

*Monday,  
12th March, 1917*

ABSTRACT OF THE PROCEEDINGS  
OF THE  
Council of the Governor General of India,  
**LAWS AND REGULATIONS**

**Vol. LV**

**March 1917**

ABSTRACT OF PROCEEDINGS  
OF  
THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA  
  
ASSEMBLED FOR THE PURPOSE OF MAKING  
  
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GOVERNMENT OF INDIA.  
LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER  
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915  
(5 & 6 Geo. V, Ch. 61).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on  
Monday, the 12th March, 1917.

PRESENT :

The Hon'ble Mr. G. B. LOWNDES, Vice-President, *presiding*, and 49 Members,  
of whom 44 were Additional Members.

STATEMENTS LAID ON THE TABLE.

The Hon'ble Sir Reginald Craddock laid on the table statements\* showing action taken against Printing Presses and Newspapers under the Indian Press Act, 1910, which were promised in reply to a question asked by the Hon'ble Mr. M. B. Dadabhoj on the 27th September, 1916.

The Hon'ble Sir Reginald Craddock :—“ As requested by the Hon'ble Dr. Tej Bahadur Sapru, a statement † is laid on the table showing the names of newspapers dealt with under the Indian Press Act, 1910, since it came into force, and the places, provinces and languages in which they were, or are printed, and the names of their proprietors. For the further information asked for by him the Hon'ble Member is referred to the statement laid on the table at the request of the Hon'ble Mr. Dadabhoj. The statement includes all papers which have furnished security in the ordinary course under section 8(1) on first coming into existence, as well as all papers that have only been warned.”

THE FREIGHT (RAILWAY AND INLAND STEAM-  
VESSEL) TAX BILL.

The Hon'ble Sir Robert Gillan :—“ Sir, I move for leave to intro- 11-4 A.M.  
duce a Bill to impose a tax on goods carried by railway or inland steam-vessel.

“ The scope and objects of the Bill are, I hope, sufficiently defined in the Statement of Objects and Reasons which I had the honour to sign, and which is in the hands of Hon'ble Members. I need not repeat what is there said, and

\* *Vide* Appendix A.

• “ “ B.

† “ “ C.

894 THE FREIGHT (RAILWAY AND INLAND STEAM-VESSEL) TAX BILL; THE INDIAN BILLS OF EXCHANGE (AMENDMENT) BILL; THE PREVENTION OF CRUELTY TO ANIMALS (AMENDMENT) BILL; RESOLUTION *RE* REDUCTION OF A SUM OF THREE LAKHS FOR THE SIMLA EXODUS.

[*Sir Robert Gillan; Mr. J. S. Wardlaw Milne; Sir George Barnes; Sir Reginald Craddock; Mr. Srinivasa Sastri.*] [12TH MARCH, 1917.]

I do not know that it is necessary for me to add to it. The measure, as the Hon'ble the Finance Member has said, is a war measure, and it is hoped that it will add £500,000 to the resources of the Empire. I have a certain pride, therefore, in being associated as being in charge of the Bill with its inception, and I trust I shall not be taken as wanting in parental feeling towards the measure if I ask the Council to adopt it."

The motion was put and agreed to.

**The Hon'ble Sir Robert Gillan:**—"Sir, I move that the Bill together with the Statement of Objects and Reasons relating thereto, be published in the *Gazette of India* in English."

The motion was put and agreed to.

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### THE INDIAN BILLS OF EXCHANGE (AMENDMENT) BILL.

11-5 A.M.

**The Hon'ble Mr. J. S. Wardlaw Milne:**—"Sir, I beg to move that the Bill to amend the Indian Bills of Exchange Act, 1916, be taken into consideration. I do not propose to make any further remarks in connection with this measure which I explained fairly fully at an earlier stage of the proceedings. No amendments have been received, and I do not think, therefore, that it is necessary to deal further with what is a comparatively simple measure."

