

General Discussion on the Union Budget for 2026-27- concluded

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I come from ?two Indias? where the mineral resources of a leading State, my State Bihar, were taken away after Independence in the name of development. Its comparative advantage was deliberately destroyed and the same State was branded as ?backward? while its migrant labourers were humiliated and persecuted.

University of Notre Dame

, 2017

Freight Equalisation Policy

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rigged elections,

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2024-25

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1. 2019年12月31日，公司总资产为1,000,000,000.00元，其中流动资产为800,000,000.00元，非流动资产为200,000,000.00元；总负债为600,000,000.00元，其中流动负债为500,000,000.00元，非流动负债为100,000,000.00元；所有者权益为400,000,000.00元，其中实收资本为300,000,000.00元，未分配利润为100,000,000.00元。

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2019 年 12 月 31 日，公司应收账款账面余额为 1,000,000.00 元，坏账准备余额为 84,000.00 元，应收账款账面价值为 916,000.00 元。2020 年 12 月 31 日，公司应收账款账面余额为 1,200,000.00 元，坏账准备余额为 96,000.00 元，应收账款账面价值为 1,104,000.00 元。2021 年 12 月 31 日，公司应收账款账面余额为 1,500,000.00 元，坏账准备余额为 120,000.00 元，应收账款账面价值为 1,380,000.00 元。2022 年 12 月 31 日，公司应收账款账面余额为 1,800,000.00 元，坏账准备余额为 144,000.00 元，应收账款账面价值为 1,656,000.00 元。2023 年 12 月 31 日，公司应收账款账面余额为 2,000,000.00 元，坏账准备余额为 160,000.00 元，应收账款账面价值为 1,840,000.00 元。

截至 2023 年 12 月 31 日，公司应收账款余额为 2,000,000.00 元，坏账准备余额为 160,000.00 元，应收账款账面价值为 1,840,000.00 元。公司应收账款余额较 2022 年 12 月 31 日增加 200,000.00 元，增幅为 11.11%。公司应收账款余额增加的主要原因是公司 2023 年度销售规模扩大，应收账款余额相应增加。

截至 2023 年 12 月 31 日，公司应收账款余额为 2,000,000.00 元，坏账准备余额为 160,000.00 元，应收账款账面价值为 1,840,000.00 元。公司应收账款余额较 2022 年 12 月 31 日增加 200,000.00 元，增幅为 11.11%。公司应收账款余额增加的主要原因是公司 2023 年度销售规模扩大，应收账款余额相应增加。

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1. 2019年12月31日，公司总资产为1,000,000,000.00元，归属于上市公司股东的净资产为500,000,000.00元，归属于上市公司股东的净利润为100,000,000.00元。

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HON. CHAIRPERSON: Please conclude.

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The first step is to calculate the total number of units produced in the period. This is done by summing the units produced in each of the four quarters. The total units produced is 20,000.

2026

2026-2027

1. 在 2019 年 12 月 31 日，本集团持有的金融资产和负债的公允价值如下：

金融资产和负债	公允价值
货币资金	1,234,567
应收账款	567,890
其他应收款	123,456
预付款项	78,901
存货	234,567
固定资产	345,678
无形资产	45,678
长期股权投资	678,901
其他非流动资产	90,123
应付账款	890,123
其他应付款	234,567
预收款项	123,456
应付职工薪酬	45,678
应交税费	67,890
其他流动负债	12,345
长期借款	789,012
应付债券	345,678
其他非流动负债	12,345

2. 在 2019 年 12 月 31 日，本集团持有的金融资产和负债的公允价值如下：

金融资产和负债	公允价值
货币资金	1,234,567
应收账款	567,890
其他应收款	123,456
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固定资产	345,678
无形资产	45,678
长期股权投资	678,901
其他非流动资产	90,123
应付账款	890,123
其他应付款	234,567
预收款项	123,456
应付职工薪酬	45,678
应交税费	67,890
其他流动负债	12,345
长期借款	789,012
应付债券	345,678
其他非流动负债	12,345

1. 2010年12月，中国工业和信息化部、国家工商行政管理总局、国家质量监督检验检疫总局联合发布《关于规范电信网络接入服务管理的通告》，要求电信运营商在提供接入服务时，不得强制用户接受捆绑销售、不得限制用户自由选择接入服务。

12.37 hrs

DR. INDRA HANG SUBBA (SIKKIM): It is fine, Madam. ?
(Interruptions)

? (Interruptions)

HON. CHAIRPERSON: You kindly take your seat.

? (Interruptions)

HON. CHAIRPERSON: Kindly take your seat.

? (*Interruptions*)

HON. CHAIRPERSON: Madam, you cannot do this.

? (*Interruptions*)

HON. CHAIRPERSON: How can you do it?

? (*Interruptions*)

HON. CHAIRPERSON: Nothing will go on record except his speech.

? (*Interruptions*) ?

HON. CHAIRPERSON: I have taken note of it.

? (*Interruptions*)

? (■■■■■■■)

1. 在下列各题中，选择正确的答案，并填入括号内。
 2. 下列各题中，选择正确的答案，并填入括号内。
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10. **QUESTION** : How many times does the digit 4 appear in the numbers from 1 to 1000?
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? (*Interruptions*)

HON. CHAIRPERSON: There is some technical glitch. They are trying to restart it.

DR. INDRA HANG SUBBA: Okay, Sir. So, should I restart my speech also?

HON. CHAIRPERSON: No, not at all. Your speech is already on record. Kindly conclude.

? (*Interruptions*)

[illegible]

? (■■■■■■■)

[illegible]

ecologically sustainable trails
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ecologically sustainable mountain trails

HON. CHAIRPERSON: Your point is well taken. Thank you.

Now, Shri G. Lakshminarayana ji.

? (*Interruptions*)

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HON. CHAIRPERSON: Please conclude.

DR. INDRA HANG SUBBA : Sir, I am making a last point. ■■■■ ■■■■ ■■■■■■■■ ■■ ■■■■ ■■ ■■ ■ I am very happy ■■ ■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■ ■■■■■ ■ It is very good. ■■■■■■, ■■■■■■-■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■ ■■■■■■■■ ■■ ■ ■■■■■ ■■■■ ■■■■ ■■■■ 800 ■■■■■■■■■■ ■■■■■■■■ ■■■■ ■ ■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■ 600 ■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■

HON. CHAIRPERSON: You have already made your point. Thank you.

? (*Interruptions*)

HON. CHAIRPERSON: You have already mentioned your point. Thank you.

Shri G. Lakshminarayana ji.

SHRI G. LAKSHMINARAYANA (ANANTAPUR): Thank you Chairperson Sir for giving me this opportunity to speak on general budget for the financial year 2026-27. I congratulate our finance minister Smt. Nirmala Sitaraman for presenting budget for the 9th time. Under the able leadership and vision of our Prime Minister,

we have a budget which balances public welfare and expenditure, which is strengthening the foundation for Viksit Bharat. Increase of 5.5% in the budget outlay clearly reflects the government's commitment towards long term and comprehensive development. This budget not only reflects national interest but also reflects regional aspirations of my district. I represent Anantapur district of Andhra Pradesh. Though the weather conditions are not favorable, this region is displaying patience and resolution. Anantapur is known as fruit bowl of Andhra Pradesh and agriculture is not just a source of economy but it's a way of life in this region. In this context I would like to thank on road prime Minister for recognizing efforts of people of Anantapur in water conservation. In order to double the income of farmers government has identified 100 districts with low income as part of Pradhan Mantri Dhan Dhanya Krishi Yojana and I am happy that Anantapur is in that list of low-income districts. This program helps in facing challenges of productivity, post-harvest losses and diversification of crops. AI based multilingual platform Bharat Vista will provide information about hostile weather conditions and good farming practices to help farmers in increasing productivity.

Sir, our farming should be integrated with markets, in this context I appreciate recently signed trade deal, which is being helmed as 'mother of all deals' with European Union. By providing good market for fruits, vegetables, masalas and sea products, we can increase exports of Indian food products. In the present global scenario of commerce and trade, Anantapur has immense potential to grow as a horticulture export hub.

To realise this goal we will have to provide infrastructure facilities for food processing and also to operate air strips to transport perishable goods. Economic growth should result in employment opportunities. Rayadurgam and Paamidi are famous for jeans and nightwear, which can make Anantapur a centre for textile manufacturing. Due to industrial decline, there were job losses which resulted in migration.

Andhra cooperative spinning Mills was established in 1951 in Guntakal which provided employment for 1500 persons. This mill was shut down in 1991 and some other MSMEs were also closed. In this context, I request the government to create mega textile parks by using land of Andhra cooperative spinning Mill in Guntakal. This step will not only revive industries in this region but also create employment opportunities. Sir we should also take care of our heritage. Government's initiative to identify 15 archaeological sites as destinations of Heritage is commendable. I request the government to include Gutti Fort as destinations of Heritage. This fort is extended over 986 acres of land and was

under protected sites since 1921. Though this site has a huge potential to represent our heritage and attract tourists, it is being subjected to negligence. By providing funds for its development, we can develop this site as a place for tourist attraction and heritage center. Previous government started lift irrigation project in Rayalaseema region without permission and later, that project was shelved. They did not try to take permission from the union government, nor they mentioned about this project in either Houses. Previous government completely neglected Rayalaseema region and did not provide any opportunities of growth, they also neglected lifeline of Andhra Pradesh - Polavaram project and did gross injustice to the people of our state. In this situation our honorable Chief Minister Nara Chandrababu Naidu with the cooperation from our prime Minister Shri Narendra Modi is reviving Polavaram project and is also taking steps to complete Handrineeva Sujala Sravanthi project in Rayalaseema, which has completed 750 kms which took krishna river waters upto Kuppam.

That project was provided with 1600 crores in last financial year to complete it. This project is catering to the needs of drinking water, irrigation and industrial needs. Kadapa, Kurnool, Chittoor and Anantapur districts are presently getting 40 TMCs of water and I request the Union Government to increase that quantity to 60 TMCs. Rayalaseema region is a drought prone region and as there are proposals to set up food processing units in Rayalaseema which are water intensive industries, we need more water. For this, we need additional budgetary allocations. Our chief minister is trying to address challenges that are being faced by our state with the help of union government. We will have to set up good industries to promote production and I appreciate increase of budget for electronics manufacturing from Rs 22,900 crores to Rs 40,000 crores.

Our chief minister is referring to potential of Electron manufacturing industries in Sri City, Kopparti and Hindupur, promoting these industries will reduce our dependence on imports and will also provide quality employment opportunities in our country. To see industrial development, we will have to reduce logistics expenditure and for this I request the government to develop multi-modal logistics park in Anantapur. I fully support this budget as I see progress of our country under the leadership of our Prime minister Shri Narendra Modi ji. This government is moving ahead as a reformist and is also ensuring growth. With the help from Union and State governments, I believe that Anantpur will play an important role in our journey towards realising the goal of Viksit Bharat. Thank you so much sir.

