



*Proceedings of the Assam Legislative Council assembled under the provisions of the Government of India Act, 1919.*

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The Council met in the Council Chamber, Shillong, on Thursday, the 5th April 1923, at 11 A.M.

P R E S E N T :

The Hon'ble Rai Bahadur Nalini Kanta Ray Dastidar, *President*, the Hon'ble the two Members of the Executive Council, the Hon'ble Minister, Education, and 30 nominated and elected members.

OATH OF OFFICE.

Mr. W. D. Smiles before taking his seat, made the prescribed oath of allegiance to the Crown :—

PANEL OF CHAIRMEN.

THE HON'BLE THE PRESIDENT :—The following Hon'ble Members are appointed to the panel of Chairmen for the current session :—

1. Rai Bahadur Amarnath Ray.
2. Maulavi Rashid Ali Laskar.
3. Mr. E. S. Roffey.
4. Srijut Nilmoni Phukan.

## QUESTIONS AND ANSWERS.

### (UNSTARRED QUESTIONS.)

SRIJUT DALIM CHANDRA BORAH asked :—

Communal  
represent-  
ation in the  
Secretariat  
and other  
offices.

1. Will the Government be pleased to lay on the table a statement showing the number of Assistants in the Secretariat and in other offices representing the following communities :—

- (1) Assamese.
- (2) Bengalis (Sylheties).
- (3) Bengalis of other parts of Bengal.
- (4) Muhammadans.
- (5) Others.

2. Is there any standing order as to percentage of Assistants and other clerks to be entertained in the Secretariat and other Departmental offices representing the communities referred to in question No. 1 ?

If so, will the Government be pleased to state if the required number of percentage of each class is entertained ?

3. Is it a fact that the percentage of Assamese clerks and Assistants in the Secretariat is far below the required number ?

Qualifica-  
tions for  
appoint-  
ment in the  
Secretariat  
and officer  
of Heads of  
Depart-  
ments.

4. (a) Is there any standing order as to the minimum qualification necessary for appointments in the Secretariat and other departmental head offices at Shillong ?

(b) If so, is the order followed ?

5. (a) If the answer to question 4 is in the affirmative, will the Government be pleased to state whether it is a fact that some assistants in the Secretariat who are below the standard of the required educational qualification have been entertained within the space of the last two years ?

(b) If so, will the Government be pleased to state the reason for this ?

Number of  
vacancies  
occurred in  
Secretariat  
during last  
five years.

6. Will the Government be pleased to state the number of vacancies which occurred in the Secretariat during the last five years, the number of Assamese candidates with suitable educational qualifications who applied for the said vacancies and the number of successful candidates ?

THE HON'BLE MR. W. J. REID replied :—

1.—The Hon'ble Member is referred to the statement furnished in reply to question No. 6 asked by Maulavi Abdul Khaliq Chaudhuri on the 14th September 1922, which was laid on the table in the March session of the Council. This gives most of the information required, and in view of the labour involved in the collection of figures, Government trust that it will prove sufficient.

2.—Rule 537 of the Executive Manual lays down that endeavour should be made to fill appointments in proportion to the strength of communities, but this can only be done when suitable candidates are forthcoming. This principle is followed in the Secretariat and in the Departmental offices.

3.—A statement is placed on the table showing the number of clerks of various communities in the Secretariat and the number to which those communities would be entitled on a proportional basis. It will be seen that 14 posts are held by Assamese as against the proportional figure 16.

4. (a)—In the Secretariat the minimum qualification for a clerkship is the I. A. or I. Sc. examination, except in the case of hillmen for whom matriculation is accepted as sufficient. In the offices of Heads of Departments, matriculation is at present the minimum standard but Government are considering whether a higher standard should not be required.

(b)—The orders are strictly followed in the Secretariat, and it is believed, in the offices of Heads of Departments also.

5. (a) and (b)—During the last two years, no person has been appointed to a permanent post without the abovementioned educational qualifications, except two war candidates who were allowed special treatment.

6. (a) and (b)—Reference is invited to the statement furnished in reply to question No. 8 asked by Maulavi Abdul Khaliq Chaudhuri on 14th September 1922. In the last five years six Assamese have been appointed to clerkships in the Civil Secretariat. Government do not propose to collect further information.

*Statement showing the number and percentage of the posts held by members of various communities in the Public Services in the Assam Secretariat.*

**MINISTERIAL APPOINTMENTS CARRYING A PAY OF RS. 15 OR OVER, UP TO 1ST MARCH 1923.**

Communities.	Population.	On the 1st March 1922.		On the 1st March 1923.		Remarks.		
		No. of appointments held by each community.	Total permanent sanctioned strength.	Total permanent sanctioned strength.	No. of appointments held by each community.			
1	2	3	4	5	6	7	8	9
		No. of appointments which each community might hope to hold if the sole consideration was their numerical strength in the province; the total number of appointments being 81.*						
		Percentage of each community on the total population.						
1. Europeans and Anglo-Indians.	2,667	...	...		3		4	
2. Bengalis of Sylhet and Cachar.	10,43,362	16	12.96		27		26	
3. Assamese (other than Ahoms and Muhammadans).	13,13,451	20	16.2		14	81*	14	
4. Ahoms	1,97,444	3	2.43		...		...	
5. Muhammadans	18,86,528	28	22.68		11		13	
6. Khasis (including Syntengs)	1,91,078	3	2.43		12		7	
7. Bengalis (other than Bengalis of Sylhet and Cachar and others).	...	...	...		10			
					77		78	
					6		3	
					(vacant).		(vacant).	
					83		84	

\* This figure excludes four posts of Council Reporters and three posts abolished with effect from the 1st March 1923, which were included in the statement referred to in the reply to questions 6(a) and (b).

RAI BAHADUR BEPIN CHANDRA DEB LASKAR asked :—

1. (a) Will the Government be pleased to state how many people have been compelled to leave the North Cachar Hills during the administration of Mr. J. H. Crace? North Cachar Hills.

(b) Will the Government be pleased to give their names and state their offences?

(c) Under what law and authority does Mr. Crace exercise this power?

MR. A. W. BOTHAM replied :—

1. (a)—One.

(b)—Barkat Ali, a Punjabi, whose quarrelsome disposition made him a continual nuisance to the inhabitants of Mahur.

(c)—Mr. Crace believed that his action was warranted by the Chin Hills Regulation, but orders of expulsion under that Regulation can be passed only by the Deputy Commissioner. This has been pointed out to him. No appeal was filed against the order.

MAULAVI ABDUL KHALIQUE CHAUDHURY asked :—

1. Will the Government be pleased to lay on the table a statement showing separately, office by office, the names, native districts, and educational qualifications of all the temporary clerks in the Civil Secretariat and in the offices of Heads of Departments; and also another similar statement of senior and junior auditors in the Local Audit Department showing against each the date of appointment to his post? Temporary clerks in Secretariat and Heads of Departments

2. (a) Is it a fact that there is no Muhammadan in the Local Audit Department office? If so, why? Local Audit Department.

(b) How many Auditors have been appointed since the transfer of the Department to the control of the Local Government?

(c) Were these vacancies duly advertised in the Gazette and the newspapers?

(d) What is the sanctioned numerical strength of the staff and to how many appointments each of the communities of Assam is entitled?

3. (a) Will the Government please refer to the reply given to question No. 1 asked by Raj Kumar Chandra Narayan Singh on the 21st March, 1922, and inform the Council when effect is going to be given to the revised scheme for Police clerks? Revised scheme for Police office clerks.

(b) Will the Government be pleased to lay on the table the revised scheme for these clerks?

THE HON'BLE MR. W. J. REID replied :—

1.—Government do not propose to collect the information as this would involve a disproportionate amount of time and labour. The rule regarding communal representation refers to substantive appointments.

2. (a), (b) and (c)—There is no Muhammadan in the office of the Local Audit Department. There were none among the staff which this Government took over from the central Government when Local Audit became a Provincial subject in July 1921, since then one Auditor has been added. The appointment was not advertised because it was filled by the transfer of a clerk already in Government service who had particular qualifications for the post.

(d)—The sanctioned strength is seven. If the sole consideration were the numerical strength of communities, the number of appointments to which each would be entitled would be Bengalis of Sylhet and Cachar 1·12, Assamese 1·40, Ahoms ·21, Muhammadans 1·96, Khasis ·21.

3. (a)—The revised scheme for Police clerks will take effect from 1st April 1922.

(b)—The scheme is laid on the table.

*Scheme shewing the revised rates of pay of the clerks in the subordinate office of the Police Department sanctioned with effect from the 1st April 1922.*

#### DISTRICT EXECUTIVE FORCE.

			Rs.
Head Clerks	...	...	100—5—125 per mensem.
Accountants	...	...	70— $\frac{4}{2}$ —90 " "
Clerks	...	...	40— $\frac{4}{2}$ —64 " "

MAULAVI ABDUL KHALIQUE CHAUDHURY asked :—

Jail and  
Hospital  
diets.

4. Will the Government be pleased to enquire into the allegations made regarding Jail and Hospital diets by appointing a committee of Honorary Examiners consisting of elected members of the Council and Gazetted Officers from each constituency ?

Non-  
official  
visitors of  
Jail.

5. Will the Government be pleased to make it a rule in future to appoint member or members of the Legislative Council non-official visitors of Jail in their respective constituencies ?

THE HON'BLE MR. A. MAJID replied :—

4.—The Government do not know to what allegations the Hon'ble Member refers and are not prepared to appoint a Committee for the purpose indicated.

5. Government do not propose to make the rule suggested.

SRIJUT BISHNU CHARAN BORAH asked :—

1. Is it in the contemplation of the Government to reduce the strength of the cadre of the Provincial Civil Service? Provincial  
Civil Service.

MR. A. W. BOTHAM replied :—

The Hon'ble Member is referred to the reply given to questions numbers 2 and 6 asked by Srijut Dalim Chandra Borah at the present session.

REV. J. J. M. NICHOLS-ROY asked :—

1. Will the Government be pleased to state the latest results obtained from the private farms to which the Agricultural department has supplied for demonstration the following grains :— Results of  
demonstration  
from  
private  
farms.

The various kinds of paddy.

The ground nuts.

Gram.

THE HON'BLE RAI BAHADUR PROMODE CHANDRA DUTTA replied :—

1.—The Hon'ble Member is referred to pages 75, 83, 86, 97-98, 104-106, 102, 110, 114-115 and 127 of the Report on the Agricultural Experiments and Demonstrations in Assam for the year ending 31st March 1922, which gives the latest information on the subject.



## LATE RAI BAHADUR GHANASYAM BARUA.

THE HON'BLE MR. W. J. REID :—Sir, before we begin the business of the day I ask your permission to discharge a melancholy duty in moving a resolution of which no notice has been given but which I am sure will commend itself to the whole Council. My resolution runs :—

*“ That this Council desires to place on record its deep sense of the loss sustained by the Council and the province in the death of the Hon'ble Rai Bahadur Ghanasyam Barua, late Minister in charge of Local Self-Government.”*

The regrets of His Excellency the Governor in Council have already been expressed in a Gazette Extraordinary of which all members have received copies. This recounts the public services of the deceased Minister and pays a tribute to those qualities which, as is stated in the Gazette, endeared him to all who knew him. We shall miss him very sorely in this Council where he was so familiar a figure. Those of us who have known him for many years and who have always looked on him as the highest type of Assamese gentleman have to mourn the loss of a valued friend. I trust Mr. President that when the Council have accepted this resolution you will direct that an extract from our proceedings be sent to the bereaved family.

THE HON'BLE MR. A. MAJID :—Sir, it is with deep feelings of sorrow that I rise to associate myself with this resolution which has been so ably moved by my Hon'ble Colleague. The sad death of the late Rai Bahadur has cast a gloom over all of us but speaking for myself, Sir, this melancholy event has afflicted me with grief beyond measure. I have had the privilege of knowing him from our childhood. We passed the Entrance Examination of the Calcutta University in the same year, and we travelled from Assam by the same river boat to prosecute our studies in Calcutta. We studied together for two years in the Calcutta Presidency College and we served together as Joint Secretaries of the Assamese Students' Literary Club at Calcutta. Sir, as years rolled on, our close friendship ripened into close intimacy and it pleased Providence to bring us together in the autumn of our life and work as colleagues in this Council.

While at Shillong I had the good fortune of working in the closest touch with him while he was preparing the Assam Municipal Bill which was passed by the Council in its last session.

Sir, by his lamented death, Government has lost a wise and sagacious councillor, the Council a valued, true, sympathetic friend and the Province a cultured son and a great leader, a noble-minded and large-hearted patriot above petty jealousies and free from narrow sectarian prejudices. Endowed with many qualities of head and heart, sound and sober in his judgment, gentle, affable in manners, modest and unassuming in demeanour, over-kind and courteous,—the late Rai Bahadur endeared himself to all who came in contact with him and enjoyed their esteem, affection and confidence. Sir, words are few when the heart is full. We all deeply mourn his death and our loss is irreparable. I shall content myself with this brief tribute of tears.

**THE HON'BLE RAI BAHADUR PROMODE CHANDRA DUTTA :—** Sir, I rise to support this resolution, and in doing so, I wish to endorse all that has fallen from the previous speakers. I had indeed known the Rai Bahadur for some years before I came to the Council, but I came into intimate contact with him when I took over charge as Minister. I very frequently consulted him and I desire to take this opportunity of publicly expressing my gratitude to him for all the help and encouragement that I received at his hands. To me it seems that Assam has lost one of her greatest sons. May his soul rest in peace !

**KHAN BAHADUR MUHAMMAD BAKHT MAJUMDAR :—**I beg to associate myself with the previous speakers in expressing my deep sense of regret and sorrow at the death of the late Rai Bahadur Ghanasyam Barua. I had the pleasure and not less the honour of having been intimately acquainted with him and I always found him to be impartial and just in his dealings with everybody. I pray to the Almighty God for the peace of his soul and convey my condolences to the bereaved family. With these few words, Sir, I beg to support the resolution.

**SRIJUT DALIM CHANDRA BORAH :—**Sir, I rise to associate myself fully with the motion before this Council. I have had the opportunity of expressing my deep and heartfelt sorrow at the sad and untimely death of the late lamented Minister in a meeting convened in my district for the purpose, and I think it my honour and duty in this Council Chamber to-day that I should once again express the same sense of sorrow at his untimely death. I do so not only on my own behalf but also on behalf of those whom I have the honour to represent. Sir, since the inauguration of this Council many casualties have taken place both inside as well as outside this Council, and certainly it is the greatest calamity that might befall the country.

I am of course not thoroughly unacquainted with the life history of the illustrious deceased, but this is not the place to dwell in detail on the history of his life. It may simply be said that as a private man he was a calm, quiet, honest and straightforward person, as a public man of course he might not satisfy all sections of the community. We must however forget all differences on the termination of tenure of his life and look only to the bright side of his life. All we can now do is to pray to the Almighty that his soul may rest in eternal peace.

**SRIJUT NILMONI PHUKAN :—**Sir, I beg to support the resolution just moved so feelingly by the Hon'ble the Finance Member. The late Rai Bahadur Ghanasyam Barua is well-known throughout the length and breadth of Assam. He was always known to be a man of sound judgment, endowed with a strong character and possessed of an honesty of purpose. As a public man his life history is well-known to all of us, but I should like to speak a few words regarding his private life. He was all along a friend of the poor ; he was always on the side of the good ; his helping hand was always given to one and all who knew him. He was by temperament a quiet sort of man, unobtrusive, always seeking a place which is not very prominent in the public eye. But as he was a man of sterling worth honours came to him unasked. He was recognised both by the Government and the people and actually after the death of the late Manikchandra

Barua his mantle fell on him and it was the late Rai Bahadur who reorganised the Assam Association, took every interest in public affairs and if he did not make his presence felt to one and all it is due to his unassuming character. As a social reformer he was always very liberal. He was always friendly to those who held opposite views in matters both public and private. He was always a respecter of law and order in everything. I hope I am not exaggerating when I say that it will be very difficult to find another man to fill up the gap left by him.