**The Hon'ble Sir George Barnes:**—"Sir, on behalf of the Government, I desire to say that we accept the Bill."

The motion was put and agreed to.

**The Hon'ble Mr. J. S. Wardlaw Milne:**—"Sir, I beg to move that the Bill be passed."

The motion was put and agreed to.

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### THE PREVENTION OF CRUELTY TO ANIMALS (AMENDMENT) BILL.

**The Hon'ble Sir Reginald Craddock:**—"Sir, I beg to present the Report of the Select Committee on the Bill to amend the Prevention of Cruelty to Animals Act, 1890."

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### RESOLUTION *RE* REDUCTION OF A SUM OF THREE LAKHS FOR THE SIMLA EXODUS.

11-6 A.M.

**The Hon'ble Mr. Srinivasa Sastri:**—"Sir, I move the following Resolution:—

'This Council recommends to the Governor General in Council that the provision made in the Budget for 1917-18 under the 'head 18—General Administration' be reduced by a sum of three lakhs, representing roughly the cost of the Simla exodus.'

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FOR THE SIMLA EXODUS.

[12TH MARCH, 1917.] [ *Mr. Srinivasa Sastri.* ]

"Sir, I am probably guilty of great indiscretion in bringing forward this Resolution—of rushing in where angels have for some time feared to tread. According to an ancient story angels have always had to encounter beings who were called demons, but I am sure that I shall have no demons to encounter, and therefore venture to place this proposition for the judgment of this Council. It is an old controversy, but I do not mean to take up the administrative side. Although I am one of those who think that the evil of the exodus, both of the Government of India and of other Governments, is greater on the administrative side than on the financial side, I shall rest my case solely on the ground of economy. I hope in that way to win the regard of the Hon'ble the Finance Minister. Perhaps, the sum of three lakhs will appear too trifling to him in this connection; I am not sure that if I asked for the sum of three lakhs, or if any of my non-official colleagues had preferred the same request to him, it would not have appeared a formidable thing. This is a year of all-round economy, the shears have been applied ruthlessly everywhere. The Government of India have asked Local Governments to cut down all avoidable expenditure on education, on sanitation, on medical relief, on civil works, on railways, on everything indeed that conduces directly to the well-being of the people. Rigid economies have, at the instance of the Government of India, been effected by local administrations. Not content with effecting economies, the Government of India have found it necessary to impose special taxation on a somewhat large scale on the country. Retrenchment is then the business of the day. If that is so, should not this process of retrenchment begin with the Government of India themselves? I have heard it said, and I have been at the head of an institution for a long time, that the best way to enforce discipline is to obey the rules yourself. No member of an establishment can control his staff for a day unless he shows that he is willing to abide by the rules made for his subordinates. If retrenchment is to be applied rigorously, it should be applied to luxuries first, and whatever may be the opinion of the Governments in India with regard to their annual movements up to the hills, the non-official public—and therein I include not merely the elected representatives, but the representatives of the commercial community throughout India, the Indian Press and so on—have all held that this is a luxury. In prosperous times it might have been a permissible luxury; in times like this, I think it is a luxury we ought not to go in for. I ask, Sir, the Government of India to cut down their expenditure on the Simla exodus, because thereby they would be setting a very good example to Local Governments. Local Governments are somewhat nervous about initiating this great reform themselves. They feel perhaps that they would be giving a slap to the Government of India if they showed the way in cutting out the whole expenditure. I know that the desire for reform exists in certain local administrations at least. At any rate, there is a desire for cutting down the expenditure to the minimum dimensions possible, and if only the Government of India will show the way, I have no doubt very good results will follow. I shall be told, I have no doubt, that Delhi is a place where it is impossible for the Government of India to stay longer than a fortnight from this. Sir, I have no experience of Delhi summer. I can well believe it is well-nigh intolerable in the summer here, it may be very hot; but everywhere it is hot, and I do not find that the residents of Delhi run away from the place, not even the European residents. I suppose with electric fans, ices and other things going round, the amenities of summer life, it is perfectly possible to make Delhi summer tolerable. There is, however, one nuisance in Delhi from which I do not know how people will escape, and that is the flies, which seem to me a terrible evil. Perhaps they have some influence, which all Members of Council may not suspect, on the proceedings even of this Council. As I was speaking here on the 28th February last and making some wicked comments, I fear, on the activities of the Education Department of the Government of India, one of these pests entered my mouth and stuck in my throat. For a moment my vituperative eloquence was choked, and I was nearly suspecting that this