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1. 2019年12月，根据《公司法》及《公司章程》的有关规定，公司召开2019年第四次临时股东大会，审议通过了《关于回购公司股份的议案》，授权董事会办理回购事宜。

[illegible]

【例題】 100 個の整数の和が 1000 である。このとき、この 100 個の整数の積の最大値を求めよ。

【解答】 100 個の整数の和が 1000 であるから、平均値は 10 である。よって、この 100 個の整数の積の最大値は、100 個の整数がすべて 10 であるとき、すなわち、 10^{100} である。

【例題】 100 個の整数の和が 1000 である。このとき、この 100 個の整数の積の最大値を求めよ。

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【例題】 100 個の整数の和が 1000 である。このとき、この 100 個の整数の積の最大値を求めよ。

【解答】 100 個の整数の和が 1000 であるから、平均値は 10 である。よって、この 100 個の整数の積の最大値は、100 個の整数がすべて 10 であるとき、すなわち、 10^{100} である。

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[SHRI KALYAN BANERJEE \(SREERAMPUR\)](#): Sir, the Union Budget of 2026-2027 is full of sound and fury. It is faceless, directionless, visionless, missionless and actionless. The Budget is anti-poor, anti-youth, anti-women and anti-farmer. The Budget is anti-Scheduled Caste, anti-Scheduled Tribe and OBC. The economy is derailed.

Sir, West Bengal has been deprived of its due fiscal allocation for major centrally-sponsored schemes. Funds allocation of MGNREGA was completely stopped while allocation for food subsidy, National Health Mission and Samagra Shiksha Abhiyan was stopped on irrational grounds. This has created extreme hardships for the people of Bengal. Bengalis are being deprived each and every moment in West Bengal.

Normal developmental momentum gets impacted, especially for our State, which is periodically hit by heavy rain, flash floods and cyclones. When funds under Pradhan Mantri Awas Yojana was stopped from the Government of India, this State Government took up the challenge and started its own Banglar Bari.

[13.00 hrs](#)

We have now covered more than 32 lakh households under this scheme. As on today, total fund due from the Government of India is Rs. 1,97,000 crore. Out of this, major shortfalls are in MGNREGA -? Rs. 43,014 crore, Samagra Shiksha Abhijan ? Rs. 19,045 crore, and National Health Mission which ? Rs. 4,565 crore. In the Union Budget 2025-26, the Jal Jeevan Mission received a significantly enhanced allocation of Rs. 67,000 crore as per the budget document. In reality, West Bengal has not received a single rupee under the Jal Jeevan Mission during 2025-26 so far.

Our Chief Minister had repeatedly brought this to the notice of the hon. Prime Minister and wrote to him several letters drawing his personal attention to the shortfall in devolution of funds under several Centrally sponsored schemes. However, there was no response and the partial and irrational behaviour of the Government of India continued. Our hon. Chief Minister also wrote to the hon. Prime Minister several letters regarding the flood

problem in West Bengal and the urgent need to adopt a comprehensive approach and funding support. However, we are left alone in this serious battle. So many letters have been written. This is a bunch of letters I am having. But unfortunately, the hon. Prime Minister did not feel to give any answer to a single letter and did not allocate a single rupee.

Sir, the hon. Finance Minister in her speech did not mention Bengal even once. The omission is not a mistake. It is a message of ignoring Bengal. Of course, she only knows that they are again going to lose Bengal with a big number of seats. They will not reach even 30 seats. They know that. Therefore, Bengal has been ignored, Bengalis have been ignored.

Sir, there was a mention of Dankuni Freight Corridor in the Budget. When our hon. Chief Minister, Mamata Banerjee ji, was Railway Minister, she envisioned this corridor years ago. She herself presented the Railway Budget in 2009. Today, it is repeated again as if repetition is an achievement. The promise has been pending for 15 years and is not a new announcement in the Union Budget so far as Dankuni Corridor Complex is concerned.

While the Budget has mentioned three economic corridors, the West Bengal Government has already announced six of them. One of them will connect Dankuni, Bardhaman, Bankura, Durgapur and Purulia. The other will connect Kalyani, Bardhaman, Birbhum, Malda, Siliguri and Cooch Behar. The State Government has already started working on these projects. We started it and they are announcing it now. This is the fun of the things.

Sir, Bengal has become the hub of various industries, including cement, coal and leather. Even Flipkart and Amazon are also doing business in and around Dankuni within my constituency, Kalyani and other places. The hon. Finance Minister mentioned 'Kartavya' to fulfil the aspirations of the people by making them strong partners in India's prosperity. But you intend to fulfil the aspirations of selective people while the common people suffer. Ten crore people of Bengal are being branded as Bangladeshi by the Prime Minister and the hon. Home Minister. Due to the unplanned SIR, 127 deaths have happened. There are 1.36 crore cases of logical discrepancies that have been recorded and 32 lakhs unmapped cases are there in West Bengal. This takes the total number to 1.65 crore. Now, since we have moved the hon. Supreme Court, every day the Supreme Court is interfering with the matter of SIR and giving directions, one after another, so that not a single eligible voter is deleted from the final voter list. This is the stand that has been taken by our hon. Chief Minister. This is the stand that has been taken by our General Secretary, Abhishek

Banerjee. This is the stand of crores and crores of Trinamool Congress workers in the State of West Bengal.

The problem with the Budget is not only what it allocates or not. The bigger problem is the governance culture. It represents that the announcements are plentiful but implementation is scarce. For West Bengal, in particular, the budget gaps are political fodder. Virtually, there is no direct benefit to the State and there is a notable exclusion. For example, Bengal's mineral reserves are left out of development plans. This has amplified the Opposition's charge of the Centre's bias and neglect toward non-BJP States, reinforcing a narrative of an anti-federal budget. No special financial package or major new projects for West Bengal were announced. Flagship women schemes like 'Beti Bachao, Beti Padhao', etc., were largely steady and there was no special package for women's safety or health, aside from continued funding of existing programmes.

Our Chief Minister, Mamata Banerjee ji has condemned the Budget by referring to it as 'anti-women', arguing that women received nothing substantially new. It is noted that the Budget lacked new measures for the welfare of Scheduled Castes and Tribes, beyond scholarships, and is called 'against the Scheduled Castes and Scheduled Tribes'.

Sir, the most striking difference in previous year's Budget and this year's Budget is the capital expenditure in defence sector, which funds modernisation, acquisition, and domestic manufacturing. But in terms of budget expenditure, the percentage is reduced to 14.67 this year against 16.86 in 2020-21. The allocation for Department of Space is 0.26 per cent in 2026-27 against 0.48 per cent in 2020-21.

Sir, everybody is concerned regarding the border areas. When this country is facing problems on the borders ? whether it is the China border, the Pakistan border, or the Bangladesh border ? at that point of time, you are allocating funds by reducing the Budget.

Sir, it is not that the writer writes a book and that is all. The writer gives it for publication. ? (Interruptions) When the publication comes into the public domain, it is for the reader to pass comments. ? (Interruptions) What is this? ? (Interruptions) Kindly allow us to speak. ? (Interruptions) What is this? Please allow us to speak. ? (Interruptions) Sir, once it has come into the public domain, the public will criticise it.

HON. CHAIRPERSON: Please conclude now.

SHRI KALYAN BANERJEE: Sir, please allow me to speak. The time allocated to my party is not yet finished. Kindly allow me to

Speak.

It is for the reader to pass their comments, not for anybody else to decide. The question is whether that manuscript has come into the public domain or not.

The question is not whether it has been published or not.

HON. CHAIRPERSON: Kindly conclude now.

SHRI KALYAN BANERJEE: The question is whether the contents of that manuscript have been challenged by the hon. Defence Minister or not. That is the question. The question is not whether it was published or not.

HON. CHAIRPERSON: Kindly conclude now. You have already taken 10 minutes.

? (Interruptions)

HON. CHAIRPERSON: I would request you to conclude now. I have already given you 10 minutes.

HON. CHAIRPERSON: I am in the Chair. I cannot favour you like this. I have already given you ten minutes.

HON. CHAIRPERSON: Kindly conclude now.

SHRI KALYAN BANERJEE: Sir, this Union Budget has deprived the State of Bengal. The people of Bengal, in the ensuing elections, will give an appropriate answer, and we will find that the BJP is non-existent in the State of Bengal.

HON. CHAIRPERSON: Now, Shri Rahul Gandhi ji.

SHRI K. C. VENUGOPAL (ALAPPUZHA): Sir, the hon. Finance Minister is not here. ? (*Interruptions*)

HON. CHAIRPERSON: The hon. Finance Minister is already here.

? (*Interruptions*)

HON. CHAIRPERSON:

SHRI K. C. VENUGOPAL: Sir, this is a Budget Discussion. ?
(Interruptions)

HON. CHAIRPERSON: The hon. Minister will certainly come. The Minister of State in the Ministry of Finance is already present here.

1. 本報告係根據「證券交易法」第36條之規定，由本公司董事會編製，除提供股東外，並應提供社會大眾，以資參考。

SHRI K. C. VENUGOPAL:

HON. CHAIRPERSON: The Minister of State in the Ministry of Finance is already present here.

Now, Shri Rahul Gandhi.

SHRI K. C. VENUGOPAL: Sir, the Finance Minister is not present here. ? (*Interruptions*)

HON. CHAIRPERSON: You kindly take your seat.

SHRI K. C. VENUGOPAL: You decide whatever you want. ?
(Interruptions)

HON. CHAIRPERSON: No, I am not.

***m10SHRI KIREN RIJITU:** No, please do not use this word. ...
(Interruptions) He cannot decide whatever he wants. ...
(Interruptions) Venugopal ji, you are a senior person. How can you
 make this statement against the Chair? ... *(Interruptions)* There is
 collective responsibility. ... *(Interruptions)* We are all Members of
 the Cabinet. ... *(Interruptions)* MoS is sitting there. The hon.
 Minister will be coming soon. Do not make an issue on this thing.
 This is just a minor thing. ... *(Interruptions)* We do not know when
 Rahul Gandhi is coming. ... *(Interruptions)* First he said that he is
 coming at 12. ... *(Interruptions)* There is a discussion going on

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 Rahul Gandhi is coming. ... *(Interruptions)* First he said that he is
 coming at 12. ... *(Interruptions)* There is a discussion going on

parallelly in the Rajya Sabha. Do not make this an issue. The Leader of the Opposition is going to speak. We came to know it later. We were not aware of it. We are here to listen. ... *(Interruptions)*

***m11SHRI RAHUL GANDHI (RAEBARELI):** Thank you, Chairperson, Sir, for letting me speak today on the Budget. Thank you, Rijiju ji, for your comments. I appreciate them. Sometime back, Rijiju ji asked me, 'How do I keep fit?? Do you recall that? And, I mentioned to him that I do Jiu-Jitsu and martial arts. Lots of people in India, particularly youngsters, do martial arts. MMA is becoming very popular. Judo is there. Jiu-Jitsu is there. There are many different types of martial arts.

2020年，在党中央、国务院的坚强领导下，在省委、省政府的正确领导下，在社会各界的大力支持下，全省上下团结一心，攻坚克难，取得了抗击新冠肺炎疫情的重大胜利，经济社会发展取得显著成就。

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The diagram illustrates a sequence of 100 data points. The first 60 points are represented by black squares, and the last 40 points are represented by blue squares. A question mark is placed above the 60th point, and a horizontal line is drawn below the 60th point.

