LEGISLATIVE COUNCIL.

Thursday, 15th January, 1942.

The Council met at 3.15 p.m., His Excellency the Governor, Sir GORDON LETHEM, K.C.M.G., President, in the Chair.

PRESENT:

The Hon. the Colonial Secretary, Mr. G. D. Owen, C.M.G.

The Hon. the Attorney-General, Mr. E. O. Pretheroe, M.C., K.C.

The Hon. F. Dias, O.B.E., (Nominated Unofficial Member).

The Hon. J. S. Dash, Director of Agriculture.

The Hon. E. G. Woolford, K.C., (New Amsterdam).

The Hon. E. F. McDavid, C.B.E., Colonial Treasurer.

The Hon. F. J. Seaford, O.B.E., (Georgetown North).

The Hon M. B. G. Austin, O.B E., (Nominated Unofficial Member).

The Hon. W. A. D'Andrade, O.B.E., Comptroller of Customs.

The Hon. N. Μ. Maclennan, Director of Medical Services.

The Hon. M. B. Laing, O.B.E., Commissioner of Labour and Local Government.

The Hon. G. O. Case, Consulting Engineer.

The Hon. B. R. Wood, Conservator of Forests.

The Hon. F. Ogle, Director of Education (Acting).

The Hon. Percy C. Wight, C.B.E., (Georgetown Central).

The Hon. J. Eleazar (Berbice River).

The Hon. J. Gonsalves (Georgetown South).

The Hon. J. I. deAguiar (Central Demerara).

The Hon. Jung Bahadur Singh, (Demerara-Essequebo).

The Hon. Peer Bacchus (Western Berbice).

The Hon. H. C. Humphrys, K.C. (Eastern Demerara).

The Hon. C. R. Jacob (North-Western District).

The Hon. A. G. King, (Demerara River).

The Hon. J. W. Jackson (Nominated Unoffical Member).

The Hon. F. A. Mackey (Nominated Unofficial Member)

The Hon. E. M. Walcott (Nominated Unofficial Member).

The Hon. T. Lee, (Essequebo River).

MINUTES.

The minutes of the meeting of the Council held on Wednesday January, 1942. were confirmed.

ANNOUNCEMENTS.

LABOUR BILL 1942.

The PRESIDENT: I have just to refer to yesterday's meeting and to state again that in response to points raised by the hon the second Nominated Member and the hon. Member for New Amsterdam (Mr. Woolford), stated my intention to bring forward to the Council a new clause which would provide for a Board of Inquiry to examine into general points and not be confined to wages. I asked the Press to report that for the information of one of the Members who was absent. The report is accurate.

USE OF GOVERNMENT BLOC.

I should just refer, however, to a point in the report of the discussion on the other Bill which might give rise to a point of minor misunderstanding. Incidentally, the Chronicle reported me as saying that "the Bill would only be carried by the youth of the Government bloc." I don't know whether that refers to the grey hairs of the Colonial Secretary or to my own inexperience, as mentioned by the hon. Member for Georgetown North /Mr. Seaford), but what I said was that the Bill was going to be carried by the use of the Government bloc.

COLONIAL EMPIRE POLICY.

The other point is of little more importance. It was quite correctly stated that—

"Government had been told quite often by hon. Members that they should not accept all orders or instructions that were sent out as models suggested for Government's adaptation, He had a lot of sympathy with that view."

That is correct, but a sentence is omitted. Hon. Members will remember that I went on to instance the motion of the hon. Member for Central Demerara (Mr. deAguiar) as a matter with which I myself sympathized. I went on to say that it was always open to a Colonial Governor to make representations on something sent out as a model. I have myself done so and have got my point of view accepted. I then said that would be on a matter of local and practical administration, but I went on to distinguish the question of policy which must be laid down in the Colonial Empire as a whole, and that a Colonial Governor must follow the policy of His Majesty's Government; whereas the report says:

"Measures such as the present Bill were things which concerned their own practical local administration."