**BABU KRISHNA SUNDAR DAM :—**I also rise, Sir, to pay my due tribute of respect to the memory of the great deceased. He was surely one of Assam's noblest sons and although he is dead I am sure his name and example will continue to inspire all his countrymen with genuine patriotism. It is sad to think that one of our leaders has been taken away from our midst at this critical time when we needed his help and advice most.

**SRIJIT LOHIT CHANDRA NAYAK :—**Sir, I rise simply to support the resolution so feelingly moved by the Hon'ble the Finance Member. I also associate myself with all that has been said by all the previous speakers. We have met in this session under the shadow of a great grief. That towering personality of the Hon'ble Rai Bahadur Ghanasyam Barua, Minister for Local Self-Government, is no longer in our midst to guide our deliberations. His premature death has caused an irreparable loss to the Province. When we sat with him in the Select Committee on the Assam Municipal Bill which I characterised as a masterpiece of legislative eclecticism we were all struck with his great debating skill and vastness of Municipal lore and we were attracted to him by the many qualities of his head and heart which he exhibited during the course of the debates. It was therefore a keen disappointment to us all that on account of illness he could not be present when the Bill emerged successfully out of the hands of the Council. It has been rightly remarked in the Government Communiqué that his death has deprived Government of a faithful friend and the Province of an experienced and able administrator whom it could ill spare. With these few words I whole-heartedly support the resolution so ably moved.

**REV. J. J. M. NICHOLS-ROY :—**Sir, I beg to associate myself with the previous speakers in the expression of a deep sense of loss and sorrow on account of the death of the late Rai Bahadur. From the first day I came in contact with him I realised that he was a great man. So, when the news of his death reached me I felt shocked. I realise that we have lost a great man from our midst, and I am sure that the whole Province feels that it has lost a great man.

**MAULAVI MUNAWWARALI :—**Sir, I beg to associate myself with the feelings of regret and sorrow which have been expressed by so many hon members at the sad demise of the late lamented Rai Bahadur. It is, Sir, indeed a very great calamity to this Province that the cruel hand of death is taking away one after another our best, and our pickest men, our guides, our philosophers, our leaders. Sir, during the consideration of the Municipal Bill I had regretted very much the temporary absence of the late Rai Bahadur from our midst. Little did I know at that time that within so short a space of time we would have to mourn his loss from our midst for ever. Sir, I had known him during my Council life and I found him good, simple and

unostentatious, and he was "the gentleman" in the sense Smiles used that word. Such a man we have lost and it is his death that we regret so much to-day. Sir, at this juncture I am reminded of the lines in Scott's *Coronach* :—

" He is gone on the mountain,  
 " He is lost to the forest,  
 " Like a Summer-dried fountain,  
 " Where our need was the sorest."  
 " The front re-appearing  
 " From the rain-drops shall borrow,  
 " But to us comes no cheering,  
 " To Duncan no morrow."  
 " Like the bubble in the fountain  
 " Like the foam in the river  
 " He is gone and for ever."

Sir, I do not admit that the Hon'ble Rai Bahadur is gone for ever. He is not gone. He has only left the arena of this worldly life. His physical absence we feel. I am sure that the spirit that he leaves behind will be an inspiration to us from generation to generation, and his noble example, his simplicity, his goodness and his nobility would be a guide to us at all times both in public as well as in private life. In this sense, contrary to Scott, I do not admit that the Hon'ble Rai Bahadur is gone for ever.

MR. E. S. ROFFEY :—Sir, I beg to associate myself with this resolution. The late Rai Bahadur was a personal friend of mine for the last 20 years. He was a man of the very highest character and ideals, and by his death, I think, all of us feel that this Province has suffered a very grievous loss.

MR. R. N. CHOUDHURY :—Sir, death has removed one of the ablest and greatest of the leaders of Assam. I was acquainted with the late Rai Bahadur for some 7 or 8 years, and during my association with him I found him to be a man of strong moral character. It is painful to see that one Minister has followed another in death in Assam. We had to record the death of so many persons with whom we were associating and the losses give us pain and bring difficulty in our social life, in this instance specially to the Assam Valley, so far as I can understand. He was connected with the Assam Association and entered office as its Secretary. The Non-co-operation movement for the time being took a certain amount of respect from him but it did not deter him from following the right path which was to help the Government in the administration. When we saw him in the Council here, Sir, in its early days every one of us expected that sooner or later he would be promoted to higher posts which Government were all the time perhaps promising to him. He showed great devotion, energy and strength of mind in all his public dealings, and as far as he could

do I think he justified the confidence reposed in him. I am not much acquainted with his private life, but his life so far as I can understand was an example of good moral character. We all deeply regret his loss in his 55th or 56th year; and the testimonials contained in the Gazette Extraordinary of Assam will speak much of him. Now, Sir, it is only my duty that I should associate myself with the other members of this House in expressing the great sorrow we all feel at the sad and premature death of this old and venerable gentleman who has left us the poorer, especially in this Council.

BABU HIRALAL BOSE :—Sir, on behalf of myself and on behalf of the constituency which has sent me to this Council, with a heavy-hearted and deep sense of loss at the sad death of the late Rai Bahadur, I associate myself fully with the resolution moved by the Hon'ble Finance Member so well and which has been so ably supported by many other speakers. I think, Sir, this is not the place to speak of his political life which is so very well known to almost all the members of this Hon'ble House. It is needless to say that he was a gentleman holding the first place, in this Valley at least. Of course I am not so well acquainted with the gentlemen from the other Valley, but for the Brahmaputra Valley, Sir I can say without fear of contradiction, that it has lost the brightest of its sons and the Assamese community has lost the brightest of its jewels. With these words, Sir, I support the resolution.

THE HON'BLE THE PRESIDENT :—It is with a heavy heart that I seek this opportunity of giving expression to my profound sense of sorrow and regret at the sad and untimely death of our esteemed Minister for Local Self-Government, the Hon'ble Rai Bahadur Ghanasyam Barua. He was suffering from a serious illness for some time past, to which he at last succumbed on the 26th March 1923 at the age of 56. Both of us entered the Legislative Council of the Chief Commissioner of Assam in 1912 and worked hand in hand for years together. His voice and activities were so familiar to the people of Assam both inside and outside the Council Chamber that anything about his towering personality, indefatigable energy, integrity of conduct and pleasant demeanour need hardly be mentioned. At his death the Government has surely lost a sound administrator, the people of Assam one of their distinguished leaders and personally we have lost a sincere friend. May his soul rest in peace and tranquility. With these few words I beg to associate myself with the Resolution which runs thus :—

*“ That this Council desires to place on record its deep sense of the loss sustained by the Council and the province in the death of the Hon'ble Rai Bahadur Ghanasyam Barua, the late Minister in charge of Local Self-Government.”*

I hope the hon. members will carry the Resolution by standing.

The motion was carried unanimously, all present standing.

THE HON'BLE THE PRESIDENT :—A telegram be sent to the bereaved family accordingly.

MESSAGE FROM MR. J. C. ARBUTHNOTT, C.I.E., LATE PRESIDENT OF THE ASSAM LEGISLATIVE COUNCIL.

THE HON'BLE THE PRESIDENT :—I have to communicate to the Council a message received from Mr. J. C. Arbuthnott, C.I.E., late President of the Assam Legislative Council, in reply to the cable sent to him embodying the Resolution passed by the Council at its meeting held on 1st March 1923 :—

*“ Please convey to hon. members my great appreciation of their kind message of sympathy and good wishes. Assure them that I shall always watch the future progress of the Council with deepest interest. ”*

THE HON'BLE MR. W. J. REID :—Perhaps the Council will be glad to have what I think is the latest news of our late revered President. On the 26th of last month he had to undergo a very severe operation of which the results were uncertain. Since then I am glad to say we have had news that he is bearing up as well as could be expected. I know that the hopes and the prayers of the entire Council will go forth for his recovery.

The budget, Sir, is now open to discussion.

GENERAL DISCUSSION OF THE BUDGET.

THE HON'BLE THE PRESIDENT :—Under rule 28 (3) of the Legislative Council Rules the President is empowered to lay down the time limit for the speeches during the general discussion of the budget. I therefore fix a time limit of 20 minutes.

BABU BIRAJ MOHAN DUTTA :—Sir, I must be lacking in my duty if I do not at the outset admit that the Hon'ble Mr. Reid has throughout the draft budget shown certain amount of anxiety to enforce economy wherever possible. So I propose to confine myself to a few well-known items in respect of which there has been a full consensus of public opinion but which has escaped consideration in the budget. I will simply categorically place these items before the House for its consideration. There was a small retrenchment committee sometime ago and a few practical suggestions put forward by this committee have not found their way beyond encouraging but unfulfilled promises. The posts with the offices of the Divisional Commissioner are by all consent a superfluity in this province. The Department of Agriculture can be safely amalgamated with the Department of Co-operative Credit Societies and this amalgamation will not only add to economy but also tend towards efficiency. In time when throughout the country a net-work of efficient village authorities is established it will be possible to entrust these authorities with the work of supervising the local co-operative societies and of extending their usefulness by giving them scope for agricultural improvement and expansion. To my mind it seems clear that these two departments are closely inter-woven and their present dullness will vanish as soon as they are set to a common purpose and made to work with a common converging point. The district agricultural officers who have plenty of leisure can in addition take up co-operative work only for a slight increase in their pay. Another direction in which economy is possible is by abolishing the posts of the Veterinary Superintendent and that of the

Director of Public Health. Their work can be safely entrusted to much cheaper agencies. The Superintendents of Excise are the most lightly worked officers of all the officers of the same rank. They enjoy very fair salaries and other perquisites. There is no reason why they should not be given some other works such as Income-tax assessment and their costs divided proportionately between the two departments. It is also a matter for consideration whether the system of giving rewards to the departmental officers in excise cases ought to still continue.

We have been generally lethargic in matters of economy: the administrative control of the works now done by the Public Works Department can be safely transferred to the newly constituted Local Boards, retaining only a few officers in the department for technical advice and supervision. In this department the supervision charges are out of all proportion to the magnitude of the outturn of work.

There is another matter which is appropriate to the occasion and is worthy of consideration by the House. Now that this province makes a contribution for the maintenance of the High Court at Calcutta, we can naturally and reasonably ask for a few appointments in the Subordinate ranks of the High Court for the natives of this province and I believe I shall be having the concurrence of the full house when I insist on our Government to take initiative in the matter in placing this demand before proper authorities.

The University of Calcutta treats this province with little consideration. The legislation which has been undertaken to remodel it does not seem to remember that the University has extra territorial jurisdiction beyond the province of Bengal. This is a matter demanding appropriate solution and the position of Assam in this respect ought to be thoroughly examined by our Government and she should not be thrown adrift to share the ebbs and tides with the Calcutta University without any voice or even a murmur.

Recently the Government has decided to reintroduce the old scale of pay among the ministerial officers with slight modifications. This measure clearly proves that at times revisions are undertaken without much forethought and the vagueness of instructions make these measures unworkable and often unintelligible even to those entrusted with their operation and administration. The liberal scale of pay became unworkable on account of the mis-application of the efficiency bar. There will undoubtedly be some unrest among the ministerial officers and there was only one way to prevent it: the reduction should have begun at the top and not at the bottom.

It has been said on some occasions that this province suffered in finance on account of the recent non-co-operation movement. True it is that this movement had a rapid career in spreading from the urban to the rural areas; coming from amongst the people as I do, I profess to know some of the contributing causes which assisted this movement in its quick expansion. The ordinary raiyat in this province gathers his notions about the administrative machinery from three classes of petty officers he comes in contact with in his every day life, I mean the underlings attached to the Court of Justice including the peons who always roam about in the villages, the village revenue potentates whether under the Government or under the Zamindar, and the

police underlings whose work lie among the villagers; these three sets of officers have not been able to very faithfully transmit to the raiyats the very high standard of honesty prevailing among the high grade officers and consequently any charge of dishonesty advanced by the agitators quickly takes root in the minds of the raiyats. Among the educated classes many of them are disappointed service-seekers. Nothing worries a disappointed candidate so much as a bad selection and the very moment he finds that his inferior beats him in the race for service seeking, he turns out a non-co-operator. One's inner sense is never dead and it will always keep him cool when the selection falls upon the right man. It is highly desirable to introduce the competitive system into all the provincial and subordinate services securing some safety valves in the hands of the Governor to be exercised very rarely in the interests of the backward communities. Even those already in the service should be thoroughly convinced that emoluments, however insignificant they may be, go always by merit and not otherwise. In conferring public honours the public are not satisfied that they always have been earned by public work. I firmly believe that there is much scope for exercise of discretion and reform in the directions indicated by me. A non-co-operator rejoices to see discontent spreading among all the classes. Once we begin non-co-operating with the non-co-operators and win over the different sections of the community and demonstrate by practical example the falsity of the charges advanced by the agitators, this fell movement will never be able to interfere with the flow of revenue to the extent it did during its last year's campaign. I, for one, would not believe that this agitation has altogether ended and we ought to forearm ourselves and by retrospection remove the sore points where the preachings of the agitators had taken root. There is yet another matter which I would commend to the serious consideration of the Government: public opinion in all matters and in all spheres of works ought not to be flouted at. There are instances where private opinion is ventilated in the shape of public opinion, but our unreasonable callousness towards it rather takes away than adds to the official prestige. The bulk of the public who are not political agitators will, when sympathetically and tactfully handled, co-operate with the Government rather than with the non-co-operators. Even in dealing with political criminals, a sharp distinction should be made between the "agitator" and the "agitated."

In conclusion, I have only one word to say: it will not serve our purpose if we can secure merely an evenly balanced budget: what we require is a surplus budget: there are innumerable demands from the public in respect of education, sanitation, medical and various other necessities—we require money to fight out the great scourge known as *Kala-azar*: so we, both in and outside the Council, ought to make a determined and concerted effort to set money free for the urgent necessities—we cannot think of taxation, the only way lies in a genuine attempt at retrenchment in which there are several unexplored fields.

**MAULAVI RUKUNUDDIN AHMAD**:—Sir, kindly allow me to thank the Hon'ble the Finance Member and his staff for the very encouraging budget, they have been able to present us this year. Though many circumstances intrigued, last year and the current year too, to reduce our income and increase our expenditure, yet the Hon'ble Finance Member has steered safe the barge of Finance so long and the promised land of a balanced budget and even of a reasonable surplus, is in sight. This is a matter of congratulations



to ourselves, and we are indeed deeply grateful to the Hon'ble Finance Member that he has thus kept a vigilant watch over the money matters of the province as the custodian of the public purse.

Sir, in fact we are already on the road to a balanced budget, for in the year to come our actual deficit is only  $\frac{3}{4}$  lakhs against more than 12 lakhs in the current year. In the Budget estimate for the year 1922-23, it was expected that the year would open with an opening balance of  $12\frac{1}{2}$  lakhs and close with a closing balance of 2 lakhs. But the accounts of the previous year gave us only  $6\frac{1}{2}$  lakhs for the current year to begin with and expenditure also increased by 6 lakhs. These facts combine to threaten us with a deficit of  $7\frac{1}{4}$  lakhs, though the income is expected to be better by 2 lakhs than originally estimated. In the coming year it is expected that the deficit would be as high as 8 lakhs. The fact is that the coming year opens with a deficit of  $7\frac{1}{2}$  lakhs and closes with one of 8 lakhs. This situation as it is, is of course far from encouraging. But what is encouraging is the fact that we were indeed faced with a much worse state of affairs; but we have been able to maintain ourselves in this comparatively very favourable position.