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the world is moving from a world of stability to a world of instability. The Prime Minister stated and the NSA stated, shockingly, some time back, that the era of war is over. In fact, we are moving into the era of war. You can see, war is there in Ukraine, war was there in Gaza, war is there in the Middle East, threat of war is there in Iran, and we had Operation Sindoor. So, we are moving into a world of instability.

That is the starting point.

Sir, I was looking at *the Economic Survey*, and I found two points there, solid points, profound points, that I liked. The first point is that we are living in a world of intensifying geopolitical conflict.

The dominance of the United States is being challenged by the Chinese, by the Russians, by other forces. And the second thing, also a profound thing, is that we are living in a world of energy and finance weaponisation.

The main thing they are saying here is that we are moving from a world of stability to a world of instability. The Prime Minister stated and the NSA stated, shockingly, some time back, that the era of war is over. In fact, we are moving into the era of war. You can see, war is there in Ukraine, war was there in Gaza, war is there in the Middle East, threat of war is there in Iran, and we had Operation Sindoor. So, we are moving into a world of instability.

The dollar is being challenged. The central game, as my friends on the other side understand, is that the dollar is being challenged. The US supremacy is being challenged. We are moving from a world of one superpower to some new world that we really cannot predict, maybe two superpowers, maybe multiple powers, and it is an unstable world. That is what you have said in

your *Economic Survey*, and I agree with it 100 per cent.

At the centre of this fight is the concept of AI. Everybody says that we are moving into the era of AI. And I would like to warn the Government that AI is going to have many, many consequences. One consequence of AI is going to be that something that we relied on. The Congress Party and the UPA built the entire Indian IT industry, companies like Infosys, companies that are at the forefront of information technology, are going to struggle. They are going to be challenged. The idea of becoming a software engineer, which is a very popular idea in India, is going to be challenged. Lots of our software engineers are going to be replaced by AI. Why I am saying this is because we are moving into a turbulent world, a dangerous world. Now, when you move into a dangerous world, what is the first thing that you have to understand? The first thing you have to understand is what are your strengths as a person and as a nation. So, I would like to say to the House here what I think are the strengths of our great country. And I would say that the central strength is our people, 1.4 billion people, brilliant, energetic, dynamic, who can challenge anybody in the world. This is our biggest strength. But it is not only the people because in the 21st century, a very interesting thing has happened. People create data. So, we have the biggest data pool on the planet. 1.4 billion people means massive amount of data is being generated in India and data is wealth.

Everybody talks about AI but talking about AI is like talking about the internal combustion engine without talking about petrol. The petrol for AI is data.

So, let me repeat that. The petrol for AI is data, meaning if you have AI and you do not have data, you have nothing. If you have AI and you do not have data, you have nothing. Now, which are the two biggest pools of data on the planet? The Indian pool of data and the Chinese pool of data. They also have 1.4 billion people. We have bigger population than they have. We allow more freedom. We allow our people to do more dynamic things. So, we have in fact more interesting data.

What is the second strength? And what do you need in difficult times? You need food. Who produces our food? Our *kisans* produce our food. Our labourers produce our food. This is what gives us strength. This is what allows that data to be produced. This is what allows that brilliance to be generated. We fought for food security. Food is abundant today. So, that is the second thing.

Then comes the third thing. What do you need to run a modern country? You need energy. You need fuel. You need petrol. So, these are the three things that need to be protected in

turbulent times ? our people and our data; our food supply, the ability to produce food; and our energy system. Now, what is interesting to me is that the Budget recognizes these things. The Budget recognizes that we are entering a dangerous time, with intensifying geopolitical conflict. The Budget recognizes that energy and finance are being weaponized all across the world. The dollar is being weaponized. The dollar is weakening in value. Gold and silver prices are going up. Everybody can see this. But there is nothing in the Budget. There is absolutely nothing in the Budget that looks into these two issues. There is nothing in the Budget about the weaponization of energy and finance. There is nothing in the Budget about the intensifying geopolitical conflicts and what we are going to do about them. The Budget reads like any of their earlier Budgets.

A Budget, of course, comes once a year. But in parallel to the Budget, something new has happened ? the U.S. deal. We have made a deal with the United States. Now, one thing I would like to make very clear ? and this is something that is not well understood ? that in a contest between the United States and China, the single most valuable asset is Indian data. Please understand what I am saying. It is very profound. If the Americans want to remain a superpower and if the Americans want to protect their dollar, the key to that lies in Indian data. Why? It is because the Chinese have a data pool of 1.4 billion people. You can take European data, you can take African data, you can take American data, and add it all together. It does not compete with Chinese data. So, what is the real fight that is taking place? I am saying, what is our strength? If India is going to the table, then what do we put on the table? What do we say? Listen, this is what we bring to the table. What we bring to the table is beautiful ? our people: their wisdom, what they do, their likes and dislikes, their imagination, their fears. In the 21st century, this suddenly has value. In the 20th century, it had no value. I remember so many people saying that population is a burden, that population is a disaster. No. Population is the biggest asset you can have. It is a strength. But it is only a strength if you recognize that data is important.

Now, what is surprising to me is what happened in the deal. If the INDIA alliance had been negotiating with President Trump, I will tell you what we would have said.

The first thing that we would say is: President Trump, the most important thing in this equation is the Indian data. You want to protect your dollar. We are your friends. We appreciate you. We want to help you protect your dollar. But please remember that if you want to protect your dollar, the biggest asset that can protect your dollar is lying with the Indian people. This is the first thing.

The second thing that we would say is: President Trump, if you want access to this data, then please understand that you are going to talk to us as an equal. You are not going to talk to us as if we are your servants.

The third thing that we would say is: Mr. Trump, please understand that our energy security is our energy security, and no matter what happens we are going to protect our energy security.

The fourth thing that we would say is: President Trump, we understand that you have an agricultural voter base. We understand that you need to protect your farmers, but we will also protect our farmers.

The main thing that I am saying is that an INDIA-Alliance Government would go there and say that data is our biggest strength. Now, let us talk, meaning we would go there as equals. We would not be made equal to Pakistan, and if President Trump decided that Pakistan Army Chief is going to have breakfast with him, then we would have something to say about that.

Now, what has happened? You have done a trade deal. It is written in small in the back. Now, let me tell you what is written about data, our most valuable asset, the thing that is going to transform India in the 21st century and the thing that is going to make us a superpower in the 21st century.

This is what the Modi Government has done with our data. Number one, we give up control over our digital trade rules; number two, there is no deed for data localization; number three, free data flow to the United States; number four, limit on digital tax; and number five, no need to disclose any source code. The Finance Minister is smiling. She likes to smile a lot. 20-year free tax holiday to anybody who wants it, of big tax companies. ? (Interruptions) This is what you have done on data. ? (Interruptions)

I will come to that, brother. Secondly, what have you done on tariffs? At the beginning, three per cent was the average. It has now gone up to 18 per cent, a 6x increase. You are talking about our Budget. The US imports to go up from \$46 billion to \$146 billion. I mean, this is absolutely absurd, and they have no commitment to us.

We have a commitment to them. We are going to add USD 100 Billion a year to their imports and there is no commitment to us. We are just standing there like fools. Our tariff has gone up from three per cent to 18 per cent and theirs has come down from 16 per cent to zero per cent.

I understand that the people across the aisle here want to protect our country. I understand, the people across the aisle here value our data. I believe they do. I also believe that the Prime Minister understands that India's biggest asset is its people and as a result its data. I know that. I do not believe for one second that the Prime Minister does not understand this.

Now, I will come to textiles. I visited a Gurgaon factory recently and asked them what is going on. They said, 'We are finished as a result of the tariffs.' Now, what have you done? The United States has reduced Bangladesh's tariff to zero and our tariff is 18 per cent. What do you expect our textile people to do? They are dead. They are finished. The entire textile industry is gone because their competitor is Bangladesh. If Bangladesh imports US cotton, they have zero per cent duty. They are finished. Textile industry is gone.

Let us talk about energy. What we need for the data? What we need for our food? What we have fought for? Energy security is gone. Now, the United States will decide who we buy oil from. The United States will come to us and say, 'You cannot buy oil from so-and-so and so-and-so and so-and-so, from Russia, Iran, whoever they want.' They will decide. Our Prime Minister will not decide. Please understand this. And they will monitor. They will keep a watch, meaning they will look. And if India buys oil from anyone they do not want, they will punish us, and they will take our tariffs right back to 50 per cent.

For the first time in Indian history, our farmers are facing a storm. You have opened the doors for makka, soybean, laal jowar and kapas. You have opened the door to mechanized American farms, thousands and thousands of acres each farm. You have opened the door to crush our poor farmers. It is disgraceful. It is disgraceful. No Prime Minister has ever done this before, and let me tell you, no Prime Minister after you is ever going to do it.

So, we are facing a storm. You accept that we are facing a storm. You yourself say, the era of one superpower is over, intensifying geopolitical conflicts. You yourself say about energy and finance weaponization, and you have allowed the Americans to weaponize our finance and our energy against us. What does it mean when America says you cannot buy oil from somebody? It means our energy is weaponized. What does it mean when they say, 'Our tariffs will go down and yours will come up??' It means finance trade is weaponized. So, you are telling us that the world is a place where geopolitical conflict is intensifying. You are telling us that energy and finance are being weaponized, and then you are having it done to you; you are having it done to our farmers; You are having it done to our youngsters. You are handing our data

over. How can you even make these statements? How can you even come to this House and talk this type of ... ashamed. Are you not ashamed of yourselves? ? (Interruptions)

SHRI KIREN RIJJU: Sir, we are patiently listening to the hon. Leader of the Opposition ? (Interruptions)

***m14HON. CHAIRPERSON:** Being the Leader of Opposition, you should not use unparliamentary words.

? (Interruptions)

SHRI RAHUL GANDHI: Sir, I am not yielding ? (Interruptions)

SHRI KIREN RIJJU: You are using words like ...* ? (Interruptions)

SHRI RAHUL GANDHI: I will not go down that line? (Interruptions)

***m15SHRI KIREN RIJJU:** When the hon. Finance Minister will reply in the evening, the Leader of the Opposition should listen to the hon. Finance Minister. My request is, please use the word whatever you want to use, but do not make it abusive? (Interruptions)

***m16SHRI RAHUL GANDHI:** It is not an abusive word. ? (Interruptions)

SHRI RAHUL GANDHI : Sir, I am not yielding ? ashamed is not an appropriate word.

? (Interruptions)

SHRI RAHUL GANDHI: I did not use the word ... ashamed ? (Interruptions)

HON. CHAIRPERSON: Yes, you have used it.

? (Interruptions)

SHRI RAHUL GANDHI: Okay, I will not use the word ...**. The word ?ashamed? is not an abusive word. In the sentence, ?are you not ashamed?, there is nothing abusive.

HON. CHAIRPERSON: You can use the word ?ashamed?.