That rather gives me the impression that the Bill was a matter of local practical administration. I could not properly myself object to

something put forward by the Secretary of State on a matter of policy, and so I could not do so on this Bill, which has been put forward to the Council as a matter of policy.

SUMMARY JURISDICTION (OFFENCES) (AMENDMENT) BILL, 1941.

The Council resumed the debate on the second reading of the Bill intituled "An Ordinance further to amend the Summary Jurisdiction (Offences) Ordinance, Chapter, 13."

Mr. SEAFORD: Sir, before we continue with this Bill, may I crave, your permission to make a point of explanation?

THE PRESIDENT: The hon. Member has already spoken but I take it that with the consent of the Council, it he has certain points to raise, we may hear him again.

Mr. SEAFORD: I feel that in yesterday's debate there was a certain amount of misunderstanding. I feel—in fact I know—that the general feeling of the Council is that we are not in opposition to a Picketing Bill, but our opposition yesterday was that we felt that the Bill as framed and as put before us would not give effect to what Government really had in view, and that was peaceful picketing. The majority of us feel now that certain amendments can be made in this Bill which, with your permission, sir, I will mention briefly. We feel that if those amendments were accepted by Government this Bill could be of value to the Colony. The amendments I would suggest are, firstly, that the number of persons picketing should be limited to not more than three; secondly, that they should have to wear some armlet or badge designating that they are picketers; and thirdly, that they should have some authority or card from a Trade Union. I feel that if Government could give an assurance that amendments such as those would

be accepted, the Bill, if so amended, would be accepted practically unanimously by this Council. If Government could see its way to give an undertaking of that kind I am sure that a Bill which would deal with peaceful picketing would be welcome in this Colony.

Dr. SINGH: I rise to support the Bill.

The PRESIDENT: Are you refering particularly to the points raised by the hon. Member for Georgetown North? Perhaps I may be permitted to comment on those points first. The hon. Member seems to have raised a very proper point—that with certain amendments those Unofficial Members who opposed the second reading might not oppose the Bill in principle. That is a matter which requires most serious and careful consideration by Government. The debate yesterday would carry the impression that a considerable number of the Unofficial Members who spoke opposed the Bill in principle. It is explained by the hon. Member now that they opposed the Bill as it stood, but he suggested that with certain amendments the principle of the Bill would no longer be objectionable.

It seems to me very proper that we should consider that point before proceeding with the motion on the second reading. If we were to proceed with yesterday's debate without consideration of the possible amendments we are placed in a little difficult position, which is not entirely desirable. The Bill may, of course, be lost by a very substantial Unofficial vote, or it may be carried by the use of the Government bloc. Neither course is desirable. As I have said, I should always shrink from using the Government bloc to carry into effect any measure which had very substantial opposition from the Unofficial sice. The Unofficial Members may be placed in the position of having to throw out the Bill on principle, but we are now told that with some minor amendments it may be possible to accept it.

My position would be this: I cannot promise here and now to accept these particular amendments to-day in the Committee stage. The reason for that is that this Bill has been the subject of long and continued correspondence, and this is the form in which it is my duty to put it before the Council, but such amendments as proposed, without going into details, certainly require considera-I should also be under the obligation to report to the Secretary of State an explanation of the position —that the Bill may present great difficulty in this form, but in the other form it would be generally accepted. That is the action I should prefer to take. Therefore, unless a considerable number of Unofficial Members press for a division on the second reading of the Bill, I prefer myself not to proceed with it to-day, so that we may consider at more leisure those particular amendments.

I should make it clear that my position generally is that while I do regard the Labour Bill as one of firstclass importance, the present Bill can stand over for a couple of weeks, even for the coming of the Labour Officer. It will require correspondence with the Secretary of State which will take some time. That is Government's expression of the desired action on the Bill, but we can proceed with the debate, if any Member has not yet spoken.