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wretched thing was in the secret pay of the Department of Education. With a vigorous effort I held him prisoner there, got through my business, and a little later a cup of hot coffee helped me to gulp him down, though I became for the time being, I am sorry to say, against the principles of my religion, a non-vegetarian.

" But, notwithstanding the flies and other insufferable evils in Delhi, I venture to place this proposition before the Government of India as one method of showing that, when economies are enforced all round, the Government of India are willing personally to feel the effects of these economies. Amongst the Indians the greatest King, the ideal Ruler, was Shri Ramachandra. Of him the people once assembled in a crowd said ' You have been sorely afflicted, Sir, whenever we have been in sorrow ' ; and they said this with full significance, for the King suffered far more than they, for amongst us the Government being autocratic and personal in those days, the belief was that the King was entirely responsible for the evil that fell on the Kingdom as well as for the good that came to it. ' What have I done ' , the King would think anxiously ' that my people should be afflicted in this way ' , and he would not rest till he had taken some remedial action. It is not impossible to devise suitable remedial action on the hills, but I invite the Government of India to show, by one touch of privation shared, that the taxpayer is felt to be kin with the tax-gatherer."

1-45 P.M.

**The Hon'ble Mr. D. E. Wacha** :—" Sir, the subject of the Simla exodus is a very old one. I myself have been a critic in the past of the subject in the public press, and I think the subject is as old as 25 years, if not more. But I really do not know whether at this juncture the exodus charges are of such an extravagant character as they were in years gone by. The only item that I found against the Government was the one last year in the Bombay Legislative Council when I had to refer to charges of the Civil Administration. Amongst them I found one item, namely, the tour charges of the Bombay Government, which were very excessive indeed, compared with the tour charges of the Governments of the different provinces. I think I was quite justified in the observations I then made, because I found that the charges for next year were a great deal less as seen from their Finance and Revenue Accounts. Their tour charges instead of going up to one lakh and ten thousand, have come down to fifty thousand and over.

" But my Hon'ble friend Mr. Sastri has not pointed out in what direction the exodus charges should be reduced. He only calls them a luxury, and that at the present moment when everybody is speaking of economising expenditure in every direction, the Government of India should set a good example for others to follow. Academically speaking, it is a very nice proposition, but what are those economies which you would like to have? So far, Sir, as I see from the Finance and Revenue Accounts of 1915-16, which are available to us as the latest complete ones, I find that the whole of the tour charges, not only for the Government of India, but for the whole of India, that is for the different provinces put together, do not go beyond five lakhs and seventy-seven thousand. I remember, Sir, in past years they went up to thirteen and even fifteen lakhs. Compared with those years, the tour charges of the Government of India, owing possibly no doubt to the solvent criticism of the press, have been greatly reduced, and they are brought down, I believe, more or less to a minimum.

