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*ON BUDGET : 3

†*Dr. B. R. Ambedkar (Bombay City)*: Mr. Speaker, Sir, this is the second financial statement which has been presented by my honourable friend the Finance Minister. It would therefore be natural to expect this Budget to be subjected to greater scrutiny and closer examination. Before stating what I think of this Budget, I cannot forget the fact that this budget has been commended by all those members of this House who have so far taken part in the discussion. The Honourable the Finance Minister must have felt a certain amount of satisfaction that his work has secured praise from all those who have spoken. But I must confess that I am very much surprised that this budget should have been really commended in the way in which it has been commended by speakers who have preceded me. I have devoted a certain amount of time for the consideration of the financial statement which he has presented, and I have no hesitation in saying that this is not only the most paltriest budget that I have ever seen, but it is a hollow and insubstantial Budget. It discloses no vision of the future and no recognition of the problems with which this presidency is faced. This may appear somewhat extravagant, but I am presently going to substantiate what I am saying. There is, Sir, one item for which, perhaps, I may praise the Government, but that praise, unfortunately for my honourable friend, cannot go to him. It must go to the Honourable the Home Minister. I refer to item No. 45 in the new scheme. This item No. 45 is an item which provides an additional expenditure of Rs. 36,217 for the augmentation of the police force. Sir, the relationship that existed between the members who are sitting on the other side and the police force before they took office and became part of the Government is a well known thing. I myself well remember having witnessed the scene of a number of people clad in white pursuing the police from place to place shouting "*Pili topi, hai, hai*". That there should have been established this *camaraderi* between the police, who were at one time regarded as the instruments of tyranny and oppression upon the people, and the Congress

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†Dr. Ambedkar was elected to the Bombay Legislative Assembly in 1937 and was sworn in on Monday, the 19th July 1937. as M.L.A.

party is certainly a matter, if one may say so, for congratulating the Honourable the Home Minister for demanding the money and the Honourable the Finance Minister for finding it. He certainly in my judgment needs the police force. He certainly needs their loyalty, for we all know now what he is engaged in doing with the police force, and we recently had an illustration of what use the police force is being made of. I refer to the firing that took place at Dharavi. I am sure that the present Government, which has, so far as I can see, shown very little sympathy for the advancement of the cause of labour, may have to indulge in greater use of the police force against the labouring classes. That the Congress Ministry should have come out in its true colour is a matter of congratulation. But with that I must stop, because in the rest of the budget there is nothing for which Government can take any credit.

The first thing, Sir, to which I would like to draw the attention of this House is what I regard certain examples of financial impropriety. There are before me here—I have called out from the financial statement which the Honourable the Finance Minister has presented—some 5 items, namely, item No. 53 which provides 24 lakhs for education, item No. 46 which provides Rs. 25,000 for what is called voluntary police force, item No. 105 which provides 4 lakhs for village panchayats, item No. 100 which provides 1 lakh for labour amenities, and item No. 67 which provides Rs. 80,000 for what is called the training of Unani Hakims. Now, Sir, when one looks at the Blue Book which has been circulated, one notices an admission on the part of the Government that for none of these items which are included in the financial proposal is there any scheme in existence. All these heads on which this expenditure is intended to be incurred are still in incubation. They themselves do not know what are the purposes on which this money is to be spent. The second thing is that this House has not passed any of the legislative measures on which this expenditure is supposed to follow. Sir, this expenditure which practically asks for a blank cheque from this House with the fullest liberty for the members of the Government to spend it on anything they like so long as it falls under the main heads such as education, police etc. amounts altogether to 31 lakhs of rupees. Now, if one takes into consideration the fact that the total amount of the new items which have been added by the Honourable the Finance Minister to the existing budget comes to about 1.16 lakhs, one can very easily realise the amount of money which this Government proposes merely to lift from the hands of the House and spend in the way it wants to spend. Sir, I cannot help saying that this Government has been constantly encroaching upon the privileges of this House. My honourable friend the Home Minister is unfortunately not here and I regret it because I do want to refer to one or two things for which he principally is responsible. I have noticed ever since the Congress Government has taken office that the Honourable the Home Minister has insisted that this House has no right to pass upon any rules that the Government might make under any