As for the excess expenditure in the current year, the highest is under Civil Works, namely,  $5\frac{1}{4}$  lakhs, and we are told that this is accounted for by the construction of the Murarichand College in Sylhet and the Council Chamber premises—two deserving projects about the necessity of which there can be no question at all. The other notable increase of expenditure is under Administration of Justice. But the fact is, the Government of Bengal have, I believe for the first time, asked for a contribution from us towards the cost of the Calcutta High Court and we had to pay  $1\frac{1}{4}$  lakhs for the same. The asking was no doubt unfortunate but the payment was equally unavoidable.

In the matter of receipts for the current year we are worse off by  $7\frac{1}{4}$  lakhs under Excise, but the increase under Forest, Civil Works and other minor departments not only works off the decrease but actually shows an increase of 2 lakhs over the amount originally estimated.

It is satisfactory to find that our Government have been able to make the Bengal and Behar Governments pay 88,000 rupees for the Pasteur Institute. I wish there were other items on which we could make claim on the Bengal Government and recover the amount paid for the High Court.

Now turning to the coming year's budget, I find that receipts have been entered at  $216\frac{1}{2}$  lakhs and expenditure  $217\frac{1}{4}$  lakhs. In other words the budget shows an improvement of 4 lakhs on the receipt side over the actuals of 1921-22, while on the expenditure side there are corresponding fallings off of 9 lakhs and 20 lakhs. The increase of  $21\frac{1}{4}$  lakhs over the actuals of 1921-22 is expected to be mainly from the following sources :—

Land Revenue	...	...	...	2 lakhs.
Stamps	...	...	...	$4\frac{1}{2}$ "
Forest	...	...	...	3 "
Public Health	...	...	...	$\frac{3}{4}$ lakh.
Civil Works	...	...	...	$2\frac{1}{4}$ lakhs.
Registration	...	...	...	1 lakh.
Police, Education, etc.	...	...	...	1 "

Stamps, Forest, Civil Works may fulfil the expectations of the Hon'ble Finance Member but with regard to land revenue I am afraid he will be disappointed for the weather up till now has not been proving very favourable for the rains crops.

On the expenditure—side the decrease of 9 lakhs from the revised estimate of the current year is to be effected mainly under Police, Jails, Civil Works and Medical. The only comment therefore necessary is let us devoutly hope that the good wishes of the Finance Department will be fulfilled.

Sir, this is the Financial situation with which we are placed. We can of course safely depend upon the Hon'ble Finance Member to give effect to the Retrenchment, where retrenchment has been recommended and is practicable. But in my opinion, Sir, there are some items where retrenchment is practicable but has not yet been recommended. As I have just now said, we are in fact faced with a deficit of 8 lakhs and no body knows that unforeseen calamities (may God forbid), might not swell it. Any way, it should always be our motto, to explore every avenue of increasing our income and reducing our expenditure.

I shall address myself to the reduction of expenditure. The top heaviness of the administration has been a by-word, I may not repeat it. In my opinion, Sir, that for the remaining months of this year we can easily manage our affairs with one Minister. The Budget session is almost over, only the September session is remaining. To appoint another Minister for these few months will be only mere waste of the public money. Therefore I respectfully beg to suggest to the Government not to appoint any Minister for the remaining months only. It is a matter for congratulation that the Government have so soon given effect to the recommendations for abolishing one of the posts for Conservator of Forests. But why that of the Superintending Engineer is not being abolished altogether, I fail to understand.

In another direction—the Medical and the Public Health Department were a single department not very long ago. They might again be combined with advantage to the public as well as to Finances.

Another department which very readily admits of large reduction in expenditure is the Agricultural department. There is top heaviness in this department as well; we have three Deputy Directors, and 3 Superintendents to supervise the work of 14 Inspectors; and these 14 again supervise the work of 40 Demonstrators. In other words 6 Superior officers are now provided to keep watch on 14 Inspectors, who again are to keep a keen eye on 40 Fieldmen Demonstrators. I now leave it for the House to judge whether so many officers are actually wanted. Sir, in my opinion one officer in the Imperial service (including the Economic Botanist) to assist the Director in his work, and the three officers in the Assam Agricultural Service, should prove more than sufficient to carry on the supervision necessary on the 14 Inspectors. As regards the Industrial Department, the Sericultural thing at Titabar is a mere waste of money; the sooner it is closed down the better.

The worst of all items I have found is the proposed Paddy farm at Titabar. This was abandoned last year, we might as well again postpone it for some years to come.

*Police.*—Speaking now of the Police Department, we ought to be thankful to the Hon'ble Judicial Member and to the Inspector General of Police that they of their own accord are accepting large reduction in expenditure—*viz.*, from 23 $\frac{1}{4}$  lakhs of the original and 25 $\frac{1}{10}$  lakhs of the revised estimates of the current year, they propose to come down to 22 $\frac{1}{10}$  lakhs in the year to come. But in this department as well there is some room for economy. I find that, estimate for 4 Inspectors, 7 Sub-Inspectors and 10 Head constables in the ordinary branch and 456 constables in the armed branch of the Police force have been budgetted for. Sir, allow me to ask the Hon'ble Judicial Member whether in a lean year like the one coming, may we not go on with our old force. If the probable savings of 1 $\frac{1}{4}$  lakhs shown in the detailed Budget refer to these items, I am more than satisfied.

Sir, before concluding my speech I wish to speak a word or two against false economy. What I mean is this—that we may go too far in the way of economy as well. For example there was the other day a proposal to abolish the Training Schools. Others say that the Law College at Gauhati was also not needed. Some declare that the very large expenditure in the Murarichand College is not warranted at a time like this. But I for one cannot reconcile myself to such false economy. These are most desirable Institutions. They should not only remain intact, but for the benefit of the country as a whole they ought to be improved.

Such a different note in my speech is also necessary from another consideration. The Government have accepted a number of Resolutions—quite a good number of them are mine own—of course subject to a unhappy qualifying clause—*viz.*, as soon as funds are available or when funds permit. Sir, indeed, this is a very convenient way to put off things desired most by the public, but not so well sought for by the Government. Sir, I again appeal to the Government to provide funds for the schemes which they have already approved and accepted. Some of them only require a little money. For example the establishment of a junior Madrasa in the Sibsagar District requires only a sum of Rs. 1,200 a year, and the affiliation of the honours course in Persian and Arabic in the Cotton College, Gauhati, is a matter of about Rs. 2,000 a year. The introduction of the Commercial Scholarships will require a sum of Rs. 600 a year, and so forth. Similarly, the scheme for the establishment of the Prince of Wales Technical School at Jorhat should no longer be hanging fire. I am sure if only the Government wished it they might very well provide the money. I hope these proposals will receive the best consideration of the Government and that money for them will be provided in the budget as soon as possible. I believe, Sir, where there is a will there is a way.

And in the matter of such false economy, a very strange thing has happened the other day only. The clerks of the District and Subdivisional establishments have been dealt a heavy blow. They were, for once in their life, put on a scale of pay in which they expected somehow to meet their small wants. But the retrenchment axe has fallen on them in the beginning. If retrenchment is only to affect the poorly-paid clerks and peons I for one am against such retrenchment. These cuts give us but little saving and much irritation. I appeal to the Government most respectfully, Sir, to reconsider this matter very carefully and reinstate the poorly-paid clerks in the former scale without delay.

Sir, I have finished my say. In my opinion the budget this year has been so carefully framed—and with always a sharp eye for economy—that I do not like to take any more time of the House in its discussion; and I conclude with this prayer to God the Almighty that the year to come may be a prosperous one.

**SRIJIT LOHIT CHANDRA NAYAK** :—Sir, the budget for the year 1923-24 having been presented more than a month ago the hon. members have now got ample time to deliver their verdicts on it, which is an economy budget, plain and simple and therefore does not admit of any progress. The year begins with a “minus balance” and it is said that in spite of all efforts, estimated expenditure exceeds estimated receipts by Rs. 72,000. And there is also last year's deficit to the extent of Rs. 7,28,000. So not only all our provincial balance exhausted but we are also confronted with the deficit of 8 lakhs, in all, in the 3rd year of the existence of our Council started under the auspices of the Reforms.

The year 1921-22 began with an opening balance of Rs. 58 lakhs and 28 thou and and the year 1922-23 with an opening balance of Rs. 12 lakhs and 46 thousand whereas the year 1923-24 was shown in the last year's budget to have a balance of only Rs. 36,000 if at all to start with. But in reality not only this balance of Rs. 36,000 swallowed up but the current year begins with a “minus balance” as frankly described by the Hon'ble Finance Member. This only shows that the Administration is kept going by drawing on its reserve. I think in the beginning of the current year we have no reserve to fall back upon. This is due to the fact that the rules requiring a local Government to maintain a certain minimum balance has been done away with, with the inauguration of the Reforms, which have made our administration already top heavy. Nolo volens administration must be carried on until the conscience of the British Parliament rises to the height of the occasion. It has been very rightly laid down in the Report of the Inchepe Committee that if India is to remain solvent immediate steps must be taken to balance her budget. It is a pleasure to me to see that a beginning has been made to balance the budget of our province this year for which our hearty thanks are due to the Hon'ble Mr. Reid, our Finance Member.

Now the question is how to balance the budget? How to wipe out the deficit? To my mind this can only be done by reducing the cost of administration. The most absorbing item is the salary charges which in 3 years increased by leaps and bounds, say some 31 lakhs, a huge figure considering the receipts of the province. I add to this travelling allowance and other allowances which swallow up nearly 55 per cent. of the estimated revenue with a minus balance. Therefore the actual percentage is considerably higher.

The services, Sir, have been divided into All-India, Provincial and Subordinate. This division is the fruitful source of our present financial embarrassment. Let me elaborate. The All India Services cost us about 30 lakhs, the Provincial Services about 40 lakhs and other Services about 25 lakhs. What is the average cost of a member of each of these Services I have no materials to lay my hands on. Yet I make bold to say that the cost of maintenance of the All-India Services is out of proportion to the actual resources of a poor province like Assam. Besides these All-India Services are out of date if provincial autonomy is to be taken as our

ultimate goal. The provincial autonomy presupposes a provincial organisation. It therefore naturally follows that a province should be given option to choose their own servants instead of compelling it to go in for a type of officers which will suit all India. If a province can afford to pay let it entertain the services of All-India men, but it is no statesmanship to insist on the maintenance of the same standard in the case of our province which is proverbially poor. Such insistence is to my mind nothing but its ruination.

The All-India Services men are mostly Europeans; when the Government were autocratic their existence was an absolute necessity for political reasons but now foundations having been laid for the progressive realisations of the principles of Responsible Government it will be quite constitutional to gradually do away with their services.

The fat salaries of All-India Services have been responsible for clamour for higher salaries among the Provincial and other Service men. To keep up an appearance of proportion the salaries of the Provincial and other Services have been abnormally increased. Indianisation of Services will not lighten the cost of administration if the Indian holders of the higher administrative posts demand the same pay as the Europeans do, because the latter deserve allowance in addition in consideration of their peculiar position known to us all. Their claim to special treatment must be recognised so long as European element is a necessity to keep the machinery of administration going.

I am glad after a good deal of persistent agitation the Government have changed their angle of vision and seen that our financial solvency lies not in taxation but in retrenchment and the Hon'ble Finance Member agreeably to the non-official public opinion, has set about in right earnest to make appreciable retrenchment in expenditure. According to him, the process of abolishing posts and reducing establishments is going on steadily. No doubt it is a happy feature of the endeavour that has been made to balance the budget. But in reality, except in a few cases the higher branches of the tree of administration have not been touched but only the undergrowth has been cleared.

I am glad to see that a decision has been come to to reduce each departmental budget by 5 per cent. for which I heartily thank the Finance Member the able custodian of the provincial purse. We earnestly join hands with the Finance Member in paying a chorus of tribute to the Inspector-General of Police and also to the Hon'ble Judicial Member who have gone far beyond the 5 per cent. standard of reduction in the Assam Rifles budget. Our finances will be placed on a sound footing if the recommendations of the Retrenchment Committee be given effect to at an early date.

In budgetting we rely much upon excise receipts which is in my opinion an uncertain factor liable to variation according to the passing whims of the consumers. We shall be glad when our revenues from excise will disappear. We like its gradual disappearance from our budget estimate. Let me quote what our great Gokhale said on this point. Says he "I, for one, shall be glad when our opium revenue disappears not only because I feel it to be a stain on us but also because its presence in our uncertain state is very inconvenient from the standpoint of economy. The uncertainty

that invests it is a great disturbing factor in our budget and the large surpluses which it brings to the Government however convenient they may be for certain purposes, cannot but be demoralising in their effect in economy, because the strongest Finance Minister with the utmost insistence that he can lay on rigid economy cannot resist a certain amount of wasteful expenditure in the presence of such large surpluses. When opium revenue disappears and I understand it will not take long before it disappears, we shall be in a position to know where we stand. And then it is that certain questions will require to be taken into serious and careful consideration so that a definite financial policy may be laid down for the country which should be adhered to in all essentials independently of the particular views or inclinations of individual Finance Member."

So long as excise revenue goes on increasing we do not know where we stand. Though our administration cannot go on for the present without it, yet without its disappearance we cannot have the definite financial policy so eloquently referred to by Gokhale. I am decidedly of opinion that future financial outlook of Assam is not so gloomy. Though our present situation is decidedly bad yet it is not wholly desperate. Reading between the lines the total figures of receipts and expenditure for the last 3 years without considering the opening balance we find that our income has been growing while our expenditure has decreased and is decreasing. With facilities given for exploitation of our forests and with expansion of land revenue and further retrenchments our expenditure is sure to be brought within our income in the near future.

I was, Sir, formerly of opinion that Government discriminate in their economies in respect of transferred and reserved subjects but now I see that such an accusation cannot be laid at their door. They look with an equal eye on both. I, for one, Sir, do not want economy in the education budget. I congratulate the Hon'ble Minister for Education on the fact that full 5 per cent. reduction has not been given effect to in his Department. The mass of illiteracy is so appalling in India that without its removal by educational efforts no foundation can be laid for successful democratic state because the peril of the modern states is uninformed democracy.

On the head of Industries the budget figure for current year is estimated at 99 Rs. I should have been glad if it could have been taken at 1,14 Rs. the budget figures for last year, because our prosperity depends more on the development of industries than on any other works. Though our Department of Industries is a very young one still in the process of organization yet its achievements are more than we expected. The most important of our industries is tea, next to it are our industries in coal, mineral oil and saw-milling which are all well organised and as such need no departmental assistance. So our Department of Industries is concerned with cottage and other minor industries which are very helpful to our people as they can be taken up by small capitalists. We are proud of the achievements like the Weaving Schools at Gauhati and Shillong, the Industrial School at Tura, the Emporium at Gauhati and the Sericultural Station at Titabar. The new schemes in hand are the Sylhet School of Handicrafts and His Royal Highness the Prince of Wales Technical School at Jorhat. The latter school has got a nucleus of one lakh of rupees in 3½ per cent. Government promissory notes—the donation of that merchant prince of Assam—Mr. B. Barooah for which he merits our heartfelt thanks, to start with. These

schemes are almost materialised. We congratulate the Director of Industries who is one of the worthy sons of the soil for his successful running of the Department. The provisions for State Technical scholarships to the value of Rs. 4,200 is a move in the right direction as it will stimulate industrial activities. In the expenditure side of the budget we have noticed some omissions. These are as follows :—There is no provision of water-supply in the rural areas—a crying need of the rural people; no provision for contribution to village authorities which are destined to play an important part in improving the amenities of village life; no provision for linking the subdivisional headquarters with the nearest Railway Stations by means of a branch railway or by any kind of fast conveyance. It would have been better, Sir, if provision could have been made for contribution to hold industrial and agricultural exhibitions periodically for the benefit of the people. For it is often remarked that “ocular demonstration is more effective than verbal pleading.” I well appreciate that all this could not be done for want of funds. The Hon’ble Finance Member is not without hopes that by further retrenchments and stern economy we shall have our budget balanced in the course of the current year. If the post of the Director of Public Health be abolished, if the old practice of having the registration work done by the Extra Assistant Commissioners be reverted to, if the Public Works Department be amalgamated with the Local Boards, the sought for retrenchment and rigid economy will be in sight immediately.