" I find, Sir, that the total charges were Rs. 3,57,000 while the special trains came to Rs. 2,19,000, and the whole came to Rs. 5,77,000. Now, taking particulars I find that out of that the maintenance and repairs of camps, etc., came to Rs. 1,02,000, then cart and railway hire came to Rs. 86,000, and there were minor charges and railway freight. But analysing the expenditure of tour charges for each province and for the Government of India, what I find is this, that the total charges of the Government of India in 1915-16 were only Rs. 2,33,000, of Bengal Rs. 53,000, Bombay Rs. 52,000, Madras Rs. 37,000, United Provinces Rs. 45,000, and Punjab Rs. 42,000. So that, Sir, practically speaking, though I am never an apologist of the tour charges myself (as I was a great critic of them

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in former days), I am bound in honour to confess that the four charges are being gradually reduced, and the Government have almost brought them down to a minimum. It is just possible that there may be yet some economies which may be made in the future; but taking them as a whole, I do not think there is any cause to complain, and do not know whether it was quite expedient on the part of Mr. Sastri at this juncture to bring forward a motion of this character, which means nothing absolutely. There is nothing very suggestive about it; and there is nothing constructive about it. If at all, were I to say anything on the administrative charges for the current year and the past, I should feel that Mr. Sastri would have perhaps been more profitably employed in pointing out to Sir Reginald Craddock how the police charges have increased wonderfully, extraordinary. I might point out how the Civil Administration charges as a whole have increased. I find that while the growth of taxation and land-revenue and railways gives us only somewhere about 22 per cent., the Civil Administration charges have gone to something like 26 per cent. That would show that the Civil Administration charges are a great deal more than what is warranted by the annual growth of revenue. Of course, this is not the time nor the juncture to go into this question at all, and you might put me out of order on the ground that it is not relevant to the Resolution, but I do say this, that Mr. Sastri would have done well had he taken up some question of the Civil administrative charges under Sir Reginald Craddock, and pointed out where economies might have been made, and that would have been a more suggestive proposition than this academic one which means nothing. I am sorry I must oppose the Resolution, Sir."

**The Hon'ble Sir Reginald Craddock:**—"Sir, if by opposing this Resolution I fall into the class of 'demons' to whom the Hon'ble Mr. Sastri referred as the combatants with whom together with other winged tormentors, he like an angel, has to contend, at any rate I shall have with me my friend the Hon'ble Mr. Wacha in the same class of 'demons'; and this is a considerable source of comfort to me. Mr. Sastri has tried to limit himself to the purely financial aspect of this proposal. He said that he would not touch on the administrative arguments, but it is practically impossible to separate the two, and on the financial side the Hon'ble Mr. Wacha has saved me the trouble of saying very much, though he has indicated that, after all, the amount of economy that could be effected, even on his figures, would be a very small consideration. But I cannot help feeling that the Hon'ble Mr. Sastri has been a little unkind. We are always told about the sun-dried bureaucrat, and I should have thought that he would not have wished to have 'sundried' still more the already 'sundried' bureaucrat; I should have thought that he would have welcomed the expectation that the cool breezes of the heights, reminding these poor sun-dried men of a cooler climate, would infuse into them also more ideas drawn from more temperate climes which they are supposed to lose when they work in the plains of India..." 11-23 A.M.

**The Hon'ble Pandit Madan Mohan Malaviya:**—"Does experience encourage that idea?"

**The Hon'ble Sir Reginald Craddock:**—"Sir, I will not say very much about whether experience encourages the idea or not; I leave that for others to judge. But I claim to be a fairly impartial witness on the subject of journeys to the hills. To begin with, as far as I am concerned, I should personally have no objection whatever to accepting the Resolution, and I could go home and think of my Colleagues working among the flies of Delhi. But even at this time I do not want to incur their displeasure as I have still a little time to run, and therefore I feel bound to defend them as well as I can. And I can claim to be an impartial witness because during my first 27 years of service, the longest time I spent in the Himalayas was one week, and out of the 27 years, I spent two-thirds, or 18 years, working in the plains throughout the hot weather. Now at that time and at that period one is able

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to stand fatigues of heat in a way that one cannot do later on, and I can assure the Council that I used to consider myself as able to work at any temperature, even up to 115°, but one found that, as years went on, each year took one degree or so off the temperature at which one could work, and at the end of the 27 years, I am bound to give my testimony that the work which one can do on the heights of Simla is far more efficient than what one could do in the plains. I should like to quote what Sir Henry Maine said on this subject. Fifty years ago Sir Henry Maine wrote justifying the exodus to Simla on the ground of economy of physical and mental energy. He said :—

‘For the first time during any period of its history which I have been able to trace, the Government of India is abreast of its work and without arrears, and this too in face of an extraordinary increase of business.’