particular law that this House may have passed. Sir, I say that this is an encroachment upon the authority of this House. I say that there are rules and rules. There are rules which merely carry out what is called the administrative policy. There are rules which are nothing else but a part of the law, and I claim and I insist that wherever a rule is a part of the law, then this House has not only the right to pass upon the original legislation but it has the right to pass upon the rule as well, and I do not understand how any executive Government can appropriate this field to itself. But the Congress Government has. Time in and time out it encroached upon this privilege of the House. This lifting of money, this asking for a blank cheque is, I regard, another in-road and an encroachment upon the privileges of this House. Sir, I do not know what the situation now is but I was quite familiar with what is known as the Devolution Rules which were prepared under the old Government of India Act and I think my honourable friend the Finance Minister will bear me out that one section of the Devolution Rules included what is called the constitution of the Finance Department. It was one of the cardinal principles then recognised under the old Government of India Act that the Finance Department ought not to be a transferred department. The reason given was a very substantial reason for not treating the Finance Department as a transferred department. The Finance Department was intended to be the watchdog. The Finance Department was intended to scrutinise all expenditure that was put forth by any particular Minister in charge of any particular portfolio. It was intended that one of the principal functions of the Finance Department was not only *to* see whether the sum asked for any particular purpose was necessary and could be granted, having regard to the financial position of the province, but whether the grant asked was properly itemised.

I am sure that, although the old Government of India Act of 1919 has ceased and the Devolution Rules framed under that Act are probably no longer law, the principles enunciated in those Devolution Rules must be permanent, must be abiding for all time. Ever since finance came to be recognised as an important part of the machinery of control which the Legislature has forged over the Executive, it has always been accepted that no Minister shall place before the Legislature a demand for any lump sum without specifying the particular services, the particular items which are supposed to be included in that demand. The reason is two-fold. The House must know what are the details on which funds are being spent. Secondly, it is necessary for the Audit and Accounts Department to know how the money granted by the House has been spent. And I say, Sir, that it is something which is quite inexcusable, that this Government should have had the courage—I say, the audacity to come forward before this Legislature and merely say that they want Rs. 31 lakhs for spending on certain items, about the propriety of which the House has never decided and as to the details of which the Government itself has not made up its mind. I say it is audacity.

Now, coming to the budget itself, I do not propose to go into the details of the different items of which this budget is composed. That would take me too long; nor do I think the general discussion is the occasion on which one should go into the details of the expenditure. I propose to confine myself to the general aspects of the budget, the broad problems with which we are faced and the ways and means adopted by the Finance Minister to deal with those problems. The first thing to note is that the new items which have been added in this budget to the frame-work of the administration as it exists now, come up to a total sum of Rs. 1,16,67,000. The question is, does this show a real expansion of our activities? Now, Sir, I think we must make one deduction from this figure, and that is the deduction of Rs. 48,11,000. That part of the expenditure, as admitted by the Finance Minister, is non-recurring, that is to say, it is intended to cover temporary items which are the needs of the day. They are not intended to provide permanently for such deficiencies of the social services which it is the duty of the Government to make good. Therefore, deducting Rs. 48 lakhs out of a total of Rs. 1,16,00,000 you get a balance of Rs. 68,56,000 and therefore, I say that correctly estimated what the Government has come forward with' as a permanent addition of expenditure for meeting the social services of this Province is not what is alleged to be this big sum of Rs. 1,16,00,000 but the sum of Rs. 68,56,000. From that you have also to make a further deduction in my judgment, and that further deduction is Rs. 31,45,000 due to prohibition. That is merely a negative thing. It adds nothing positively to meeting the needs of the Province. It is merely the foregoing of an amount of revenue which was due to Government. Therefore, ultimately what one finds as the real budget providing for permanent expenditure is nothing more than Rs. 37,11,000. How this amount of Rs. 37,11,000 is distributed by the Government, many members of this House know. One conspicuous item is education, which takes up 29 lakhs; that is recurring. Minor irrigation is Rs. 3,50,000, which is also recurring. The rest is non-recurring; and the other items of expenditure are village panchayats, village open sites, water supply, medical relief, quinine, teaching of Ayurvedic medicine, and all that; they are all non-recurring; that is to say, they are merely intended as stopgaps for the year. Now, Sir, taking the budget in the way in which I submit, it ought to be taken, the question really that has to be asked is this; is this Government to be congratulated when, as a matter of fact, it comes before this House and demands nothing more than this paltry sum of Rs. 37,11,000? Sir, I have no hesitation in asking, having regard to the needs of this Province, having regard to the illiteracy, having regard to the poor health, having regard to malaria, having regard to gonorrhoea and syphilis and the other diseases that are prevalent in this Province, whether it connotes a sense of responsibility, whether it connotes a sense of adequacy on the part of this Government to come forward with nothing more than a paltry budget of Rs. 37,11,000. I see my honourable friend the Minister is laughing. Of course he must laugh. What else can he

