up again the same efficient manner in which things have been done. I quite agree, Sir, that we must have economy, but I feel that whilst we may curtail the display in our various shop windows, it is incumbent upon us not to put up the shutters altogether.

The Hon. the Commercial Member for Lagos (Provisional) (Mr. H. R. Routledge):—

I am only a provisional member, Sir, but I feel I too am incurring the blame which has been meted out to unofficial members this morning. I should like to associate myself with the Banking Member in disagreeing with you in your statement that the unofficial members were responsible for the enormous increase in expenditure during the last five years. I know personally that they have made attempts to cut down the expenditure at the intermediate Council meetings during the previous year. They have done all they possibly could, but it is futile to continue against a solid official vote. With regard to what has been said about shipping, I well remember the speech made by the President of the Chamber of Commerce when Sir Samuel Wilson visited Nigeria, when he suggested to the Governor that a halt should be called in the housing programme until the financial situation was much better. The programme was not altered in the very least because it was said that it was necessary that the officials should be properly housed.

With regard to the proposal to increase the customs duties, I thought that this country had reached the limit of taxation, and I consider that every avenue should be explored with the object of lessening expenditure before the people of this country are asked to make further sacrifices by paying increased duties.

The Hon. the Second Lagos Member (Mr. E. O. Moore):—

To a certain extent I take the lenient view for the blame which Your Excellency has seen fit to attribute to Honourable Unofficial Members, not because I admit we are to blame, but I take it that the fact of Your Excellency blaming unofficial members shows the attitude which you are determined to adopt with reference to their position in the Council, and for that very reason I welcome it. Your Excellency's speech this morning has taken my mind back to the time when you occupied the seat on your right, and when this Council was accustomed to listen to the financial exposition that came from you, and I am very pleased to hear your speech on the financial position to-day from the Presidential table.

I agree to a great extent with the words of the Honourable Members who have spoken, and especially with the Honourable Banking Member with exception of this: I think he has greatly

exaggerated the lack of financial knowledge of his colleagues. It has been pointed out by the Honourable Member for Calabar, and I agree, that it did not require a very high standard of financial knowledge for us to see that such and such a department was spending too much money, and I think in times gone by we have tried to do our best by calling the attention of Government to this expenditure. I remember in 1928, I think it was, during the consideration of the Estimates, when the present Chief Justice was Acting Chief Secretary to the Government, and I would invite Your Excellency's attention to the debates that took place on that occasion. Your Excellency will see that on that occasion unofficial members pressed the Government and called attention to the very high rate of expenditure. What the result was Your Excellency will see if you consult the Debates of those proceedings. After all I submit that Government must be entirely responsible for the very high expenditure of this country because expenditure must be dictated by policy, and the Government is entirely responsible for the policy of the administration of this country. It was only the other day I was reading a report of a Select Committee of the House of Commons, and Sir Austen Chamberlain was giving evidence before the Committee. He then said he did not believe much in the financial committees that had been set up because after all ministers were primarily responsible for policy, and it is to them that one must look for necessary reductions. I have no doubt, Sir, that the future policy of this Council will be such as not to involve the people of this country in unnecessary expenditure. Your Excellency has said that you have asked the Heads of the Departments to effect a reduction of ten *per cent*. I am very pleased to hear it, and I am also pleased to hear direct from the mouth of Your Excellency that you do not think that that reduction will impair the efficiency of the Government, because although we press for reductions, we do not wish to see anything done that would impair the efficiency of the administration of the country, and we all know that that will be Your Excellency's first consideration.

The Hon. the Third Lagos Member (Mr. T. A. Doherty):—

I rise, Sir, to uphold all that has been said by Honourable Unofficial Members. The only weakness on my part, Your Excellency, is that I call a spade a spade; I do not believe in mincing words or matters. It is quite clear that Your Excellency intends to make reductions and you have put before us in this White Paper the four methods by which you propose to do this. In addition you have said that the departments have been called upon to make a reduction of ten *per cent*. on their estimates. The point I wish to make, Sir, is not so much the reduction in the estimates as the increase in customs duties. I represent the African community of this town and I take to heart their interests, while at the same time I appreciate the interests of the non-native and the Government as a whole. I will, however, confine myself to the African section and I wish to ask Your Excellency to consider particularly the effect of the reductions or retrenchments on the African section. As it is, for the past three or four years there has been a lack of employment in this country. Four years ago we asked in this Council what was being done for the unemployed. A deputation also went to the Government; Unemployment still continues and we are feeling the consequences of that unemployment in the country to-day. I have been up into the interior, and everywhere there is the same question. People are suffering, and as Your Excellency knows, people can only bear suffering up to a certain point, and I therefore ask Your Excellency particularly to note this fact, because the consequences of unemployment are being very badly felt among the people. I ask that you will use your judgment and your experience to see what can be done to ameliorate the position.

As regards the increase in Customs I know that it is absolutely necessary at the present time, and we are willing, Your Excellency, to suffer it although it means further hardship for the people.

The Hon. the Member for the Egba Division (Mr. S. H. Pearse):—

Your Excellency. I feel that it is my duty to congratulate you on your excellent speech on finance which you have given us this morning. It is indeed a remarkable performance from the point of view of its comprehensiveness. Your Excellency I think I should in the first place vindicate my position as regards my ther

colleagues on this Board, because mine was the solitary voice crying in the wilderness at the last meeting of this Council when I stated that we unofficial members to a certain extent are responsible for the heavy expenditure to which we have been committed. As Your Excellency has said this morning, without having read our debates, you have been able to arrive at the same conclusions, and I think it is wonderful. I was wondering how it was that Your Excellency's views had assimilated mine to such an extent. What I said at the meeting was that we had the prerogative or the option, when we found that Government was straying into paths of which we disapproved, to put our voices together and record our dissent. If that were done the Government could go no further. I do agree that the responsibility to a certain extent lies with us and we should not put all the blame on the Government.

Now, Sir, you have surprised us this morning that in such a short time you have been able to wade through such masses of figures and put such a comprehensive statement of the position before us. One or two Honourable Members have said this morning that it does not require much knowledge of figures to understand the position, but actually I consider that it wants a great deal of training—just the same as any other profession: it is impossible to dive into the intricacies of accountancy without training.

I wish to refer, Your Excellency, to the question of retrenchment. You have made no attempt, Sir, to cover the skeleton of your scheme with sinews and flesh so as to make it more acceptable or more comely, but I certainly think that the skeleton as you have shown it, Sir, is capable of further use, and as time goes on and you pursue the policy which you are now formulating, we shall have no cause for regret.

On the other hand, whilst the Secretary of State is engaging officers from the University, and from twenty to twenty-three every year are earmarked for Nigeria, Your Excellency is attempting to retrench this side, and I wonder how you would be able to harmonise your policy of retrenchment with the efforts of the Secretary of State to increase the staff.

I cannot take my seat, Your Excellency, without welcoming you back to our shores, and I congratulate you on your speech.

The Hon. the Member for the Rivers Division (Mr. Mark Pepple Jaja):—

Your Excellency. I rise to corroborate what my friends have said in regard to the blame which you have put upon unofficial members for the expenditure of the country. The blame is on the other side of the House.

Allow me to welcome you back to Nigeria, Sir. That is all I have to say.

The Hon. the Member for the Warri-Benin Division (Mr. I. T. Palmer):—

Your Excellency. On behalf of the people I represent in Warri and Benin Provinces, I welcome you once more to Nigeria. Your return, Sir, to your former scene of labour, is very much appreciated by the people of Nigeria. I pray that Your Excellency may be endowed with wisdom and that you and Lady Cameron will enjoy good health, and that your administration will be a success.

The Hon. the Commercial Member for Kano (Mr. T. Hepburn):—

Your Excellency. I should just like to add my support to what the Honourable Banking Member has said. We are all very pleased to see the great reductions in the Estimates, but there is one item I should like more information on, and that is the Veterinary Department. I see it is estimated here that the reduction effected up to date in the Veterinary Department is £16,000. I only hope, Sir, that the efficiency of this Department will not be impaired by this large reduction of over thirty *per cent*. It is a department of great utility, Sir, and I can assure you that it is doing excellent work. I hope that that will be taken into account.

With regard to income tax and customs duties, Your Excellency, you have stated that you have made reductions amounting to more than double the revenue which you anticipate from these items, but

I should like to mention that the reductions in expenditure only affect the community from the outside; the increased taxation affects the whole of the community.

The Hon. the Member Representing the Niger African Traders (Mr. S. C. Obianwu):—

Your Excellency. I rise first of all on behalf of myself and the chiefs of the Ibo country to welcome you and Lady Cameron back to Nigeria. It was with feelings of satisfaction that we heard the announcement that His Majesty the King had been pleased to appoint you as Governor of Nigeria, and I am sure that all the unofficial members of this Council are pleased to have you back. I must congratulate Your Excellency on what you have achieved in reduction of expenditure in such a short space of time as you have been in the country, and I am inclined to think that we ought all to join hands with Your Excellency in attacking the great task that lies before you. What may have happened during the four or five years that are past I think we might look over at the present time for the simple reason that I believe there is a great confidence, Your Excellency, and I think I can see it in the appearance of all the members of this Council, both official and unofficial, for the future in so far as we have Your Excellency to lead and guide us. I feel certain that with your leadership and guidance we shall be able to weather our present financial crisis.

His Excellency:—

The question before the House is whether the resolution on the Supplementary Estimates should be adopted. As the remarks that have been made by Honourable Members from the unofficial side refer particularly to my own speech this morning, I will take the unusual course of replying myself.

Honourable Members as a whole have repudiated the suggestion that I made this morning that the unofficial section was in part, I did not say entirely, responsible for the expenditure of this country. I am glad that I made those remarks because I shall not retreat from the position I have taken up in stating that unofficial members are in part responsible for the expenditure of the country, but shall add that it seems that in the past they have failed to realise their responsibility. I hope that in the future they will realise their responsibility. The Council is a Council as a whole: it is not official or unofficial. The expenditure estimates of the country are passed by the Council and get their legal authority from the Supply Bill, and the Supply Bill enacts as follows:—

“ Be it therefore enacted by the Governor of the Colony and Protectorate of Nigeria, with the advice and consent of the Legislative Council so far as the provisions hereof relate to the Colony and to the Southern Provinces of the Protectorate, as follows:—”

If Honourable Members think at any time that the provision in the Estimates is too large, and they band themselves together and enter a protest against it, and vote against the Supply Bill, no Governor could possibly fail to take the most serious notice of such a protest, and to report it to the Secretary of State. My recollection is, although I cannot put my hand on the Report, that my predecessor, Sir Hugh Clifford, sitting in this Chamber, stated that if the unofficial vote was solid against any proposal that was put forward, he would withdraw it and reconsider the position. Well, I say the same thing. I do not say that I give a pledge that I will never use the official vote because the responsibility is mine, and there is a very large number of people in this country who are not represented here in this Council at all. The number of people who are directly represented on the Council is very few.

The Honourable Banking Member said that the unofficials had no information on which they could criticise expenditure. The Honourable Banking Member had exactly the same information as I had. My deductions are based on the bald figures of the trade and revenue of the country, and the Honourable Member has had exactly the same opportunity of dealing with those figures as I had. The Honourable Member surprised me by saying that in the examination of the Estimates they were not allowed to have the attendance of the Heads of Departments in order that they might take the opportunity to ask them questions when the Estimates were before the Finance Committee. I believe when I left Nigeria it was the practice to have the Heads of Departments present to be

examined on the Estimates in Finance Committee, the reason of the examination of Estimates in Finance Committee being strictly in order that Heads of Departments might attend the Committee and be questioned although they could not be questioned in Council; and if that habit has fallen into abeyance it will be immediately revived. Unofficial members will have Heads of Departments present and they can ask them questions on the Estimates as they examine them, year by year—

The Hon. the Banking Member (Mr. L. M. Herapath):—

May I make an explanation, Sir? I should not like it to be thought that we were not allowed to have the Heads of Departments present. We were, individually, but my suggestion was that the Heads of Departments should come collectively, and that we should try and decide how much, if anything, in the Estimates could be cut down.

His Excellency:—

I understand the Honourable Member. I do not think that any good purpose would be served by bringing Heads of Departments before the Committee collectively: after all, they are not a Committee, and they have no responsibility except in so far as their own Departments are concerned, and in this Council, if they happen to be Members.