Mr. LEE: May I be permitted to speak—I have already spoken on the Bill. I feel that the number of persons suggested by the hon. Member for Georgetown North (Mr. Seaford) to whom peaceful picketing should be limited is too small. When we consider the difficulties—the localities of sugar estates, for instance—

THE PRESIDENT: We cannot very well debate the matter in detail, but just the question whether we should defer the matter in the second reading of the Bill. If any Member who has not yet spoken would like to address

the Council generally on the principle of the Bill he can proceed to do so.

Mr. LEE: I prefer to let the Bill go through to-day.

Mr. HUMPHRYS: As far as I am concerned, I accept the suggestion put forward by the hon. Member for Georgetown North that the Bill be deferred until we have a discussion on the suggested amendments. In other words, I do not press for a division on the second reading to-day.

Dr. SINGH: I have risen to state that this Bill should be put through in view of the appointment of the new Labour Department and it is urgently needed. Peaceful picketing should be encouraged in this country because it would help the Commissioner of Labour very much. At the present time when there is a strike people go helter-skelter. If they are trained in peaceful picketing they would know where to go. The vast majority of the people appreciate the Bill.

Mr. GONSALVES: As one who was unfortunately not here yesterday I had not an opportunity to listen to the debate, but I have read some of it, and it struck me that there might be some means of compromise. Therefore, when $_{
m hon}$. Member for Georgetown North rose to make his suggestion he rather anticipated something I had intended to say. It seems to be generally agreed, at least this afternoon, that picketing is not opposed altogether, but that there should be some regulation of it. I was somewhat hesitant in making the suggestion that the Bill be deferred for further consideration, in view of the fate I shared two days ago with regard to the Labour Bill, when I moved an amendment for the appointment of a Committee to consider certain amendments. I rather feared that perhaps if I ventured to do so again to-day I might share the same fate. The hon. Member for Georgetown North might have better luck.

I agree with you, sir, that this Bill is really secondary to the Labour Bill, and that we might be more likely to succeed in getting a postponement of it than the Labour Bill. If the Labour Bill is passed and becomes law it will give to the Labour section rights and privileges which they have been claiming all this time. The question of picketing is one which I think one should hardly anticipate would arise immediately upon the Labour Bill going through, if the Labour Bill is to serve the purpose intended. necessity for it can only arise when there is a strike, and in the Labour Bill there is ample provision for the adjustment of differences between Capital and Labour. In those circumstances I support the suggestion that further consideration of this Bill be deferred until the suggested amendments are considered. I do not know whether Government has seen the suggested amendments, or whether the hon. Attorney-General has had an opportunity to consider them. I think the second reading of the Bill should not be proceeded with this afternoon.

THE PRESIDENT: The suggested amendments are that the number of persons for picketing should be limited to three; that they should wear a badge, and that they should carry Trade Union or some identification card.

Mr. LEE: The number of three would not be sufficient. I agree with the identification badge and the card, but three persons would not be sufficient for picketing, in case there was a dispute. I would suggest that the number should be not less than ten and not exceeding twenty.

THE PRESIDENT: That is a detail to be considered. You agree that the points are very good, but you suggest that one might be modified?

Mr. LEE: And also the deletion of proviso (c) to clause 2 of the Bill, which deals with trespass.

THE PRESIDENT: That is another point. I should be unable to accept modification in that respect to-day. I should be bound to refer it to the Secretary of State, and we would want to consider the details amongst our-Even you will agree that there is no point in pressing the second reading of the Bill as it stands.

Mr. LEE: The second reading should be taken to-day. It is only the Committee stage which should be postponed until later. We have agreed on the principle of the Bill; where is the harm in carrying the second reading? Postponement of the second reading means postponement of the Bill, which I cannot agree to.

THE PRESIDENT: I cannot promise to accept the suggested amendments.

Mr. LEE: That should be discussed in the Committee stage, sir, not on the second reading.

Mr. SEAFORD: I take it that in any case the Bill is held up until the Council goes into Committee to consider the clauses.