do ? He can do nothing else (Laughter.) (An Honourable Member : Should he cry ?) I wish he did cry, and I would very much like to see him cry, because that would really show a certain amount of feeling and a certain amount of sympathy. A laugh carries us nowhere and is certainly not an argument.

Now, Sir, let me take another aspect of the question; it is this. Is there any chance of this expenditure provided for by the Government in this budget becoming permanent ? Is there any chance of the Rs. 29 lakhs which the Government proposes to spend on education being available for the next year or the year after that ? Is there any chance that the provision made by the Government for minor irrigation works and for many other things—is there any hope for us to feel that money for spending on all these items will be available to us next year or the year after ? Can we depend upon it that these will be permanent items ? Sir, I cannot give a positive answer. But it will be clear to all of us if we really ask one question, and it is this ; how is this expenditure financed by the Government ? What are the means adopted by it for the purpose ?

I find that the Finance Minister, in making up his budget, has, in the first instance, depended upon a surplus of Rs. 10,50,000 from the current year's budget. Then he has drawn upon this year's balances to the extent of 63 lakhs; and thirdly, he hopes to have, by what he calls the additional yield from certain taxes which are levied now, a sum of Rs. 8 lakhs. These are the sources on which my honourable friend is depending for financing the new items which he has provided in the budget. But, Sir, the question that I ask is this : are these sources, these ways and means which have been devised by my honourable friend the Finance Minister permanent and lasting ? Can they be depended upon to return from year to year ? Let us analyse the figures. First of all, the increase in the current year's revenue which has given him Rs. 10,50,000 is principally due to the fact that by good luck he has been able to get additional income from two sources, namely, excise and stamps. According to his own figures, these two sources of revenue have given him Rs. 21,52,000. Then, the Government of India gave him as part of income-tax return a revenue of 27 lakhs. Now, on his own principle, prohibition, or rather the excise revenue, is tainted money. His whole show, if one may say so, is a tainted show, based on tainted money. Let us not talk about the past; we are faced with the present; and there is no question about it that this excise money will not come to him again. Not only is he not collecting more but he is giving up what he has. Stamps, I do not think, will yield him much. He does not expect much from that, and, therefore, so far as recurring years are concerned, these two items which swelled his balance must now be dismissed from our consideration. Income-tax may or may not come. That again is a contingent item. Therefore, all that one can see now, so far as the future is concerned, is this. For the new items of expenditure which he has shown in the Budget, the basis in the form of real assets is nothing else but the paltry sum of

8 lakhs of rupees which he proposes to derive from remodelling the system of tobacco taxation which prevails in this Province. For this additional expenditure of 37 lakhs of rupees, all the revenue we have is 8 lakhs of rupees on which we can depend. Therefore, I feel I am justified in saying even this petty show which has been presented to us in the form of a budget of 37 lakhs may not come again next year.