One Honourable Member said that he hoped in consequence of the retrenchments I have made, that the tree would not be found to be dead. The retrenchments have been made on this basis: I have given a figure to the Head of each Department and I have left him a free hand as to how the reductions are to be effected. There is another point of view for which we must have some regard, and that is that we are certainly not doing the business we were doing four to five years ago, and that departments were able to carry on the business of the departments four to five years ago with a smaller sum of money than they will have even when the cuts have been effected.

One unofficial member spoke on the question of unemployment, and I may say I had intended in my opening remarks on this motion to refer to unemployment. The question has attracted my attention already, and if the depression continues, some enquiry will have to be made into the matter.

Now I propose that we should get rid of the resolution on which all this discussion has hung. It has been moved and seconded that:

“The Supplementary Estimates, 1930-1931 (fourth quarter) which have been laid on the table to-day be referred to the Finance Committee.”

Will those in favour say “Aye” and those against “No.”

The resolution was adopted.

The Hon. the Treasurer:—

Sir, I rise to move the following resolution:—

Be it resolved: That this Council approves the grant of a gratuity of £332 16s. 4d. to Mr. E. J. Howard, formerly Office Assistant, Nigerian Railway Construction on his retirement from the Service.”

Mr. E. J. Howard, Sir, was invalided from the Gold Coast after a period of service of four years, and he previously served for the same period in Nigeria. He has been awarded a pension of £103 3s. 6d. calculated under the particular Regulations which apply to his case, and which provide for full pension only and not for the alternative of a reduced pension and a gratuity of one year's pensionable emoluments. Mr. Howard has been under the impression, perhaps through a mistake, that he was entitled to elect for a gratuity and reduced pension, and on retirement he committed himself to certain expenditure which he would not otherwise have incurred. The matter was referred to the Secretary of State, and the Gold Coast and Nigeria were consulted. It is considered that it would be fair to allow him this election, which is merely a matter of reducing his pension and giving him a gratuity in lieu. The Legislative Council of the Gold Coast has already approved a similar resolution. As the grant of a gratuity is extra-statutory, it has to be approved by this Council, and I would now ask Council to approve the grant of Nigeria's share of the gratuity and I may mention that the pension will be proportionately reduced.

The Hon. the Acting General Manager of the Railway:—

I beg to second the motion.

The Hon. the First Lagos Member (Dr. C. C. Adeniyi-Jones):—

May I ask whether this is a special concession, or whether it is in accordance with the law of pensions and gratuities?

His Excellency:—

It is in accordance with policy, but it happens to be outside the law.

The resolution was adopted.

The Hon. the Treasurer:—

I rise, Sir, to move the following resolution:—

“Be it resolved: That this Council approves the sum of
 “£723 in respect of the amount of *ex-gratia* and
 “compassionate gratuities awarded to non-pensionable
 “employees and dependents of non-pensionable
 “employees during the period from 2nd February, 1931,
 “to date, for long and faithful service, as per schedule
 “below.”

SCHEDULE.

Name.	Service.	Amount of Gratuity.		
		£	s.	d.
Sabon Yaro I ...	15 years as Assistant Lineman, Posts and Telegraphs ...	22	10	0
Maina ...	15 years as Cook, African Hospital ...	22	10	0
Ale Waya ...	25 years as Condenser Attendant, Public Works Department ...	25	0	0
Mohamadu Bauchi	23 years as Courier, Provincial Administration, Northern Provinces ...	39	2	0
Laniyan ...	22 years as Messenger, Political, Southern Provinces ...	33	0	0
H. A. Benjamin ...	7 years as Temporary Clerk, P.W.D. ...	21	0	0
James Sajere ...	18 years as Cook, Medical Department ...	32	8	0
J. Ekwuofu ...	20 years as Engine Driver, Public Works Department ...	76	16	0
Garuba I ...	19 years as Assistant Lineman, Posts and Telegraphs ...	31	18	5
Widow of the late Mr. T. A. Nwa- shile	Compassionate gratuity awarded towards the support of the two children of the deceased for his 12 years' service as Blacksmith, Marine Depart- ment ...	12	0	0
Sule Ishola ...	11 years as Messenger, Secretary Southern Provinces' Office ...	12	0	0
I. B. Pereira ...	19 years as Sub-Inspector of Sanitation ...	76	0	0
Salami VII ...	16 years as Assistant Lineman, Posts and Telegraphs ...	26	17	7
A. M. Aigle-Priddy	16 years as Driver, Grade 11, Marine Department ...	104	0	0
Samuel Ayo ...	20 years as Messenger, Survey Department ...	18	0	0
Belo II ...	21 years as Fireman, Marine ...	50	8	0
Tanko Kano ...	23½ years as Chief Political Agent, Kano ...	100	0	0
J. A. Clay ...	9 years as Assistant Motor Mechanic, Posts and Tele- graphs ...	19	10	0
		£723.	0	0.

These amounts are not provided for in the Pensions Law and it has been the custom of the Council to approve gratuities to employees for long and faithful service when they are invalided out of the service, and in the same way to dependents of employees of long and faithful service who have died in the service. I hope the Council will pass the resolution as they have done similar resolutions in the past.

The Hon. the Acting Deputy Chief Secretary to the Government:—

I beg to second the motion.

The resolution was adopted.

Council adjourned at 12.40 p.m.

Council resumed at 2.30 p.m.

The Hon. the Chief Secretary to the Government:—

I rise, Sir, to move the following resolution:—

“ Be it resolved: That this Council consents to the Order-in-Council made by the Governor in Council under section 12 of the Customs Tariff Ordinance, 1924, (No. 20 of 1924) on the 18th day of July, 1931, in so far as the said Order relates to the Colony and to the Southern Provinces of Nigeria.”

It is not, I think, necessary for me to read the Order-in-Council. A copy is in the hands of every member with a copy of the Schedule.

In moving this resolution I do not propose to say anything with regard to the financial position of the country. Your Excellency explained the position very fully this morning, and there is nothing that I can add. Very large reductions in expenditure have been effected and are being effected, but it is obvious that something more is required. Something is required on the other side to increase revenue. The Government fully realises that the imposition of new taxation in times of financial depression is in itself bad, but the situation is such that it is unavoidable. It was suggested by Honourable Members this morning that new taxation should not be imposed until the Government was in a position to give Honourable Members a more or less detailed account of the reductions already effected and to be effected. I would point out that reductions are still proceeding and that it would not be possible to furnish a detailed statement, or anything like a detailed statement of the final result for many months. In the meantime it is perfectly clear, and Honourable Members must realise it, that the gap between expenditure and revenue cannot be bridged from the expenditure side alone. Delay and shilly-shallying must mean loss, and we cannot afford it. If the duties which have been proposed to-day had been imposed at the last meeting of the Council, we should have been £100,000 better off. If we await a final statement, and delay in imposing the duties to-day, we shall at the next meeting of this Council be £100,000 worse off. If Honourable Members had any doubts as to the seriousness of the intentions of the Government in reducing expenditure, there might be some reason for delay in approving fresh taxation, but I venture to think that there can be no such doubts in their minds.

The import duties as set out in the Order-in-Council have been designed to press as lightly as possible upon the peasants and the poor. Where the burden is appreciable it will be borne by those who can afford to pay it, by such as you, gentlemen, and me who at the present time are exceedingly lightly taxed. I propose to describe the import duties briefly, and for convenience I will take them in the order in which they appear in the Order-in-Council.

(1) The import duty on ale and beer, etc., is increased from one shilling and sixpence to two shillings a gallon. There is no need to drink beer, gentlemen, and the man who chooses to drink beer will have the added pleasure of helping Nigeria.

(2) An import duty of ten per cent. *ad valorem* is imposed on bicycles. This is not a tax on the wealthy, nor on the poor; it is a tax on those who have a little. It will mean that those who have a little will have to save for a little longer or will have to borrow a little more from their employers before they buy their bicycles.

(3) The import duty on matches is increased from three shillings a gross of boxes to three shillings and sixpence a gross. This increase of duty is at the rate of one penny in twenty-four boxes. It is felt that it is so small that it will not be passed on to the consumer, or if it is passed on, it will be in an inappreciable form, as for example in a slightly smaller number of matches in a box.

(4) The duty on motor spirit is increased from sixpence to eightpence a gallon. This increase is imposed with reluctance, but it is considered to be justified. It is sometimes argued that the present duty on motor spirit is sufficient in its proceeds to pay for the maintenance of the roads. When this is argued, I think it is forgotten that a very large mileage of roads is maintained by Native Administrations, and also that a very large sum of money has been sunk by the Government in the construction of roads and in the construction of bridges.

(5) A new import duty is imposed, or I should say, an old duty has been revived on provisions other than:

(a) fish dried, salted, smoked or pickled not in tins, jars or bottles, and native foodstuffs grown in Dahomey, the Cameroons under French Mandate, Colonie du Niger and Territoire du Tchad and

(b) those specifically mentioned in the Schedule to the Customs Tariff Ordinance.

The exemption of fish is designed to assist the poor and it is estimated that this exemption will cost the Government £80,000 a year. There has been an impression in some quarters that income tax was introduced as a substitute for import duties on food. It would have been a very inadequate substitute, and I do not think it is correct to say that it was introduced as a substitute. The import duties on food were removed after the introduction of income tax and were replaced not by income tax but by increased duties on tobacco and spirits. In any case the position now is that we must have income tax and we must have duties on food. I would point out in this connexion that the relief to the poor from the exemption of fish more than balances the proceeds of income tax. It is regretted that it is necessary to re-impose these duties, but it is felt that they need not press unduly severely on the poor. Those of the poor who are in the habit of indulging in little luxuries will either have to forgo their luxuries and substitute duty-free fish, or like the rest of us they will have to pay a little more for them.

(6) The import duty on salt is increased from two shillings to two shillings and sixpence on 100 lb. The position with regard to salt is the same as with regard to matches. The increased duty is so infinitesimal—one penny on 17 lb. of salt—that although I do not know what the consumption of a man is in salt,—it cannot be very much—I feel that it will not be passed on to the consumer.

(7) Import duty on spirits other than gin is increased from £1 7s. 6d. a gallon to £1 13s. 6d. a gallon. I do not think this increase needs any defence. The import duty on gin is untouched because the present duty has already effectively reduced the consumption.

(8) The import duty on vermouth is increased from six shillings to ten shillings a gallon. Vermouth, under the existing tariff, is taxed as still wine: it is proposed to take it out of the category of still wines and tax it as vermouth. There appears to be a tendency in some parts of the country to regard vermouth as a non-alcoholic beverage. It is desirable that this tendency should be checked, and that the revenue of Nigeria should thereby profit.

(9) This is merely an alteration to give effect to item No. 8.

* That, Sir, completes the list of proposed new and increased duties. The estimated yield in a full year on all these duties is £253,000. It is for that reason that I reminded Honourable Members that any delay in their imposition would be at a cost to revenue of £20,000 a month. I beg to move the resolution standing in my name.

The Hon. the Comptroller of Customs:—

I beg to second the motion.

The Hon. the Banking Member (Mr. L. M. Herapath):—

I regret very much, Sir, that in spite of the way in which the Honourable Chief Secretary has moved this resolution, I am still where I was this morning, that is to say I am not convinced that this is the right time to propose increases in import duties. I feel very dissident about this because I will go so far as to say that if we were satisfied that Your Excellency's memorandum submitted to us this morning represents the true position and is all that can be done in the way of reductions, I would have supported whole-heartedly the proposal to get something further by way of increased duties on such articles as are consumed by those members of the community who are better off than the large majority.

The Honourable Chief Secretary told us that in a full year the yield from the new duties is estimated to produce about £253,000. If I remember rightly about the same sum represents the amount paid as Duty Pay to officials of this Government. I would remind Honourable Members of this Council that the members of the community who have already suffered are those, both European and African, who have suffered reductions in salary, and you are now asking that these same people should bear the additional burden of new import duties. With the import duties themselves and their actual incidence, I have very little to quarrel. There is one item which appears to me as not being absolutely necessary, or at any rate, which presses rather harder on the poorer classes than on the others, and that is the proposed increase on salt. Salt must be used mainly in the North. Honourable Members from that part of the world will correct me if I am wrong when I say that this is the third time there has been some variation in the duty on salt in the last few months. The charge of sixpence on 100 lb. is going to be equal to eleven shillings a ton. That sixpence on 100 lb. does not sound very much down here, in fact it does not sound as though it will be much of a burden on any body but my experience of the poorer classes of the community, especially during the last few years is that even sixpence on 100 lb. is going to make a considerable difference.