“He attributed it partly to the change to Simla during the hot weather and to the circumstance that nearly all the functionaries attached to the Supreme Government enjoyed a fairly good climate during those months in which, according to his experience, the machine of Government in the climate of Calcutta worked at half power. Lord Northbrook (and this is another witness) in 1876, on the point of leaving India, justified the exodus to Simla on grounds of health, and said he was satisfied that more good work could be done in the summer at Simla than at Calcutta. I should also like, while making old quotations of former days, to quote some remarks made by Lord Dalhousie. He said :—

‘And if, during the intervals of summer and rains when the climate prohibits all movement in the plains, the Governor General resides in the Hills, where is the evil? What practical good would result to the State by the Governor General remaining at Lahore or Umballa, exposed to the fierce heat of the plains instead of residing in the temperate climate of Simla? (He was speaking then of the Viceroy himself.) Is a gentleman lately from Europe, unacclimatized to tropical seasons, and usually not in his youth, less likely to perform his duties well because he discharges them under the bracing influence of mountain air, instead of under the furnace-blast of the hot winds? And . . . is his usefulness likely to be diminished because he comes back to his headquarters with his frame invigorated by a refreshing visit to the European climate of the Hills? In short, is it in common sense and reason to be contended that the Governor General does not faithfully discharge his public duties unless he takes the most likely method of rendering himself wholly unfit for them by a continuous residence in the torrid atmosphere of the plains?’

‘I did not go to the hills because I was sick. I did not go there to amuse myself, or to enjoy myself. I went because my presence somewhere on the North-West Frontier was requisite, and as during five months of the year movement in the plains was impracticable, I spent them in the hills because there I could serve the Company more laboriously and more effectually than if I had been in the plains’.

“No one Sir, could accuse Lord Dalhousie of being lacking in energy and industry, and those are remarks which stand true to this present day certainly of all those who like the Viceroy and Members of Council from England come out to this country at a more advanced age and even more, I contend, of those who have spent their days and done their time in the scorching plains below.

“Sir, I think that a great deal of misapprehension surrounds this question simply because the doings of Simla are represented as if they were mere gaieties in the round of a modern Capua, and as if amusement were the only object with which people went there and the sum total of their lives. There can be no greater mistake because the workshop of the Indian Empire is really at Simla, when there is leisure for reflection and for work amidst cool surroundings, and I can only say, if the Government of India were to decide to stay down in the plains, that, in place of these harmless recreations which they can get, you would hear of very long and protracted noonday siestas, which would occupy many more hours than any amusements in Simla.

“But, Sir, the whole tenor of my argument has been that you could not separate administrative arguments from the financial ones. It is entirely false economy if the work that you render for the pay drawn is less efficient: the saving is really in name,