Mr. DE AGUIAR: I would like to clarify the position for the benefit of the hon. Member for Essequebo River (Mr Lee) who is pressing for a division to be taken this afternoon on the second reading, whereas the hon. Member \mathbf{for} Georgetown North (Mr. made it perfectly clear Seaford) that the principle of the Bill was accepted, provided the amendments suggested by him were accepted. The alternative to that is that the second reading of the Bill would have to be put to the vote. I do not see how the hon. Member can reasonably expect the vote on the second reading to be taken without the suggested amendments being considered.

Mr. LEE: The amendments should be considered in the Committee stage.

Mr. WALCOTT: Sir, I have not yet

spoken on the Bill, and I would like to say that I think the debate on the second reading should be deferred until such time as you and your advisers have had an opportunity to consider the changes suggested by the hon. Member for Georgetown North, and perhaps to send it to the Secretary of State for any observations he might have to make. It would be silly to pass the Bill through the second stage subject to something. I should not be a party to that.

Dr. SINGH: I really cannot see how we can limit the number of persons picketing. This is a very large country. (laughter).

Mr. LEE: May I inform the Elected Members that the Labour Party has stated that unless certain Labour Laws are introduced in the British Colonies it would not favour any grant of money to those Colonies. I want Members to seriously consider that.

THE PRESIDENT: I said that myself yesterday.

Mr. ELEAZAR: The proposition that the Bill should be deferred is the best proposition. The hon. Member does not appreciate that; he is putting Labour against itself.

THE PRESIDENT: As no other Member wishes to speak I will call upon the Commissioner of Labour to address the Council.

Mr. LAING (Commissioner of Labour and Local Government): Sir, it often happens that when certain rights, such as the right of peaceful picketing, are denied to a community the people take those rights themselves. That is exactly what has happened in this case. During my 15 years of experience in dealing with Labour matters in this Colony I have had to settle some hundreds of strikes. I have always found that in recent years whenever a strike has occurred pickets have been used, and one has to come up against those pickets and the labourers who are on strike. It has been said in this Council by several hon. Members that pickets are usually armed. That of course, is correct, and I am quite sure that my friend, the hon. Member for Demerara-Essequebo (Dr. Singh), with whom I have been associated on several occasions in connection with strikes, will bear me out when I say that these pickets are armed, usually with hardwood sticks, and on occasions I have noticed small cutlasses attached to the ends of those sticks. I myself have had to face those pickets and all the strikers, usually armed with their implements, while I was only armed with reason. Yet no one has ever laid a finger upon me, and I think that is because I am generally known to most of the labourers in this Colony and, I hope, respected. But any one who has had anything to do with strikes and has come face to face with these pickets will realize that meeting them will cause something much more than a reasonable apprehension of injury, which is the definition of intimidation in this Bill.

The Labour leaders in this Colony and the Trade Unions will have to examine their position very carefully. They may have thought, from the discussions that have taken place, that this is a Bill which is aimed against the employers and is in favour of Labour. That is not the position as far as this Colony is concerned, and Labour leaders will have to consider their position very carefully and the advice they give to those pickets, for the reason that in this Bill any cases of intimidation which would result from the present system of picketing would render a person liable to a fine of \$100 or to imprisonment for six months. That must be appreciated by the public, and I hope that the Trade Unions, with the time now at their disposal, will take every possible opportunity to educate their members in the manner of peaceful picketing, which I am sure is a matter that is not beyond their ability to do. Certainly, the present form of picketing leaves

very much to be desired. The object of this Bill is to provide for peaceful picketing, therefore it must be for the Trade Unions to educate their pickets in the proper way of discharging their

The hon. Member for Georgetown North (Mr. Seaford) has suggested that the number of pickets should be limited, and Your Excellency has expressed the views of Government on those suggested amendments. I hope that after this Bill has been considered and reintroduced in this Council the Trades Union have considered their position in regard to it and will have taken action to see that picketing is done in a peaceful manner, if picketing is essential at the present time.