The Honourable Chief Secretary has told us, when he mentioned each one of these items, that if a man does not want to drink beer, he need not do so. I have heard it said in other parts of the world that beer was a food, but that is by the way. Nobody wants to buy bicycles if it comes to that, but if nobody does drink beer, and nobody does drink spirits, and nobody does buy bicycles and nobody does any of the things they need not, then where is your £250,000 coming from?

As far as the unofficial members are concerned, or as far as I personally am concerned—I am not attempting to speak for all unofficial members in this respect—I still feel that there are other reductions possible in expenditure which might possibly equal or exceed the quarter of a million that these duties are designed to bring in. What those figures are I do not know. The figures given to us by Your Excellency this morning of reductions that have been made in various Departments make no mention, unless I did not hear what you said, Sir, of any savings in the Administrative Service. We are told that retrenchment is being carried out: that individual officers in the country are being retrenched, but I do not see any diminution in the number of new appointments according to the lists printed in the daily paper from time to time, and I ask myself has everything possible been done? In view of what Your Excellency said this morning about unofficial members realising their responsibilities I feel I must say that I am going to take a great deal of convincing, and I much regret that I shall have to vote against the Order-in-Council. I would like to see a solid unofficial vote against the motion just to see how far the unofficial members can influence the decision of this Council. At the same time I should like to make it perfectly clear that in what I have said I am speaking entirely for myself.

The Hon. the Mining Member (Mr. A. L. Butler, O.B.E.):—

I wish to support the Honourable Banking Member, Your Excellency. A soft answer turneth away wrath, and we had the soft answer from the Honourable Chief Secretary just now. He

made one statement, however, in which he said that these taxes would not come hard on the poor. I think that was the statement, or that they would not come very hard. From the little I know of the North I think the tax on salt is going to come hard on the North. The Chief Secretary is probably an idealist in considering that this tax possibly would not be passed on. I am afraid that that does not carry in commercial life. I have never seen any taxation that has not been passed on to the consumer, and salt is one of the chief things that the native in the North wants, and I am certain that he is going to pay for this salt far more than the actual increase in the tax on salt.

We on the commercial side have been up against the problem of hard times for the last eighteen months. I can only speak from my experience in the mines when I say that eighteen months ago our directors told us that we had got to save money, and that there was probably going to be a reduction in staff. We all, as one man, said: "Reduce our pay and save the man from being sent home". Since that time our salaries have been reduced by twenty *per cent.* downwards in order that the unfortunate man should not be sent home, and should be kept in his job. Unfortunately times have become worse and we have had to reduce, but at first we all said that we would pull together and save a man being sent home. I would like to see that done in the Government service.

On the question of an increase in motor spirit, I might say that whilst I am all for increased taxation on anything like luxuries, such as for instance tobacco and spirits (we can all do without them, and if we like to have them we can pay for them) in regard to motor spirit for motor cars I think it will come rather hard, and I would much rather see a system of toll gates introduced. We had occasion on the Plateau to suggest to His Honour the Lieutenant-Governor that one road made by the mining companies might be maintained by instituting a system of toll gates, and it was most successful. The native users of the road were quite willing to pay although it was only a small sum. It has certainly proved a huge success, and it seems to me that something might be done in that direction to make the actual users of the roads pay for their maintenance.

I must agree with the Honourable Banking Member that one is not satisfied that everything is being done. It is rather wonderful, that the more you do the more you can do. Unfortunately I can speak from experience of what has been done in our job, and we have still got to go on doing. As one of the unofficial members, I am not satisfied that everything has been done, and therefore for that reason I do not propose to vote for the increased taxation.

The Hon. the First Lagos Member (Dr. C. C. Adeniyi-Jones):—

Your Excellency. I have no doubt that very careful consideration was made before this list was arrived at and submitted to us for consideration. We saw this morning the serious need for further reductions in the estimates of expenditure, and I for one am perfectly willing to aid the Administration in that particular, but as I intimated this morning, Sir, I have also to bear in mind that, as the result of retrenchment that has already been effected and is foreshadowed, the wage earning capacity of many families in the country will be considerably reduced. In addition to that, Sir, we are being asked now to vote for increased taxation on the various items scheduled in this paper. My great regret in connexion with these items, Sir, is that no opportunity at all has been afforded us to discuss them with our advisers, or to hold conferences with those who are competent to advise us, before we could speak with anything like authority as to whether in the opinion of the community the introduction of this taxation should be supported by ourselves or not.

I remember on a similar occasion when a change of tariffs was brought before us in exactly the same manner in which this has been done, and we were asked to express an opinion on it. I feel that it is extremely difficult indeed. If I decide to vote against the Resolution, I do not know how far I may be justified; if I take the contrary view I do not know how far I may be condemned, especially when we consider that the Government, before it arrives at its decision, has presumably consulted not only the Comptroller of Customs but also one or other of the principal heads of the Administration. For that reason I say I regret that we are asked at such short notice to express an opinion on a measure which means increased and new taxation in the country.

If I may say one or two words on the various items, I should like to support the Honourable Members who have spoken against the introduction of a tax on salt, and to add to that, matches, because in places where there is no amenity of electric light, I am sure a box of matches is of great importance, especially to the poorer members of the community. The same remark applies to motor spirit. I do not know whether the Honourable Chief Secretary looks upon motor cars or motor spirit as luxuries, but I can assure him that from the point of view of the great majority of the members of the community, these things are not considered luxuries. There is the commercial element in it, and I know it would be difficult to differentiate between the spirit that is sold to people who keep motor cars for purposes of necessity, even sometimes for saving life, and those who keep them as luxuries pure and simple. I hope the Government will reconsider that item, and if they are not able to abolish the tax altogether, they might perhaps consider the possibility of reducing it, and the community would be very grateful to them.

In the case of provisions I am not sure that it was ever held that income tax was introduced as a substitute for the tax on provisions. I think that provisions were removed from the schedule of taxable commodities when taxation was introduced on things like stationery and some other items, not very long ago. Provisions, Sir, are food, and although the Government is exempting dried fish, I wish to assure you that a very large majority of the African community do not subsist on that kind of provision, certainly not in the municipal area of Lagos, nor in any of the larger important towns of the country, and if the Government is under the impression that only that kind of dried fish would relieve the poor, I do not think, Sir, that that impression was well founded.

On the whole, Sir, my difficulty is to be able to decide as to whether the introduction of this new tariff will help the Administration in getting the revenue which they anticipate, and further, as I have not had an opportunity of examining these items, as I should like to have done, or to consult with those of my constituents who are competent to advise me, I find it very difficult to throw my support one way or the other.

The Hon. the Third Lagos Member (Mr. T. A. Doherty):—

As I said this morning, Sir, I believe that this increase in customs duties is rather necessary owing to the financial position in which we find ourselves to-day. It is difficult to increase these duties from time to time, but on this occasion we feel that Your Excellency has increased them in order to help us retrace our steps, and I think we should support the motion. We are satisfied that on this occasion this step is necessary.

Your Excellency put before us quite clearly this morning all that is being done, and finally, you are compelled to ask for these duties. On the other hand no one has been able to suggest any alternative method of finding money. If anyone could give us an alternative suggestion for finding this £125,000, I would be willing to add "do it this way as well." If we refuse to support this measure, it means that Government will have to find the money in some other way by further retrenchment, and I am sure it is better for the community to have some money and buy less, than it is to have no money at all with which to buy, and I think for that reason I should support the Resolution.

The Hon. the Second Lagos Member (Mr. E. O. Moore):—

May I ask, Sir, how much the increased duty on salt is expected to produce?

His Excellency:—

£30,000.

The Hon. the Member Representing the Niger African Traders (Mr. S. C. Obianwu):—

Your Excellency, it seems to me a great pity that we should have to oppose this measure in a way, because as a whole the increase of import duties is well framed, but taking item for item, I am of the opinion that one or two are not absolutely necessary.

I speak of matches and salt. Salt is a commodity which is largely used by the poorer class of the community, and I think they are the people we should consider when there is any question of increased taxation.

From what I can remember, I think some move has been made by Government on account of the present trade depression in the country, to reduce the direct taxation this year, that is to say that the poorer classes of the community are expected to pay less this year than they have usually paid since direct taxation was introduced, and it seems to me that it would not be equitable if, after having done that, Government should make them pay more for the salt which is a real necessity, and of which they use plenty. For this reason I am wondering whether it would not be possible to amend the increase proposed under this head, so that salt can be exempted?

The Hon. the Commercial Member for Lagos (Provisional) (Mr. H. R. Routledge):—

I should like to associate myself, Sir, with the Honourable Members who have spoken against this Resolution. I wish to mention especially one of the principal items on the schedule, the re-institution of the duty on provisions. It has been said that it is desired to avoid taxing the necessities of life, but included in provisions are many commodities which the poorer people in Nigeria have to use. I refer to rice, and flour. Most of the community have already suffered through the present trade depression, and in some cases are receiving less remuneration: farmers are receiving less for their produce, and if in addition, these duties are imposed, it will mean that the people in this country will get no benefit from the reduction in their prices, for the tax is bound to be passed on.

The Hon. the Chief Secretary to the Government:—

I propose to reply briefly to the points that have been raised by Honourable Members. It would appear that considerable objection is taken to the tax on salt. The point has been taken by various Honourable Members that it will be a severe tax in the North. The increase, gentlemen, is at the rate of one penny on 17 lb. of salt. If we allow 17 lb. of salt as a generous allowance for one man in a year, the tax is at the rate of one penny *per annum*. I think it will not be disputed that 17 lb. of salt is a generous allowance, and I do not think that one penny *per annum* is a tax that will be felt severely by anybody.

Exception has been taken on similar lines to the increased tax on matches. The increase in the case of matches is at the rate of one penny on twenty-four boxes. For the poor household I suppose that one box of matches a week would be considered a good allowance. If, therefore, the whole of the tax is passed on, the increase to such a household will be at the rate of twopence a year. Can it seriously be contended that this tax will matter to anybody, however poor?

One Honourable Member raised the question as to whether the tax on motor spirit is a tax on luxuries or a tax on necessities. It seems to me that it is both. It is because it is also a tax on necessities that I said it was imposed with reluctance. I said that I considered the tax was justified because in the opinion of Government in times such as these it is right that the cost of the road service should be charged against the individuals who use the roads. When I say the cost of the road service, that does not mean only the maintenance vote which appears in the Public Works Department's estimates. It includes charges which are incurred by Native Administrations, charges which are incurred on Public Works staff, and charges on account of capital expenditure. In times such as these it is only fair that motor traffic should bear its proper burden. I think I am right in saying that the tax in the United Kingdom is also 8d.

It was further suggested that when we give relief on what is known as "stock-fish" we are not really giving any reasonable relief to the poor community. I should like to point out again that the estimated cost of that relief is £80,000 a year, and that the estimated yield from the taxes being imposed on provisions is £115,000, so that, we are in effect giving up nearly half the yield of the taxes on provisions which would yield £195,000 without this

exemption. One Honourable Member expressed the opinion that stock-fish was not a staple food of Nigeria: he must have been thinking primarily of Lagos.

I think it can be fairly said that these taxes taken as a whole will not press upon the poor. It must be recognised if the Council is not prepared to increase the revenue, that still further retrenchment in possibly undesirable directions must take place, and that this must lead to further unemployment, and further distress. There is a limit to which retrenchment can go, and if we go beyond that limit the country will suffer. Some Honourable Members are in doubt as to whether they should vote for this tax now or whether they should wait for six months to see how things progress. I would suggest to any Honourable Member who feels like that that he should make up his mind to do it now and save his country £20,000 a month. If you merely put off the evil day because you think you have not enough detailed information, it is perfectly certain that heavier taxes will be imposed in the end.

I gather that the Honourable Banking Member suggested that Honourable Unofficial Members should take this opportunity of making their influence felt. I hope it is not suggested that they should make their influence felt regardless of serious thought of what they are doing. If you are to make your influence felt at the cost to the country of £20,000 a month, unless you really think it right that these taxes should not be imposed, I suggest that you wipe out any considerations of that nature from your minds.

His Excellency:—

As the responsibility is mine, I must say a word or two in summing up the debate. Some Honourable Members have taken objection, I understand, to the taxation proposals being rushed through in one day, but of course it is done in the House of Commons and in every Colonial Legislature, as it is recognised that it is impossible to give notice of any changes in the Customs Tariff. The reasons are quite obvious, and however much we may regret it, we are compelled to put any such measure before the Council and pass it without delay.