SHRI RAHUL GANDHI: Okay, Sir. It is my mistake. ...**

Sir, the interesting thing is this. ...** He would never do it. ...**

SHRI RAHUL GANDHI : Sir, I am not yielding ? ashamed is not an appropriate word.

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? (Interruptions)

HON. CHAIRPERSON: No, I will not allow you.

? (Interruptions)

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■■■■■ ■■■■■■ ■■ ■ But that subject is not related to the Budget. I will not allow this.

? (Interruptions)

SHRI RAHUL GANDHI: Okay, Sir, I will not talk about... **. As I said, ■■■■■■■■■■ ■■■■ ■■■■■■ ■■■■■■ ■■, ■■■■■■■■ ■■■■ ■■■■■■-■■■ ■■■■ ■■■■■■ ■■ ■ At the heart of our defence budget lies a choke imposed by ...** Therefore, I would like to discuss ...** involving him because that is the central part of the Budget.

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***m18SHRI RAHUL GANDHI:** Sir, ... is not an ordinary businessman. His company is not an ordinary company. Please understand that the case in the United States is targeted at the ...* .

? (*Interruptions*)

HON. CHAIRPERSON: There are so many companies.

? (Interruptions)

SHRI RAHUL GANDHI: Sir, it is targeted at the financial network of BJP, at the financial architecture of BJP.

HON. CHAIRPERSON: You are levelling charges against higher authorities.

? (Interruptions)

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■■■■■ ■■■■■■ ■■■ ■? (■■■■■■■■■) But when you are levelling
serious charges without any reason, without any backing of
substance or without any proof, and you are just making wild
allegation, that will diminish your own reputation. ? (*Interruptions*)

SHRI RAHUL GANDHI: I will give you a reason. ? (*Interruptions*)

SHRI KIREN RIJJU: You are the Leader of the Opposition. Please make substantive points. We are here to listen to your suggestions.

? (Interruptions)

SHRI RAHUL GANDHI: Yes, I will.? (Interruptions)

SHRI KIREN RIJJU: If you give good suggestions, we will listen. We are here to listen, but do not make wild allegation. ? (Interruptions)

SHRI RAHUL GANDHI: Yes, I will. Hon. Chairperson, there is a businessman called ... ■. ? (Interruptions) I want to ask the question why he is not in jail. The reason why he is not in jail is because his name is in ...* .? (Interruptions) I would also like to ask Mr. Hardeep Puri who introduced him to ...*? (Interruptions) I know who introduced him. ? (Interruptions)

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SHRI RAHUL GANDHI: I know who introduced him and Mr. Hardeep Puri knows who introduced him. We both agree. ? (■■■■■■■■■)

*m20■■■■■■■■ ■■■■■■■■ : ■■■■ ■■■■ ■■, ■■ ■■ ■■■■■■■■■■ ■■■■ ■■■■ ■■■■, ■■ ■■ ■■■■ ■■ ■■■■■■■■■■ ■■■■■ ■■, ■■■■■ ■■■ ?■■■ ■■ ■

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SHRI RAHUL GANDHI: He is a Minister, Sir.? (■■■■■■■■■)

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(i) refer to any matter of fact on which a judicial decision is pending;

(ii) make personal reference by way of making an allegation imputing a motive to or questioning the bona fides of any other member of the House unless it be imperatively necessary for the purpose of the debate being itself a matter in issue or relevant thereto;

(iii) use offensive expressions about the conduct or proceedings of Parliament or any State Legislature;

(iv) reflect on any determination of the House except on a motion for rescinding it;

(v) reflect upon the conduct of persons in high authority unless the discussion is based on a substantive motion drawn in proper terms;?

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***m21SHRI RAVI SHANKAR PRASAD:** Sir, I am on Rule 352 (v): ?A member while speaking shall not reflect upon the conduct of persons in high authority unless the discussion is based on a substantive motion drawn in proper terms.?

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***m22■■■■■■■■■ ■■■■■■■■ :** ■■ ■■■■■■ ■■ ■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■ 352 ■■■■ ■■■■ ■■

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? (*Interruptions*)

HON. CHAIRPERSON: Whatever allegations Mr. Rahul Gandhi has made, will not go on record. Now you can speak.

? (*Interruptions*)

HON. CHAIRPERSON: You have made allegation. That will not go on record.

? (*Interruptions*)

***m23SHRI K.C. VENUGOPAL:** I agree, Sir. But is Rule 352 applicable only for the Leader of the Opposition? ? (*Interruptions*)

HON. CHAIRPERSON: I am reading Rule 353.

? (*Interruptions*)

SHRI K.C. VENUGOPAL: Sir, Mr. Ravi Shankar Prasad raised the issue by mentioning Rule 352. In this House, two days ago, a Member made a very derogatory remark against two former Prime Ministers. Where was this Rule 352 at that time? ? (*Interruptions*)

HON. CHAIRPERSON: It is applicable to everybody, not only to him, not only to you.

? (*Interruptions*)

HON. CHAIRPERSON: Mr. Rahul Gandhi.

***m24SHRI RAHUL GANDHI:** Chairperson, Sir, ... ■ is not the Member of the House. I can speak about him. He is involved in defence and defence Budget. ? (*Interruptions*)

HON. CHAIRPERSON: Whatever charges you are levelling against him, I think, you will not take his name.

? (*Interruptions*)

SHRI RAHUL GANDHI: There is a certain businessman whose name has appeared in ...■ and that businessman is not in jail. There are criminal cases against him. ? (*Interruptions*)

HON. CHAIRPERSON: You are saying about ?■■. How can I allow you to speak? No, if any file or subject is not related to the Budget, you cannot speak.

? (*Interruptions*)

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HON. CHAIRPERSON: You were absolutely on the right track. I do not know why you are getting derailed.

? (*Interruptions*)

SHRI RAHUL GANDHI: ...

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***m25HON. CHAIRPERSON:** If you do not have any propriety for the Chair, sometimes, even your present Member of Parliament, Kumari Selja, also occupies this Chair. You are a senior Member. You know it.

? (*Interruptions*)

***m26SHRI RAHUL GANDHI:** Sir, you know that we have fondness for you. You are an ex-Member of our party. So, I will not go very aggressive today. ? (*Interruptions*)

***m27HON. CHAIRPERSON:** Why are you mentioning too much?

***m28SHRI RAHUL GANDHI:** You are an ex-Member of our party and we are fond of you, Sir. We like you. ? (*Interruptions*)

HON. CHAIRPERSON: But I am here as a Presiding Officer.

? (*Interruptions*)

SHRI RAHUL GANDHI: Sir, we know that your heart is not there; your heart is here. ? (*Interruptions*)

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 because you have not taken my advice. Here, I am advising you to
 move on the correct track. I think, still you have time to move on
 the correct track.

? (*Interruptions*)

SHRI RAHUL GANDHI: Sir, in the spirit of our conversation, I will not take the name of ... ■ and I will not take the name of ...*. I will not take the name of ? (*Interruptions*)

HON. CHAIRPERSON: You are the Leader of the Opposition.

? (*Interruptions*)

SHRI RAHUL GANDHI: Sir, I will not take. ? (*Interruptions*) Sir, let me speak. I will not do it.

HON. CHAIRPERSON: The whole nation is watching you.

? (Interruptions)

SHRI RAHUL GANDHI: Sir, I know. That is why I am saying it. ?
(Interruptions)

HON. CHAIRPERSON: On one side, you are saying, I will not mention the name, but on the other, you are mentioning the name.

? (Interruptions)

SHRI RAHUL GANDHI: Okay, I will not go into the names. ?
(Interruptions)

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HON. CHAIRPERSON: There is a general discussion on the Union Budget for the year 2026-27.

? (Interruptions)

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SHRI RAHUL GANDHI: Nice.

Sir, I will avoid that. ? (Interruptions)

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Sir, the point is that I do not believe that any Indian Prime Minister including Mr. Modi would sign such a deal unless there was a chokehold. ? (Interruptions)

HON. CHAIRPERSON: You and your party Members and other Members also had raised the issue and then, Mr. Piyush Goyal had made a statement on the floor of the House.

? (Interruptions)

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HON. CHAIRPERSON: Kindly conclude.

? (Interruptions)

SHRI RAHUL GANDHI: We have buckled up on tariffs, handed out our data, given up control over digital trade rules; no data localisation; free data flow to USA; limit on digital tax; no source code disclosure and 20-year tax holiday. The most valuable asset that India has and will ever have has been handed over. .? (Interruptions) Our farmers have been left to the mercy of mechanised massive American firms. Our textiles are being wiped out. Bangladesh now is going to wipe out our textile industry. Our energy security has been handed over. We cannot buy oil from whom we want to buy oil. I do not believe any Indian Prime Minister would do this. ■■■■■■ ■■■■■■ ■■ ■■■■■■ ■■ ■ ? (■■■■■■■■■) ■■ ■■ ■■■■ ■■, ■■ ■■■■■■ ■■■■■■■■■■ ■■ ■ ? (■■■■■■■■■)

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SHRI RAHUL GANDHI: This is a wholesale surrender. It is a tragedy because it is a surrender not just to the ... ■? (Interruptions) He has surrendered the future because he wants to protect the BJP's financial architecture, on which there is a case in the United States.? (Interruptions) He has surrendered. .? (Interruptions) I have not said anything. .? (Interruptions)

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HON. CHAIRPERSON: He is the Minister of Parliamentary Affairs.
? (*Interruptions*)

HON. CHAIRPERSON: Being the Minister of Parliamentary Affairs,
he is saying this.

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You are the Leader of Opposition. When you speak on a
certain thing, there is a serious connotation. ? (*Interruptions*)

HON. CHAIRPERSON: Kindly take your seat.
? (*Interruptions*)

HON. CHAIRPERSON: Please be seated.
? (*Interruptions*)

SHRI KIREN RIJJU: I would urge the hon. Leader of Opposition,
because he is the Leader of Opposition, all the points he has made
have serious repercussions. He must authenticate all the
allegations he has made. ? (*Interruptions*)

SHRI RAHUL GANDHI: Sir, I will authenticate right now. ?
(*Interruptions*)

I have got it. ? (*Interruptions*)

HON. CHAIRPERSON: No.

? (*Interruptions*)

SHRI RAHUL GANDHI: No, Sir, let me authenticate. ?
(Interruptions)

HON. CHAIRPERSON: You have already taken 45 minutes, kindly conclude.

? (Interruptions)

***m30SHRI RAHUL GANDHI:** Sir, let me authenticate. He has asked to authenticate; I will authenticate it right now. ?
(Interruptions)

HON. CHAIRPERSON: You have to give it in advance and that you have to submit.

SHRI RAHUL GANDHI: No, Sir, I will authenticate it right now. ?
(Interruptions) I am authenticating.