The PRESIDENT: Gentlemen, I have to make a decision as to whether I should defer the motion on the second reading of the Bill or put it to the vote. Of course, if I am compelled by a vote of this Council that the question be now put, I shall have to put the question. Quite candidly, my belief is that we should be wise to defer it. I have come to that decision in the common interest—in the interest of those who are in favour of the Bill and those who are doubtful about it. I think the hon. Member for Essequebo River (Mr. Lee), speaking on behalf of the Labour side and pressing that the vote be taken, is pursuing tactics which are very bad in his own interest and the interest of those he represents. If we were to press it to the vote now the probability is that the motion would be lost and the Bill thrown out. The alternative is that if certain Unofficial Members change their views and then, with the use of the Government bloc, the vote is carried, we would have the position where the second reading has been carried by the use of the Government bloc. I would then realize that amongst the Unofficial Members there was a substantial majority against the Bill, and I would not proceed to the Committee stage.

The position as regards the suggested amendments is this: I am unable to promise that I would be in favour of them in the Committee stage. Were I in a position to promise that, then those Members who have opposed the Bill but would be willing to reconsider, would not be in a position to withdraw their opposition and would have to vote against the Bill. Now I do not want to place Government in the position of having pushed through the second reading against a substantial vote of the Unofficial Members, and I do not want to put a number of Unofficial Members in the position of having opposed the Bill in principle when in actual fact, with some amendments, they might be able to withdraw their opposition. I therefore think it absolutely worth while that we should defer the second reading in order to secure a substantial degree of unanimity. After all that is what we all want. We want to have better relations between Capital and Labour, and the worst way to do it is by fighting through the Bill and getting it through by hook or crook. A far better way is to delay it somewhat and secure a greater degree of unanim-It will take a little time, but my own view is that while I regard the Labour Bill as most essential, and I think we should get it through immediately, this Bill can stand over for a little while because it does not fundamentally make a great deal of difference in the existing law. Therefore, we can safely hold it over. Labour Bill, which creates machinery, is all important.

I propose to defer the vote on the second reading of this Bill, and I would ask if any Member formally moves to the contrary "That the question be now put". No Member moving that the question be now put, I take it that it is the general consent that we adjourn the debate on the second read-I am advised by the hon. Attorney-General that the proper action would be to adjourn the debate

until such time as the Bill is brought up on the agenda paper. The debate is adjourned.

LABOUR BILL, 1942.

The PRESIDENT: I am not quite sure whether the Attorney-General is in a position to proceed with all the clauses of the Labour Bill. I think he would prefer to have a further opportunity to consider them with one or two Members. If so, it does not seem useful to go into Committee merely to consider two or three clauses at the most. With the consent of the Council, I propose to defer consideration of the Bill in Comitee and proceed to the next item on the agenda, the motion in the name of the hon. Member for Central Demerara (Mr. de Aguiar).

The Council agreed.

RECOVERABLE LOANS.

Mr. DE AGUIAR: I beg to move:—

WHEREAS, provision is made in the Annual Estimates under various Departmental Heads for recoverable loans made from public funds; and,

WHERE 4S, provision is also made under Departmental Heads for sundry miscellaneous services and items of Extraordinary Expenditure not strictly appertaining to the administration of such Departments, e.g., Expenditure on Capital account, refunds of Revenue,

etc.; and,
WHEREAS, by reason of such provisions Unofficial Members of Council find difficulty in making proper comparisons of the departmental votes year by year and of the general budget position:

Be it Resolved, -That this Council recommends to Government that provision for recoverable loans from public funds be made under a separate head of estimates; and further, that charges not strictly applicable to the administration of a public department be shown under a special vote for Miscellaneous Services.