From what I said this morning, Honourable Members will, I hope, have recognised that it is impossible to meet the present situation by retrenchment alone. There must be a further contribution from a very lightly taxed people. To that I shall refer again, and I am bound to endorse and emphasise what my honourable friend on my right (the Honourable Chief Secretary) has said when he stated that if this revenue is not forthcoming, retrenchments must proceed further than we intend at present, to the detriment of a number of people, and then, a great deal of time and money having been wasted by the delay, when the time came for a revision of the Customs Tariff, it undoubtedly would have to be of a harsher nature.

Many Honourable Members in this Council must remember the days of the War. I spent a great many of the days of the War in this country and we then had to do without a great many of the commodities that would be described as "provisions." We did not seem any the worse for it: we carried on all right. There are a great many things that the country produces that can be consumed instead of the expensive imported provisions from England, and it would be a good thing if a high duty of this kind forced the people to fall back on to the resources of the country, instead of, as I said on a former occasion, buying everything in an expensive market overseas. We can do without such things and we have done without them before. That is all with reference to provisions.

The position as it presents itself to my mind is that the well-to-do, that is the better off class in this country, are exceedingly lightly taxed. There seems to be a prevalent idea that Nigeria can get along without any taxation at all. I know of no well-to-do class (and I am talking only of the well-to-do class as distinct from the peasantry and the poor people) who pay such ridiculously low taxation. Think of what we do pay. An income tax which is almost derisory, and a small tax on what we consume. Compared with the country from which I have just come, the taxation here is almost negligible, and it is for the reason that the poorer inhabitants of Nigeria are bearing an undue share of the expenses of Government, that I feel that the better-to-do people should take up their fair share of the burden by consenting to these taxes. I ask

Honourable Members to reconsider the position very gravely before they cast a vote against this resolution. In my opinion and in the opinion of my advisers, there is a great class of peasantry throughout the country, millions of them, who are bearing an undue proportion of taxation, whilst we go almost entirely free. I would ask Honourable Members to reconsider very gravely that aspect of the case before they cast a vote.

The question is that the following resolution standing in the name of the Honourable Chief Secretary be adopted:—

“ Be it resolved: That this Council consents to the Order-in-Council made by the Governor in Council under section 12 of the Customs Tariff Ordinance, 1924 (No. 20 of 1924) on the 18th day of July, 1931, in so far as the said Order relates to the Colony and to the Southern Provinces of Nigeria.”

Will those in favour say “ Aye ” and those against “ No.”

Take a division, please.

Honourable Members voted as follows:—

FOR 25.

The Hon. the Member for the Oyo Division.
 The Hon. the Third Lagos Member.
 The Hon. the Member for Calabar.
 The Hon. the Member for the Warri-Benin Division.
 The Hon. the Member Representing the Niger African Traders.
 The Hon. the Second Lagos Member.
 The Hon. the Member for the Colony Division.
 The Hon. Mr. L. Bettesworth.
 The Hon. Lt.-Col. R. H. Rowe.
 The Hon. the Acting Director of Agriculture.
 The Hon. the Director of Public Works.
 The Hon. the Acting General Manager of the Railway.
 The Hon. the Acting Deputy Chief Secretary.
 The Hon. the Resident, Benin Province.
 The Hon. the Secretary, Southern Provinces.
 The Hon. the Secretary, Northern Provinces.
 The Hon. the Senior Resident, Oyo Province.
 The Hon. the Director of Marine.
 The Hon. the Acting Administrator of the Colony.
 The Hon. Mr. E. R. J. Hussey.
 The Hon. the Comptroller of Customs.
 The Hon. the Director of Medical and Sanitary Service.
 The Hon. the Treasurer.
 The Hon. the Acting Attorney-General.
 The Hon. the Chief Secretary to the Government.

AGAINST 7.

The Hon. the Commercial Member for Lagos (Provisional).
 The Hon. the Commercial Member for Kano.
 The Hon. the Banking Member.
 The Hon. the Member for Shipping.
 The Hon. the Member for the Rivers Division.
 The Hon. the Member for the Egba Division.
 The Hon. the Mining Member.

ABSTAINED:—The Hon. the First Lagos Member.

His Excellency:—

The motion is carried. Seven unofficial members voted for, and seven against the resolution.

BILLS.

THE NON-NATIVES INCOME TAX (PROTECTORATE) ORDINANCE, 1931:

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Secretary, Southern Provinces, a Bill entitled “ The Non-Natives Income Tax (Protectorate) Ordinance, 1931 ” was read a first time.

THE INCOME TAX (COLONY) (AMENDMENT) ORDINANCE, 1931.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Acting Administrator of the Colony, a Bill entitled “ The Income Tax (Colony) (Amendment) Ordinance, 1931 ” was read a first time.

THE SHIPPING AND NAVIGATION (AMENDMENT No. 2)
ORDINANCE, 1931.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Director of Marine, a Bill entitled "The Shipping and Navigation (Amendment No. 2) Ordinance, 1931" was read a first time.

THE PUBLIC HEALTH (AMENDMENT) ORDINANCE, 1931.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Director of Medical and Sanitary Service, a Bill entitled "The Public Health (Amendment) Ordinance, 1931" was read a first time.

THE TOWNSHIPS (AMENDMENT No. 2) ORDINANCE, 1931.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Secretary, Southern Provinces, a Bill entitled "The Townships (Amendment No. 2) Ordinance, 1931" was read a first time.

THE CRIMINAL CODE (AMENDMENT No. 2) ORDINANCE, 1931.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable Lieutenant Colonel R. H. Rowe, a Bill entitled "The Criminal Code (Amendment No. 2) Ordinance, 1931" was read a first time.

THE WEST AFRICAN CURRENCY NOTES (AMENDMENT) ORDINANCE,
1931.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Treasurer, a Bill entitled "The West African Currency Notes (Amendment) Ordinance, 1931" was read a first time.

THE STAMP (AMENDMENT) ORDINANCE, 1931.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Treasurer, a Bill entitled "The Stamp (Amendment) Ordinance, 1931" was read a first time.

THE TELEGRAPHS (AMENDMENT) ORDINANCE, 1931.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable Mr. L. Bettesworth, a Bill entitled "The Telegraphs (Amendment) Ordinance, 1931" was read a first time.

THE EUROPEAN RESERVE FORCE (AMENDMENT) ORDINANCE, 1931.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Senior Resident, Oyo Province, a Bill entitled "The European Reserve Force (Amendment) Ordinance, 1931" was read a first time.

THE TIN (EXPORT FROM NIGERIA) ORDINANCE, 1931.

The Honourable the Acting Attorney-General laid on the table a Certificate of Urgency to enable the introduction of "The Tin (Export from Nigeria) Ordinance, 1931" into the Council without notice as required by Standing Order No. 28.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Secretary, Northern Provinces, the Bill was read a first time.

THE ESHUGBAYI (INDEMNITY FOR DEPORTATION) ORDINANCE, 1931.

The Honourable the Acting Attorney-General laid on the table a Certificate of Urgency to enable the introduction of "The Eshugbayi (Indemnity for deportation) Ordinance, 1931" into the Council without notice as required by Standing Order No. 28.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Secretary, Northern Provinces, the Bill was read a first time.

The Honourable the Acting Attorney-General gave notice that the second reading of the following Bills would be moved at the next meeting of the Council:—

- (1) The Non-Natives Income Tax (Protectorate) Ordinance, 1931.
- (2) The Income Tax (Colony) (Amendment) Ordinance, 1931.
- (3) The Shipping and Navigation (Amendment No. 2) Ordinance, 1931.
- (4) The Public Health (Amendment) Ordinance, 1931.
- (5) The Townships (Amendment No. 2) Ordinance, 1931.
- (6) The Criminal Code (Amendment No. 2) Ordinance, 1931.
- (7) The West African Currency Notes (Amendment) Ordinance, 1931.
- (8) The Stamp (Amendment) Ordinance, 1931.
- (9) The Telegraphs (Amendment) Ordinance, 1931.
- (10) The European Reserve Force (Amendment) Ordinance, 1931.
- (11) The Tin (Export from Nigeria) Ordinance, 1931.
- (12) The Eshugbayi (Indemnity for deportation) Ordinance, 1931.

ADJOURNMENT.

The Council adjourned at 3.45 p.m. until 10 a.m. on Tuesday.

DEBATES
IN THE
LEGISLATIVE COUNCIL
OF
NIGERIA

ON
Tuesday, 21st July, 1931.

Pursuant to notice the Honourable Members of the Legislative Council met in the Council Chamber, Lagos, at 10 a.m. on Tuesday, the 21st July, 1931.

PRESENT:—

- The Governor,
His Excellency Sir Donald Cameron, K.C.M.G., K.B.E.
- The Chief Secretary to the Government,
The Honourable Mr. G. Hemmant, C.M.G.
- The Acting Attorney-General,
The Honourable Mr. J. C. Howard.
- The Treasurer,
The Honourable Mr. C. W. Leese.
- The Director of Medical and Sanitary Service,
The Honourable Dr. W. B. Johnson.
- The Comptroller of Customs,
The Honourable Mr. W. K. Duncombe.
- The Honourable Mr. E. R. J. Hussey,
The Director of Education,
- The Acting Administrator of the Colony,
The Honourable Mr. E. M. Falk.
- The Director of Marine,
The Honourable Captain L. J. Hall, O.B.E., R.D., R.N.R.
- The Senior Resident, Oyo Province,
The Honourable Captain W. A. Ross, C.M.G.
- The Secretary, Northern Provinces,
The Honourable Mr. G. J. Latham.
- The Secretary, Southern Provinces,
The Honourable Mr. F. P. Lynch.
- The Resident, Benin Province,
The Honourable Mr. H. de B. Bewley.
- The Acting Deputy Chief Secretary,
The Honourable Mr. G. C. Whiteley.
- The Acting General Manager of the Railway,
The Honourable Mr. W. Cramer Bostock.
- The Director of Public Works,
The Honourable Mr. C. L. Cox.
- The Acting Director of Agriculture,
The Honourable Mr. A. J. Findlay.
- The Honourable Lt.-Col. R. H. Rowe, D.S.O., M.C.
The Commissioner of Lands.
- The Honourable Mr. L. Bettesworth,
The Acting Postmaster-General.
- The First Lagos Member,
The Honourable Dr. C. C. Adeniyi-Jones.
- The Member for the Colony Division,
The Honourable Sir Kitoyi Ajasa, Kt., O.B.E.

- The Mining Member,
The Honourable Mr. A. L. Butler, O.B.E.
- The Second Lagos Member,
The Honourable Mr. E. O. Moore.
- The Member Representing the Niger African Traders,
The Honourable Mr. S. C. Obianwu.
- The Member for the Egba Division,
The Honourable Mr. S. H. Pearse.
- The Member for the Rivers Division,
The Honourable Mr. Mark Pèpè Jaja.
- The Member for Shipping,
The Honourable Mr. H. S. Feggetter.
- The Member for the Warri-Benin Division,
The Honourable Mr. I. T. Palmer.
- The Member for Calabar,
The Honourable Mr. C. W. Clinton.
- The Third Lagos Member,
The Honourable Mr. T. A. Doherty.
- The Banking Member,
The Honourable Mr. L. M. Herapath.
- The Member for the Oyo Division,
The Honourable Mr. A. S. Agbaje.
- The Commercial Member for Kano,
The Honourable Mr. T. Hepburn.
- The Commercial Member for Lagos, (Provisional),
The Honourable Mr. H. R. Routledge.

ABSENT.

- The Lieutenant-Governor, Northern Provinces,
His Honour Mr. C. W. Alexander, C.M.G.
- The Acting Lieutenant-Governor, Southern Provinces,
His Honour Major C. T. Lawrence, O.B.E.
- The Commandant,
The Honourable Colonel A. J. Ellis, D.S.O.
- The Senior Resident, Cameroons Province,
The Honourable Mr. E. J. Arnett, C.M.G.
- The Senior Resident, Adamawa Province,
The Honourable Mr. G. W. Webster, M.B.E.
- The Senior Resident, Plateau Province,
The Honourable Mr. H. H. Middleton.
- The Senior Resident, Niger Province,
The Honourable Mr. C. A. Woodhouse.
- The Resident, Onitsha Province,
The Honourable Mr. F. H. Ingles.
- The Resident, Owerri Province,
The Honourable Mr. O. W. Firth.
- The Resident, Calabar Province,
The Honourable Mr. G. H. Findlay.
- The Resident, Warri Province,
The Honourable Mr. J. W. C. Rutherford.
- The Member for the Ibo Division,
The Venerable Archdeacon G. T. Basden.
- The Commercial Member for Port Harcourt (Provisional),
The Honourable Mr. C. E. Hartley.
- The Commercial Member for Calabar, (Provisional),
The Honourable Mr. G. H. Avezathe.