One word in conclusion, Sir. The Reforms have cost us a great deal as referred to above. The Ministers are the central pivots in the machinery of the Reforms. To broadbase the reforms when financial stability is reached the number of Ministers is to be increased, more Departments to be brought to their control, and His Excellency the Governor to be just like a constitutional monarch. This is the ideal we aim at in this Council. With these few words I beg to resume my seat.

**SRIJIT DALIM CHANDRA BORAH :—**I beg, Sir, to say that this is the third budget of the Government of Assam under the Reformed Administration and I think it is in all probability the last of my speeches in connection with the general debate on budget and I must therefore seize the opportunity of stating with due respect and humble submission that in fundamental principle it is the same budget to-day as it was at the beginning of the Reformed Scheme.

It could not show any marked progress in respect of its solvency and economy although to the great credit of the Hon’ble the Finance Member and his Department sufficient care has been taken to enforce economy as far as circumstances allow. The solvency which the budget induces us to believe is simply nominal and the economy which it attempts to enforce is not real and far from being satisfactory. I may be condemned and reprimanded for being frank and outspoken, but I can scarcely dissuade myself from observing that while on the one hand the reforms are a boon to some selected private individuals on the other it has been found after three years’ long experience to be a curse to the majority of the Indian people living from hand to mouth. The only benefit which the reform has apparently conferred is making some miraculously lucky persons masters of some thousands and thousands of public money which could not be earned in several of their generations with their ordinary care and labour.

We commenced our Council proceedings with a cry for retrenchment and our harpings on the same tune of retrenchment is daily getting incongruous and inharmonious and almost deafening. Retrenchment no doubt has been effected but it can scarcely be said to be in the right direction.

The Hon'ble the Finance Member has given us to understand that a reduction of 5 per cent. of expenditure in almost all departments has been effected but it can scarcely be said to be adequate to meet the popular demand.

There is no denying that there are insurmountable barriers in the path of our Reforms and the remedy for removal of those barriers lies in the hands of the Government, and unless the Government remove those obstacles it is scarcely possible for the Indian people to prove themselves worthy of Reforms and thus to demand an advance instalment of the same.

The Reform has introduced a system of administration which has the reputation of its top being heavy. I submit, Sir, that the top is gradually getting heavier and the bottom lighter. The natural consequence I am afraid will be the tumbling down of the whole machinery. A stupendous and massive structure requires a strong foundation to stand on and to prop its head. Bankruptcy of most of the provincial Governments of India is the order of the day consequent on the introduction of Reforms and the only remedy to save the country from such a state of bankruptcy has been found in retrenchment of superfluous offices in all grades of services.

The retrenchment can be effected in the right direction if the Government lend a patient hearing to the popular cry for it and various suggestions of the representatives of the people and the recommendation of the Committees appointed for the purpose. The achievement of the Indian councillors in this particular respect if we can at all boast of it consists in successful performance of the operation of retrenchment on the menial and the ministerial staff of the Government. A cursory glance at the present budget will convince the public of the truth of the observation I have just made. Of all grades of services under the Government the Imperial Services is the most redoubtable drainer of the resources of India. The consensus of all shades of opinion is that there are innumerable posts in the Imperial Service which are not of any practical utility to the public and which are simply pampering their growth at the expense of the public. It might not be possible for the Government of Assam or the India Government either to abolish these posts at once or it might not be possible for the recommendation of Retrenchment Committee to be taken into immediate consideration to effect the present budget or the budget of a year or two to come. But it is quite possible for the Government to recommend to the higher authorities to sanction the retrenchment that is essential for ends of justice and due administration in perfect deference to popular views and sentiments. The only possible means of maintaining this cumbrous administration as far as we can forecast is either retrenchment or taxation. But the danger of the latter process is obvious. In spite of popular protest we already had recourse to taxation by enhancing stamp duty and court fees. Again, I understand the Government are contemplating a further taxation by enhancing local rates. If such practices be resorted to from time to time it will result in impoverishment of the country.



In the Provincial Service too there are lots of appointments which can profitably be dispensed with and I think it shall be the duty of the hon. members to move for reduction of grants in reference to those parasitic posts during the days when the demand of grants will be made.

The Subordinate or the Ministerial Services on the other hand are the worst sufferers, the whole brunt of retrenchment as already pointed out falls on the shoulder of the persons of that service. Not only this, they are also doomed to rot in that service without further prospect and progress. Formerly we found the vacancies in the Provincial Service were filled up by recruitment from the Subordinate Services, but at present inexperienced youths fresh from schools and colleges are admitted in the Provincial Service as so many probationary Sub-Deputy Collectors and Extra Assistant Commissioners and trained up there at the expense of the public for future emergency. This is a practice which a stop must be put to.

To particularise certain services and appointments, let us begin with the head of 'General Administration.' I am not morally convinced if the bulk of the work as obtained in the old regime of the Chief Commissioner is substantially and materially increased under the Reformed Administration. But unfortunately the function of the Reformed Government in all its pomp and splendour is distributed among five principal administrators and their respective staffs, thus involving an expenditure five times over in excess of what it was before. We are not unaware of a talk rife even in the official circle that a small Province like Assam can easily manage with one Member and one Minister without hindrance and causing any loss of dignity to reformed administration. By reducing the number of Ministers and Members to half of what we have now we can expect to make a saving of about Rs. 1,14,000 a year. Again in perfect appreciation of the services rendered by the Deputy President, we can well recommend the making of his post an honorary one and thereby effect an economy to the extent of Rs. 2,500 a year. The abolition of the posts of the Commissioners and their establishments which are considered urgent and desirable both inside and outside the Council will bring a saving to the extent of Rs. 1,61,200 a year.

Referring to the District Administration we find a provision has been made for 13 Deputy Commissioners, 22 Assistant Commissioners and 77 Extra Assistant Commissioners. We are all aware of the functions performed by the Deputy Commissioners. They do very little of the Judicial work in the Sadr. They pass the major portion of their time in mofussil in the work of supervision—under such circumstances we may be justified in observing that in the plains districts one Deputy Commissioner may be left in charge of two districts. Thus the number of the Deputy Commissioners may be reduced to half of what is maintained now. If it is at all considered desirable the number of the Assistant Commissioners may be increased by the like number. Under such an arrangement we may expect to make a saving of some Rs. 90,000 a year.

Reverting to the post of the Superintending Engineer, although the Retrenchment Committee recommended the abolition of the post of that officer, he now stands as formidable as anything else; but to our dismay we find the dispensation of the services of his peons and chaprassis instead. By the dispensation of the services of the Superintending Engineer a saving to the extent of Rs. 38,644 can be effected.

In order to make my position clear it must again be given to understand that by making suggestions of certain retrenchment in the Imperial Service, I do not mean any modification of the present budget as far as that service is concerned but it is only a recommendation to the Government for future action.

Again, coming down to the Provincial Service, I only wish to confine my attention to a point or two and leave them entirely to the discretion of the hon. members to consider if my contention is correct. The unequal distribution of State patronage appears to be a predominant element in that service. What practical purpose the Excise Superintendents and the Deputy Superintendents of Police serve to the public is well known to us. The functions performed by these officers can well be delegated to Circle Inspectors of Police and other touring officers. Referring to the position of the Grazing Superintendents, we find they are the most miserable lot of servants in that service. Although these persons are left in charge of a whole district and are in no way inferior in educational merit to most of the officers in the Subordinate Provincial Service their status in the scale of service is not the same as that of the latter class of servants. There are innumerable instances of the like nature, and I do not wish to reiterate them here.

*Transferred Subjects* :—Touching the Transferred subjects, Medical, Education, Industry and Agriculture which have the common appellation of nation-building departments they have lost their characteristics and are going to be made the nation-wrecking departments. In the case of 'Medical' and 'Public Health' departments it is the wish of the general public to amalgamate these departments. But nothing has been done by the Government in order to meet our wishes. By amalgamating these departments and placing them under one departmental head we may expect to save some 2½ lakhs of rupees. We have money enough to feed fat officers unnecessarily, but we have no money for relief of people of malaria and epidemic-stricken tracts, and for the relief of lots of human beings dying as so many birds and beasts for want of good drinking water and proper sanitary measures. I understand that even the Indian Medical servants deputed to *kala-azar* duty are not allowed the full rate of travelling allowance fixed for that Service although they are required to do their duty at the risk of their life, combating with a dreadful enemy. Such is the fate of the Education Department. We are not aware whether steps have been taken to give effect to the recommendation of the Retrenchment Committee regarding the abolition of the post of the Inspector of Schools. Further, we are not aware if steps have been taken to give effect to the Resolution adopted by the Council some two years ago regarding the introduction of weaving into every middle and high school of the Province. But we are aware of acquisition of lands and construction of palatial buildings for the Cotton and Murarichand Colleges. Certainly we do not want a continent and so many white halls for training our children. Ordinary sheds may meet the purpose. If proper economy had been effected in this line education would have been better developed and extended and we would have enough money for our technical schools.

Lastly considering the case of the Industrial Department we cannot be too sanguine of the success of this Department. It is a department which has direct concern with the welfare of the Industrial class forming the major portion

of the population. But the fund allotted for the department is so very inadequate that it is not possible for the department to maintain efficient officers for training our Industrial class to enable them to deliver our lost arts and industries. It is more the duty of the Sovereign Power to ameliorate the material prosperity of its subject race than to provide certain individuals with high appointments under the Government.

REV. J. J. M. NICHOLS-ROY :—Sir, when last year's budget was presented to the Council with the balance of Rs. 36,000 some of us feared that there would be no balance left at the close of the year 1922-23. I was one of those who had such a fear. Our fear is now more than justified, as not only the reserve fund has been swallowed up by the expenditure in 1922-23, but according to the revised estimate, the closing balance of last year is estimated at *minus* Rs. 7,28,000, *i.e.*, the year 1922-23 is considered to have closed with a debt of Rs. 7,28,000.

Before I proceed further I want to pay a tribute of thanks to the Hon'ble Finance Member for an effort in the present budget to reduce the expenditure by 5 per cent. This is a wise step, for a cut of a certain percentage will not affect materially any department. I say again that this is a step in the right direction. With the abolition of a few non-essential posts, and with a reduction of a certain percentage in the expenditure, the budget can easily be made to balance. But I see that the cut of 5 per cent. has not been applied to the salaries which are a big item in the budget.

This is the third budget of the Reformed Council, and it brings before us greater financial problems than we had last year. The Hon'ble Finance Member, in his speech introducing the budget for 1923-24, said that "the situation bad as it undoubtedly is, is yet not wholly desperate." He asked us to look at "the total figures of receipts and expenditure for the three years for which these appear in the statement of provincial receipts and expenditure, without considering the opening balances," and then we would see that "our income has been growing while our expenditure has decreased and is decreasing." Though this is true, yet it does not solve the financial problem before us, and I am afraid it will take a few years to bring the finances of the Province to a state of equilibrium if the Council does not take strict action now.

Let us review a little the financial condition during the last three years. In the year 1920-21 the revised receipts were estimated at Rs. 1,65,10,000 but the actual receipts were Rs. 1,59,56,000 and the revised estimate expenditure was Rs. 1,92,42,000 while the actual expenditure was Rs. 1,97,79,000. In that year the actual receipts were less than the revised estimate receipts while the actual expenditure was five lakhs more than the revised estimate expenditure. From this we can see that the revised estimate receipts and expenditure are always different from the actual receipts and expenditure. In the year 1921-22 again the revised receipts were Rs. 2,04,46,000 and the actual receipts were Rs. 1,95,10,000, and the revised estimate expenditure was Rs. 2,40,13,000 while the actual expenditure was Rs. 2,36,13,000. In that year also the actual receipts were less than the revised estimate receipts, while the actual expenditure was less than the revised estimate expenditure. It is in *this* year that the actual expenditure was less than the revised estimate expenditure. This is a credit to the Hon'ble Finance Member.

The actual receipts and expenditure of the year 1922-23 are not available now. The revised estimate of both the receipts and expenditure are not the actuals. So we do not for certain know whether the actual expenditure will not be more than the revised estimated expenditure. We shall hope however that as the Government are trying to exercise "all possible economies" the actuals of the expenditure side will be less than the revised estimate expenditure. But this does not solve the problem of the present deficit budget before the Council.

The proposal now in this budget is to spend Rs. 2,17,13,000 during the year ending 31st March 1924 and to close the year with the debit balance of Rs. 8,00,000, *i.e.*, to close the year with a debt of eight lakhs hanging over the head of this poor Province. I for one, Sir, am against this proposed debt, and it is the duty of this Council to cut the expenditure and to deliver the Province from being bankrupt. It is high time for the Council not to leave this matter altogether to the Government. Last year when the budget was presented to this Council it was estimated, as I have already said, that there would be about Rs. 36,000 left as the closing balance of the year 1922-23, and we had hopes that there would be no debt, but now the revised estimate shows that the year 1922-23 will close with a debt of Rs. 7,28,000. I am afraid when the actual figures are available the debt will not be only Rs. 7,28,000 but may be much more than this amount. There may be a difference of over six lakhs. If we judge from the difference between the revised estimates and the actuals of the previous years we cannot help but infer that the actual debt of 1922-23 may be about 13 lakhs of rupees. The actual closing balance of 1920-21 was Rs. 48,23,000 while the revised estimate was given at Rs. 58,28,000. There was in this year a difference of Rs. 10,05,000. Again the actual closing balance of 1921-22 was Rs. 6,44,000 while the revised estimate was Rs. 12,56,000. There was a difference of Rs. 6,12,000.

Now seeing these figures the actual closing balances of the previous years, how can we persuade ourselves to believe that the actual closing debit balance of 1922-23 may not be much more than Rs. 7,28,000 which is only the revised estimate. I think, Sir, we may as well consider that this budget may open with a debit amount of about Rs. 12,00,000. And with this large opening debit balance in view, let the Council decide what to do with this budget.

This proposition that this budget will have a closing debit balance of Rs. 8,00,000 is also not the actual statement of the finance of this province. At the close of 1923-24 we may have a debt of about Rs. 14,00,000. The Council may see that I may not be far wrong in making this statement when the Hon'ble Finance Member bases some of his hopes for receipts on Excise and Stamps which last year did not bring in money as anticipated. I have given these approximate figures in order to show my colleagues in the Council how we stand. The budget does not describe fully the financial condition as it is. I do not mean to imply by this that there is any desire on the part of the finance department to hide anything from the Council, but I mean to say that the present system of approximate budgetting has a defect, as it does not give the Council the actual figures. And it has happened in past years that the inability to give the actual figures to the Council has

worked more favourably towards the expenditure side than towards the saving side. This method of budgetting without being able to give the actuals of the closing year ought to be changed. However I will leave this matter to future consideration.

Now with these figures which I have stated, namely, that the closing debit balance of last year 1922-23 may be about Rs. 12,00,000 and that this year 1923-24, therefore, may probably open with a debt of about twelve lakhs of rupees and that this year 1923-24 may close with a debt of about Rs. 14,00,000 instead of Rs. 8,00,000 as presented in this budget; it is with the Council now to judge whether the situation is not "wholly desperate." The budget should be greatly cut.

The Hon'ble the Finance Member stated in his introductory speech that it might "be possible at the time of the budget discussions to announce fresh savings." I hope that we shall hear such an announcement, which will tell us that the savings are not a few hundreds only but a few lakhs, and which will bring the finance of the province to an equilibrium. Should his announcement of fresh savings be such as to deliver the Province from running into debt, we shall be saved the task of discussing the demands for grants.