The gist of the motion will be found in its third preamble. Within recent years it has be n found to be extremely difficult, if not impracticable, to keep pace with the constant changes that have taken place in the manner in which the Annual Estimates of the Government were placed before the Council, and as a result several comparisons made by Members from time to time have been at considerable variance with what might be described as the true position. The Council has been informed that the accounts of Government are being kept in accordance with instructions received from the Secretary of State for the Colonies, and that the estimates of expenditure are prepared in accordance with the accounting principles as laid down by the Secretary of State. I think it will be agreed that it is very desirable that Members should be in a position to make as true a comparison as it is possible for them to do, of the annually recurrent expenditure of Government Departments from year to year, and I submit that the only way that can be done is to exclude from the departmental votes certain items of extraordinary expenditure and other items of expenditure that bear no relation whatever to the normal activities of the Departments.

A further advantage to be gained if such a system were adopted is that by adding the annually recurrent expenditure of the several Departments Members of the Council would be in a position to make easy comparison with the annually recurrent revenue. In that way, to use the words of one of Your Excellency's predecessors, it would be easy for them to ascertain at a glance whether or not there was a working profit or a working loss in all the Government Departments. Further, I submit with confidence that they would be able to render greater assistance to Government and to the people as a whole, in so far as the financial transactions of Government Departments are concerned.

I realize at once, and I have no doubt about it, that if the Estimates were framed in the manner I have indicated, in almost every instance a working profit would be shown. That is to say, that it is easy to assume that our normal

annually recurrent revenue of the Colony is greater than the normal annually recurrent expenditure of the several Government Departments. I submit that such a knowledge would be of inestimable value to Members of the Council. It would also be of inestimable value to them when considering Government proposals for new works, and generally in regard to expenditure of an extraordinary nature, for the reason that Members would be able to point out to Government, if Government is unable to see it for itself, whether or not certain items of extraordinary expenditure might be undertaken within the year under review or postponed to a later date. In other words, it would be possible for us to see not only the position in respect of a single year, but to frame a long-range policy in so far as new and major works are concerned. Such knowledge of the Budget position, I submit with confidence, would not only be appreciated by Members of this Council but by the average man in the street, because the picture that would be presented to him would be so clear and precise that it would be easy for him to understand how the finances of the Colony are being spent, and to what advantage.

I do not think Government can successfully defend the present system of presenting the Estimates to the Council. When I refer to the Government, Your Excellency will understand that I am dealing with the Government of this Colony, and that I ignore for the present, or brush aside the instructions under which Government in this Colony has to work. A further advantage that might be gained by a true realization of the Budget position is that when items of extraordinary expenditure are under consideration Members might consider whether such expenditure should be charged against a particular year, or whether it should be spread over a period of two, five or 15 years or more. I submit that Members would be able to render very valuable assistance and

give very valuable advice because they would have before them the knowledge of how much more this Colony could afford to set aside annually to meet those charges for any of the extraordinary works I have referred to. They would know from a balance of our annually recurrent expenditure with our annually recurrent revenue what our anticipated surplus might reasonably be expected to be, and it would then become a very simple method—perhaps not as simple as it might be thought, but simple in the way of calculating how much of that surplus could be set aside to meet any annual charges that might arise out of works of an extraordinary nature.

The motion before the Council seeks to introduce this system or the form in which future Estimates might be presented to the Council, and I think it should receive the unanimous support of the Members of the Council. I should like to mention, lest my motion be misunderstood, that the motion is not intended in any way to do away entirely with works of an extraordinary nature as they now appear on the Estimates, or expenditure on capital account, recoverable loans and the like, but rather that those items should be shown under a separate head or heads as the case may be, as indicated in the operative part of the motion. I mention that lest it be thought that the motive behind this motion is in order to do away with works of an extraordinary nature. I commend the motion to the Council.