? (■■■■■■■)

SHRI RAHUL GANDHI: I will say it and then I will give it. ?
(Interruptions)

██████████ ██████████ : ██████████ ██████████

SHRI RAHUL GANDHI: I will say it now and I will give it. I have it here. ? (*Interruptions*)

? (■■■■■)

SHRI RAHUL GANDHI: You have asked for authentication and now you are not allowing me to give it. ? (*Interruptions*)

? (■■■■■■■)

*m31 [REDACTED] [REDACTED] [REDACTED] : [REDACTED], [REDACTED] [REDACTED] [REDACTED]
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He should produce the proper documents and proper record.
[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED], [REDACTED]
[REDACTED] [REDACTED] [REDACTED] [REDACTED] ? ([REDACTED])

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*m33SHRI RAHUL GANDHI: I am concluding.

Hon. Chairperson, Sir, the Minister has asked me. ?
(Interruptions)

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SHRI RAHUL GANDHI: The Minister of Parliamentary Affairs has asked me to authenticate my allegations. I have them written here. I am going to authenticate. ? (Interruptions)

HON. CHAIRPERSON: That is a procedure.

SHRI RAHUL GANDHI: I will also give the procedure.

HON. CHAIRPERSON: You have to follow that procedure.

SHRI RAHUL GANDHI: Yes. But I want to authenticate. ?
(Interruptions)

HON. CHAIRPERSON: Here, it is on the Budget. You just conclude your Budget speech. If you want to submit something, then, in the future, you can submit according to the procedure.

SHRI RAHUL GANDHI: Okay, Sir.

Hon. Chairperson, Sir, the evidence is in the Department of Justice's files that have been released in the United States. Hardeep Puri's name is in it. ... name is in it. ? (Interruptions)

: , ,

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SHRI RAHUL GANDHI: Sir, the evidence is that the Government of India has refused to serve summons to ... — for the last ?
(Interruptions)

***m34HON. CHAIRPERSON:** You have made a promise.

? (*Interruptions*)

HON. CHAIRPERSON: Mr. Rahul, you have made a promise to the Chair saying, "I will not mention the name of the Minister". But you are repeatedly mentioning the name. How can you do it? You have made a promise.

? (*Interruptions*)

HON. CHAIRPERSON: I am not allowing you.

? (*Interruptions*)

HON. CHAIRPERSON: I am only talking to Mr. Rahul. I am not allowing you. You have made a promise to the Chair saying, 'I am not going to mention the name of any Minister, Member'. But if you are repeatedly mentioning it, it means that you are even defying the ruling of the Chair also.

? (Interruptions)

? (■■■■■)

SHRI RAHUL GANDHI: Let me speak. ? (*Interruptions*)

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***m36SHRI RAHUL GANDHI:** Let me speak.

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? (■■■■■■■■■)

SHRI RAHUL GANDHI: Hon. Chairperson, Sir, I am concluding now.

I only started to say that because the Minister said that I should authenticate. Now, I have the papers to authenticate. I have it here. ? (*Interruptions*) I have the paper. I have the documents here. Now, I have said that I will authenticate. ? (*Interruptions*) I will authenticate right now and I will put it there on the Table. But you are not allowing me to do it. Anyhow, I understand it. You do not want me to authenticate here. You want me to authenticate there. That is not a problem.

What I want to conclude with is that we are heading into turbulent times and the ...■ Its data has been ...*. Its farmers have been ...*.

HON. CHAIRPERSON: You have already said it.

? (*Interruptions*)

HON. CHAIRPERSON: Kindly conclude.

? (*Interruptions*)

SHRI RAHUL GANDHI: Sir, its farmers have been ...*. In a turbulent world, all its software engineers have been ...* . Its small and medium businesses have been...* . And most importantly, ...* and our energy security have been ...*

Thank you, hon. Chairperson, Sir.

14.00 hrs

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2000 年 12 月 31 日，本公司 2000 年度股东大会审议通过，自 2001 年 1 月 1 日起，本公司开始执行新会计准则。根据新会计准则的要求，本公司对 2000 年度财务报表进行了追溯调整。追溯调整后的 2000 年度财务报表显示，本公司 2000 年度归属于母公司所有者的净利润为 95,000,000.00 元，较调整前增加了 10,000,000.00 元。追溯调整的原因主要是根据新会计准则的要求，对长期股权投资核算方法进行了调整。追溯调整后的 2000 年度财务报表已经注册会计师审计，并出具了标准无保留意见的审计报告。

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manufacturing capacity, ensuring energy security, reducing critical import dependence, undertaking reforms to support employment generation, enhancing agricultural productivity, increasing household purchasing power, delivering a high growth rate of seven per cent, making substantial strides in poverty eradication, and improving the lives of the people, etc.

The Finance Minister also stated that the Government would ensure that the dividends of growth reach every farmer, Scheduled Caste, Scheduled Tribe, nomads, youth, poor, and women. All these are highly laudable objectives, but where are the programmes to achieve these goals? The Finance Minister said that this is a *yuva shakti*-driven Budget and that the Government's *sankalp* is to focus on the poor, underprivileged and disadvantaged, and to achieve this, she outlined three *kartavyas*. Against this backdrop, I would like to point out what the hon. former Finance Minister, Shri P. Chidambaram, said in the Rajya Sabha while participating in the Budget discussion. The hon. former Finance Minister remarked that this Budget is parsimonious and forgettable, as it went out of the news almost the very next day when the Indo-US FTA was announced. The public, private and foreign investors are not investing in India, yet the Government has cut capital expenditure by Rs. 1.44 lakh crore.

The Economic Survey itself raised concerns regarding capital investment, unemployment, slow fiscal consolidation and a slowing growth rate. The Finance Minister said that the Reform Express is well on its way, but in reality it appears to be stuck, as the nominal growth rate which was 12 per cent in 2023-24, declined to 9.8 per cent in 2024-25, and is presently around 7-8 per cent in 2025-26. At the current pace, it will take 12 years to reach the FRBM target of a three per cent fiscal deficit to GDP ratio.

The Union Government is following a policy of discrimination against Opposition-ruled States like Kerala, West Bengal and Tamil Nadu in financial matters, insisting on adhering to the borrowing limit of three per cent of GSDP in the case of Kerala, a State already riddled with financial debt. This is an anti-farmer Budget; I am sorry to say so. The last Budget announced missions for pulses, vegetables and fruits, and cotton, but there is no spending and no allocation for them this year. It is a shame that Rs. 1.17 lakh crore of last year's agri Budget has been surrendered.

Under this Budget, there is also a specific proposal about creating champion MSMEs. I do not know whether the hon. Finance Minister is aware of the plight of our MSMEs. We are getting a lot of complaints, day in and day out, from MSME entrepreneurs regarding harassment by banks. MSMEs contribute

nearly 30 per cent to India's GDP and account for approximately 45 per cent of our total exports. More importantly, this sector provides employment to around 11 crore Indians, making it one of the largest job creators in the country. I am sorry to say that the Budget provides no practical and accessible financial support mechanism for this vital sector.

I would like to read out a memorandum received from the National Consortium of MSMEs. I have it with me, but due to paucity of time, I am not reading it. The memorandum details their woes and urges consideration of one of their principal demands ? namely, to extend the cut-off period for classifying an account as NPA from 90 days to 180 days; to instruct banks to strictly follow the provisions of the amended MSME Act, 2015, and RBI notifications on loan restructuring; and to withdraw illegal SARFAESI actions against MSME units.

I raise this because the most urgent challenge facing our country today is employment generation. India adds nearly 10 million young individuals to its workforce every year. This Budget does not present a comprehensive employment generation strategy that matches the scale of this demographic challenge. We have now signed FTAs, but how they are going to affect our employment, our industry and our farm and agriculture sectors, nobody seems to have any idea.

We have the Indo-US, Indo-Japan Comprehensive EPA, Indo-Korea, Indo-Singapore, India-UAE, India-Australia, and we also have a lot of regional multilateral Foreign Trade Agreement like the ASEAN, SAFTA, and the Asia Pacific Trade Agreements. We do not discuss these Agreements in the Parliament. We do not even discuss it with the States. At the receiving end are naturally the States.

Sir, I would request the Government that these Foreign Trade Agreements and bilateral Agreements have to be discussed in the Parliament and also they have to be discussed with the States before signing because we are a federal democracy.

HON. CHAIRPERSON: Kindly conclude now.

? (*Interruptions*)

ADV. FRANCIS GEORGE: Sir, I am concluding. ? (*Interruptions*)

Madam, I just now mentioned about the seven high-speed rail corridors that have been proposed, but not even one comes to Kerala. There is a very important high-speed corridor that has to be developed, that is the Mumbai-Kanyakumari high-speed broad gauge rail corridor.

In the last Budget also I had called for an important Board called the Jackfruit Board. The Makhana Board was given to Bihar during its election time. Kerala is also about to face an election. The Finance Minister can please consider it.

This high-speed rail corridor starting from Mumbai to Kanyakumari will touch five States, namely Maharashtra, Goa, Karnataka, Tamil Nadu, and Kerala. The whole western corridor will be covered by this high-speed rail corridor and it will boost travel, tourism, and trade.

HON. CHAIRPERSON: Kindly conclude now.

? (*Interruptions*)

ADV. FRANCIS GEORGE: Sir, I am concluding.

I would request the hon. Finance Minister since five regional medical hubs are going to be promoted for medical tourism. Kerala is known world over for wellness care. So, I would request the Finance Minister to consider setting up one in Kerala.

HON. CHAIRPERSON: You have made your point. The next speaker is Shri Joyanta Basumatary.

? (*Interruptions*)

ADV. FRANCIS GEORGE: Sir, let me conclude.

HON. CHAIRPERSON: Please conclude by mentioning one line.

? (*Interruptions*)

ADV. FRANCIS GEORGE: I welcome the proposal for dedicated rare earth corridors for mineral-rich States like Kerala, Odisha, Andhra Pradesh and Tamil Nadu. The Finance Minister also proposed three new National Institutes of Pharmaceutical Education and Research (NIPER). I would request to establish one in Kerala State as part of Bio-Pharma SHAKTI for domestic production of biologics and biosimilars. A network of over 1,000 accredited India clinical trial sites are proposed. We welcome all these proposals.

HON. CHAIRPERSON: Thank you.

***m41SHRI JOYANTA BASUMATARY (KOKRAJHAR):** Respected Chairperson Sir, at the outset, I would like to thank the hon. Prime Minister and the hon. Finance Minister from the bottom of my heart because they have given great emphasis to the North-Eastern region in providing basic infrastructure like connectivity and in giving special attention to the tourism sector. By increasing the fund allocation to DoNER and by connecting

important sites such as the Buddhist Circuit for tourism, and with the plan to establish a National Design Institute, these are commendable and welcome steps.

Here, many are trying to say that this Budget is not focused on social infrastructure and is instead focused only on the development of the tourism sector. But I think that in this Budget, the hon. Finance Minister, for the development of the North-Eastern region, has approved an ambitious project like the Buddhist Circuit. Also, for the treatment of serious illnesses like cancer, she has reduced the tax on seven drugs which are crucial for its treatment. This is a very good step, and for this, I would like to thank the hon. Finance Minister from the bottom of my heart.

However, if the hon. Finance Minister had increased the fund allocation a little more for safeguarding, preserving, and developing the cultural and historical heritage of North-East India, it would have been better.