Now, Sir, the only hope is *Retrenchment*. Circumstances have forced the various Governments, unwilling though they may be, to retrench. But the wide difference between public opinion and the opinion of the Government is in the method of retrenchment. I think it will rather be impossible to balance the expenditure and the receipt sides of the budget unless retrenchment is carried into the realms of the non-voted items also.

However it is the duty of this Council to exercise as much control as they have over the expenditure side of the budget, and also to see that the growth on the receipt side is not such as will bring hardship to the poor people—the tax-payers of our Province.

Now, Sir, I desire to draw the attention of the Council to this, namely, if the entire voted amount of expenditure of Rs. 1,72,77,000 be reduced by 5 per cent. the province will at once be saved from bankruptcy. And if the Government makes some reduction also from the non-voted expenditure, we shall have a credit balance of a few lakhs.

Now, for a little while I want to turn to the different departments.

*Land Revenue*.—The receipts under Land Revenue are estimated at Rs. 98,02,000. According to the revised estimate of last year the receipts were below the budget estimates by Rs. 2,00,000. And it is acknowledged by the Finance Department that the budget under this head was "over optimistic". But practically the same amount has been repeated this year with Rs. 2,000 in addition. Well, to me, this amount looks somewhat "over optimistic" again. I may add that the actual receipts of 1922-23 may be less than the revised estimated amount.

The expenditure again is estimated at Rs. 14,25,000. Last year the revised estimated expenditure was more than the budgetted amount. And I may also ask the Council to notice that the actual expenditure may be more than the revised estimate.

The aim of the Government in framing the budget is to get an all-round reduction of five per cent. under each major head as compared with the net provision in last year's budget. But under this head it is stated that it was impossible to make any reduction. But I think that in order to free ourselves from running into debt five per cent. cut can be made without much inconvenience.

*Excise.*—The receipts from this head are estimated at Rs. 60,00,000. These figures are less than last year's budgetted figures, but the hope expressed by Government of "good sales" of excisable articles is disappointing, is sad. This trade in excisable articles, I mean especially the trade in opium, has been branded as an immoral trade. The duty of Government as the protector of the physical, mental and moral condition of society is to decrease year by year the receipts from this head, and not simply to allow circumstances to make them decrease the revenue from this head. The Government, I mean, should take the initiative in decreasing the receipts under this head by reducing the supply for sale of excisable articles. But on the contrary, it seems as if the Government wants to cling hard to the last pie that can be derived from the excise shops and from the consumption of poisonous drugs.

However, Sir, thousands upon thousands of our Province will be sorry to see any rise in the excise revenue which will mean that there is increased consumption of those poisonous drugs like opium, *ganja*, *bhanga*, etc. This is not at all desirable nor commendable.

Sir, however, I hope that the return to quieter times will not bring the unwelcome and evil 'recovery' from the "abnormally low consumption of the last two years." Last year the figures under this head fell below the budgetted figures. Let us all, the members of this Council, hope and pray that during this year the figures under this head will fall very low.

The temperance societies will increase and their educating work will have an effect on the receipts under this head.

*Navigation, Embankment, etc.*—Under this head I want to point out that a saving may be made under the item 'Maintenance and repairs'. Last year the budgetted amount was Rs. 60,000; but the revised estimate is Rs. 49,000. In this year's budget also Rs. 60,000 have been provided for this purpose. So a few thousands may be cut from this item.

I want to point out that there is no revenue under this head. Navigation is a very important means of communication. If the Government will take steps to improve the waterways, these may be a great source of income. The Surma river in some places is badly silted up. Heavily loaded boats can hardly pass in some places without being drawn by 20 or 30 persons. Last January when I came up from Calcutta to Chhatak, the Ferry Steamer from Markuli was grounded in a place which is about 2 hours' ply to Sunamganj. In front of our steamer a boat heavily loaded with lime was grounded. It took about 20 to 25 men to pull that boat. And our Steamer, the 'Mavis,' had to unload most of her freight, and most of the passengers had to go out on shore to await the free movements of the Steamer while others, being impatient to wait, went on foot up to Sunamganj. It was only after a struggle of several hours that the steamer could pass through. The depth of the river there was about 3 feet only.

In several places I saw the river was quite shallow. In order to get any goods from Calcutta to Chhatak in winter we have to wait one month sometimes, because the steamers cannot carry much goods on board. If such places are dredged, the river will be made navigable and a slight tax can be imposed on boats. This will bring quite an amount of money to the Government. The Steamship Company too may gladly pay some tax on this account as this improvement will materially enhance their income. There are hundreds of boats in the Surma river and in other rivers in Assam. The owners of these boats may be glad to pay a little tax for the sake of having the waterways improved. I hope this suggestion will make the Government investigate the number of large and small boats passing daily back and forth carrying goods in the Surma river and other rivers. If the rivers are made properly navigable, especially in the dry season, many people will keep large boats instead of small ones, and the large boats may be taxed more highly than the small boats.

*General Administration.*—Several changes can be made under this head. It does not seem imperatively necessary to have two Under-Secretaries whose pay amounts to Rs. 24,500. In 1905 the administration of Assam under the Chief Commissioner, had one Secretary, one Under-Secretary and one Assistant Secretary. When Assam was again formed into a Chief Commissioner-ship after its separation from the Province of Eastern Bengal and Assam, the administration was carried on with two Secretaries and two Under-Secretaries. Now since the inauguration of the Reforms, there are 5 officers that take the place of the Chief Commissioner, the Governor, two members of the Executive Council and two Ministers. Then there are heads of departments. The said five officers with the two Secretaries together with the heads of departments ought to be able to manage the administration work without the Under-Secretaries. I suppose all these officers do not have enough work especially during these years of financial difficulties. I should think also that if all the heads of departments be made Secretaries, only one Chief Secretary may do.

Again in regard to the post of Commissioners, if the post be abolished as has often been urged by several members of the Council then the saving of Rs. 1,61,200 will be effected. However, if the Government finds it essential to keep this post, then one Commissioner, I think, will do. But with the Governor at the head, and two members of the Executive Council, two Ministers, two Secretaries and with several heads of departments, it certainly seems not imperative to keep the post of Divisional Commissioners.

*Police.*—The Police Department has adopted a wise policy in reducing its expenditure. I am sure the Council wish to pay a tribute to the Inspector General of Police as the Hon'ble Finance Member said in his introductory speech and also to the Hon'ble Judicial Member. However, Sir, since we are now returning to quieter times, the Police force may further be reduced. The increase in the Police force was due to the late agitation of our friends, the non-co-operators. These friends are by no means, anarhists. They wanted to obtain the same object for which we are all striving. But, now, since they have seen that that object cannot be attained by the means they have adopted, as wise men, they are changing and have changed their view point and thereby their policy. They are now becoming cool and are

thinking seriously. The tide of sentimentalism is going down, and the time for sane thinking is now setting in. So there is no fear of any more serious trouble. I think, therefore, that the standing police force ought to be decreased.

*Civil Works.*—I want, Sir, to make a few observations under this head. The Public Works Department included under this head, according to public feeling, is a Public Waste Department. Some works have been started without proper estimates. The Council Chamber is an example of this. I should think that the expert Engineers we have in the department would be able to give an almost exact estimate of expenditure. Now we are asked to give more grant for the Council Chamber. If a proper estimate had been presented to the Council before commencing the building work, we could have understood then what to do, but it is embarrassing to the Council as well as to the Finance Department, I think, who evidently depends on the expert estimate of the Public Works Department to find that the original estimate has been more than trebled.....

THE HON'BLE PRESIDENT :—The hon. member is exceeding the time-limit.

REV. J. J. M. NICHOLS-ROY :—Sir, in about three minutes I shall finish my speech.

We can easily understand that though the Finance Member on account of his goodness takes the blame upon himself, yet that blame was simply on account of the good faith of the Finance Department in the estimate of the Public Works Department.

Sir, the question of the Council Chamber is over now ; but we do not want any repetition of such experience.

I notice that under this head there is a provision of 3 lakhs for the Murarichand College. Last year the Council had to vote on the grant of Rs. 1,50,000 for this purpose. May I ask the Hon'ble Finance Member these questions :—

- (a) What was the original estimate of this building for this College ?
- (b) Was this amount of 3 lakhs included in the original estimate or not ?
- (c) Will the building work be completed with this amount ?

My question, I hope, will be answered by the Hon'ble Finance Member in his reply to the budget discussions.

It is evident, Sir, that this department does not exercise economy.

*Education.*—I believe, Sir, we all want to see a growing interest and improvements in Education, Sanitation and Industry, for the future hope of the country depends on these departments. Every facility should be given to these departments. We hope that in the future more money will be spent for these purposes. Education is the backbone of self-government. And



I think, Government should do their best to provide more money for this purpose and to help the private struggling institutions also. The aided schools should receive better attention from the Government. The more aided schools we can have in the country and the fewer Government schools, the better, I think, it will be for both the people and Government. Therefore every encouragement should be given to private institutions.

MR. R. N. CHAUDHURY :—Sir, this is the anniversary of the old day of discussing matters needlessly or fruitlessly and the public will think that our duties are perfunctory sometimes. The budget as it appears does not give us any charm whatsoever since it is a deficit budget. As I open the first page I can find that the amount of Rs. 1,63,09,000 was in the budget estimate of 1922-23, and this year Rs. 1,61,41,000 has been budgetted; hence I find that there has been a decrease on the Receipt side from the Reserved subjects, page 2 of the budget. Then on the same page on the receipt side I find there is a figure of Rs. 2,10,38,000 which was budgetted in the year 1922-23, and then for this year Rs. 2,16,41,000 have been budgetted; thus on the whole there is an increase of 6 lakhs. I understand that the budget was opened with a closing balance of nil, probably *minus* something, and in these circumstances I can say that it is not at all encouraging for me to read this budget or to go through it. The public is concerned only with some principles of Government under which money will be spent for the benefit of the public. This we do not find here in this budget. The budget has been as it appears made solely for the purpose and for the benefit of the officers who are under the patronage of the Government and we have not any doubt to say that we have no faith in the Government when the budget is for the purpose and benefit of the officers of the Government only. It does not matter much whether one Minister is appointed or what person is appointed to the high offices, what the public is interested in is that different roads should be maintained that communication should be made much easier, etc. With the introduction of the Reforms we thought that benefits will be showered upon the public but nothing has been done. I regret to say that rather the reverse has been the case. Education has not improved, sanitation has not gone ahead and the communication remains the same and in some cases has become even worse. Then, Sir, we find at page 50 that the steam boat "Kestrel" which disappeared for some time is afloat again. It is phantomic in its appearance. Its action may be described as that of a submarine but whereas a submarine can dive only for a certain time this steam boat "Kestrel" can dive for years. I can see from the budget for 1922-23 which is here, and I challenge that no such item as steam boat "Kestrel" appeared in it under the head; but this year we find that it is afloat again.

As regards the Police Department I have been told that some reductions have been made, which is due no doubt to the great ability of our distinguished officer under whom this Department exists, but then at page 2 I find that under other departments of the Civil Administration there have been increases of Rs. 69,000 and Rs. 42,000. However, there has been a reduction under the head Police of Rs. 1,21,000. Credit for this is due no doubt to the Hon'ble Mr. Majid. In other matters I would say that this province is not self-contained. This being so there are so many anomalous state of things which we can hardly bear. There has been a demand made by the High Court of Calcutta for Rs. 1,90,000. As far as I understand this item was

not anywhere in 1921 or 1922. All I know is that all of a sudden someone makes a demand and that this Government admits it, and I do not know how it can be or how it might be that we do not know anything about it. The matter did not come to our ears until the whole thing had been settled. Of course I did not come to the Council last time, I was absent, but that does not show that I had not any interest in the proceedings of the Council. Probably other hon. members will be able to tell me whether they were aware of the fact of such admission on the part of the Government of Assam, or were consulted to contribute Rs. 1,90,000 for the maintenance of the High Court of Calcutta which I understand was going on well and was in existence before without this contribution. Now, however, that the claim has been admitted it is useless for me to go on with the subject.

Then there have been several complaints made as regards officers in the Police Department. It has been said over and over again that there are so many Superintendents, so many Assistant Superintendents and so many Deputy Superintendents, as a matter of fact in one district there exist at present one or two Superintendents with several Assistant Superintendents and it has become a public grumble that such bodies of Superintendents are superfluous, they are not for the maintenance of peace and order but waste, sheer waste of public money; their up-keep does not serve any useful purpose. All I can suggest is—this is a mere suggestion only as we find from experience that although we make a cry nobody ever hears it—that some reduction should be made in that line.

As for the reduction of salaries of officials and abolition of posts I am of opinion with others that retrenchment should begin from the top and not from the bottom. If the post of a peon is abolished it does not matter much and only a few rupees will be saved but if a Minister is gone or the post is abolished there will be a good deal of saving to the public. Well, I cannot be personal in my remarks and I should abstain from making personal remarks and I should ask pardon of any official who might take my remarks as personal. I am not addressing it to any Department or to any particular person and my remark is general.

Well, I had not much time to prepare or to go through this bulky budget which is full of all sorts of financial figures and does not contain an index, and I would conclude by saying that we have passed practically three years of this Reformed Council and have existed harmoniously and there has been very little clash amongst us. I can wish that all the remaining days of this Council may pass peacefully and that what we say in criticism should not be taken into consideration by the officials whom we have got reason to fear.

**SRIJUT BIPIN CHANDRA GHOSE** :—Sir, the budget under discussion is the third budget of the reformed Government and I should say it is one of despair. From a careful study of the three budgets under the reformed Government it is sure to strike one at a glance that a time is coming and it is coming by leaps and bounds, when it will be impossible for the Government to manage its affairs if the present state of things is allowed to go on as it is. The budget is as I have said on former occasions the mirror in which the policy of the Government has been clearly reflected. The present policy of the Government must be changed or else the fate of the province is doomed and there is no other way out of it but one—the policy of—“cutting your coat according to your cloth.”

Sir, for the coming year we find the Hon'ble the Finance Member has budgetted for a deficit of Rs. 72,000. Of course, at the first sight it appears to be hopeful—the deficit not being too much. But let us see what is the actual state of things. The total estimated receipt for the year 1922-23 was Rs. 2,10,38,000 and the total estimated expenditure was Rs. 2,20,92,000. Thus there was an excess of expenditure of Rs. 10,54,000 over the income and this excess expenditure had to be met from the opening balance which was Rs. 12,56,000 and thus leaving a closing balance of Rs. 2,02,000 for the year. But the revised estimate for 1922-23 upset everything. According to this revised estimate of the year 1922-23 the receipt was Rs. 2,12,44,000, *i.e.*, an excess receipt of Rs. 2,06,000 but the expenditure was Rs. 2,26,16,000, *i.e.*, an excess expenditure of Rs. 5,24,000. So according to the revised estimate there was an excess expenditure of Rs. 13,72,000. Deducting this amount from the revised opening balance of Rs. 6,44,000 we get a deficit of Rs. 7,28,000. Thus we find that all the provincial balances have been exhausted in the current year without leaving a single *cowrie* as closing balance. Moreover, there has been an excess expenditure of Rs. 7,28,000 which amount had been borrowed from the Central Government. So the current year comes to an end with a *minus* closing balance that is to say, the coming year starts with a *minus* opening balance—a sum that is by no means small and negligible. This *minus* opening balance is the root of all difficulties and disadvantages.

We know from our little knowledge of budget that a certain percentage must be kept as closing balance which are not to be spent except under special and unavoidable circumstances.

How is it that the Assam Government exhausted the entire closing balance? And it was not content with this much alone. On the contrary it has further borrowed so big a sum as Rs. 7,28,000 without the least hesitation. Can such a policy—a policy of “*ঋণং কৃত্বা স্বতং পীবেৎ*”—attract sympathy from the public? I should say, it cannot.