Mr. JACOB: I beg to second the motion which has been moved by my friend and I endorse all that he has said. I would just like to refer to two votes in the Estimates recently passed under Agriculture. There is an item 26—Granting of loans to Cooperative Credit Banks, \$15,000, item 28—Loans to stock farmers, \$1,000. Then under Local Government there is an item 28—Loans to Local Authorities, \$10,717 which I think was in-

creased to \$28,000 when the Estimates were in the Committee stage. I have always taken a very keen interest in comparing the estimates of expenditure year after year, and when loans to Credit Banks and Local Authorities are put under different heads the totals shown on the Estimates are out of balance, so to speak. It gives one a great deal of difficulty in showing how the various Departments are being run and how expenditure can be kept in check or controlled.

I submit with all confidence that that system is not at all satisfactory. I think it would be very much wiser to place these loans under a separate head. If for no other reason, those instances I have given would convince even those gentlemen who have been for this system that responsible it is not strictly speaking the correct method of charging loans. For instance, I stated in the Committee on the Estimates that if instead of \$10,000 a sum of \$50,000 was put under a particular head as loans to farmers of Local Authorities it would throw the system completely out. It does not help Members at least to make comrarisons. I submit that a loan is not an expenditure. Loans are made to be recovered, and it would be far more convenient to place loans under Miscellaneous or some other appropriate head. I am not prepared to suggest a particular name; the name does not matter, but some appropriate head be put on the Draft Estimates in future so that Members might be facilitated in making comparisons of expenditure.

I have no doubt that the motion will be accepted, and when it is accepted the figures appearing in the Draft Estimates, particularly under Appendix H, should be amended so that in future we could see how the expenditure compares with previous years. I have no doubt that Government will see its way to accept the motion.

Mr. ELEAZAR: In view of the

years I have spent here I can say that this form of budgeting is an improvement on what it was years ago. It was because we complained that we got the present system. We have to make estimates for expenditure and receipts. What happened in the old days? If Government did not realize the revenue anticipated in one year we had to put on taxation to meet that amount, but we never could reach the amount anticipated. It is because we complained that we have the present system. I have found no difficulty, but if other Members have found difficulty and the Treasurer thinks we ought to change the system to suit the hon. Member I shall endeavour to follow them. I am willing to go with the majority.

Mr. Mc DAVID (Colonial Treasurer): Sir, I shall be very brief. The points embraced in this motion came up from time to time during the course of our discussion of the Estimates for 1942, and you, sir, expressed Government's sympathy with the point of view of the hon. Member. I express my personal sympathy with that point of view also, but I would like to say this. My sympathy would have been greater if I had not a shrewd suspicion that the weight and emphasis which the hon. Member laid on this particular point is in some measure due to at least his optimism and hope that by some re-arrangement of these estimates we will be able to avoid additional Income Tax Excess Profits Tax. Whatever it may be, I do not think these two measures can be avoided.

The point about the accounting system is this: The principle of Government's accounts as set out by the Colonial Office Regulations is not a cost accounting system or a system of profit and loss. The Estimates are merely a convenient grouping of items of expenditure for the Public Services under appropriate Heads for the purpose of administrative control. is why the Colonial Office in their instructions usually direct that all expenditure must appear under the vote of the administering department; and that is why loans to villages appear under the Head of Local Government Board and loans to Co-operative Credit Banks under the Head of Agriculture; and that is why the Treasury's estimate is now going to be burdened with a charge of \$50,000 for the refund of Excess Profits Tax. I hope some day the hon. Member will not point to that as an excess of the cost of administering those Departments.

Government is entirely sympathetic to the point of view of the hon. Member. So far as loans are concerned, a new and separate Head can be introduced in the Estimates to show distinctly from what I may call "operative charges "recoverable loans. As regards other items of expenditure (I refer particularly to those of an extraordinary nature) you, sir, have already directed that in preparing the next Estimates there must be a very clear distinction in the Estimates between "extraordinary" expenditure and "annually recurrent" expenditure. I have since that time examined the Estimates of a few of the more important Colonies and I have found that in one of those Colonies the Estimates are shown in a very clear way in an analysis on the front page. I will not call the Colony's name because it happens to be in Africa (laughter). The Abstract shows for all Departments the non-recurrent items and the extraordinary items quite distinctly, so that in summarizing the Budget it can be seen what is non-recurrent from what is extraordinary. I think, sir, you will probably direct that this motion be accepted, and Government will examine and see what can be done to meet the hon. Member's point of view.