Now, Sir, let us look at this Budget from another point of view. I ask this question : What are the liabilities, responsibilities, which the Congress Government propose to take upon its shoulders ? Let us realise what our total liabilities are. Sir, it is a small matter whether these liabilities are such that we can meet them tomorrow, day after, or whether it will take a long time for us to meet these liabilities. That is altogether a different question. It is quite important; I say quite essential and in fact fundamental, that all of us—those who are sitting on this side and those who are sitting on the other—should know once for all what we propose to undertake with respect to the welfare of the people of this Province, so far as the welfare of the people of this Province is concerned. Therefore, it is very necessary that we should take stock of what the ultimate position is going to be apart from the question how we meet and how soon we shall meet it. Now, Sir, it is quite clear that, traditionally taking things as they stand in this Province up to this day, Governments have undertaken, although they have never fulfilled, their responsibilities and duties which certainly cover such fields as education, public health, medical relief, and one may say, to a certain extent water supply. These are admittedly the functions of Government. Now, I am glad to say that the Congress Ministry, when it came in office on the 17th August 1937, issued a statement which is called a statement on the “ Labour Policy of the Government.” I would like to remind my honourable friend of that statement, because he has altogether taken no note of what Government have stated in the Press Communique. Referring to that statement, I find that Government have unequivocally accepted the fact that these are not the only duties which this Government would look upon as their obligations. The Congress Government have accepted that over and above these, what are called the essential services— education, public health, medical relief, and water supply—there are, by common standards now prevailing in all modern countries, other duties which Government must undertake. These duties, I find, are unemployment benefit, sickness insurance, old-age pensions, maternity benefits and premature death benefits to dependents. Therefore, we have got to start with this position that my Government who claims to have the reins of office in its hands must look upon these duties as part of their functions. And the question, therefore, is what are going to be the total liabilities of Government, if Government were to decide upon discharging these obligations ? As I said, it matters nothing, it does not solve the problem, whether we are in a position to do this today or not. It is quite essential, quite necessary, that we ought to know what our duties are and what is the

liability in which we will be involved ultimately. Now, Sir, taking all these things into consideration, I would like, I would welcome, even at the closing of the debate, some kind of estimate from my honourable friend from his expert hand, to tell us what exactly would be the liability thrown on the revenues of this Province, if we are to undertake the discharge of those liabilities in their fullness. I have made some little calculation so far as I am able to do. My calculations cannot be exact. I have no information, I have no data, I have no expert assistance, but I have ventured to make some kind of estimate to find out exactly what would be the total financial liabilities of Government. Modestly speaking, the total liabilities of this Province will come to 24 crores of rupees. This is what a Government of this Province will have to bear in mind. I have no objection which Government comes in. Even this Government may perpetually carry on the administration of this Province. I have no quarrel so long as that Government is conscious of what their obligations are. The question, therefore, we have to bear in mind is, how are you going to raise this sum of 24 crores? It may be a little more or a little less; somewhere about that figure will be the liability of the Government in this Province to undertake. Sir, I ask: Is it within the competence of this Government, any Government for that matter, to raise this sum? Let us now turn to certain figures of revenue in other parts of the world and let us compare the position in other parts of the world with the position that we find in our own province. I have worked out some figures of per capita revenue in some countries. They are—

			£	s.	d.	
Canada	...	...	9	8	0	
South Australia	...	...	19	0	0	
New South Wales	...	...	13	0	0	
New Zealand	...	...	22	0	0	
Union of South Africa	...	...	4	0	0	(This does not include the revenue collected by the Provincial Governments.)
Australia	...	...	12	0	0	
Irish Free State	...	...	10	0	0	
Bombay	...	...	0	0	7	

Sir, this, I say, is a most staggering picture. It is a picture, it is a contrast, which is bound to make any Finance Minister who wants to take the responsibility of bringing welfare to the mass of the people of this province, shake in his shoes.

