

**Shri B. Das :** Mr. President, Sir, I join in the plethora of congratulations which have been showered on Dr. Ambedkar. Sir, the House is indebted and we are all indebted to Dr. Ambedkar, my honourable Friend Mr. T. T. Krishnamachari and other members of the Drafting Committee for evolving a new draft to suit the tempo of Parliament during the last two years. We were very unhappy at the way in which budgets were introduced and passed. We were very unhappy at the close imitation of former budgets that were being presented by alien rulers to the former Assembly. I am grateful to Dr. Ambedkar for nothing how 118 crores of Rupees were passed as supplementary estimates on the last day of the year 1948-49.

That there should be a certain amount of money "charged" to the Consolidated Fund of India is essential to maintain the credit of India and soundness of our India national finances. The several items have been detailed in article 92 and there is no use the Parliament trying to vote down. Parliament ought not to reduce those charged items that will be placed by the President or the Finance Minister before it. Some of those charged items have been bequeathed to us by those alien rulers. They did commit us to an enormous debt and we are paying the interest charges on that debt. The Parliament will be justified in condemning the past Rulers for their extravagance and for their large public debt. But, as those debts are now national debts, interest charges on those must be paid. Similarly, the establishment charges of the President, the Supreme Court, the High Courts, the Auditor-General, and one or two other items should be charged to the Consolidated Fund. The future Parliament will be justified in criticising any extravagance in any of the charged heads of expenditure; but it will be improper for us to reduce them, or to treat them as voted items of expenditure. Therefore, I think, in the present juncture of our national finance, such a system of financial control should operate.

I could not follow why my honourable Friends Professor Shah or Shri Jagat Narain Lal fought shy over the word Consolidated Fund or the Contingency Fund. In the past we were committed to large capital expenditure. Money is voted; but the money is never spent during the year. If there is a system of creating this Contingency Fund of India, the moneys voted on these particular items of capitals expenditure, whether they are multi-purpose projects or heavy industries, may be consolidated and spent it the next year or years to come. I believe that is the idea of creating this Contingency Fund, which is a carry forward fund apart from the Consolidated Fund for the year under review before Parliament.

Sir, we have to evolve our own traditions. If I have revolted previously against the mention of British Parliament or Canadian Parliament or any Dominion Parliament on the floor of this House, I do not fight shy today to follow the British system of financial control in India. We have followed, and we were forced to follow it, under the foreign rulers. Today, we are just trying to modify it to suit our new status and at the same time to exercise full financial control. Dr. Ambedkar has already referred to the point that Parliament is given power to extend the time for discussion of the budget. Mr. Sidhva also criticised on the point. But, it is not the discussion in the Parliament, talking about small things, forgetting that we are discussing the financial estimates presented by the Finance Minister, the important part of the Parliament's duty. It is better that when a Budget is introduced in Parliament, the House resolves itself into an Estimates Committee to which my honourable Friend Prof. Shibban Lal Saksena has already referred. In the Estimates Committee, without discussing the principles of finance and expenditure, we may go into the items of expenditure of every Ministry so that we may control their extravagance of budgeting or their Utopian ideas of planning over which large sums have been spent in the past. I hope in the future no expenditure on Utopian planning will be allowed to the various Ministries.

In the Estimates Committee, where the whole House has resolved itself into a Committee-I again apologise if I quote the British practice-the President will have to retire and a Chairman like my honourable Friend Pandit Thakur Das Bhargava will have to preside. In that Committee we may discuss every item of expenditure and not leave it to the Departments to appropriate or reappropriate as they have been doing in the past. If that Estimates Committee comes into functioning soon after the declaration of the Republic of India early next year, much money will be saved. It is not a surprise, but I wish to repeat today that the Government is a bankrupt Government which borrows money, some 26 to 28 crores of Rupees to run its normal expenditure for the year 1949-50. That means every year a crore of Rupees is being added to the interest charges which under this article are going to be a charge on the Consolidated Fund of India. The House will be chary to permit its future Finance Minister or the present Finance Minister who will be naturally functioning in the next year to incur loans to meet the normal expenditure. We know in the last two years the budgetary affairs of the Government of India are running at a loss of 150 to 200 crores if we include the capital expenditure also. If capital expenditure is properly designed, it will pay its own way. But today there is a huge staff under the Government and extravagant ideas of expenditure in the various Ministries and they function not as one Government but each Ministry is functioning as an autonomous Ministry defying the Finance Ministry or the Auditor-General. I am glad that the Auditor-General's position has been assured by the Constitution, but it is for the cabinet of the Government of India to see that the Finance Ministries. It is not done today properly and therefore every year the un-productive debt of India is going up by 20 or 30 crores-it was 288 crores in 1938-39 and it is 900 crores today-and it is disgraceful to us if we borrow money and live on it and show our grandeur of administration under independent India throughout the world or inside the country. Sir, I again feel happy being always interested in the national finances and in proper financial control of expenditure of the Government of India-I again feel happy that these articles, as now going to be amended, will be fool-proof and the Ministers will not play truant and will not be extravagant in expenditure. I again congratulate Dr. Ambedkar over it.