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“The Hon'ble Mr. Sastri referred to the members who represent European commerce in this Council, whom my friend the Hon'ble Mr. Basu once playfully described as 'merchant adventurers'. Well, Sir, far be it from me to decry merchant adventurers, for it was on the enterprise of merchant adventurers that the whole Empire was built up, and, if it had not been for the enterprise of the early merchant adventurers in India, I doubt whether the Hon'ble Mr. Sastri or any of us would have been addressing this Council to-day. But I do find—and I am very glad to find—that those of my Hon'ble colleagues who represent the business interests of Calcutta and Bombay have not joined the opposition in regard to this exodus. They recognise, I think, that there is really no comparison between the business transacted in Calcutta and Bombay and the business that has to be transacted by the Government of India in Simla. There are two kinds of work in which Government is engaged. Some of these relate to men, and some of these relate to measures. Where you are dealing entirely with men, whatever be the climate, you have to stay down among men, and that is why the Calcutta houses, the banks and the judges and so on have to transact their business in the plains. But it is only fair to say that in the case of Calcutta firms the heads of those firms who are in a position in some way corresponding to the Government of India, either disappear altogether and manage the affairs of the firms from London or else, as they get a little older, they generally take leave home at least every other year. Therefore, I do not think that any comparison between their work and the work of the Government of India can be fairly drawn to the disadvantage of the latter. If you want to compare those officers of Government who bear comparison most with the members of the firms in Calcutta, then you have got to go to your Collectors, your Commissioners, your Judges, your policemen, your engineers and all that busy class of workers who spend their time in the plains.

“Now, Sir, if this Resolution had been brought some 30 years ago, when I began my service—at least in the part of the country that I knew—there might have been something more to have been said for the view which the Hon'ble Mr. Sastri has put forward. But, now-a-days, I find that Indians who are possessed of any means—members of the Bar and those who conduct businesses—are just as anxious to get away to cooler climates, and having been there, I have heard many of them say that they no longer think that the exodus of Government to hill stations or to Simla is a useless luxury.

“Lastly, as my Hon'ble Colleague the Finance Member could have more easily explained, there is not even any financial economy in the particular suggestion that the Hon'ble Mr. Sastri has made, namely, that we should suddenly upset our plans at this eleventh hour and decide to transact our business in Delhi during the coming months. He surely cannot be so unkind as to say that so many officers, and not only officers, but so many clerks, European and Indian, should spend the next few months and the rains under canvas without an atom of shade. But, unless that were done, the only other course would be to build extensive shelters suitable for the hot weather and the rains for the whole establishment of the Government of India. Nay, further, it would be necessary to call down many of those who are at Simla and extend the accommodation yet wider, for Council must recognise that the arrangements at Delhi now are still of a very temporary character. A great deal of the work that has been done involves constant goings and comings between Delhi and Simla of papers, and telephone messages, and when Hon'ble Members put us questions which we want to answer satisfactorily, there is a great deal of time lost in obtaining the information and in the passage of files hither and thither. On the contrary, if we were to go in for economy, pure and simple, such as the Hon'ble Member advocates, then the surest method of arriving at that economy would be not to come down to Delhi at all, but to stay in Simla throughout the winter. I hope, therefore, that, when I ask the Council to disagree with the Hon'ble Member, they will be ready to follow me in that

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disagreement. I know that the Hon'ble Mr. Sastri is very devoted to the cause of India, and belongs to a society for which I have the greatest respect, the 'Servants of India'; but I hope that we sun-dried bureaucrats whom, as I have said, before, he is trying to sun-dry more, may also claim likewise in our way to be Servants of India."

**The Hon'ble Mr. Srinivasa Sastri:**—"Sir, the Hon'ble the Home Member has given me a soft answer and he has succeeded in turning away my wrath, although I am afraid he has not succeeded in weakening my convictions. I do not, therefore, Sir, ask that this Resolution should be put to the vote; both in deference to him and in still greater deference to the Hon'ble Mr. Wacha from Bombay I would withdraw this Resolution, but after I have dealt with a few of their remarks, which seem to me to call for a reply.

"In the first place, the Hon'ble the Home Member said that there are vakils, merchants and other people, natives of this country, who find it necessary to go up to the hills and who therefore have withdrawn the opposition which they originally made to the exodus in the name of India. There is one prominent difference between the vakils and richer classes who rush up to the hills during the vacation, and the officials of the Government of India. If the latter want to be placed on the same footing, I have no objection whatsoever. The vakils and richer classes pay the cost of their exodus: would the officials of the Government of India care to submit themselves to that test? I should like to see how many of them would really go up to the hills. Many probably would prefer to stay on in the plains, especially when they think of the enormous sums which they have to send to England for the education of their sons and daughters. However, that is a trifling point.