PRAYERS.

His Excellency the Governor opened the proceedings of the Council with prayers.

MINUTES.

The Minutes of the meeting held on the 20th July, 1931 having been printed and circulated to Honourable Members were taken as read and confirmed.

ANNOUNCEMENT.

The Hon. the Banking Member (Mr. L. M. Herapath):—

Your Excellency. Have I your permission to correct a statement I made yesterday in connection with the figures for Duty Pay?

His Excellency indicated assent.

The Hon. the Banking Member (Mr. L. M. Herapath):—

I made a statement to the effect that the proposed new duties amounting to an estimated total of £253,000 a year, just about equalled the figures of duty pay. I have heard since then that those figures were not correct, and that duty pay amounts to something like £80,000 a year. With your permission, Sir, I should like to have that correction made.

BILLS.

The Hon. the Acting Attorney-General:—

Sir, I rise to move that a Bill entitled "An Ordinance to Regulate the Levying and Collection of an Income Tax on Non-Natives in the Protectorate" be read a second time.

In moving the second reading of this Bill, Sir, I should like to remind Honourable Members that almost four years ago from this position, I enjoyed the unenviable privilege of introducing a measure that imposed income tax for the first time on persons resident in the Colony of Lagos, and I would also like to remind Honourable Members that following my speech on the second reading of the Bill, the Officer Administering the Government made the following announcement:

"Before the Honourable Member proceeds to second the motion I wish to make an announcement with the approval of the Secretary of State. It is this: that it is intended at as early a date as possible that non-natives in the Protectorate shall be liable to taxation. Exactly when and how that is to be done I cannot at the moment say, but I make this announcement in order to explain the anomaly that non-natives in the Colony will pay tax whereas at present non-natives in the Protectorate will not."

Well, Sir, to-day, somewhat tardily I must admit, Honourable Members have before them a Bill which fulfils the undertaking which was given by His Excellency the Officer Administering the Government, in August, 1927.

I do not anticipate for one moment that this Bill will arouse in the feelings of Honourable Members the resentment that the original Colony Ordinance aroused, nor do I anticipate that the proposals contained in this Bill will be assailed with the criticism which was directed against the proposals which were contained in the Bill of 1927. There are a variety of reasons to account for this change in feeling. In the first place, although income tax is in its infancy in Nigeria, and has not yet been scientifically developed, I think that people do realise that however much they dislike it, income tax has come to stay. Secondly, I am of the opinion that the majority of the people who think realise that income tax is, in its incidence, the fairest tax that can be imposed, because people pay according to their wealth. Thirdly, with regard to this particular measure, I think people are agreed that it is demanded by reasons of justice and fairplay.

Now although this Bill will not, I think, be faced with the opposition that greeted the proposals of 1927, yet the motives that have animated the Government in introducing this measure are precisely similar to those by which they were actuated in 1927. Then, a large proportion of the community were not paying anything in the way of direct taxation at all, and that portion of the community was the one that had benefitted to the greatest extent by improvements which had been made, and the amenities that had been provided by the Government of Nigeria, and therefore the principal reason for the introduction of the 1927 Bill was the removal of the anomaly by which these persons escaped the incidence of direct taxation. That is the motive which has induced the Government to put forward these proposals to-day. Now, as then, a small class of the community are not paying direct tax: I am referring to the class of non-natives throughout the Protectorate, and I say therefore that the motives of Government are the same.

You, Sir, explained yesterday that this Bill is not regarded as a measure for obtaining revenue, at any rate in a full year. The amount is so small, although of course every little helps, and if the need in 1927 for increased taxation was urgent for affording the community more amenities, I say that the need is ten times more urgent to-day when the money is required in order that we may balance our budget, or at least do something towards minimising the deficit with which we are faced.

With regard to this particular Bill, Honourable Members will notice that it is drafted on similar lines to the Colony Ordinance. Under section 3 in the Colony Ordinance the Administrator was appointed the officer responsible for the assessment and collection of the tax. In the Protectorate, under section 3, the assessment and collection of the tax will be by District Officers as Commissioners as far as their own districts are concerned. Station Magistrates in Supreme Court areas are appointed for their respective areas commissioners of income tax for the assessment and collection of this tax. As in the Colony Ordinance the tax is assessed on "the chargeable income of any male non-native, who in respect of the year of assessment has not paid income tax under the Income Tax (Colony) Ordinance, 1927, accruing in or derived from Nigeria in respect of

- (a) gains or profits from any trade, business, profession or vocation for whatever period of time such trade, business, profession or vocation may have been carried on or exercised;
- (b) gains or profits from any employment;
- (c) dividends, interests or discounts;
- (d) any pension, charge or annuity;
- (e) rents, royalties, premiums and any other profits arising from property."

"Chargeable income" is defined in sub-section (3) of clause 4.

Under the Colony Ordinance, it was necessary, as only persons in the Colony were being taxed, to have a residential qualification of three months laid down. With the tax now being charged on non-natives throughout the Protectorate, the necessity for this no longer exists, and the qualification has therefore been removed.

The tax will be charged on non-native males; females are being excluded, at any rate for the present. As females are excluded in the Colony, it seems hardly fair or equitable that they should pay in the Protectorate. To ensure that non-natives are not charged under both the Colony and the Protectorate Ordinances, there is a provision that tax is not chargeable in respect of any person who has paid income tax under the Income Tax (Colony) Ordinance, 1927. This provision is found in sub-clause (b) of clause 4. The use of the term 'non-native' I may say precludes any assessment of natives.

As the Bill is drafted at present, any casual visitor to Nigeria is rendered liable to pay tax. Some Honourable Members here may think it is an admirable thing that even those visitors who enjoy our hospitality for a short time, should pay something towards the revenue of Nigeria. On the other hand it hardly seems fair, and may prevent people from coming to Nigeria or

from visiting these shores for the benefit of their health. It is therefore proposed to make an amendment exempting casual visitors from paying the tax like members of trading firms who come to Nigeria on business from time to time.

Honourable Members will notice that provisos to sub-section (2) have been added as compared with the Income Tax (Colony) Ordinance. They are added to increase the efficiency of the administration of the ordinance and to close up loop-holes by which persons who should have paid the tax, might have obtained exemption. I will give an instance. A person who arrives in Nigeria and takes up residence on the 1st of January, 1931, and sets up a business, should, strictly speaking be chargeable with income tax for that year. On the other hand, as the Colony Ordinance was drafted, he would not be taxable because his tax would be assessed on his income for the previous year, and as no business had then been set up, he could not be charged at all. Again, a person arriving on the 1st of November, 1930, and setting up business in that year, could not be charged in respect of the year 1930 for the same reason, and when we came to assess his income in 1931, he could only be charged on the profits of his trade between the 30th of November and the 31st of March, 1931, and although he should really pay full income tax for two years, he only pays it in respect of half a year. These provisos to sub-clause (2) of clause 4 close up these loop-holes and allow these persons who set up trade in the year preceding the year of assessment or in the year of assessment to be charged tax in respect of the amount of profit received from their business for that year. Persons who come to Nigeria not with the idea of setting up a trade, but in order to enter into some employment will as regards the first year in which they arrive be charged on the actual profits of their employment for that year.

These provisions are designed to improve the machinery of collection of tax, and are taken from similar provisions in the Imperial Income Tax Ordinance, 1926. With regard to clause 7, I shall move an amendment in Committee to meet the circumstances of the present year so as to make it the duty of persons liable to pay tax to give notice of chargeability by October 1st instead of within three months of the coming into date of this Ordinance.

There are very few other clauses on which it is necessary for me to comment: Honourable Members have no doubt studied the provisions of the Ordinance, and have seen that they are similar to those which are contained in the Colony Ordinance. Clause 4 (6) is new, and provides for the assessment of partners. Clause 11 provides for additional assessments to be made when it comes to the knowledge or cognisance of the Commissioners that a person who has been charged with tax has been charged at less than he ought to have paid, and an additional assessment can be made so that he should pay what he owes. That provision is fair having regard to the fact that if a person who has paid income tax, afterwards discovers that he has paid too much, he is enabled by the law to get a refund. It is considered that solely on that account the converse proposition should apply. There is a time limit for these additional assessments or refunds as the case may be, of two years.

With regard to appeals or penalties, they are the same as in the Colony Ordinance. I do not think I need waste the time of Honourable Members in explaining the provisions of this Bill in full except to ask all Honourable Members to support it in fulfilment of a solemn obligation given in this Council Chamber, as a measure which is obviously demanded by reasons of equity and justice.

Before moving that the Bill be read a second time, I may say that His Excellency has asked me to say that if there is any desire on the part of Honourable Members here that the working of the Income Tax (Colony) Ordinance should be made the subject of an enquiry, particularly with regard to the incidence of the Schedule which lays down the rates of tax, he will be only too pleased to appoint a Committee to go into the matter and report thereon.

The Hon. the Secretary, Southern Provinces:—

I beg to second the motion.

Bill read a second time.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council go into Committee to consider the Bill clause by clause.

Council in Committee.

Clause 2.

The Hon. the Acting Attorney-General:—

I beg leave to move an amendment to this clause, Sir, that the word "person" be deleted. It is considered that it is not required in the Bill.

The Hon. the Banking Member (Mr. L. M. Herapath):—

Sir, in connexion with the statement just made by the Honourable the Acting Attorney-General, I think this Committee would like a little more information than that given in the note which has been passed round this morning. Is it then intended to include a company or body of persons corporate or unincorporate in the Bill?

The Hon. the Acting Attorney-General:—

I think I can satisfy the Honourable Member. The definition of "person" was included in the original draft of the Bill when it was somewhat differently worded, and the word "non-native" was not used. When the draft was altered to apply to non-natives, the definition of "person" was no longer required. It obviously cannot possibly apply to companies, as a male non-native is not a company; nor by any stretch of imagination can a company be deemed to come within the meaning of such a term.

His Excellency:—

It is purely a consequential amendment on the change.

The amendment was adopted.

Clause 3.

The Hon. the Member for the Egba Division (Mr. S. H. Pearse):—

How far, Sir, will this clause effect the Native Administrations in the provinces?

The Hon. the Acting Attorney-General:—

The Bill does not affect the Native Administrations in any shape or form whatsoever.

The Hon. the Member for the Egba Division (Mr. S. H. Pearse):—

Is all the revenue then to go to the Treasury to form part of the revenue of Nigeria? In my province we pay the Native Administration seventy *per cent.* and a moiety of thirty *per cent.* to Government, and in this case I would ask if it might not be possible for the Native Administrations to get a moiety of twenty-five *per cent.* It is a small item, but I wish to bring it forward this morning in order to ask for satisfaction on the point.

The Hon. the Acting Attorney-General:—

I am afraid the Honourable Member does not appreciate the meaning of the words "Income Tax on Non-Natives in the Protectorate." In fact this tax is being paid by non-natives only, and the Native Administrations have nothing to do with it; they do not collect it, and it is collected by the machinery of the Central Government. Under the Native Revenue Ordinance a portion of the tax is retained by the Native Administrations for the benefit of the natives under those administrations.

The Hon. the Member for the Egba Division (Mr. S. H. Pearse):—

But the non-natives enjoy the amenities provided under the aegis of the Native Administrations.

His Excellency:—

The Honourable Member is talking of the Native Administrations as though they were sovereign powers. There is such a thing as a Central Government. I am not prepared to accept the suggestion.

The question is that Clause 3 form part of the Bill.

The Clause was agreed to.

Clause 4.

The Hon. the Chief Secretary to the Government:—

I beg to move that Clause 4 be amended by the insertion after the word "non-native" in sub-clause (1) of the words "being in Nigeria."