Of course the Hon'ble Finance Member has given us words of consolation at the time of his speech while introducing the Assam Budget for 1923-24 during the March session of the Council and these are to speak in his words: “Our income has been growing while our expenditure has decreased and is decreasing.” If that be the case how is it that we cannot meet our expenditure even? It is true that if we look at the total figures of receipts and expenditure for the past three years without considering the opening balance, we find that our income has been increasing while our expenditure is decreasing. At the same time a careful study of these figures for the same three years discloses also the fact that each year we had been spending a considerable amount more than our total income—all this time we are not to consider the opening balance. In other words every year we have been spending more than we have means to spend. To be more explicit and particular let us take the actual figures year by year. In 1921-22 our income was Rs. 1,95,10,000 and we actually spent Rs. 2,36,89,000. Thus incurring an excess expenditure of Rs. 41,79,000 over our income for the year. Luckily we had a very substantial amount of Rs. 48,23,000 as our opening balance in that year and consequently the entire excess expenditure was met from the opening balance leaving a narrow margin of Rs. 6,44,000 as closing balance and consequently it did not affect us much and everything went on quietly and peacefully.

Again, let us take the revised figures of the current year, *i.e.*, the revised figures for the year 1922-23. The total income in this year was Rs. 2,12,44,000 and the expenditure was Rs. 2,26,16,000. Thus in this year too there was an excess expenditure of Rs. 13,72,000. As usual this excess amount had to be met from the opening balance of the year. But unfortunately the opening balance fell far short of the amount already spent in excess and after exhausting the entire opening balance the Government ran into heavy debts amounting to Rs. 7,28,000. This heavy debt is the closing balance of 1922-23, and the opening balance of the year under discussion.

In spite of the facts that in the next year, *i.e.*, in 1923-24, we start with a *minus* opening balance and that we are in debt, one will be surprised to note that we are still going to spend more than what we expect to get as our income for the year under discussion. We know our strength—we realise our position and still we are remaining consciously unconscious of it. Then let us turn to the budget for the year 1923-24. The estimated and expected total income for the year under discussion is Rs. 2,16,41,000 and our estimated expenditure is Rs. 2,17,13,000. There is thus an estimated excess of expenditure of Rs. 72,000 over the income all the time knowing full well that we are in debt. This time we have no opening balance from which we can deduct this excess expenditure. On the other hand this excess expenditure of Rs. 72,000 adds to the *minus* opening balance and thus helps the Government to run still further into debt next year. The hon. members will just think what the condition of the province was three years ago and to what a state we have been brought during the short period. There may be an exceptional year in which through some reason or other the expenditure might exceed the income but is there any justification to frame the budget in such a way that the expenditure must exceed the income every year?

In this way we are spending always in excess and this I should say is not at all a very wise policy deserving any sympathy from the hon. members of the House. We must remember that the budget under discussion gives mere estimated figures and not actuals. We are not thinking at all of actual figures. The hon. members will just think what would be the position if they find at the close of the year that the actual revenue has fallen short of the estimated income.

Of course I am no prophet to foretell what would actually come to happen at the end of full one year. But from the business point of view one is bound to foresee every possible aspect of things and make suitable provisions accordingly as far as possible. It is never a good policy to go on increasing the revenue in order to meet the expenditure instead of curtailing it. Thus it is said "Cut your coat according to your cloth." It should always be our point and the only point never to allow the expenditure to exceed the income. We should have in view the income and not the expenditure. In order to make both ends meet expenditure ought to follow income and not income the expenditure.

As our income has been growing our expenditure also might increase proportionately and not otherwise. This is the state of things provided we pass through normal times. Undoubtedly our present situation is bad and it is certainly to be worse if for unavoidable circumstances our forecasts will have to be modified.

So long the administration has been kept going only by drawing on its balances but in the coming year there is no such balance to fall back upon. Suppose, Sir, in the coming year there is a flood in a big area or for want of good rain crops fail and famine makes its appearance, what will be our position then in such cases? We have made provision of only Rs. 10,000 in our budget under head "43.—Famine Relief and Insurance." Is this amount quite sufficient to relieve the distressed people of a badly affected district even? We have got no closing balance and nothing of the kind to fall back upon to give the distressed immediate relief. For cases of this nature over which we have no control there is practically no provision and consequently we have no other alternative but to submit to the will of the Almighty God. We are entirely at His mercy.

However a word of hope is before us. The Hon'ble Finance Member at the time of his speech in introducing the budget in the March session of the Council stated :—" We are not without hopes that by further retrenchments we shall succeed in bringing our expenditure within our income in the course of the coming year." It is true that retrenchment is the cry of the day and retrenchment must we have. But the question is what kind of retrenchment do we want? We want retrenchment at the top and not at the bottom. For the sake of a handful of superior officers we are going to deprive hundreds of poor subordinates of their bread and thereby helping many families to die of starvation. One superior officer is equal to 40 or 50 subordinates. I leave it to the hon. members to judge whether it is better and proper to allow one family to suffer or 50 families.

The Hon'ble Finance Member states in his introductory budget speech that in framing the budget for the coming year it was decided to reduce each departmental expenditure budget by 5 per cent. It is true the budget has been framed so but who have been affected by this reduction? The ministerial officers surely. Let us take concrete examples to be more clear. Under head 41.—Civil Works (Reserved) we find the office of the Superintending Engineer abolished and no provision made in the budget for its maintenance. But the superior officer—the Superintending Engineer—is there and what is more striking is that a substantial sum of Rs. 3,600 has been kept apart as his special allowance whereas we do not find any such provision in the budget for 1922-23. Under head 22.—General Administration the district administration expenditure budget shows that the retrenchment has affected badly certain Sub-Deputy Collectors and Superintendents of grazing and not the superior officers. The number of Deputy Commissioners and Assistant Commissioners remaining the same the budget provision for the pay of these officers has exceeded by Rs. 11,400 and Rs. 2,46,000 respectively. Again under head 31.—Education (Reserved) the budget provision for the coming year is Rs. 70,000 whereas the revised estimate for the year 1922-23 has provided for Rs. 68,000 under the same head. In these days of retrenchment an excess amount of Rs. 2,000 has been provided for 31.—Education (Reserved). In other words retrenchment has been a boon to the superior officers and the same retrenchment has made our position, the position of the transferred subjects, bad and further retrenchment is sure to make it worse. If we are to satisfy the people whom we represent, if we have come here to safeguard their interests, it should always be our point to see that retrenchment begins at the top first and not at the bottom alone as I have already said just now. Retrenchment should affect the 'reserved' and the 'transferred' subjects

equally and proportionately. In view of the present policy adopted by the Government and also of the existing conditions and circumstances it is not possible for a poor province like Assam to bear the heavy burden of the reforms. In a province like Assam one Executive Councillor and one Minister may well serve the purpose without the least inconvenience. This important problem should draw early and sincere attention of the authorities.

In the budget we look in vain for any provision that would enable the Government to provide for the growing demands and requirements of the people. Our people are dying for want of pure drinking water and sanitation, our brethren are crying for improvement of communication, our children are not getting proper education and we are not in a position to get these wants of the people removed. If they want any help from us our reply is, "there is no money" and we are free. There ought to be retrenchment in the salaries of superior officers. There is a saying 'charity begins at home.' It is we who should first set examples of sacrifice. The beloved and worthy sons of our mother country should contribute something to our poor mother at this time of her distress and calamity. This being done it will bring our finances within proper limits. One thing strikes me very much and it is this. A very high percentage of our income is consumed by British officers alone and it is due to the British officers only that our administration has become so costly. Of course without substantial salaries it is not possible to attract British officers who have been lending their valuable services and their ability and skill to this country. But nevertheless it is true that the administration should be indianized gradually. With the Indianisation of the Administration there is sure to be huge savings by making the administration less costly. To my mind this seems to be the only remedy left to us under the present financial crisis. Indianisation of the administration is a great problem of vital importance and it deserves urgent and serious consideration of the hon. members.

There ought to be further reduction in the travelling allowances of officers along with the reduction in their salaries. One is surprised to note in the budget that a provision of Rs. 7,000 has been made as the travelling allowance of Ministers, whereas under the same head we find in the budget for 1922-23 a provision of Rs. 4,000 only. Can we not save the excess Rs. 3,000 without any disadvantage? The hon. members will find difficulty—the only difficulty—in the reduction of non-voted salaries. Unless we can find out some means for proportionate reduction of non-voted salaries nothing can save the administration from a succession of ever-increasing deficits. Some means must be found out to reduce all the non-voted salaries and proper authorities should strongly be moved to this effect without further delay. As I have already said elsewhere unless the retrenchment begins from the top instead of from the bottom it would be a fruitless task on our part to attempt and struggle for the improvement of the financial condition of the Province. The hon. members of this House should think seriously as to how it is possible to improve the provincial revenue. Otherwise our position will be nowhere. In vain we carry out resolution after resolution without the means to give effect to the same.

41.—*Civil Works.*—Under this head a further reduction might have been possible if we could do without making provision of three lacs of rupees for the Murarichand College in the budget for 1923-24. In view of the hard

times through which we are passing a saving of three lakhs of rupees is not a matter of joke. With this saving, it must be admitted, our situation would have half improved. It is true I cannot make any remedial suggestions for this item of expenditure. As the work has already commenced we must complete it by all means. What I mean to say is that in these days of financial difficulties it would have been a wise policy not to try so big a scheme like this but wait for better days to come. However, we hope and expect not to commit similar mistakes in future. It is not the proper time to dream of our individual interests. Let us exert our combined energy for the general cause and for the improvement of the province as a whole.

22.—*General Administration*.—Under this head budget provision in the year 1922-23 was Rs. 27,46,000 but in the coming year's budget we find a provision of Rs. 28,24,000, *i.e.*, an excess provision of Rs. 78,000 has been made in the budget for the next year. Although certain reductions have been made under this head further reductions might have been made without the least inconvenience and to the entire satisfaction of the public.

31.—*Education*.—The revised estimate of 1922-23 under this head for the education of Europeans and Eurasians provides for Rs. 68,000 but the budget estimate of the next year under the same head makes a provision of Rs. 70,000 whereas under head 31.—Education (transferred) a reduction of over two lakhs has been made. It is not clear why reasonable reduction has not been made also in the case of reserved subjects. Reduction of a substantial amount under head 31.—Education (Reserved) would be encouraging and quite welcome by abolishing one or two posts without any inconvenience and disadvantage.

46.—*Stationery and Printing*.—The large increase under this head deserves special attention. The explanatory budget is silent on this item of expenditure. The budget provision of 1922-23 under this head is Rs. 3,69,000 and the revised estimate of the same year shows the amount to be Rs. 3,48,000. But the next year's budget provides for Rs. 3,86,000. This means an excess of expenditure of Rs. 38,000 over the revised estimate. It is admitted that some excess expenditure will be necessary next year but is there any justification for so much excess provision although the financial problem of the province is getting more serious year after year.

7.—*Stamps (reserved)*.—Under this head instead of reduction we find excess provision of Rs. 11,000 over the budget provision of 1922-23. In these hard days of struggle.....

THE HON'BLE THE PRESIDENT :—The hon. member is exceeding the time-limit.

SRIJUT BIPIN CHANDRA GHOSE :—Only three minutes more, Sir. In these hard days of struggle saving of something, however small it might be, is encouraging to us and is also to the advantage of the poor administration.

In conclusion, I must admit that much credit is due to the Hon'ble the Finance Member who has so ingeniously framed the budget under discussion. The estimate is not after all a discouraging one but for the *minus* opening balance. The estimated income and expenditure give a deficit of Rs. 72,000

only. What really is giving us much trouble and has made us all anxious is the overdraft—the loan from the Central Government, which is not a very small amount. We must make up the whole deficit by any means. To me retrenchment appears to be one of the means suitable to us and retrenchment should affect both reserved and transferred subjects equally. Some action must be taken to move the Imperial Government to proportionately reduce all the items that are non-voted and over which the hon. members have no control. The policy at present adopted cannot materially improve our situation. Indianisation of the Administration is another question of vital importance and deserves the immediate attention of the House. With the Indianisation of the Administration it cannot be so costly as it is now. Retrenchment and Indianisation of the Administration are the only two remedies which can save us from the present situation. With these words I beg to resume my seat.

THE HON'BLE THE PRESIDENT :—The Council is adjourned till 2-35 P.M. for lunch. The Council reassembled at 2-35 P.M. after lunch.

RAI BAHADUR BEPIN CHANDRA DEB LASKAR :—Sir, in view of the discussion which had taken place in this Council over the budget I might also have dispensed myself from the necessity of occupying the time of this Council with any remarks of my own, but considering that the Government is in financial crisis and the budget is a deficit one, it would not, I think, be altogether right that I refrain from submitting my observations before the Council. Therefore I will ask the permission of my hon. colleagues to occupy their attention for a short time while I make a few observations upon some of the points with which this budget deals.

The general feeling of the people is that since the introduction of the reforms Assam has not been cutting her coat according to her cloth and our financial position is going from bad to worse, nay, we are becoming bankrupt and people are being heavily taxed.

*Financial position.*—The estimated revenue of the province for 1923-24 is Rs. 2,16,41,000 against Rs. 2,10,38,000 in 1922-23 or Rs. 2,12,44,000 in the revised estimate for that year. This shows an increase of revenue or tax amounting to six lakhs in two years.

The estimated expenditure for 1923-24 is Rs. 2,17,13,000 against Rs. 2,20,92,000 in 1922-23 or Rs. 2,26,16,000 in the revised estimate for that year, that is, 4 lakhs less than the previous year's estimate. This is not at all convincing as in every year we have to vote for larger grants in revised estimate.

*Balances.*—The year 1921-22 began with an actual opening balance of 48 lakhs odd but closed with a balance of about 6½ lakhs against an estimated closing balance of 12½ lakhs. The budget for 1922-23 provided for a closing balance of 21 lakhs, but we are going to close the year with a debit balance of 7 lakhs 28 thousands. The budget for 1923-24 also provides for a deficit balance of 8 lakhs. And I am very sorry to say that I am unable to accept this figure as correct. Experience of the past two years shows that our estimate always fall short of our expectation by 6 to 10 lakhs. So it is very clear that we may have to close the year 1923-24 by doubling the proposed *minus* balance. So within three years of reforms our actual deficit will amount to between 60 and 70 lakhs. It is therefore very desirable that we



should be very careful henceforth. The budget ought to have been so framed as to provide for a surplus balance of at least ten lakhs or so. This means we should reduce our expenditure by 18 to 20 lakhs. We may then by and by regain solvency. Otherwise I think the general public is correct in saying that we are going to be bankrupt and we are prepared for our ruins. I think it has been a mistake to abrogate the rules, with the inauguration of the reforms, which required a Local Government to maintain a certain minimum balance. Otherwise we would not have ventured to prepare such a budget.

By the by I fail to grasp the meaning why the Hon'ble the Finance Member requested the members of the Advisory Finance Committee which met at Shillong on the 18th January last to treat the information placed before them as confidential. I rather think that the Committee would have been well advised to publish the provisional statement of the estimated receipts and expenditure for 1923-24 for public criticisms and the Government could profit by the views of the public.

Assam is a small province and its estimate is small but this is not less important as showing the drift of things of a budget. Agriculture is the only great industry in Assam. The ryot is therefore the most important personage in the province. On his industry all other classes depend. Then there is over-taxation falling upon a poverty-stricken people. But I find that the Government appears to be possessed with a spirit of optimism and to take very rosy view of the condition of the tax and of the financial condition of the people of Assam. It appears to me to take such optimistic view is dangerous and a delusion. We must always remember that a single failure in the harvest produces starvation and any severity in the collection of the tax would cause much hardship. In spite of this fact I am surprised to find that the Government mean a further turning of the screw, a more rigid and severe collection of the revenue.