Now, the other thing which we have to notice with regard to the financial position in this province is that our revenues have been absolutely stagnant. I am quoting the Finance Minister himself. In the last year's budget speech, he gave us a very useful set of figures comparing the increase of revenue

in the different provinces of India between 1922 and 1935. The increases were : —

				Per cent.
Madras	...	...	...	26.7
The Punjab	...	...	...	28.6
The United Provinces	...	...	...	16.7
Assam	...	...	...	14.7
Bengal	...	...	...	11.9
Bombay	...	...	...	3

Even this 3 per cent has to be taken with a further deduction. This increase is found to be on the basis that you take into consideration all the additional taxation that was imposed from the year 1922. If you deduct all the additional taxes that were levied from 1922 to 1935, the revenues of the presidency of Bombay have decreased by 5½ per cent. We, therefore, find ourselves in this position, that our revenues are not increasing at all ; they are practically in a stagnant position. Now, add to that two new factors. The first is that this position is now going to be worse off by the prohibition policy which has been adopted by this Government. Secondly, we have to bear in mind that this Government has announced its policy of reducing the land revenue. Now, it is a fact that these two items of revenue together make up something like 7 crores of rupees. These 7 crores of rupees, having regard to the policy laid down by the Government, must now be regarded as the vanishing assets of the province. Therefore, the net revenue which you can calculate as a permanent basis for building up anything that could be permanent is only 5 crores of rupees. As against this, you have to set up, as I said, an ultimate liability of 24 crores of rupees.

Now, Sir, the question is : What are the ways of improving the financial resources of this province ? I am very sorry to say, but I must really say it, that looking at the financial statement and the budget speech which my honourable friend made, that this budget is a most retrograde budget. It is a budget which shows that the Government has gone back on its plighted word. Sir, the last budget speech which the Honourable, the Finance Minister made, I do say—and I think praise must be given where it is due—did contain an element of boldness, an element of radicalism, which gladdened the hearts of those of us who were sitting on this side of the House. I have compared the speech which he delivered on the last occasion, with the speech which he delivered the other day, and I noticed a very painful contrast between the two. Sir, last year ; my honourable friend—at any rate judging from the speech which he delivered—gave me the impression that he was conscious of one of the most difficult and one of the most important problems with which we are all faced, namely, the problem of finding money. He was not only aware of the fact that, that was our one supreme problem, but he gave us the promise that he would tackle it in such a way that not only would there be greater resources available for the benefit

of this province but that the burdens would be so equitably distributed that those who could not bear would be relieved and those who could would be taxed. I am going to read to him certain passages from the speech which he delivered last year. In paragraph 14, this is what my learned friend—

An Honourable Member: “Honourable friend”.

Dr. B. R. Ambedkar: I am used to the High Court where we call our friends “learned”. This is what my honourable friend said :

“Lastly, we come to new taxation as a source of the much needed additional finance. In this connection, our first object is to make the necessary adjustments in the incidence of the existing taxes. Take the land tax first. Our ultimate object is to cease taxing the uneconomic holdings in which our land is at present divided. To begin with, however, we think it necessary to introduce a graded tax on the larger agricultural incomes. Through a process of the expropriation of the actual cultivator, a considerable portion of the lands has passed into the hands of non-cultivating, rent-receiving, absentee landlord. Are their incomes, large or small, to be treated in respect of immunity from or reduction of taxation in the same way as the actual cultivator of the soil? Then there is a large class of income derived from alienated lands. These incomes are putting this province to an annual loss of nearly 70 lakhs of rupees. How are these incomes to be treated when we propose to tax the more well-to-do classes of our Khatedars? The views of the honourable members on every side of this House on questions like these would be of immense use in the formulation of definite proposals by Government. Such resources as will become available by the adoption of policy of higher taxation on landed incomes which could bear the burdens should, we think, be largely utilised for making the burden of land tax easily bearable by the actual tillers of the soil and for making their lives better. Enquiries regarding the result of a graded tax on higher and equitably taxable agricultural incomes have already been set afoot. Similarly the other taxes from which we are at present deriving our revenues require to be carefully re-examined and readjusted both in reference to their incidence as well as in reference to their effects on public interests. We are proceeding with this work as expeditiously as possible and Government have every hope that our definite conclusions could be announced to this House by the time the next budget is ready for submission to it.