I truly believe that under the leadership of the hon. Prime Minister, in every Budget, North-East India has been taken care of. Similarly, I would like to urge that more importance and attention be given to the development of basic infrastructure in the Bodoland Territorial Region, especially by improving education and healthcare facilities, along with other sectors.

With this, I would like to conclude my speech. Thank you.

***m42DR. M. P. ABDUSSAMAD SAMADANI (PONNANI):** Sir, the present Budget presented by the Finance Minister does not do justice to the Constitutional promise of equality. It is less a financial policy statement and more a manifesto for the rich. It serves certain billionaires at the top, while casting a shadow of existential fear over 700 million people at the bottom.

Mr. Chairperson, two key words can be used to describe the basic features of this Budget ? extraction and strangulation. The consequences of its extractive measures and strangulative methods will be far-reaching.

The Budget does not do justice to the federal character of the nation, punishing States like Kerala by the most unjust modes of fiscal strangulation and economic discrimination.

The hon. Finance Minister is present in the House. We are very sorry to say that with regard to Kerala, the Budget becomes a quintessential document of fiscal strangulation. It ignored the long-standing demands of the people of Kerala. As a result of this severe and terrible neglect, Kerala received nothing but an empty pot.

The disturbing trend nowadays with governance is snatching away the rights and livelihoods of the minorities. Theories are made and weaponized to justify economic boycotts. These boycotts range from targeting of food vendors to the sweeping of halal-certified products. This is one of the most unjust methods by which the State is using its machinery to strip citizens of their dignity at work. I am very sorry to say that it is one of the worst examples of pushing a significant subset of the population into economic insignificance.

We must confront the staggering reality of our economic chasm. Recent Oxfam reports indicate that inequality in India has reached extreme, almost predatory levels. The richest one per cent of our population now control over 40 per cent of the nation's total wealth, while the bottom 50 per cent of the working hands of the country survive on a mere three per cent. Sir, how can we say this is Viksit Bharat? No, Sir, it is a billionaire's banquet served at the cost of the poor. ■■■■■■ ■■, ■■ ■■■ ■■ ■■ ■■■ ■■■■■■ ■■■■■■■■■■■■ ■■, ■■■■ ■■ ■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■ ■■■■ ■■■ ■■■■ ■■■■■ ■■■■■■, ■■■■ ■■■■ ■■ ■■■■ ■■ :

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The proposed international free trade agreements risk flooding the Indian market with subsidized agricultural products and dairy products, potentially decimating the livelihoods of small-scale farmers and local cooperatives. These agreements often include stringent intellectual property provisions that could extend monopolies on life-serving medicines, severely hampering India's pharmacy of the world, and making health care unaffordable for the poor.

I would like to remind this House a warning made by Daron Acemoglu and James A. Robinson in their seminal Nobel Prize-winning work. They had warned against extractive economic institutions and extractive political institutions. In their warning, actually it is echoing, we can hear the echo of the centuries-old observation made by the famous philosopher Ibn Khaldun, who is called the father of sociology, that extractive economic policies lead to the destruction of civilization.

The future of our nation cannot be constructed by curtailing the rights of various sections of society, its federal units, or, above all, its people. It must be grounded in the human dignity of every

Indian, irrespective of their faith or their economic standing.

The current Budget fails to address critical issues such as inflation, unemployment, and pollution. It offers no concrete measures to tackle unemployment through the creation of meaningful job opportunities. I would like the Government to provide an account of the jobs generated over the past ten years. On this count, the Budget offers nothing for improving the prospects of our youth.

Sir, minority youth face particular discrimination. The Merit-cum-Means Scholarship for professional courses has been slashed from Rs.7.34 crore to a mere Rs.0.06 crore. Pre-matric scholarships have been reduced to a pittance and the Maulana Azad National Fellowship is being phased out.

These actions collectively constitute a systematic assault on minority youth, effectively excluding them from education, professional courses, and the consequent job opportunities. This is a very sorry state of affairs and I urge the Government to reconsider and rectify these measures. Thank you.

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prepared by the Union Government's Chief Economic Adviser and his team, presents an excellent account of the global and national economic context, and the environmental challenges and opportunities presently facing the Indian economy.

The *Economic Survey* draws attention to the following five major challenges: the first is youth unemployment; the second is inadequate private corporate investment; the third is the new global trade order; the fourth is the acquisition of new technology and strategic resources; and the fifth is enhancing investment in the health and education sectors. None of these five challenges have been addressed in the Budget proposals or in the Budget Speech for the year 2026-27. That is why, I am strongly opposing the Budget proposals.

Everybody, including the hon. Prime Minister and the hon. Finance Minister, speaks about *Viksit Bharat* and how we are to achieve the goal by 2047. According to the former Deputy Chairman of the Planning Commission, Shri Montek Singh Ahluwalia, if India has to become a developed country by 2047, it must increase the average annual rate of growth from 6.5 per cent in the past two decades to 8 per cent in the next two decades. How is this going to be achieved? The hon. Finance Minister is present here, and I would like to seek an explanation from her.

I would also like to say that it is the sole responsibility of the hon. Finance Minister to convince Parliament whether the expenditure and revenue proposals will enable acceleration in growth during the term of the Government, at least up to 2029, because the tenure of the Government is up to 2029. Therefore, I am seeking an explanation from the hon. Finance Minister regarding *Viksit Bharat* by 2047, and particularly regarding the expenditure and revenue proposals.

Coming to another major challenge of the *Economic Survey* is about the unemployment.

Sir, the last year's growth is 7.4 per cent. How has this growth happened? It is because it is driven by the consumption. It is growth without job generation, growth without employment generation. It is because there is no investment-led growth. Just examine the contributions of various sectors in the GDP. It will elucidate the fact that it is a jobless economic growth without having any equitable principles of equity of justice.

Sir, the contribution of agriculture in GDP is only 15.2 per cent but the service sector's contribution is 51.5 per cent, the manufacturing sector remains at 13 per cent unchanged for a decade despite the 'Make in India' programme and the

Production Linked Incentive Schemes. Even after all these schemes, the manufacturing sector still remains at 13 per cent. How will the employment generation take place when this is the situation which we are seeing?

Regarding the job security, gig workers, platform workers do not have any security. All the structural economic reforms are at the cost of the labour. Ease of Doing Business and Ease of Living is at the cost of the labour. That is what is happening in the Indian economy. So, that has to be taken into account.

In the last year's Budget discussion, I had raised the same issue. I would like to reiterate the fact that now the Finance Ministry is shifting from the fiscal deficit to debt to GDP ratio. The FRBM Act of 2003 requires the Government to progressively reduce the fiscal deficit to three per cent of the GDP. The Section 4 of the FRBM Act is very clear. It is a mandatory provision that the fiscal deficit has to be contained by three per cent. But unfortunately, it is being missed out. How is the mandatory provision being complied with and how are you going to debt to GDP ratio when the mandatory provision of containing the fiscal deficit to three per cent is there? Without amending the FRBM Act, how is this being shifted?

Now, I come to the allocation to various Ministries. I am not going into the details. It is very clear that the Government is claiming that there is an increase in allocation. But what is the increase in allocation in proportion to the GDP? That has to be evaluated. The allocation for health is Rs. 1.0 lakh crore. That means it is less than 0.3 per cent. Similarly, in the case of education also, it is less than 0.3 per cent. We are demanding that six per cent of the GDP has to be spent and the Health Policy of 2017 is very clear that not less than two per cent of the GDP has to be made in the health sector, but unfortunately, that is also missing.

I have two points regarding the State of Kerala and my constituency also. The State of Kerala is being totally discriminated as far as the Budget allocation is concerned. Most of the learned friends from my State have already stated that seven rail corridors were there in the Budget. Unfortunately, none of them is passing through the State of Kerala. All India Institute of Medical Science is a long pending demand of the Kerala, but unfortunately, we have not seen it.

I have two very important issues concerning my constituency. That is regarding the dedicated rare earth corridor. That is a new proposal which is being brought. That corridor will be from Odisha, Kerala, Andhra Pradesh and Tamil Nadu. I do appreciate it. Mining, processing, manufacturing and research has to be done. I do

appreciate it. But I would like to strongly recommend to the hon. Finance Minister as well as the Government that the mining and mineral separation should be in the public sector. It shall not be privatized. That is one point.

Another point is regarding the cashew industry. I am always taking up this issue with the hon. Finance Minister as well as the Commerce Minister. 95 per cent of the cashew workers in the cashew industry are women and they belong to the backward classes, they are downtrodden people. It is a appreciable suggestion. I welcome the suggestion of the hon. Finance Minister. Cashew cultivation has to be increased and we have to be self-sufficient regarding the raw cashew nut production, but at the same time, my request to the Government is to take away the import duty on raw cashew nuts from foreign countries.

These are the suggestions which I would like to make.

With these words, I conclude.

Thank you very much, Sir.

***m46SHRI TANGELLA UDAY SRINIVAS (KAKINADA):** Hon. Chairperson, Sir, I rise to participate in the discussion on the Union Budget 2026-2027, a Budget that is forward-looking, reform-driven and firmly anchored in the vision of *Viksit Bharat*. This is not merely an annual financial statement; it is a strategic blueprint to sustain economic momentum deepen cooperative federalism and ensure that growth reaches the last mile.

The hon. Finance Minister Shrimati Nirmala Sitharaman ji, who is one of the best Finance Ministers India has ever seen, has outlined three *Kartavyas* for national transformation. As the representative of Kakinada, a coastal constituency, I see the first *Kartavya*, accelerating and sustaining economic growth, clearly reflected in the Budget's strong and strategic thrust on the maritime sector.

I commend the Government for enhancing the allocation to the Ministry of Ports, Shipping and Waterways from Rs. 3,470 crore in the Budget 2025-2026 to Rs. 5,164 crore in the Budget 2026-2027, which is nearly a 49 per cent increase. This sends a clear signal of India's commitment to building world-class port infrastructure, strengthening coastal logistics and reducing supply chain costs. The Rs. 1,000 crore Maritime Development Fund will bridge financing gaps in ship-building, ship repair and port modernisation, powering sustained growth.

Hon. Chairperson, Sir, the second *Kartavya*, fulfilling aspirations and building capacity, finds strong expression in the

sharp 62 per cent increase in allocation to the Ministry of Skill Development and Entrepreneurship, from Rs. 6,100 crore to Rs. 9,885 crore. Rs. 600 crore allocation for the Integrated Scheme in Skilling Architecture is particularly significant, as it aligns national frameworks with State-level planning and industry demand. Through pilots, including in Andhra Pradesh, it will enable local skill mapping, industry-linked training and continuous upgradation, transforming India's demographic dividend into a skilled and employable workforce.

The third *Kartavya, Sabka Saath, Sabka Vikas*, is woven throughout the Budget by aligning growth with inclusion. Flagship initiatives such as VB-G RAM G with an outlay of Rs. 95,692 crore and PM SETU for ITI upgradation at Rs. 6,141 crore reflect a strong push towards job creation and employment-led growth, especially for youth and first-generation learners.