The Assam Municipal Bill has been passed into law, the local rates Bill is on the legislative anvil, and the people are apprehending that Education Act is meant for collection of Education Cess. All these measures show that the Government is exploring avenues to taxation.

The expenditure is upon a scale too large for Assam. The real cause of the financial difficulty is the excessive unproductive expenditure upon the various services which absorb more than half the total revenue of the province. In all other departments I mean those most beneficial to the people, the provision is small. We must provide sufficient funds to extreme needs in the way of famine, and for progress and welfare of the people. I trust the Government will do their best to convince the people of Assam that their welfare is their first object.

Let me turn into a little more details. If a private individual is in pecuniary difficulties and wants to get his affairs put straight, he first ascertains what his income is. Similarly I shall look into the receipts side of the budget.

#### RECEIPTS.

*Income-tax.*—We are going to raise the estimate for 1923-24 to Rs. 12,54,000 from Rs. 10,83,000 in 1922-23. We realised more than the estimate in 1922-23. The increase means heavy taxation. The bulk

of this income goes to the Central Government. Our share is only Rs. 50,000 approximately. According to my information in many quarters the income of the people were overestimated by the Income-tax officers in 1922-23. Therefore Government should not expect to get more in 1923-24. Moreover the rates of taxation is not being increased and we cannot expect to get more in 1923-24 than that we received in 1922-23.

I find the Central Government is going to contribute Rs. 1,15,000 to Assam towards the collection of income-tax. Does the increased estimate mean helping the Central Government to enable them to pay this contribution? I accept the principle that taxes on income are very fair but what I am afraid of is undue or overtaxation of the people. I see no necessity why the Central Government be compelled to pay anything for this purpose and why money be wasted for the collection of income-tax. The present arrangement for the collection of income-tax may continue. It is no good robbing Peters to pay Pauls. There is no good of increasing this tax. If we do not increase this tax to such an extent the people will get some relief, the Central Government will not be required to pay anything for collection charges, and it will not tell upon our purse. Accordingly the estimate may be reduced by Rs. 1,15,000.

*Land Revenue.*—Under Land Revenue we first estimated 98 lakhs for 1922-23 and now we have to reduce this figure to 96 lakhs in the revised estimate. The proposed estimate for 1923-24 is again 98 lakhs. I don't understand why we should repeat the same mistake. I shall not be an optimist in this matter. Clearly the estimate will fall short by two lakhs next year if not more.

*Excise.*—The provision of Rs. 20,000 on account of refunds in 1923-24 against the revised estimate of Rs. 53,000 during 1922-23 is quite insufficient. At least Rs. 50,000 should be estimated and deducted from this head for giving refunds in 1923-24. The increase of 2½ lakhs on account of license fees for opium manufactured is not creditable to the Government. This will simply facilitate illicit traffic and smuggling. From the explanatory note to the budget it appears the Government have placed themselves on a firm footing for the increase of this revenue and that Government will find more consumers in 1923-24. This seems to be a deviation from our approved principle. On the whole this is not a happy sign.

*Stamps.*—The average revenue under this head for three years ending 1921-22 was 16 lakhs. We increased this to 19 lakhs in 1922-23, and we propose to increase this by a lakh more in 1923-24. I think the Hon'ble the Finance Member is over-optimistic in this respect. Or how is he going to increase this? An attempt has been made to explain this in the note accompanying the budget. No reliance can be placed upon such reasonings. The increased rate of stamp duty has already had a bad effect. According to my information the number of civil suits are on the decrease. I don't know what the ultimate effect of the increase will be but I am afraid we shall never realise as much as has been estimated. The increased provision of one lakh at least must be cut down.

*Forest.*—It appears we are going to increase our revenue simply by taxing the consumers and purchasers of timber, bamboos, grass and other minor produce. This is very painful. However, I am afraid we shall not be able to realise as much as has been estimated.

*Expenditure.*—Turning to the expenditure side, I find the whole standard of expenditure is more than the province can afford. I think the Government should apply at once a real remedy to the disastrous financial condition of Assam.

*Land revenue.*—Under land revenue on account of the original estimate for 1922-23 should have been increased to necessitate increased provision during that year, rather every attempt ought to have been made to reduce expenses to that of the actuals of 1921-22 at least.

It is startling to find the number of Sub-Deputy Collectors is proposed to be increased from 65 to 79 in 1923-24, *i.e.*, 14 more are required. And on the contrary we are crying for retrenchment. I fail to understand the policy of Government. Certainly this does not mean that we are "exploring further avenues to retrenchment". An attempt should be made to reduce the number of Sub-Deputy Collectors to 60, and so extra provision for 19 more ought to be cut down. Then it is not understood why provision of 40 and 30 thousands respectively have been made in the revised budget for 1922-23 and in the budget for 1923-24 on account of travelling allowance of officers, while the original estimate for 1922-23 was *nil*. Then I find no necessity to purchase mules for the Subdivisional Officer, North Cachar Hills, at a cost of Rs. 2,000 as proposed.

*Forests.*—I find we are simply throwing money into the jungles. I see no retrenchment is proposed in 1923-24 except that the post of one Conservator has been abolished. This is not at all satisfactory. We realise about a crore of land revenue and spend more or less fourteen lakhs under that head and we have been trying our utmost to reduce the expenditure under that head to the minimum. We get a revenue of 60 lakhs under Excise by spending 2 lakhs only and we are trying further retrenchment under that head. Is not then it altogether disproportionate to spend 11 lakhs to get 16 lakhs under forests. I think it is better to get less and to spend less.

*Central Administration.*—We naturally anticipated further reduction under this head. Additional income-tax establishment proposed in 1923-24 is not at all necessary. The recommendations of the Assam Retrenchment Committee should be given effect to at once. Then either the Commissioner-ship should at once cease to exist or an attempt should be made to carry on the Government with one Executive Member and one Minister, the necessary sanction being obtained in this respect without any further delay.

*Miscellaneous.*—It is surprising to find that in a deficit budget Rs. 12,000 and Rs. 5,000, respectively, have been estimated for 1923-24 against Rs. 3,000 and Rs. 300 in 1922-23 for an Inspector of Factories and Ethnographical Survey.

*Agriculture.*—My impression is that the Agricultural Department has done very little for the improvement of agriculture in Assam and the expenditure is unnecessarily on a very high standard under this head. No one would grudge if the whole amount estimated were meant for purchasing and distributing seeds, agricultural implements and cattle to the people but as far as I see the money is being spent only on organisation, collection of statistics and on experimental and theoretical measures.

*Public Health.*—It is no good to spend money on Education or communications if the people are dying. So we must do our best to render medical treatment and supply medicines free in a poor province like Assam. I think the amalgamation of the Public Health Department with the Medical will undoubtedly effect some economy in expenditure without increasing the death-rate in the province. The savings thus effected may be better utilised for purchase of medicines and free supply of quinine, santonine, etc. According to my information 99 per cent. of the dispensaries in the province are without their full stock of medicines whereas we are simply going to increase the salary of the officers. If the Government will make arrangement for free supply of medicines and proper medical aid to the people, they are expected to pay the doctors higher fees. The Government should also make arrangements for training *kavirajes* in the *Ayurvedic* system and open *Ayurvedic* and Homeopathic *ousadhalayas* and pharmacies in different centres under the Local Boards.

*General.*—After going through the Receipts and Expenditure side of the budget I think it is altogether unsafe to take a rosy view of our finances.....

THE HON'BLE THE PRESIDENT :—The hon. member is exceeding the time-limit.

RAI BAHADUR BEPIN CHANDRA DEB LASKAR :—Only one minute, Sir.

THE HON'BLE THE PRESIDENT :—Very well.

RAI BAHADUR BEPIN CHANDRA DEB LASKAR :—I think it is altogether unsafe to take a rosy view of our finances as the Hon'ble Finance Member has taken, and if we continue in this way I don't know how and when we are going to re-establish the budget equilibrium.

I have touched upon some of the points with which the budget deals, but I cannot conclude the remarks I have made on this occasion without tendering my warm thanks to the Hon'ble the Finance Member for the great care and labour which he has bestowed upon this budget. I venture to say that the financial arrangements proposed are the outcome of deep thought, of minute care, and of an honest conviction, and I must say that to me they seem well worthy of the high reputation as a financier which the Hon'ble Mr. Reid had already procured for himself as Financial Secretary to the late Government of Eastern Bengal and Assam, as Chief Secretary to the Chief Commissioner of Assam, and in his present position.

MR. E. S. ROFFEY :—I do not propose, Sir, to discuss the details of this budget but rather to try and fix the responsibility for the continued annual deficit. With the exception of the expenditure on this House and on the Murarichand Coll-ge building I do not think that the Local Government have of recent years embarked on any very large expenditure so that I do not consider that the Local Government are at fault. I also do not consider that the Reform Scheme is responsible for it, but I do think, and I trust I shall be able to prove to this House, that the real responsibility lies at the door of the Government of India. Now, Sir, the Government of India have for many years past been fleecing this province to a very large extent, and I think I shall be able to show the House that certainly during the last three or four years they have taken from this province forty-three lakhs per annum,

and probably this year and in the succeeding years they will take at least sixty-three lakhs per annum from this province alone, of which forty-eight lakhs will come directly from the Tea Industry. Well, Sir, if that is true, I submit it is sheer robbery. I draw these figures from four items. First of all the provincial contribution, secondly the export duty on tea, thirdly the income-tax, and fourthly the new increased import duty on tea boxes. First as regards the provincial contribution, we all know we pay fifteen lakhs to the Central Government annually. As far as I remember the revenue of this province is just over two crores. The revenue of Bihar and Orissa is I understand about three and a half crores.

THE HON'BLE RAI BAHADUR PROMODE CHANDRA DUTTA :— It is between four and five crores.

MR. E. S. ROFFEY :— So much the better. The revenue of Bihar and Orissa is between four and five crores, and I think that of Bengal is eleven to twelve crores. Now, Sir, that being so why on earth should Bihar and Orissa be excused entirely (they never at any time having paid any provincial contribution) and why should the Bengal Government be exempted for three years. In my opinion this is absolutely inequitable. This province is known as a backward province which cannot possibly be compared either to Bihar and Orissa or the province of Bengal, and yet of these three provinces Assam is the only one to contribute to the Central Government. Now, Sir, my next point is with regard to income-tax. We are all aware,— but I think a good many have forgotten, the methods adopted by the Government of India when they attempted to assess the tea industry to income-tax. That was first suggested, as far as I remember, in 1918. In 1916 the export duty on tea was introduced and in speaking on the question of the export duty the Finance Member of the Government of India—Sir William Meyer stated as follows (I am quoting from the *Statesman* of 11th May 1918) :—

“ In the finance statement of 1916 Sir William Meyer spoke in terms which might well be regarded by the tea industry as an assurance that tea incomes were safe from the income-tax. In that budget he announced that it had been decided to impose an export duty on tea and jute on the ground that these industries had been specially prosperous during the war. ‘ The case of tea ’ he said ‘ is hardly less strong, especially in view of the fact that, in spite of its largely industrial character, the tea business has for 30 years been exempted from income-tax. ’ The natural inference from this remark would be that the exemption was to continue and that by way of paying for the privilege an export duty was to be imposed. The export duty has been levied. But the justification for imposing it is now to be removed. Can this procedure be said to be fair or reasonable, or open and above board ? ”

Now, Sir, what has happened ? The export duty was imposed and within two years of its imposition up comes the question of the tea industry paying income-tax. The industry did not oppose the export duty because it knew very well that it had not to pay income-tax, but a short time after the Government of India obtained sanction for the export duty they come forward with their suggestion of assessment of the tea industry to income-tax. We all know this latter question was first mooted in 1918 in a most discreditable manner. To prove this I propose now to read extracts from two papers, the *Englishman* and the *Indian Daily News*. The first extract is from the *Englishman* of the 13th May 1918.

"A principle of the greatest importance to every individual in India is here involved for we do not know what privileges and rights may silently and surreptitiously be filched from us in this way. We are living in a bureaucratic country where far more than in a democratic country, it is necessary that the public should have complete faith in the fairness and sense of common justice of the officials. But that confidence is very severely shaken when we come up against proceedings of this extremely discreditable description. If the Government desires to tax agricultural income, or anything which has been considered for 30 years to be agricultural income, it can surely have the decency and the fairness to state its intentions openly and to introduce openly whatever legislation may be necessary; but when it tries by tortuous methods to upset the settled principles and precedents of thirty years the public cannot but view its proceedings with suspicion and alarm. It is intolerable that legislation should be allowed to be carried on in this fashion, and if there is much more of it there will be an end to that sense of justice between man and Government upon which British rule in India rests and without which no bureaucracy can hope to survive. The public in India looks to the Viceroy as not only the mouthpiece of the Government but the guardian of the rights and privileges of the subjects, and we appeal to His Excellency to repudiate in no uncertain manner these unworthy methods of legislation and administration and to insist upon changes in law and custom being made openly and above board....." The next quotation is from the *Indian Daily News* and is headed "More tinkering with the tea industry." The extract is taken from the issue of the 11th May 1918 :—

"By deciding in a hole and corner manner to levy an income-tax on tea betrays the Government of India almost lay themselves open to a charge of breach of faith towards the planting community. For very many years now the tea industry has been exempted from the income-tax, the income derived from tea being treated as income obtained from the land, and thus coming under the head of income derived from agriculture. Furthermore, after the definite assurance given by the Finance Member that no fresh taxation was contemplated, it seems passing strange that the tea industry which is so heavily taxed in other ways and has on that account and on that account only for so many years been exempted from the income tax, should now be selected as the very first object on which without any previous intimation the Government have resolved to experiment. In the discussion on the Income-tax Bill only a few weeks ago it was pointed out that tea was already taxed in a variety of ways contributing to the land revenue, paying an export duty and paying a large import duty at the other end. And when the levy of export duty on tea was under discussion in the Imperial Legislative Council two years ago, the fact that tea was exempt from the income-tax was used as an argument in favour of an export tax.....Not a single Viceroy or Governor-General, from Lord Northbrook right up to the present holder of the post, has given the industry a rest and it is about time it was freed from grandmotherly legislation."

Now, Sir, the Income-tax Act was passed in 1918 and the Government of India then stated that the tea industry must be assessed to income-tax. That question was fought by the tea industry and a compromise in 1922 resulted in the present assessment of 25 per cent. of the profits of tea concerns. A new Act was passed in 1922 and directly afterwards a novel suggestion was made that rent-free houses occupied by planters, that is to say, from Assistants

on Rs. 300 a month to Superintendents, were to be assessed to income-tax on their annual value. That was again fought and the Government of India were apparently advised by their own legal adviser that the suggested assessment was illegal. Now one would have thought that having been advised in this manner they would have dropped the matter and would not have insisted on their pound of flesh. This is not so however, for within a year of passing the Act of 1922 they have adopted the extraordinary procedure of only last month passing an amending Act making the assessment of rent-free bungalows legal. Now, Sir, that is the history of the assessment of the tea industry to income-tax. On the figures of this Government budget, namely that 10 per cent. will realize a little over a lakh, I estimate that the income tax on the tea industry will amount to about 12 lakhs. The Government of India should therefore receive upwards of 12 lakhs per annum directly from the tea industry on this account alone.

