#### Mr. Speaker: The question is:

That the Bill to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services for the purposes of Railways during the financial year ended on the 31st day of March, 1952, in excess of the amounts authorised or granted for the said services, be taken into consideration."

The motion was adopted.

Clauses 1 to 3, the Schedule, the Enacting Formula and the Title were added to the Bill.

Shri L. B. Shastri: I beg to move:

"That the Bill be passed."

Mr. Speaker: The question is: "That the Bill be passed."

The motion was adopted.

# APPROPRIATION (RAILWAYS) NO. 5 BILL

The Minister of Railways and Transport (Shri L. B. Shastri): I beg to move\*:

"That the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services for the purposes of Railways during the financial year ended on the 31st day of March, 1953, in excess of the amounts authorised or granted for the said services be taken into consideration."

#### Mr. Speaker: The question is:

"That the Bill to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services for the purposes of Railways during the financial year ended on the 31st day of March, 1953, in excess of the amounts authorised or granted for the said services be taken into consideration."

The motion was adopted.

Clauses 1 to 3, the Schedule, the Enacting Formula and the Title were added to the Bill.

### Shri L. B. Shastri: I beg to move:

"That the Bill be passed."

Mr. Speaker: The question is:
"That the Bill be passed."

The motion was adopted.

# GENERAL BUDGET—GENERAL DISCUSSION

Mr. Speaker: The House will now take up the general discussion of the General Budget. As the Members are aware, the general discussion will continue till Friday, the 16th March, 1956.

For the benefit of hon. Members, I would like to draw their attention to rule 226 (1) regarding the scope of discussion on the Budget as distinguished from the discussion on the Finance Bill. The rule lays down that during general discussion on the Budget the House will be at liberty to discuss the Budget as a whole or any question of principle involved therein. The scope of discussion at this stage is thus confined to the general examination of the Budget, that is, the proper distribution of the items of expenditure according to the importance of a particular subject or service, the policy of taxation as it is expressed in the Budget and the speech of the Finance Minister.

Members may, therefore, make observations in regard to the general scheme and the structure of the Budget. The general scheme of the Budget will include considerations of revenue, surplus or deficit, revenue and expenditure account and the overall surplus or deficit. So far as the revenue account is concerned, Members may take into account the method of estimation, whether the revenue is over-estimated or under-estimated. Whether the expenditure is pitched too high, and, therefore, whether the size of the surplus or deficit is affected. They might make observations in regard to how these deficits have arisen, whether there is a real deficit at all, and how generally it should be covered and what should be the plan by which it has to be covered. They might speak about the division of taxainto direct and indirect. should not, however, enter into detail in regard to particular schemes of taxation suggested or expenditure estimated except by categories, say direct or in-direct, new or old taxes or excises or expenditure met from revenue or capital and so on.

<sup>\*</sup> Moved with the recommendation of the President.