In moving this amendment, Sir, I wish to make it clear that this is not a Government amendment. The Government is anxious to obtain the opinion of the Council on the question involved in this amendment. The persons primarily affected are the non-resident shareholder in a company operating in Nigeria, and the non-resident Nigerian pensioner. I will deal first with the shareholder. Under the Bill as it stands the dividends of the non-resident shareholder are liable to Nigerian income tax, but there is no way of enforcing that liability. We are therefore driving capital away without deriving any compensating advantages. Under the amendment the liability will be confined to the resident shareholder, who can be compelled to pay. I do not think it is necessary for me to say anything more on this point. It clearly is unwise to take powers which cannot be exercised.

I come now to the question of the non-resident Nigerian pensioner. He is in a different position, because in his case the liability can be enforced by deduction at the source. The question really is whether a Nigerian pension should be liable to Nigerian income tax purely because it is derived from Nigeria. The resident Nigerian pensioner is not concerned: he should in any case pay income tax, not as a pensioner, but as one enjoying an income in Nigeria and participating in all the benefits and advantages of Nigerian good Government. The position of the non-resident Nigerian pensioner is entirely different. He has no voice in the Government: he participates in none of the advantages of Nigerian good rule: he derives no advantage from his tax, unless it is considered to be an advantage to be taxed one shilling in the pound in order that one shilling in the pound of one's own pension may be paid by oneself. The Government servant agrees to serve the Nigerian Government and in return the Nigerian Government agrees to pay him a salary, and to grant him a pension. The officer performs his part of the bargain and his connection with Nigeria is severed either by the Government or with the consent of the Government. It remains for the Nigerian Government to perform their part of the bargain, and to pay him unreduced the pension which he has earned; for it is the modern tendency to regard a pension as something earned, like the benefit derived from a Provident Fund, something which the late employer cannot touch.

Unless this Bill be amended, therefore, the pension of the non-resident Nigerian pensioner will not be taxed by his own Government: it will be reduced by his late employer. On the other hand, the pension of the Nigerian pensioner will be taxed by his own Government. I submit, Sir, that the principle on which this question should be decided is that a pension is liable to taxation by the pensioner's own Government, but not to reduction by his late employer. The Nigerian Government is not the Government of the non-resident pensioner. The Governments of the non-resident pensioners are scattered all over the world in the Gold Coast, Sierra Leone, and in the United Kingdom. Putting aside all questions of sentiment, old associations and affections, the sole connection between the non-resident Nigerian pensioner and the Nigerian Government is that we are his late employer, and we owe him money. I submit that a claim to taxation cannot be based on these grounds.

The Hon. the Mining Member (Mr. A. L. Butler, O.B.E.):—

I have very much pleasure in seconding the amendment proposed by the Honourable Chief Secretary. I am afraid I am rather a lame duck to speak on a question like this, but it gives me great

pleasure to second this motion because I for one, like many other unofficial members, do not come under the danger of having a pension taxed. Unfortunately we are not going to get a pension, but it does seem unfair that after a man has given the greater part of his life to working for the benefit of this country, that the small pension on which he retires should be taxed by Nigeria. He is sufficiently heavily taxed when he gets home by his own Government, and it does not seem fair that he should also have to suffer taxation from Nigeria.

The Honourable (C) Secretary put the points very clearly and concisely, and I do not want to detain Honourable Members further, but I would like to speak for a moment about the taxat'on of shareholders or companies operating in Nigeria. I think that any measure which may prevent capital from being invested in Nigeria is to be feared. The development of Nigeria depends to a great extent on private capital being brought into this country, and the welfare of companies operating in Nigeria is vital to the Government. You have only to look at the present slump. The companies are doing badly, and the Government is doing badly. When the companies do well, Government does well, and nothing should be done which might in any way interfere with capital being invested in Nigeria from outside companies. I think it would be welcomed by ourselves, and would be in the interests of Nigeria if we could turn round and see the companies paying handsome dividends. Dividends are like winnings from race meetings—they go back into the pool and one never goes home with them. I am sure that the greater percentage of dividends obtained from Nigeria gradually find their way back again to Nigeria in further investments. I hope that the whole of the unofficial members will support this amendment.

His Excellency:—

I should like to make my position clear in this matter. Under the Colony Ordinance, which is the outcome of the labours of a Committee which sat some years ago, the non-resident shareholder was not taxed. It is merely an accident that he becomes taxable now, simply because we have adopted the expedient of making this into a non-native Ordinance. Had it been introduced into the Council in the same form as it was originally that is to say applying to everybody in the Protectorate except those persons who had paid under the Native Revenue Ordinance, the question would not have arisen at all. The non-resident would have remained non-taxable, and therefore it seems to me that if we are going deliberately to make a change in principle, it should be made after grave deliberation and as part of the duty of the new committee which may sit to revise the terms of the Colony Ordinance, and should not be done in a hurried or accidental way in framing and passing this Bill.

It has been moved that in line 6 of Clause 4 after the word 'non-native' there should be added the words 'being in Nigeria'.

The amendment was adopted.

Clause 5.

His Excellency:—

Perhaps the Council will allow me to make a personal statement regarding Clause 5. I have noticed in the debates of the Council on the Colony Bill that exception was taken to a clause similar to this exempting the official emoluments received by the Officer Administering the Government. It is in accordance with British history and tradition that the Sovereign should be free from all direct taxation, and that the representative of the Sovereign should also be free from taxation, and in every Act of this kind in every Colony and Dominion you will find I believe the same provision. I have considered very seriously myself since I came here whether I should take advantage of this Clause or not, because although my official emoluments might by law be free from tax, nobody could prevent me paying tax if I wanted to do so. I have no doubt that if I sent the tax money to the tax officer, that he would take it. I have considered the matter very carefully, and I have come to the conclusion that it would be improper for me to adopt that course. The law being as it is, it is my duty to observe the law. Secondly, if I take the action I suggest I should probably embarrass my successor. However, I have already taken steps and I am taking further steps which will

give relief to the Exchequer to a much larger extent than if I sent £80 in tax to the Treasury, that is by way of paying proper commercial rates for services which I am enjoying instead of paying a flat rate of a nominal nature, and also in other ways.

The Hon. the Acting Attorney-General:—

I beg to move as an amendment, Sir, that after Clause 5, the following clause should be inserted as Clause 6:—

"Temporary residents."

"6. Tax shall not be payable in respect of any income derived from Nigeria and received therein by any person who is in Nigeria for some temporary purpose only and not with any intent to establish his residence therein and who has not actually resided in Nigeria at one or more times for a period equal in the whole to six months in the year preceding the year of assessment."

The Hon. the Banking Member (Mr. L. M. Herapath):—

In connexion with this Clause, Sir, may I ask whether this six months is to be taken at one or more periods of residence? If a man has been out here twice or three times in two or three years, staying for perhaps a period of a couple of months at a time, are those periods to be added together and called six months residence in the year preceding the year of assessment?

The Hon. the Acting Attorney-General:—

The section is quite clear, Sir. If a man is here in April and May, again in July and August and then in October and November and a portion of another month, then he is liable to tax, but if these periods are in different years, but in the whole amount to over six months, of course he is not liable.

The amendment was adopted.

His Excellency:—

The following clauses are re-numbered accordingly.

The Hon. the Acting Attorney-General:—

I beg leave to move an amendment, Sir, to sub-clause (1) of Clause 7, re-numbered Clause 8 by deleting the whole of it and substituting the following:—

"(1) shall be the duty of every non-native chargeable with tax to give notice to a Commissioner:—

(a) on or before the 1st October, 1931 or within three months of his arrival in the Protectorate whichever is later and

(b) in every succeeding year within three months after the commencement of any year of assessment or within three months of his arrival in the Protectorate whichever is the later;

that he is so chargeable."

That is the amendment to which I have already referred, which is intended to give, with regard to the present year, time for people to perform the duty of giving notice of chargeability, and it also deals with the case of people in succeeding years who are not in the Protectorate at the beginning of a financial year. Possibly more time should be given than the 1st of October for these returns to be made, and I therefore move as an amendment to this amendment that October 1st be deleted and November 1st be substituted.

His Excellency:—

I will first put the question that sub-clause (1) be deleted.

The amendment was adopted.

His Excellency:—

The question now is that a new sub-clause (1) as amended be inserted in the Bill as sub-clause (1), clause 8.

The amendment was adopted.

Clause 10.

The Hon. the Acting Attorney-General:—

I beg leave to move that Clause 10 be re-numbered Clause 11 and that wherever "the provisions of section 6" are referred to in this clause, these words should be deleted and "the provisions of section 7" substituted. This amendment is consequential on the re-numbering of the clauses.

The amendment was adopted.

Clause 13.

The Hon. the Acting Attorney-General:—

I beg leave to move, Sir, that clause 13 be re-numbered 14 and that in sub-section (2) the words "section 12" be deleted and "section 13" substituted, and that in sub-section (8) the words "section 6" be deleted and "section 7" substituted.

These amendments are consequential on the re-numbering of the sections.

The amendments were adopted.

Clause 18.

The Hon. the Acting Attorney-General:—

Sir, I beg to move that clause 18 be re-numbered 19 and that in sub-clause (2) the words "section 12" in the third line be deleted and "section 13" substituted, and in the sixth line the words "section 13 (5)" be deleted and "section 14 (5)" substituted.

The Hon. the Banking Member (Mr. L. M. Herapath):—

I do not want to say anything about the consequential amendments, Sir, but I should like to say something about sub-section (2). The point I do not like about this is the amount of the fine which it is proposed to make it possible to recover from a delinquent. The clause says:—

"If such tax has remained unpaid for a period of thirty days after service of a notice of assessment under section 12 or, in the event of a petition against such assessment to the Court, for a period of thirty days from the receipt by the person assessed of the notification under section 13 (5) of the tax payable, the Court before which proceedings are taken may make an order that the Commissioner shall recover from the defaulter a sum not exceeding double the amount of such unpaid tax as aforesaid."

I do not know whether that is the usual procedure with regard to income tax Bills, of which I may say I am tremendously ignorant, but it seems to me it is a little bit hard that merely because the tax remains unpaid for thirty days, it should then be doubled, and I should like to know the views of the Government as to the reason for such a heavy fine for what after all might, especially in this country, be something a man may have forgotten.

The Hon. the Acting Attorney-General:—

With reference to the point raised by the Hon. the Banking Member, Sir, perhaps I have had more experience of income tax ordinances than he has, and I may say that this provision is in every tax ordinance that I know of. I should like to point out that this section is not mandatory on the Court but is merely permissive, and the Court can take all the circumstances of each particular case into consideration and award such penalty as it deems fit.

His Excellency:—

The question before the Council is that section 18, now section 19 as amended, should stand part of the Bill.

The amendments were adopted.

Schedule.

The Hon. the Banking Member (Mr. L. M. Herapath):—

The Schedule, Sir, is a thing to which I have never agreed since the introduction of the original Income Tax Bill. I do not think that in any sense of the word this Schedule can be said to spread the tax equitably over the people of this country. I am aware that in dealing with income tax we are liable to the same treatment as a man sitting on a keg of gunpowder with another man smoking a cigar behind him. Once having accepted the principle of income tax, we do not know where it is going to stop. Wherever the tax is payable or whatever the amount of the tax is, I do not think a man drawing £700 a year should pay almost as much as a man drawing £1,000 a year or more, and I think a graduated system would be more equitable, and moreover Government would stand to make much more revenue. If you had a tax of 2½d. in the pound, though a man drawing say £400 a year would pay slightly less, the aggregate amount that Government would receive in a year stands to exceed that received on the present basis.

Another thing on which I find myself unable to agree is the minimum provision in the scale. In no country in which I have had experience does the minimum chargeable income go down to £30 a year, and I certainly think that in this country steps should be taken to raise that minimum. My view is that it should be raised to £150 a year, and it seems to me that this is a question that should be threshed out carefully in order that something may be done to spread the incidence of the tax equally over the whole population. I am not talking particularly of this schedule because it is the same in the Colony Ordinance, but I do think this point should receive the consideration of Government, or of a Committee appointed to go into the matter.

His Excellency:—

Will the Honourable Member move a formal resolution in the sense indicated by the Honourable the Acting Attorney-General in his opening remarks? I agree with what he says in regard to his first point, but in regard to the second there are a great many considerations that have to be weighed on the one hand and on the other; but if he will move that the Colony Ordinance be referred as a whole to a Committee I will accept that.

The Hon. the Banking Member (Mr. L. M. Herapath):—

I shall be pleased to do so, Sir, but in moving a resolution I do not know whether I shall be protected.