My next point relates to the export duty on tea. This duty was levied in 1916. During 1921-22 the Government of India received on that account from India 46 lakhs. From the figures which I have obtained I estimate that this province alone contributes to the Government of India on account of this duty between 27 and 28 lakhs. Since the duty was imposed there have been protests from the whole of the industry from time to time and these protests have been very powerfully backed up by the Report of the Indian Fiscal Commission. Paragraph 187 of that Report says :—

“An export duty of Re. 1-8 per 100 lbs. was imposed on tea in 1916 with a view to obtain increased revenue which was urgently required. The financial situation has since then been such that the Government have never been able to contemplate sacrificing the revenue which this duty yields. The export duty on tea should be treated in accordance with the general principles we have laid down. It has clearly been imposed for revenue only, and the rate is moderate. But it can hardly be said to comply with our third condition, namely, that the article should be a monopoly or a semi-monopoly. It is true that an export duty is imposed in Ceylon at the same rate as that levied in India and that in 1919 India and Ceylon between them provided 67 per cent. of the tea exports of the world. But tea is a highly competitive product and it is clear that India and Ceylon are not able to impose their terms on the market. The production of tea in Java has increased very rapidly in recent years and in the markets in which it meets Indian and Ceylon tea has been to some extent displacing them. This tendency is most clearly marked in Australia, where Java, which in 1912 supplied only 12 per cent. of the market, supplied in 1919-20 as much as 41 per cent. In the United Kingdom also in spite of the preference granted to Empire teas the proportion of tea imported from Java remains appreciable. Java tea makes its way in virtue of its cheapness. It is therefore inexpedient to handicap Indian tea by an export duty at however low a rate. We hold therefore that the export duty on tea should be removed .....” What have the Government of India done, Sir? They have done absolutely nothing. They have not only done nothing but they actually proceeded at the last session of the Legislative Assembly to put on an increased import duty on tea boxes. There was no import duty on tea boxes prior to 1916. In 1916 there was a  $2\frac{1}{2}$  import duty and it has now been increased to 15 per cent. Now, Sir, the history with regard to this increase is somewhat interesting. I am informed a certain Calcutta agency firm approached the Local Government

with the request that this increase in the import duty should be made. My Association were consulted by the Local Government and unanimously protested against the increase. What I wish to ask the Hon'ble Finance Member is whether that protest was forwarded to the Government of India. It would also be interesting to know—possibly the Hon'ble Mr. Reid will not be able to inform me—whether the same agency who were unsuccessful in approaching the Local Government were more successful in approaching the Government of India. If so, I submit that is an absolute scandal that a private person should be able to induce the Government of India to have an import duty increased directly affecting an industry without such industry being first consulted. What happened was that on the tea industry becoming aware of the Government of India's intention the following telegram was sent by the Indian Tea Association, Calcutta. "The Indian Tea Association desire to draw urgent attention of Commerce Department to budget proposal to increase import duty on tea chests and lead for tea chests from  $2\frac{1}{2}$  to 15 per cent. Association would point out that manufacturers of tea chests in India can supply only a small percentage of total requirements. The proposed increase in import duty coupled with the still existing export duty imposed during the war and the recently added income tax will adversely affect India's teas in competition with other countries' teas. Association therefore press very strongly for abandonment of this proposal pending full enquiry into effect of import and export duties on Indian produce. Association consider tea chests and tea lead as necessary as machinery for marketing of Indian teas and therefore consider that there is every justification for continuing tea chests and tea lead at same rate duty as machinery." That was the telegram which was submitted to the Government of India and I am now informed that in spite of the industry's protests the Legislative Assembly have passed the Finance Act with the suggested increase of 15 per cent. Now, Sir, taking the estimate of the increased import duty on tea boxes as 8 lakhs, the enormous sum of 63 lakhs per annum will probably be taken out of this province by the Government of India. I ask the House to consider what return they get for that 63 lakhs. They get a paltry sum of 14 lakhs on account of the Assam Rifles for carrying out the Government of India's duty in defending the frontiers, so that this return is no present to this province. Besides that they get 10 per cent. of the income-tax collected in Assam for also doing their work as income-tax collectors. That is again no profit to the province. The next question to which I would like to draw the attention of the House is to ask, what is the result of this annual robbery? The condition of the province is one of starvation. It has been absolutely impossible to bring forward any scheme of development and the communications of the province are a scandal and a discredit to any province. Well, Sir, one might not mind this annual robbery so much if the Government of India would make a respectable return of their takings for the purpose of benefiting the province. They not only do not adopt this course but when the industry is going through one of its periodical crises, as it did in 1920-21, not one single suggestion was made by the Government of India to decrease these enormous taxes. Very heavy losses were made by tea concerns during those years, in the case of one concern amounting to I believe about £ 100,000, and what relief did the Government of India offer? Absolutely none. Now, Sir, my last question is, what is the remedy for this condition of affairs? The Local Government have protested on many occasions against the provincial contribution and this House have else protested, and the indus-



try have protested many times against the excessive taxation. If these protests are useless what is the use of continuing them? Some other schemes must be devised, and the only scheme that I can think of is that all the industries in Assam should organise, and institute some form of protest in England by which the present position of this province and taxation of the Tea industry should be brought before the Houses of Parliament. In my opinion this is the only cause that may be of some use. In conclusion I would ask the Hon'ble Finance Member to bring to the notice of the Government of India my protest and to make the specific enquiry whether the Government of India consider that it is worth while alienating the sympathy of a loyal body of men and a loyal industry by continuing to overtax the industry in the manner in which they are doing.

THE HON'BLE MR. W. J. REID :—I suppose, Sir, that members fully understand that to-morrow is only a half-day sitting and that that will be the last opportunity of speaking on the budget. If they take the chance of finding time.....

BABU HIRALAL BOSE :—Yes, we know the time limit.

THE HON'BLE MR. W. J. REID :—There is not only the time limit for speeches, Sir. The time left for the budget discussion will be only two and a half to three hours to-morrow.

BABU KRISHNA SUNDAR DAM :—Sir, I thought of speaking to-morrow, but having heard the Hon'ble the Finance Member I propose to say a few words now. I heard with much interest, and I think the whole House has heard with genuine sympathy, the remarks of Mr. Roffey regarding the injustice done by the Government of India, to the Government of Assam and particularly to the tea industry in the province. And I believe the House will be wholly agreeable to the suggestion made by him for a movement to secure to the province the large amount of money which the tea industry of the province has been now paying to the Government of India. This achievement will certainly save the province from the financial crisis with which it is confronted. But in this connection I should like the members of the Planting Community who are here to remember also the injustice which the Government of India and the Local Government have been doing by a series of legislation affecting the owners of the permanently-settled estates in the Surma Valley and in the district of Goalpara. These landowners have their just grievances against the Government of India, and the Local Government and I believe when fresh taxation proposal comes up before this Council with regard to the enhancement of Local Rates the Hon'ble Mr. Roffey will kindly consider and see his way to support the case of those who happen to oppose the said legislation. Mr. Roffey has also said that for the present crisis with which the province is confronted, the Government of India are more responsible than the Provincial Government. There is certainly much truth in this. I should like very much to supplement this observation by the statement that the drunkards and opium-eaters of the province are also largely responsible for the fate which has overtaken us here now,—for our sorrows of autonomy; because the large revenues which the drunkards and opium-eaters heretofore supplied to the pre-reform Government encouraged them to invite autonomy to this province and the Government of India also perhaps thought that the drunkards and opium-eaters would continue

to be steady supporters of autonomy as they have been ever before. But to our misfortune we find that the consumers of wine and opium are not quite as willing as they were before to render help to the Finance Department of Assam for the purposes of autonomy. So, I should like to say that not only the Government of India but also the provincial drunkards and opium-eaters are also responsible for the present calamities which have overtaken us. Now, with regard to the financial statement for the year 1923-24 I say, Sir, that it is a very suggestive document. It has called upon us to decide upon a question of the utmost gravity and of the most far-reaching consequences, namely, whether the present financial position of Assam is only bad for the time being and capable of early improvement as the Hon'ble Finance Member believes to be the case, or whether it is really desperate and hopelessly bad without any conceivable means of rescue, as I humbly submit to be the case. We gather from the financial statement in which facts have been stated by the Hon'ble Finance Member with his usual lucidity, that in spite of a five per cent. reduction touching equally the well-fed reserved subjects as well as the most ill-equipped transferred subjects, in spite of this five per cent. reduction there is a shortage of Rs. 72,000 representing the excess of expenditure over receipts during the current year and adding to it the overdraft of Rs. 7,28,000 on account of the last year we come to a total deficit of 8 lakhs at the end of the current year against a deficit of Rs. 13,72,000 in the previous year and a deficit of Rs. 41,79,000 in the first year of our diarchy. The Hon'ble Finance Member has given us his reasons why he thinks that we should not give up every thing for lost. He has directed our attention to the increase in the receipts of the province during the three years of the reform and also to the decreased and decreasing expenditure. If we look to these figures we shall find that the increase alleged is by no means very large. It was Rs. 1,95,10,000 in the first year of our diarchy, it was Rs. 2,12,44,000 in the second year and in the present year it is estimated to be Rs. 2,16,41,000. None of us will certainly say that this is a very good and satisfactory increase having regard to the number of taxation measures which were devised and enforced with a view to improving the financial position. I shall ask the hon. members to recall the taxation measures, namely, the enhanced Stamp duties, the imposition of duties on lac, the enhanced grazing fees and the enhanced registration fees and also the levy on account of the Additional Police. But all these measures have not succeeded in bringing in a very large amount of money to the Finance Department. The increase, whatever it may be,—small though it is—is never likely to be steady, for, as I have already stated, we cannot overlook the fact that the spirit of economy has dawned upon the country in general and upon the drinkers of wine and eaters of opium along with others as certainly and as intensely as it has dawned upon the Finance Department of Assam; and people in the country are trying to be economic with as much quickness and earnestness as the Provincial Government. Likewise in the case of Stamp duties also, as has already been noticed by another hon. member, people have learned to look down upon litigation more than before, and the economic as well as the moral conscience of the society as well as of the individual is equally strong in condemning the habit of drunkenness and opium-

eating and litigiousness, and I have grave doubts whether in spite of all the facilities offered for purchasing wine, opium and stamps and for increase of litigation and in spite of "the return to quiet times" to which reference has been made in the explanatory memorandum, the Finance Department will find the necessary and satisfactory number of ready customers for the purchase of wine, opium, stamps, etc. Likewise in the case of the income from Forests also, I doubt very much whether it will be a very steady one. Even in the current year's budget the estimate has been fixed lower than the previous year's estimate and so, Sir, let us not think too much of the increase. It will never be a very big factor and it is not at all likely to be steady. Now, coming to the expenditure side we cannot rejoice to hear that five per cent reduction has been effected alike in the Police Department as well as in the transferred subjects. The purpose of autonomy surely will not be served by merely inventing names of a number of special departments; by having several office stamps bearing their names or by printing their names by the Secretariat Press on various papers or even by having able Ministers with only sign-boards bearing the names of nation building departments hoisted up in the front of their offices. Surely none of the real purposes of autonomy will be served by the mere publication of the names of special departments of Industries, Agriculture, Medicine, Public Health and so on. It will not be enough achievement of autonomy that we have come to know merely how many special departments are really necessary for the improvement of agriculture, rural sanitation and so on. The Hon'ble Finance Member has said in his statement that he has provided only for essentials and all that he can achieve by stern economy or ruthless taxation purporting to enhance the revenues, all that he can do by all these and other means is to balance the budget, to establish the financial equilibrium. Beyond this he does not encourage us to expect anything more. On the contrary, he tells us that an economy budget admits of no progress. And if we yet ask for money for financing our development schemes, that money, he tells us, must come from the creditor who may be willing to trust and lend us their money. So it seems that the provincial revenues, whether they increase or decrease, exist practically for the salaries charges of the public servants. Now the Council is to consider whether these are facts which will justify us to support autonomy in this province. Any unwary judgment or indifferent reply to the serious questions which have been raised by the Hon'ble Finance Member will draw upon our doomed heads the verdict of "dishonest and wicked" against which we have been warned by higher authorities.

Sir, the Hon'ble Finance Member has noticed certain charges as "abnormal charges" but for which, he states, the financial condition would be much better than it is. And one of these items is the charges which the provincial Government have been forced to pay on account of the High Court in Bengal. This item has been regretted or resented by some members of the Council as far as I remember. Now, I think the members who resented this expenditure forget the fact that this Government have absolutely no other alternative but to submit to the demands of the Government of Bengal and if they still are anxious to get rid of this expenditure, I shall advise them to see that that portion of the province which is under the jurisdiction of the High Court, *viz.*, the Sumn Valley, goes away from the province and is joined to Bengal as early as possible. This will save them from the recurring expenditure of this amount. Otherwise there is altogether no way out of it. And if still

they are anxious to omit this expenditure from the budget, it can be done only by depriving the people of Sylhet of their legitimate vested rights or by cheating the Government of Bengal.

The other abnormal charges to which reference has been made are the expenditure on account of the Council House and the Murarichand College and the additional police, rather the punitive police. As regards these, my humble opinion is that these charges are more likely to recur than otherwise because expenditures of this kind involve particular policies of the Government and unless there is a definite change in the present policy of the Government we must be ready for such charges, ever afterwards in future as now in favour of high education for the children of the wealthy few and for Government's fondness for pomp and noise to strike oriental imagination, so that these are charges which cannot be properly called 'abnormal charges' and I am afraid these have come to stay on the budget as 'normal charges.' But in my view the Hon'ble Finance Member ought to have shown as an abnormal charge another item, namely, the expenditure which we have to incur on account of the hills portions which lie outside the ambit of the Reforms, because there is no just obligation on the portions of the province within the Reform Scheme to go on paying the expenditure of the Government for the excluded Hills areas for the education of the hills people, in the frontier, and for their moral and material improvements. Now, Sir, before I heard Mr. Roffey absolutely I had no advice or no suggestion to offer regarding the salvation of the province from the present crisis and I shall again repeat my request to the Council to consider seriously the suggestion of Mr. Roffey. I have also another humble suggestion and it is this:—The whole difficulty may perhaps be avoided by amalgamation of the province with Bengal, and that if that sort of amalgamation is not to the liking of the Council, I shall ask them to consider amalgamation within the province of other kinds. I find from the budget estimates that in the present year the allocation to the transferred subjects amounts to Rs. 55,22,000 as against Rs. 57,83,000 of the previous year and Rs. 57,57,000 of the first year of the Reformed Government. Now of these Rs. 55,22,000, as much as Rs. 24,00,000 represent the allotment on account of education, European and Indian. Deducting these Rs. 24,00,000 from the Rs. 55,22,000 given to the Ministers, we get a little more than Rs. 30,00,000. This is less than what the Chief Engineer has got for the Civil Works, namely, Rs. 33,29,000; and the Police has got for the current year more than Rs. 22,00,000; so that, leaving out the Education Department, the spending capacity of all the other transferred subjects put together does not amount to more than what the Chief Engineer has got or they are hardly more than what the single Department of Police has got. In this view of the matter I submit that a scheme should be thought of for amalgamating all the Departments except the Education Department under fewer heads than now or under a single chief, whatever may be his name. Perhaps I have exceeded the time-limit and I shall resume my seat only after a word in acknowledgment of our gratitude to the Hon'ble the Finance Member in view of the fact that this Council shall soon be dissolved and we shall retire. We shall indeed be sorry to leave him working against deficits, but we shall always cherish pleasant memory of his surplus kindness, courtesy and attention shewn to us and of the help which he rendered to laymen like myself in understanding and dealing with matters financial in this Council.

THE HON'BLE PRESIDENT :—Any other hon. member would like to speak now ?

BABU HIRA LAL BOSE :—Sir, if there is time to-morrow I should like to say a few words. I shall not be more than five or ten minutes.

KHAN SAHIB SHARAFAT ALI CHAUDHURY :—Sir, I think we continue the discussion of the budget to-morrow.

THE HON'BLE MR. W. J. REID :—To-morrow is the last day for the discussion of the budget. The discussion must be finished to-morrow.

The Council was then adjourned to Friday, the 6th April 1923, at 2 P.M.

SHILLONG :

The 9th April 1923. }

A. MELLOR,

Secretary to the Legislative Council, Assam.