SEAFORD: Is the hon. Colonial Treasurer suggesting a special column for these loans and that they be taken out of the Departments to which they belong, or that they will be appearing in both places?

Mr. McDAVID: I am suggesting a main Head for Loans to Public Authorities and other Public Bodies quite apart from the Departments' estimates. The different types of loans will be given separate sub-heads under the main Head. As regards extraordinary expenditure, that of each Department will be summarized in the Abstract in front of the Estimates so that the total for the year will be complete and easily distinguishable.

THE PRESIDENT: I do not think it is necessary for me to say anything more as I have already taken up the time of Council in commenting on this subject, except to say that I give my support to the motion and trust that it will be carried unanimously, as I think it will support substantially Government's hand in arguing this matter with the Colonial Office.

I would just like to comment on the short but courteous retort by the hon. Member for Central Demerara (Mr. DE AGUIAR), who remarked that the main object was to cover some ulterior purpose. I am not going to return him the compliment by saying his motion has some other policy behind it. I would just refer for the purpose of record to the whole object of bringing these things in the Budget as desired by the Colonial Office. It was for the very excellent purpose of bringing them within the purview of the Legislative Council. Nobody can quarrel with that. We will take out loans and other balancing items as far as we can, so that we can distinguish clearly between extraordinary and non-re-There is one point I current items. did not mention. We will specifically mention items connected with the Colonial Development and Welfare Fund because I know the Comptroller will welcome a discrimination in the Colony's Budget showing his schemes either under a Head of their own or at least in a separate part of the Departmental Budget. I, therefore, welcome the motion and will make use of it in

putting up a case as strong as we can to the Secretary of State.

Mr. DE AGUIAR: In replying I wish to express my appreciation of the kind support you have given to my motion and also of the support given it by the hon. Colonial Treasurer. I do not think there is anything more I can say on that score except that the question of Government estimates is one I have given very close study ever since I became a Member of the Council, and I have been thinking for some time of the means by which I might approach this Council in order to give expression to the views which I have expressed to-day.

Motion put, and agreed to.

TRANSFER OF PUBLIC OFFICERS.

The next item on the Order of the Day was the following motion by the hon. Member for Central Demerara (Mr. DE Aguiar):—

WHEREAS, Revised Colonial Regulations Nos. 95 to 100 relating to transfer arrangements for public officers between Colonies were laid in Council on 17th December, 1937;

WHEREAS, these Regulations provide for the payment from public funds of free passages to the United Kingdom for Officers and their families transferred from this Colony to another Colony in proportion to the amount of vacation leave earned by the Officer; and

WHEREAS, this Colony does not grant free passages for Officers going on vacation leave: Be it Resolved.—That this Council determines that the terms of Colonial Regulations Nos. 95 to 100 shall not be applicable to this Colony in so far as these Regulations relate to the provision of free passages for Officers and their families transferred from British Guiana.

THE PRESIDENT: I must confess that I am not myself fully seized with a detailed knowledge of the subject to enable me to come to a decision as to my own recommendations, but I think the motion can usefully be considered now if the hon. Member is prepared to do so.

Mr. DEAGUIAR: May I ask that

this motion be allowed to stand over until another day?

THE PRESIDENT: Is that the feeling of the Council that it should stand over?

Question put, and agreed to.

Consideration of motion deferred.

THE PRESIDENT: The next ques-

tion is, shall we adjourn to 12 noon to-morrow?

THE ATTORNEY-GENERAL : Next Tuesday

THE PRESIDENT: Is it the feeling of the Council that we cannot meet usefully to-morrow?

This was agreed to and the Council adjourned until Tuesday, 20th January, 1942, at 12 noon.