His Excellency:—

I will protect the Honourable Member. The question is that the schedule stand part of the Bill.

Agreed to.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council do now resume.

The Bill having passed through Committee with the above amendments, the Council resumed, and on the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Secretary, Southern Provinces, the Bill was read a third time and passed.

THE INCOME TAX (COLONY) (AMENDMENT) ORDINANCE, 1931.

The Hon. the Acting Attorney-General:—

I rise, Sir, to move that a Bill entitled "An Ordinance to amend the Income Tax (Colony) Ordinance, 1927" be read a second time. The main principle of this amending Ordinance is to bring it in line and harmonise it with the provisions of the Bill which has just been passed into law.

The provisions with regard to improving the machinery and efficiency of assessment are contained in sub-clause (2) of the new section 3 of the Colony Ordinance in the same way as they are attached to sub-clause (2) of clause 4 of the Protectorate Ordinance.

When Council goes into Committee I shall move an amendment relieving temporary residents from paying tax and also an amendment to clause 6 to provide that a person who arrives in the Colony after the commencement of a financial year will not be required to give notice of chargeability until he has been three months in the country. I formally move that the Bill be read a second time.

The Hon. the Acting Administrator of the Colony:—

I beg to second the motion.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council go into Committee to consider the Bill clause by clause.

Council in Committee.

The Hon. the Chief Secretary to the Government:—

I beg leave to move, Sir, that clause 2 be amended by the insertion after the words "male person" in sub-clause 3 (i) of the words "being in Nigeria."

The grounds for this amendment are precisely the same as in the case of the Protectorate Bill.

The Hon. the Mining Member (Mr. A. L. Butler, O.B.E.):—

I beg to second the motion.

The amendment was adopted.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that after clause 2, the following clause should be inserted:—

3. The principal Ordinance is hereby amended by inserting after section 4 the following section:—

"4A. Tax shall not be payable in respect of any income derived from Nigeria and received therein by any person who is in Nigeria for some temporary purpose only and not with any intent to establish his residence therein and who has not actually resided in Nigeria at one or more times for a period equal in the whole to six months in the year preceding the year of assessment."

Insertion of new section in No. 23 of 1927. "Temporary residents."

This is exactly similar to the clause with regard to temporary residents that was inserted in the Protectorate Ordinance.

His Excellency:—

The Honourable Banking Member had better take his opportunity now. The motion before the Council is that a new clause 3 be inserted in the Bill.

The Hon. the Banking Member (Mr. L. M. Herapath):—

If I may, Sir, I should like to sense the feelings of the Committee on this point. I should like to move with pleasure the appointment of a Committee, particularly with regard to the incidence of taxation in the Income Tax Ordinance.

His Excellency:—

If the Honourable Member will move that, he will see what support he can get. I will put the motion now: the Honourable Member moves that a Committee be appointed to consider the question of the tax in all its aspects now being levied in the Colony.

The Hon. the First Lagos Member (Dr. C. C. Adeniyi-Jones):—

I rise to second the motion, Sir, especially as there are certain measures in connexion with the actual collection of income tax in Lagos which leave the impression that although the tax is to be based on income, that is to say that although the principle is that of an income tax, yet in actual collection it appears to have

been made on the basis of a Poll Tax. By that I mean there are schedules which have been legalised and which authorise all blacksmiths to pay income tax, at the same rate; all fishermen at the same rate; all goldsmiths at the same rate, and it is obvious that if Government felt that every workman who enjoyed a separate income, should pay tax on that income, it is not likely that a tax which is not based on the income of the individual will be considered just.

His Excellency:—

I should like to know if the other Lagos Members agree with the First Lagos Member?

The Hon. the Second Lagos Member (Mr. E. O. Moore):—

I agree.

The Hon. the Third Lagos Member (Mr. T. A. Doherty):—

I agree.

His Excellency:—

I shall afterwards put the motion formally to the Council when we get through the Bill. The question is that a new clause 3 as moved by the Honourable the Acting Attorney-General stand part of the Bill.

The amendment was adopted.

The Hon. the Acting Attorney-General:—

I beg leave to move, Sir, that after clause 3, the following clause be inserted into the Bill:—

Amendment
of section
6 (1) of No.
23 of 1927.

4. Section 6 of the principal Ordinance is hereby amended by inserting in sub-section (1) after the word "assessment" the words "or within three months of his arrival in the Colony whichever is the later."

The amendment was adopted.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that after clause 4 the following clause be inserted in the Bill as clause 5:—

Insertion of
new section
in No. 23 of
1927.
"Additional
Assessment."

5. The principal Ordinance is hereby amended by inserting after section 9 the following section:—

"9A. Where it appears to the Administrator that any person liable to tax has not been assessed or has been assessed at a less amount than that which ought to have been charged, the Administrator may, within the year of assessment or within two years of the expiration thereof, assess such person at such amount or additional amount, as according to his judgment ought to have been charged, and the provisions of this Ordinance as to notice of assessment, appeal and other proceedings under this Ordinance shall apply to such assessment or additional assessment and to the tax charged thereunder."

The amendment was adopted.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council do now resume.

The Bill having passed through Committee with the above amendments, the Council resumed, and on the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Acting Administrator of the Colony, the Bill was read a third time and passed.

His Excellency :—

I propose to appoint a Committee to consider existing legislation in regard to the levying of income tax in the Colony, and to make any recommendations in regard to its revision as to the Committee may appear advisable.

Is it the general opinion of the Council that that Committee should be appointed? Is there any dissenting voice?

No objection was raised and His Excellency declared the constitution of the Committee to be as follows:—

The Attorney-General (Chairman).

The Administrator of the Colony.

Three Heads of large employing Departments in Lagos—
The Director of Education, the General Manager of the Railway and the Postmaster-General.

On the Unofficial side:

The Honourable the First Lagos Member.

The Honourable the Second Lagos Member.

The Honourable the Third Lagos Member.

The Honourable the Banking Member.

The Honourable the Commercial Member of Lagos.

The Committee will therefore consist of ten members, with a quorum of six, of which the Attorney-General is to be Chairman.

SHIPPING AND NAVIGATION (AMENDMENT NO. 2) ORDINANCE, 1931.

The Hon. the Acting Attorney-General :—

This Bill, Sir, makes some minor alterations with regard to the Regulations at present in force for the protection of canoe passengers in the Protectorate when the canoes are being towed by a steam launch.

Canoes in the Protectorate are not licensed as the law stands at present but there are, however, a number of canoes in the Protectorate which carry passengers when towed by steam vessels and these canoes are often over-loaded, and I think accidents have resulted from such over-loading. It is therefore essential that canoes towed by steamers should be licensed, and also that penalties for over-loading should apply to such canoes and that the law should provide that Regulations with regard to the licensing of such canoes should be prescribed. I beg to move that the Bill be read a second time.

The Hon. the Director of Marine :—

I beg to second the motion.

Bill read a second time.

The Hon. the Acting Attorney-General :—

I beg leave to move that Council go into Committee to consider the Bill clause by clause.

Council in Committee.

Clause 2.

The Hon. the Acting Attorney-General :—

With regard to clause 2, Sir, I beg to move that " 1st August " be deleted and " 1st September " substituted.

When this Bill was originally drafted, it was anticipated that there would be a session of the Legislative Council in June. The session is, however, a month later, and it is necessary that this date should be amended so as to give time for licensing Regulations to take effect.

The amendment was adopted.

Clause 6.

The Hon. the Acting Attorney-General:—

Sir, I beg to move that in clause 6 the words " 1st August " be deleted and the words " 1st September " substituted.

The amendment was adopted.

The Bill having passed through Committee with the above amendments, the Council resumed, and on the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Director of Marine, the Bill was read a third time and passed.

THE PUBLIC HEALTH (AMENDMENT) ORDINANCE, 1931.**The Hon. the Acting Attorney-General:—**

Sir, I rise to move that a Bill entitled " An Ordinance to amend

legalise something which the Government has been advised has been done illegally: that is, Rule 48 of Rules No. 2 of 1917 provide for a maximum number of persons who might occupy any given room or premises. This rule is *ultra vires* section 45 of the Public Health Ordinance under which it was made, but it is considered necessary to have such a rule, and by this Bill it is proposed to amend section 45 so as to permit of similar Regulations being made in order to prevent over-crowding.

The Hon. the Director of Medical and Sanitary Service:—

I beg to second the motion.

Bill read a second time.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council go into Committee to consider the Bill clause by clause.

Council in Committee.

The Bill having passed through Committee without amendment, the Council resumed, and on the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Director of Medical and Sanitary Service, the Bill was read a third time and passed.

THE TOWNSHIPS (AMENDMENT NO. 2) ORDINANCE, 1931.**The Hon. the Acting Attorney-General:—**

I beg leave to move, Sir, that a Bill entitled " An Ordinance to amend the Townships Ordinance ", be read a second time. Under the law as it stands at present the Lagos Town Council has to meet once every month. It is considered it would be in the interests of the Council and the efficiency of the work performed by the Council if two-months were allowed for completing arrears of work, and two months were allowed to pass without a meeting of the Council. If a meeting is absolutely essential to pass any particular business, the Council can be summoned by the President.

With regard to section 3 of the Bill that gives power to control sewage systems which are being erected. I think Honourable Members will agree that it is desirable that such sewage systems should be controlled.

The Hon. the Secretary, Southern Provinces:—

I beg to second the motion.

Bill read a second time.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council go into Committee to consider the Bill clause by clause.

Council in Committee.

The Bill having passed through Committee without amendment, the Council resumed, and on the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Secretary, Southern Provinces, the Bill was read a third time and passed.

THE CRIMINAL CODE (AMENDMENT NO. 2) (ORDINANCE, 1931.)

The Hon. the Acting Attorney General:—

Sir, I beg to move that a Bill entitled "An Ordinance to amend the Criminal Code Ordinance" be read a second time.

The main object of this Bill is to improve the wording of section 513 of the Criminal Code. This section provides for penalties for persons who attempt to procure the commission of criminal acts, and the wording is extremely obscure. Opportunity is also being taken, while improving the wording of this section, to delete the two provisos. The first proviso is that where a person endeavours to procure someone in a foreign country to commit an offence against the law of this country, a prosecution in this country can only take place at the request of the foreign Government concerned. No international law or convention requires the insertion of this proviso in our law and it seems to me entirely unnecessary. In the same way when it becomes necessary to punish a person in Nigeria who procures someone to commit an offence in another country, the law provides at present that the penalty inflicted for that offence must not be greater than that which could be inflicted in the country in which it has been committed. This provision is also considered unnecessary as the penalty which is to be inflicted should be in accordance with Nigerian law and not in accordance with the law of the country where the act has been committed.

The amendment to section 14 of the Code is an amendment to bring it into harmony with provisions of section 513.

The Hon. Lieut.-Col. R. H. Rowe (Commissioner of Lands):—

I beg to second the motion.

Bill read a second time.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council go into Committee to consider the Bill clause by clause.

Council in Committee.

The Bill having passed through Committee without amendment, the Council resumed, and on the motion of the Honourable the Acting Attorney-General, seconded by the Honourable Lieutenant-Colonel R. H. Rowe, the Bill was read a third time and passed.

THE WEST AFRICAN CURRENCY NOTES (AMENDMENT)
ORDINANCE, 1931.

The Hon. the Acting Attorney-General:—

Sir, I rise to move that a Bill entitled "An Ordinance to amend the West African Currency Notes Ordinance" be read a second time. The object of this Bill is to make specific provision for the punishment of attempts to procure the forgery of West African notes in Nigeria or elsewhere. It is a very serious offence which affects the whole community, and I think Honourable Members will agree that such specific provision should be made.

The Hon. the Treasurer:—

I beg to second the motion.

Bill read a second time.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council go into Committee to consider the Bill clause by clause.

Council in Committee.

The Bill having passed through Committee without amendment, the Council resumed, and on the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Treasurer, the Bill was read a third time and passed.

THE STAMP (AMENDMENT) ORDINANCE, 1931.

The Hon. the Acting Attorney-General:—

Sir, I rise to move that a Bill entitled "An Ordinance to amend the Stamp Ordinance" be read a second time. This Ordinance, Sir, gives effect to the report of a Committee which was appointed by the Governor to enquire into the question of the working of the Stamp Ordinance, with particular reference to the procedure relating to the expression of an opinion by Commissioners as to the proper amount of stamp duty to be paid on a particular document.