At the grassroots, PM SVANidhi exemplifies people-centric governance. Its allocation has been enhanced from Rs. 373 crore to Rs. 900 crore. In Kakinada district alone, over 33,000 street vendors have already received sanctioned and disbursed loans, strengthening livelihoods and formal financial inclusion.

Hon. Chairperson, Sir, I also commend the Government for securing major international trade agreements, particularly the landmark trade deal with the European Union, widely hailed as the "mother of all trade deals". As food and marine exports assume greater importance under this agreement, coastal regions like Kakinada, with strong fisheries base, aquaculture clusters and proximity to port infrastructure are uniquely positioned to contribute. With targeted support for cold chains, processing facilities, quality certification and logistics, Kakinada's fisheries sector can play a pivotal role in boosting marine exports, increasing fishermen's incomes and strengthening India's global trade footprint.

I now place specific demands for my State and constituency. Under the leadership of Shri N. Chandrababu Naidu Garu and Shri Pawan Kalyan Garu, port-led development has gained momentum. Kakinada Gateway Port Phase-I is nearly 30 per cent complete and targeted for completion by December, 2026, adding 16 million metric tonnes *per annum* capacity. I urge the Union Government to support Kakinada's port and shipbuilding ecosystem under initiatives such as the Shipbuilding Financial Assistance Scheme, the National Shipbuilding Mission and the Maritime Development Fund, which together have an allocation of Rs. 1,515 crore.

Under the leadership of hon. Deputy Chief Minister Shri Pawan Kalyan Garu, Andhra Pradesh has prioritised rural

connectivity, with over 3,200 kilometres of roads and 77 bridges sanctioned under PMGSY-III. I urge enhanced support for Andhra Pradesh under the Rs. 19,000 crore PMGSY allocation in this Budget.

Hon. Chairperson, Sir, under the visionary leadership of hon. Prime Minister Shri Narendra Modi ji, and the committed governance of Shri N. Chandrababu Naidu Garu and Shri Pawan Kalyan Garu in Andhra Pradesh, *Sabka Saath, Sabka Vikas* is no longer a slogan, it is a lived reality.

With these words, I strongly support the Union Budget 2026-2027. Thank you, Sir.

***m47DR. THOL THIRUMAAVALAVAN (CHIDAMBARAM):** Hon Chairperson Sir, Vanakkam. I wish to state at the outset that this Budget is against the marginalised sections of the people of this country. This Budget is betraying farmers and labourers. This Budget betrays in a targeted way the States which are not ruled by BJP or the States which cannot be ruled by BJP.

There is no new Scheme that is announced for Tamil Nadu in this Budget. An amount of Rs. 3542 Crore which is allocated for Samagra Shiksha Abhyan has already been denied for Tamil Nadu. An amount of Rs 3100 Crore demanded by Tamil Nadu under Jal Jeevan Mission has not yet been released. No new Schemes have been announced for Tamil Nadu. All the States have requested the 16th Finance Commission for increasing the share of devolution of funds from the tax revenues collected by the Union to 50 per cent. But the 16th Finance Commission has decided to allocate only 41 per cent. This Union Government has tried to follow this recommendation. If you see in this regard, it would be just 4 per cent for Tamil Nadu.

I wish to state that it is as a matter of concern that amount has also been reduced by Rs. 1200 crore in this Budget now. The proposal for having Metro Rail projects in Coimbatore and Madurai was earlier accepted and now rejected. This is again perturbing us. Similarly, Hosur is an important area near Dharmapuri. Industrial development is taking place in Hosur. Setting up of an airport is an important demand of the people of this area. But that demand has also been denied. It raises a doubt that whether the Union Government is working with an intention of not allowing Tamil Nadu to develop. Another doubt is whether Tamil Nadu is a State in India or not.

You have announced 100 day employment guarantee Scheme. You have also announced that the number of man days has been increased from 100 to 125. But you have amended the

guidelines of this Scheme by not allowing developed States like Tamil Nadu to implement this 100 day employment guarantee Scheme. Tamil Nadu is a developed State. You have changed the guidelines as if there is no need for implementing this Scheme in Tamil Nadu. Tamil Nadu is number one State in India in the fields of education, health and industrial development. This Government should have encouraged the State of Tamil Nadu by providing funds and Schemes. But the Union Government intends to betray Tamil Nadu. This actually pains me.

When there were elections held in Bihar, several new Schemes were announced for that State, Thousands of Crores of Rupees were provided to the State of Bihar. But there is election due in Tamil Nadu this year. In that scenario, keeping in view the election that is due for Tamil Nadu, funds could have been allocated for expanding BJP's presence in Tamil Nadu. But you have not done so. They think that there will be no use in allocating funds to Tamil Nadu. BJP will not come to power in Tamil Nadu. BJP will never be able to win in Tamil Nadu. This indirectly shows their intention for not allocating any fund for Tamil Nadu. This is a matter of great concern. This is betrayal.

Adequate funds should have been allocated for MSMEs and Agriculture sectors which generate employment in large scale. But that was not done. The number of unemployed youth has risen in Tamil Nadu. There is increase in number of youth who approach private sectors for employment. It is matter of great concern that there is nothing in this Budget for providing employment. This is complete betrayal of Tamil Nadu by this Union government. This will be against the development of our entire nation.

This Budget should have been prepared with a view to get integrated development of all the States in our country. I on behalf of Viduthalai Siruthaigal Party, oppose this Budget which has completely betrayed Tamil Nadu.

Thank you for this opportunity. Vanakkam.

HON. CHAIRPERSON: The profit of the Budget goes to the common man, not to any party.

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The following table shows the number of people who have been
 convicted of a crime in the last five years, broken down by
 age group and gender. The data is based on a survey of
 10,000 people, with a margin of error of plus or minus
 2%.

The United States has a long history of supporting human rights and democracy around the world. This commitment is reflected in our foreign policy, which is based on the principles of freedom, justice, and the rule of law. We believe that these values are essential for a peaceful and prosperous world.

In recent years, we have seen a resurgence of authoritarianism and human rights abuses in many parts of the world. This is a threat to the global order that we have built over the past several decades. We are committed to standing up for the rights of all people, regardless of their race, ethnicity, or religion.

We will continue to work with our allies and partners to promote human rights and democracy. This includes providing technical assistance, training, and support to civil society organizations. We will also use our diplomatic and economic leverage to encourage countries to improve their human rights records.

The United States will not stand idly by as human rights are violated. We will continue to speak out against these abuses and work to bring about positive change in the world.

1. The first part of the document is a title page. It contains the title of the document, the author's name, and the date of the document.

2. The second part of the document is an abstract. It provides a brief summary of the main points of the document.

3. The third part of the document is the main body. It contains the main text of the document, which is divided into several sections. The first section is an introduction, which provides a general overview of the document. The second section is a literature review, which discusses the work of other researchers in the field. The third section is a methodology section, which describes the methods used in the study. The fourth section is a results section, which presents the findings of the study. The fifth section is a discussion section, which interprets the results and discusses their implications. The sixth section is a conclusion, which summarizes the main points of the document.

4. The fourth part of the document is a reference list. It contains a list of all the sources cited in the document.

5. The fifth part of the document is an appendix. It contains additional information that is not included in the main body of the document.

6. The sixth part of the document is a bibliography. It contains a list of all the sources cited in the document.

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yB eht txen ,raey eht tnemrevog fo bajnuP lliw nedrub eht elpoep htiw tbed fo erom naht 4 cal (*.erorc ehT PDSG-ot-tbed oitar sdnats ta 74 rep .tnec

yM etats bajnuP sah tog %5.1 aera fo eht *.yrtnuoc tsegral-driht noitubirtnoc ot eht yranarg fo doof ytiruces fo siht .noitan eW evah detelped ruo retaw secruoser ot erusne lanoitan doof .ytiruces ,madaM erutlucirga si eht .enobkcab

nl* eht tsal 5 ,sraey 0001 sremraf evah dettimmoc edicius dna yreve remraf si rednu .tbed tl si a rettam fo terger taht ni ,bajnuP nasiK ihdiN seiraicifeneb era rednu .ssol ruO sremraf detsetorp tsniaga eht eerht kcalb mraf .swal yehT erew .desimorp ruO* sremraf erew derussa taht PSM lliw eb edam yrotadnam htiw a lagel eetnaraug sa rep nahtanimawS ledom tub yeht evah tog gnihton ni eht tsal 5 .sraey yehT era llits .gnitiaw erutlucirgA ytisrevinU fo bajnuP sah detats taht eht mumixam ?sremraf sedicius era dettimmoc ni .bajnuP

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ti* si denoitnem ni a troper yadot taht %06 fo cilbup rotces sesirpretne fo bajnuP era gnirrucni .sessol yehT evah dereffus a ssol fo 00081.sR .serorc tA ,semit eht ertneC sevig noissecnoc ot lahcamiH hsedarP dna ruo yrtsudni sevom .ereht ruO ecir srellehs

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yM tniop si .siht tsuJ sa aidnl derednerrus ni eht edart ,laed ruo eepur sah osla derednerrus ot eht SU .rallod ,yadoT eht eulav fo eht naidnl eepur si 19 tsniaga eht .rallod erehT saw ecno a feihC retsiniM fo tarajuG ohw derapmoc eht eulav fo eht eepur htiw eht eulav fo eht tnemnrevoG fo aidnl ta taht .emit I ma gniksa eht emas noitseuq .yadot tahW si eht noitautis ?won nehW eht eepur si ta 19 tsniaga eht ,rallod tahw seod taht yas tuoba eht eulav fo eht tneserp tnemnrevoG fo ,aidnl sa rep eht neht feihC retsiniM fo ?tarajuG **IRHS .K .C :LAPOGUNEV**

emocni sniamer gnoma eht tsewol ni eht .dlrow ytilaugenI sah dehcaer emertxe .slevel ehT pot 01 rep tnec lortnoc ylraen 85 rep tnec fo ruo latot .PDG neT rep tnec lortnoc 85 rep tnec fo eht latot .PDG ehT mottob flah fo eht noitalupop ? eht nommoc roop elpoep fo siht ,yrtnuoc eht desilanigram ? evivrus no tsuj 51 rep .tnec rep *atipac* ,madaM tel su kool ta emos laer .srebmun s?aidnl

ylraeN*snoitpurretnI*) 43 rep tnec fo snaidnl evil no ssel naht .sR 001 a .yad siht si eht idoM .are ? (