“I hope that nothing that I have said this evening will countenance the belief that Government are not ready to propose new taxes for financing schemes of social utility. Such an impression would, I may say, be far from the truth. Although taxation in this province is very high, it is clear to us that most of this taxation is being borne by the poorer people in the province. The land tax, the excise tax, the stamps and court fees, the taxes on public conveyances, the tax on country grown tobacco—all these are being mostly paid by the poorer classes. The income-tax is the only tax paid by the rich and that at present is beyond the reach of the Provincial Government. Between the poorer classes who pay most of the provincial

taxes and the richer classes who pay the income-tax to the Central Government, there is a considerable body of people who ought to bear a portion of the financial responsibilities of their province. The wealthier classes whose contribution to Provincial Revenues is inadequate must also come forward to take their proper share in them. Pledged in as we are by numerous restrictions, it is no easy task to devise taxes which will affect only the taxable untaxed. Though today I am not in a position to anticipate the decisions of the future, I may state that we are exploring the possibilities of many proposals with a view to submit to this House proposals which may provide the necessary funds for not only recouping ourselves from the loss which a policy of prohibition may involve but will also enable us to undertake some expansion, though not all the expansion, that we desire in the many fields of social service, social service in the widest sense of the term."

Then, Sir, he also made this observation :

"There is one other direction in which Government's activities must be extended for the purpose of augmenting its resources. There are many public utility services which are at present being utilised for the benefit of a few at the cost of the community as a whole. There is no reason why the State should not nationalise these activities and appropriate the profits for the good of the community as a whole. The supply of electricity, for instance, to the public is carried on at present by private agencies under the protection which Government alone can give on behalf of the public. There is no valid reason why the profits of this public utility activity should not return to the pockets of the public as a whole through its accredited agency, the Government. Nothing has been hitherto done in this direction. Many other potential sources of income which could fairly be taken up by Government remain unutilised or are allowed to be exploited for the benefit of a few. There is a large field which we must explore, to which State activities could be extended, and Government will look forward with confidence to activities of this nature as possible sources of public benefit."

Is there anything of this in the new Budget speech which my honourable friend has made ? He has eaten up his very words : there is not even a passing allusion to any of the statements which he made in the course of his last Budget speech. I ask him this question : Why has he eaten up his words ? Who has compelled him to do it ? (Honourable Members : "Vallabhbbhai !" "Shegaon !"). There must be somebody behind I will not go into that. But I do want to say one thing, and I want to say it with all the sincerity that I possess. My honourable friend has been congratulated, I think, on the ground that there has been no new taxation. I for myself have the greatest condemnation for the Government for not coming forward with taxation. This Budget, therefore, I say, is a rich man's budget. It is not a poor man's budget. The poor man wants more and more. The rich man can afford to be independent of the Government. A rich man needs no

school : he can keep a schoolmaster and give his son education up to B.A. or M.A. without sending him to school or college. A rich man needs no dispensary : he can call in a doctor, pay him Rs. 30 and get himself, his wife and his children examined if suffering from any disease. It is the poor man who wants Government to come to his succour ; it is the poor man that needs more service. **No Government worthy of its name, no Government with any sincerity, can tell the poor classes that it cannot provide these amenities because it has not the courage to levy taxes.** The sooner such a Government abdicates the better for all.