"I remember, Sir, an episode in the Madras Presidency more than fifteen years ago. I am not quite sure of the date now, nor am I perfectly sure that in narrating the story I shall not indulge in a few of those pardonable licenses which the story-teller takes to himself. There occurred a very severe famine in one of the districts of Madras. The papers were full of harrowing tales of the sufferings of the people. Some missionary gentlemen got up a subscription list, rescue parties went about offering relief, and there were loud calls in the papers on the Government of Madras to examine the matter and undertake relief measures, but the Government of Madras happened then to be in Ootacamund. The relief did not come. But at the same time the Anglo-Indian papers of Madras were full of delectable details regarding a certain devil dance that was taking place in the hill-station. People were wroth and I believe matters went so far that a question was asked in Parliament, and then of course Secretariat pens were busy and a certain amount of Secretariat ingenuity was shown in confuting the alleged popular fallacy, that while the devil gave his name to the dance, he likewise actually took part in it in person or by proxy. The devil dance could not really have affected the famine district, nor could a Member of Council coming down from Ootacamund at that time have necessarily done very much more than the district officer was perhaps doing. But I think the situation was this. People felt that while there was acute suffering in one of the districts of the Presidency, it was not seemly, it was not decent, that the Government of Madras should be away in the hills, apparently reclining at ease like gods, 'careless of mankind'.

"I do not say, Sir, that such a thing is probable now, but it *may* occur now and again, and that is why we always expect that there should be some correspondence, some purity between the state of things in the country at large and the state of things in the Government of India. But I will let that pass.

"I have now to deal with the Hon'ble Mr. Wacha, who, after many years spent in the service of this country in looking after the finances of the Government, has now come to the conclusion that this is not the proper juncture for discussing the exodus which the Government make to the hills annually. I

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must bow to his advice. But he is, I fear, content with very small things. Having succeeded, by constant battering at the door of Government, in getting the budget estimate on the exodus head cut down, he seems to rest on his oars and think that nothing more need be done. At any rate, he says this is not the juncture. Now I wish to ask, what is the juncture? If a year of absolute and rigid economy does not afford a favourable opening for this subject being taken up, when in the world is the Hon'ble Mr. Wacha going to find in prosperous times an occasion for asking that the exodus should be wholly done away with? Perhaps he has become reconciled to the whole thing now that, as he thinks, it has been brought within manageable proportions. If that is so, I must ask leave to differ from him totally, and I think, Sir, that if ever the people's representatives got that control over the finances of the country which they desire, this item of the exodus, small though it is, would be considered incongruous in an Indian Budget and would be almost the first to disappear from the annual estimates.

"Having said so much, I will defer to the advice of my Hon'ble friend Mr. Wacha and withdraw the Resolution."

The Resolution was, by permission, withdrawn.

**The Hon'ble Sir William Meyer** :—" Sir, I beg to introduce the following heads of the Financial Statement for 1917-18 :—

<i>Revenue.</i>	<i>Expenditure.</i>
Opium.	Refunds.
Interest	Opium.
Mint.	Stamps.
Receipts in aid of superannuation.	Income-tax.
Exchange.	Interest on obligations other than the
Miscellaneous.	Public Debt.
	Mint.
	Civil Furlough and Absentee Allowances.
	Superannuation Allowances and Pensions.
	Exchange.
	Miscellaneous.
	Reduction or Avoidance of Debt.

"I need add nothing to what has been said in respect of these matters in my speech introducing the Financial Statement as a whole, and in the supplementary memorandum of my friend the Hon'ble Mr. Brunyate."

The Council then adjourned to Tuesday, the 20th March, at 11 A.M.

A. P. MUDDIMAN,

*Secretary to the Government of India,  
Legislative Department.*

DELHI:

*The 16th March, 1917.*