As the law stands at present, if a document is presented to a Commissioner of Stamps for an opinion to be expressed as to what duty is payable, a certificate is placed on that document when such Commissioner has given his opinion as to the amount of duty payable. That certificate is mistaken by illiterate people as evidence that the duty payable on that document has been already paid, when in fact there is no provision in the law that the duty should be paid.

The amendment effected by this section 7 of the amending Bill is that the Commissioners should state their opinion as to what the duty is, but that no certificate should be placed on the document itself until the actual stamp duty has been paid. That is the main amendment effected by the Bill, and it will have the desired effect that people will not get on their documents a certificate which deceives others into thinking that stamp duty has been paid when in fact it has not been paid, and there is no intention of paying it.

Clause 8 is consequential on the amendment which is effected by clause 7.

With regard to clauses 2 and 3, it is considered that the law provides for too many Commissioners of Stamp Duties, and one gets a variety of opinion on documents as to what the proper stamp duty is, and therefore there are various persons who are at present appointed by the law as Commissioners who are deleted from this section. The Assistant Treasurer at the headquarters of the Government of the Northern Provinces is deleted from section 7 of the Stamp Ordinance where he is appointed as one of the persons entrusted with the custody of dies. It is thought more desirable that the Government should by regulations appoint the persons to be Commissioners of Stamp Duties and to have the custody of the dies. It is not intended to curtail the facilities afforded in various parts of the Protectorate for the stamping of documents by properly appointed Commissioners.

Section 4 (11) does not alter the law, but merely improves the wording of that section by taking the corresponding section from the English Stamp Act.

Clause 5 increases the penalty for fraudulent suppression of facts.

Clause 6 allows a proviso to be added to allow documents to be stamped subsequent to execution where their validity depends on the signature of His Excellency or of some other Government official. It often happens that a document, before it becomes valid at all, requires the approval of His Excellency, or some other Government official, and therefore the delay caused by getting that approval sometimes brings it beyond the period within which documents can be stamped without penalty. The result is that it is no fault of the person who has to get the document executed that it is out of time, and it means that the penalty has to be remitted by the Governor. This amendment will obviate such a necessity.

Clause 9 provides for Commissioners receiving evidence with regard to assessment of duty on documents on affidavit, and clause 10 provides for the destruction of unclaimed instruments, for which there is no provision at present. The result is that instruments collect in the Treasurer's office and become a nuisance.

Clause 12 provides that duty on a lease should not be less than the duty payable on agreements under hand.

The Hon. the Treasurer:—

I beg to second the motion.

Bill read a second time.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council go into Committee to consider the Bill clause by clause.

Council in Committee.

Clause 11.

The Hon. the Banking Member (Mr. L. M. Herapath):—

I beg leave to move an amendment to clause 11, section 30 (1) to delete the words "and letter of credit," in the third line of that sub-section.

I am aware that the principal Ordinance to which this is an amendment is worded in exactly the same way, and is on the lines of the Stamp Act, but I should like to point out that in the English Stamp Act, letters of credit drawn in the United Kingdom and paid out of the United Kingdom, are exempt from the payment of stamp duty, the reason being that the drafts drawn under those letters of credit pay stamp duty when they are ultimately paid, as bills of exchange in other countries. I may say, Sir, in further explanation of this that it is a point which has been overlooked certainly by the Banks in the past, and it was not until this amending Ordinance came into my hands that I noticed that letters of credit were subject to stamp duty. They can only be subject to the appropriate duty on Bills of Exchange drawn at sight, which is 2d., so that the loss is not considerable. I think, however, that as the English Act definitely exempts these letters of credit that we might follow with advantage the same practice here, especially in view of the fact that there is no loss to revenue, and that letters of credit issued here have drafts drawn on them in some other place and are cleared in London, and when they are paid here, they are stamped with the appropriate Nigerian Stamp Duty.

The Hon. the Commercial Member for Lagos (Provisional) (Mr. H. R. Routledge):—

I should like to support the Honourable Banking Member, Sir.

The Hon. the Acting Attorney-General:—

With regard to the amendment proposed by the Honourable Banking Member, I think he will perhaps be satisfied if the Government gives an undertaking to provide for the exemption he requires by Order-in-Council in the Schedule to the principal Ordinance which is the place where it should appear, and is the place where it does appear in the English Act. This would bring our law on the subject into conformity with the English Law.

The Hon. the Banking Member (Mr. L. M. Herapath):—

I shall be satisfied with that, Sir.

The amendment was by leave withdrawn.

The Hon. the Acting Attorney-General:—

I beg leave to move that Council do now resume.

The Bill having passed through Committee without amendment, the Council resumed, and on the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Treasurer, the Bill was read a third time and passed.

THE TELEGRAPHS (AMENDMENT) ORDINANCE, 1931.

The Hon. the Acting Attorney-General:—

Sir, I rise to move that a Bill entitled "An Ordinance to amend the Telegraphs Ordinance" be read a second time. When the Post Office Ordinance was repealed, and a new Ordinance enacted in its place, No. 31 of 1928, it was overlooked that there was a reference to the repealed Ordinance in the Telegraphs Ordinance. The object of this Bill is to remove that reference to the old Post Office Ordinance, and to substitute a reference to the Post Office Ordinance which is now in operation.

The Hon. Mr. L. Bettsworth (Acting Postmaster-General):—

I beg to second the motion.

Bill read a second time.

The Hon. the Acting Attorney-General:—

Sir, I beg to move that Council go into Committee to consider the Bill clause by clause.

Council in Committee.

The Bill having passed through Committee without amendment, the Council resumed, and on the motion of the Honourable the Acting Attorney-General, seconded by the Honourable Mr. Bettsworth, the Bill was read a third time and passed.

THE EUROPEAN RESERVE FORCE (AMENDMENT) ORDINANCE, 1931.

The Hon. the Acting Attorney-General:—

Sir, I rise to move that a Bill entitled "An Ordinance to amend the European Reserve Force Ordinance, 1928," be read a second time.

This Ordinance makes certain minor amendments to the European Reserve Force Ordinance, 1928. As the law stands at present, there is a limitation of the powers of His Excellency to choose the rank which a particular person who joins the Force should assume. This Bill removes that limitation and allows His Excellency to give to a member of the Force the rank for which he is particularly suited.

A further amendment is that the expression in the principal Ordinance "His Majesty's Regular or Auxiliary Forces" is not considered by the Army Council as a suitable expression. In deference to the wishes of the Army Council that expression is being removed and the term "Military Forces of the Crown" is being substituted.

The third amendment effected by the Bill is the deletion of the word "allowance" which appears in the Bill, which members of the European Reserve Force receive. It is considered that "allowance" is not a proper expression, and that the word "pay" should be substituted.

The Hon. the Senior Resident, Oyo Province:—

I beg to second the motion.

Bill read a second time.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council go into Committee to consider the Bill clause by clause.

Council in Committee.

The Bill having passed through Committee without amendment, the Council resumed, and on the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Senior Resident, Oyo Province, the Bill was read a third time and passed.

THE TIN (EXPORT FROM NIGERIA) ORDINANCE, 1931.

The Hon. the Acting Attorney-General:—

Sir, I rise to move that a Bill entitled "An Ordinance to enable the Governor to restrict the export of tin from Nigeria" be read a second time.

As Honourable Members are aware, Nigeria has entered into a convention with the other tin producing countries that the export of tin from each country should be controlled, and that each country should be given a monthly quota, which of course must not be exceeded. When the previous Tin Restriction Ordinance was enacted, it was enacted only for the Northern Provinces so as to obviate the necessity of summoning a meeting of the Legislative Council to pass that particular measure.

Being enacted only for the Northern Provinces, it could therefore only control the export of tin from the Northern Provinces, and not from the Nigerian Ports. After that Ordinance was enacted, the monthly allowance was fixed, but it was not taken into consideration that there was tin at the time both on the Railway and lying at the Nigerian Ports which was not being controlled. That is to say that it was only the amount of tin which we exported from the Northern Provinces themselves that we actually controlled. This Bill gives the Governor power to control the actual export of tin from the Nigerian Ports so that we can perform our part in accordance with the terms of the convention that has been made with other tin producing countries.

The Hon. the Secretary, Northern Provinces—

I beg to second the motion.

Bill read a second time.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council go into Committee to consider the Bill clause by clause.

Council in Committee.

The Bill having passed through Committee without amendment, the Council resumed, and on the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Secretary, Northern Provinces, the Bill was read a third time and passed.

THE ESHUGBAYI (INDEMNITY FOR DEPORTATION) ORDINANCE, 1931.

The Hon. the Acting Attorney-General:—

Sir, I rise to move that a Bill entitled "An Ordinance to indemnify all concerned in regard to the Deportation of Eshugbayi and other matters connected therewith" be read a second time.

As Honourable Members will remember, in 1925 steps were taken to deport Eshugbayi, commonly known as the Eleko, from the Colony of Lagos and the adjoining Provinces. That deportation led to subsequent actions which culminated in an appeal by Eshugbayi to the Privy Council. The last judgment of the Privy Council revealed the fact that there were grave doubts as to the validity of the deportation orders which were made in 1925. Those proceedings were not continued by the Government, and Eshugbayi has now, in accordance with a pronouncement of His Excellency, returned to Lagos and has been installed in his former residence, and provision has been made for his maintenance by the Government. Those terms, Honourable Members will agree, are generous, but it is just possible, in spite of those terms being generous, that Eshugbayi might think fit to bring actions against those who were responsible for his deportation. I may say at once that Eshugbayi cannot bring an action against the Government in view of the fact that such an action being based on tort would not lie.

The class of person against whom actions could be brought fall into two categories: first, the persons who actually had to carry out his deportation, that is to say police officers, and possibly the driver of the car, and also those who, after he had been actually taken away, were responsible for what I may call his custody, although it was not custody in the ordinary sense of the term inasmuch as he was allowed to walk about in Oyo. Such persons who might have actions brought against them would be administrative officers. Persons in the second category would be those who issued the actual orders on which the other officers acted, that is to say the Officer Administering the Government.

I think Honourable Members will agree that it would be grossly unfair, taking first the category of those subordinate agents, if they were liable to have actions brought against them for doing something which they had no conception was illegal or might be illegal, and were merely agents of someone else whose orders as Government officers they had perforce to obey.

When it comes to the action of the Officer Administering the Government in issuing the order of deportation, I think Honourable Members will agree with me that whatever he did, whether legal or

illegal, was done *bona fide* and that he was not actuated in any respect by improper motives or malice or anything of that nature; therefore it is only fair that he, as well as other officers of the Government, should be protected. It would be a bad precedent and might deter officers from doing their duty if they thought, when acting *bona fide* that if they made a mistake they might be liable to have an action brought against them when, in fact they had only done their duty.

The Hon. the Acting Administrator of the Colony:—

I beg to second the motion.

The Hon. the First Lagos Member (Dr. C. C. Adeniyi-Jones):—

I wish to make it clear, Sir, that I am voting in support of this Bill, and I am doing so not only because of my pledge to you, but also because of my willingness and my feeling of duty not to do anything that might tend to embarrass the Government in any measure they may make for the peace of the Government of this country. But in order to exonerate myself from any future blame or from any future charge of gross negligence, however remote that time may be, in the discharge of my obligations in this Council, I feel constrained to place on record what I consider my protest against the principle on which this Bill has been brought. I realise, Sir, in the fullest measure that the King can do no wrong, but I do not think that that statement and all that that statement connotes, is to imply that it is not possible for any officer acting for or on behalf of the Crown, or that officer's agent, to exceed the limit of his powers as provided by the instrument under which he acts. If at any time there might be such an excess of power, howsoever well intentioned it might be, and as a consequence any individual were to suffer by the exercise of that excess of power, it seems very hard lines that the individual who might be made to suffer is to be precluded from every and any legal right, especially when one bears in mind the principle enunciated quite recently by the Judges of the Privy Council in the last appeal, that it is not in accordance with jurisdiction that any subject of the British Empire should be made to suffer, that is to say should be deprived of his liberty and also of his property.

His Excellency:—

The question is that the Bill be read a second time. Those in favour say "Aye" and those against "No."

Bill read a second time.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council go into Committee to consider the Bill clause by clause.

Council in Committee.

The Bill having passed through Committee without amendment, the Council resumed, and on the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Acting Administrator of the Colony, the Bill was read a third time and passed.

ADJOURNMENT.

The Council adjourned at 12.30 p.m. sine die.