The Honourable Mr. Morarji R. Desai: That is the rub.

Dr. B. R. Ambedkar: There is one other point to which I should like to refer. I do not know how many members of this House will agree with me in what I am saying, but I hold firmly to the view that the Governments in India, no matter what the province is, will never do any good if they confine their attention to what in European countries are merely called social services. I do maintain, and I state it emphatically, that one of the principal duties of this Government must be to tackle the problem of poverty. The Government must see that they do adopt ways and means whereby the national income of this province rises to some substantial level, whereby the majority of the people can live in amenities which rightly belong to all modern and civilised men. The system of social services which has so far prevailed in European countries, whereby the Government gives what are called doles or unemployment benefits, maternity benefits, and so on, presupposes one thing : it presupposes that a majority of the people are above want, are above the line of poverty, and that it is only those few who, either by the vagaries of the economic system or by any misfortune befalling them, fall below that line of poverty, that need, assistance from the Government. It is, therefore, perfectly possible, perfectly justifiable, for European governments not to bother with problems of general economic uplift of the people as a whole. But the problems with which we are faced in this country are of a totally different character. I have no hesitation in saying and I do not suppose there is anybody in this House who would quarrel with me if I state it, that we are all a nation of beggars and coolies. That is the description which one can give of all this mass of people. Therefore, no Government worthy of its name can sit silent and not take account of this grave problem.

Now, Sir, having regard to the Budget proposals which we have before us, is there anything to indicate that this Government is aware of this problem, that it does take cognisance of it, that, after all, the one supreme aim must be to see that the national income of this country rises, that the national dividend rises ? I do not see anything. There seems to be one idea which is prevalent all over and which I really want to examine at this stage. The view is held by all that a large part of the poverty of the agriculturists arises out of what is called the heavy burden of land revenue. Therefore the view is held—and I have no doubt that that is the view of the Finance

Minister—that all that needs to be done in order that the people's income may increase would be to reduce that burden of land revenue. Now, Sir, I take the liberty of saying that nothing can be more fallacious than this view. That does not mean that I am opposed to the reduction of the land revenue : I am for it ; I will insist upon it, because I say that this Government has really no right to take what are called the profits of agriculture, as distinguished from mere rent for the use of land. But let me examine for the moment the idea that seems to be prevailing and the idea on which this Government seems to be proceeding, namely, that all that need be done for the relief of the poverty of the general mass of people is to remit the land revenue, to reduce it. Sir, let us examine and see what relief can be afforded by this process. The total land revenue which we collect is about $3\frac{1}{2}$ crores and the total population of this Province is something like 2 crores, very nearly. Now, assuming for the sake of argument, and I am assuming it against myself, that this Government was generous enough and could afford to remit the whole of the land revenue, namely $3\frac{1}{2}$ crores, let us distribute this precious sum of $3\frac{1}{2}$ crores over the two crores of the population. Now, on a rough calculation I find that the total addition to the income of one individual, under these circumstances, would be 1 Rupee and eight annas. That is the highest. Converting it into a monthly allowance I find that the addition that would be made to the income of each man would be of $2\frac{1}{2}$ annas. Now, I like to ask whether anybody would seriously contend that an addition of $2\frac{1}{2}$ annas, which would be the result of the remission of the whole of the land revenue, would increase our economic welfare in such a way that the problem of poverty would be abolished from our midst. Sir, the problem needs different remedies—altogether different remedies. I do not want to go into that now ; I have probably wearied the House enough. But I do want to say that this is something which this Government does not seem to be aware of, and I do say that a Government which is not cognisant of this problem, a Government which has not the ways and the means of solving this problem, can bring no relief, can be a source of no happiness to the people of this Province ; and, therefore, I will say, in conclusion, that this is a budget which is a most disappointing budget, a budget which is designed to relieve the rich and to starve the millions. (Applause.)