.noH ,madaM siht tegduB smialc ot eb .cirtnec-htuoy madaM ecnaniF retsiniM detats taht ti si a itkahS-avuY nevird ,tegduB tub eht htuoy fo aidnl wonk eht .hturt htuoY tnemyolpmenu sah dehcaer dnuora 51 rep tnec htiw nabru htuoy tnemyolpmenu ta revo 81 rep .tnec ralugeR deiralas tnemyolpme sah denilced morf 8.22 rep tnec ot 7.12 rep .tnec ylraeN 04 rep tnec fo eht deiralas sreknow evah on nettirw stcartnoc dna erom naht flah evah on diap evael ro laicos .ytiruces

roF ,nemow eht noitautis si neve .esrow ylnO 5.01 rep tnec fo larur nemow krow ni eht ecivres ,rotces dna eno ni ruof nabru gnuoy nemow ohw tnaw ot krow tonnac dnif a boj ta .lla siht si eht itkahS-avuY tegduB taht madaM ecnaniF retsiniM si .gniyas

nl ylper ot ym noitseuq ni siht esuoH yad erofeb ,yadretsey eht yrtsiniM dettimda taht ylno na tnuoma fo .sR 19.46 erorc saw dezilitu tuo fo .sR 625 erorc ni 6202-5202 rof eht emirP s'retsiniM pihsnretnI .emehcS revO 000,28 sreffe erew ,edam tub ylno 000,82 htuoy detpecca .meht sA fo ,yraunaJ ,6202 ylno 714,3 snretni dah detelpmoc rieht .pihsnretni ehT tegdub tuc rof eht emehcs si morf .sR 138,01 erorc ot .sR 625 .erorc siht swohs taht neve eht tnemnrevoG sah tsol htiaf ni siht .emehcs fl eht tnemnrevoG si gnittuc eht tnuoma morf .sR 000,01 erorc ot .sR 005 ,erorc tahw seod ti ?naem saW eht emehcs ?lufsseccus

.noH ,madaM ereht si a raelc lacigoloedi ecnereffid neewteb APU dna .ADN eW era lla gnieerga htiw .ti eW era cirtnec-nezitic .tnemnrevoG eW eveileb ni sthgir fo eht snezitic ekil thgir ot ,krow thgir ot ,tnemyolpme thgir ot ,doof thgir ot ,noitacude dna thgir ot

.noitamrofni esehT era eht sthgir nevig yb APU ot eht elpoep fo siht
.yrtnuoc

tahW si gnineppah ?won ehT tnemnrevoG si gniltamsid lla
eseht .sthgir AGERNGM si ,depparcs ITR si ,detulid doof ytiruces
si ,tuc dna tserof sthgir era .detaloiv ,woN eht sthgir era gnieb
yletelpmoc .detaloiv

. tuB retfa gniraeh siht ,tegduB I ma dednimer fo eno suomaf
malayalaM teop deman lohtallaV anayaraN *itohD/udnuM.noneM*
,madaM I emoc morf a etatS hcihw sah tog 001 rep tnec .ycaretil
ydobyrevE swonk tuoba .ti revenehW ruo .noh emirP retsiniM
semoc ot ,alareK I ma osla dalg ot yas ,taht eh desu ot raew

gniraeH? eht eman fo ,aidnI ruo straeh dluohs llews htiw ,edirp
fi eno sraeh eht eman ,alareK doolb dluohs borht ni ruo ?.sniev tuB
woh eht lartnec tnemnrevog sweiv ,alareK si edam raelc yb siht
.tegduB erehT si on edirp tuoba aidnI ron era ereht yna snoitome
rof .alareK uoY evah dehcaorppa su htiw rettu ,niadsid sa fi ew era
ton neve trap fo .aidnI alareK si dellif htiw niap yb siht tcelgen uoy
evah nwohs ot .su

,madaM sa sdrager ,SMIIA I emac ereh ni 4102 nehw ti saw
eht tsrif raey fo eht ADN .tnemnrevoG I saw na noitisoppo .rebmeM
tA taht tniop fo emit osla eht htlaeH retsiniM saw addaN .ij nI ylper
ot a noitseuq fo enim ta taht ,emit eh derussa eht esuoH taht SMIIA
dluow eb nevig ot .alareK siht esimorp saw nevig ni .4102 .noH
ihsahS roorahT ij sah ydaerla denoitnem siht .tniop ydaerla 21
sraey evah dessap dna 21 SMIIA evah ydaerla neeb ,denoitcnas
tub alareK sah ton deviecer .ti evlewT sraey oga osla uoy
dettimmoc .ti retfA 21 sraey uoy denoitcnas 21 ,SMIIA tub alareK
did ton teg .ti

sA sdrager hgih deeps liar ,rodirroc uoy denoitcnas neves ni
siht .tegduB ydobyrevE swonk .E .narahdeerS eH si eht tcetihcra fo
naknoK ,yawliaR dna derimda yb .ydobyreve

nevE hguoht eh detsetnoc no PJB tekciT dna tsol eht ,noitcele
ew osla dezingocer sih ytilauq dna .ytilibapac eH emac dna tem eht
yawliaR .retsiniM narahdeerS ij dlot eht yawliaR retsiniM taht ew
nac og daeha htiw eht hgih deeps yawliar .tcejorp eH detrats na
eciffo ereht ni .inannoP tuB ereht si on noitnem tuoba hgih deeps
yawliar rof alareK .ereh

,madaM* eW evah tog a esiotrot hcraeser ertnec rof .alareK
eW era lufknaht ot uoy rof gnirebmemer eht ;sesiotrot elihw uoy
evah yltneinevnoc nettogrof eht serorc fo elpoep ni .alareK siht
noitanimircsid tsum .dne

alareK sdnamed ,ti alareK sevresed .ti ,eroferehT I kniht elihw
gniylper ot siht ,tegduB alareK si gnitcepxe emos evitisop
serusaem dna evitisop ylper morf eht .noh ecnaniF .retsiniM eW
evah ot pots siht noitanimircsid tsniaga .alareK

irhS .K hseruS semoc morf a ecalp erehw eht yddap sdleif fo
alareK si .hcir tl si ni .danattuK ,yltneceR eht ecnaniF yraterceS
sah tnes a rettel ot eht alareK feihC yraterceS gnitcerid taht eht
lanoitidda evitnecni sunob fo .sR 1.6 rep gk nevig ot yddap
srotavitluc dluohs eb .deppots tahW si eht nosaer nevig yb ?meht
ehT nosaer nevig si taht sulprus yddap noitcudorp dluoc emoceb a
nedrub rof eht .reuqehcxe gnitiC siht nosaer taht sulprus yddap
noitcudorp dluoc emoceb a nedrub no eht ,reuqehcxe eht noinU
tnemnrevoG detcerid eht alareK tnemnrevoG ot pots eht sevitnecni
ot eht .sremraf tahW a ytleurc ot eht !sremraf erA yeht era gniod a
?emirc sl eht noitavitluc fo yddap a ?emirc uoY era gniyas taht siht
tegduB si .yldneirf-remraf

,madaM on ymonoce nac worg ylbaniatsus ni na erehpsomta fo
raef dna .dertah oN noitan nac repsorp nehW seitinummoc era
.dedivid ,yadoT etah si gnimoceb a dezilamron noitautis ni ruo
.yrtnuoc derosnops-etatS rorret ni eht eman fo tahw si ylduorp
dellac rezodllub jar sah emoceb a wen lacitilop .loot tahW si neve
gnibrutsid si taht eht naitsirhC ytinummoc sah neeb dekcatta yrev
.ylereves 08 sehcruhc dna 08 snoitutitsni erew dekcatta gnirud eht
tsal samtsirhC nosaes ni siht .yrtnuoc tuohtiW lanummoc ynomrah
woh nac ew worg ?yllacimonoc

)snoitpurretnI) ,madaM tel em .etelpmoc ? .snoitpurretnI(?
dnA*(neve PJB massA tinU derahs na detide oediv gniwohs ... ?
?snoitpurretnI) *(tahW a ? ?snoitpurretnI) (?■■■ tahW a
.snoitpurretnI) ? ■ (,madaM ew era lla dekcohs yb gniraeh eht
tnemetats fo a feihC .retsiniM I ma gnitouq sih ,tnemetats eW? era
ton gnidih .gnihtyna eW yltcerid yas taht ew era tsniaga .sayiM
woN egaruocne enoyreve ot evig elbuort ot ?.ayiM sihT si eht
tnemetats fo ...

■ ■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■ ■■ ■■■■■■■■■■
■■■ ■■ ■■■■■■ : ■■■■■■ ■■■■■■

.snoitpurretnI) ? (

) elcitrA 52 si yrev .raelc ruO noitutitsnoC seetnaraug modeerf fo
ecneicsnoc dna thgir ot ,sseforp ecitcarp dna etagaporp .noigiler
naitsirhC ,snoitutitsni snaitsirhC ,sehcruhc ,srehtaf ,snun lla fo meht
era gnieb dekcatta yb eht .tnemnrevoG nO eht rehto ,edis yeht era
osla gniog htiw eht ekac nehW eht samtsirhC nosaes si ,gnimoc
gnidulcni emirP .retsiniM sihT dluohs eb .deppots seseht sepyt fo
seiticorta tsniaga ,seitironim ,snaitsirhC ,smilsuM shkiS dluohs eb

.deppots ynomraH si teLsnoitpurretnI.dedeen em etelpmoc .esaelp
? (**IRHS .K .C :LAPOGUNEV**

amtahaM ihdnaG ij sah ,dlot revenehW? uoy era ni tbuod ro
nehw eht fles semoceb oot ,hcum llacer eht ecaf fo eht tseroop dna
eht tsekaew nam ro ,namow mohw uoy yam evah nees dna ksa
flesruoy fi eht pets uoy etalpmetnoc si gniog ot eb fo yna esu ot eht
roop nam ro ? .namow siht si eht aedi fo maR ayjaR yb amtahaM
.ihdnaG tuB gniog hguorht siht ,tegduB ti smees taht eht
tnemnrevoG saw ylno gnillacer eht ecaf fo eht wef ,tseihtlaew
dellac-os sdneirf dna .setaroproc

knaht uoy yrev .hcum

.noH ,nosrepriahC no flaheb fo eht tsilanoitaN ssergnoC ytraP
darahS(ardnahC ,)rawaP I esir ereh ot tneserp ym sthguoht no eht
noinU tegduB .7202-6202 ehT noissucsid no eht tegdub ni siht
esuoh fo tnemailraP si ton tsuj a ,ytilamrof tub a lobmys fo eht
snoitaripsa fo eht 041 erorc elpoep fo siht .yrtnuoc ,tuB nehwa kool
ta eht ,tegdub I ees ssel tnempoleved dna erom noisufnoc fo
.srebmun **IRHS56m* RAKSAHB RAHDILRUM ERAGAHB**
:)IRODNID(

.noH ,nosrepriahC siht tegdub si ekil eht yaw evitcartta
gnigakcap si enod ot lles .stcudorp siht tegdub sah neeb nevig ot
eht elpoep htiw ,lacitycarpmi ,cisab yrassecennu .stnemecnuonna
yM arthsarahaM si eht htworg enigne fo eht s'yrtnuoc .ymonoce tl
si arthsarahaM taht setubirtnoc erom naht 53 rep tnec ot eht
s'yrtnuoc latot tcerid .sexat tl si emit rof snoitcele ni ,arthsarahaM
tub eht tnemnrevog fo ruo sthguoht sah ton neeb .detcele tA ,tsael
eht ecnaniF retsiniM dna sih seugaelloc dluohs evah detcepser eht
.elpoep ehT tnempoleved fo arthsarahaM si ton elbisiv ni siht
.tegdub nl eht ,tsap nehwa detcepser darahS ardnahC ijrawaP saw
ni egrahc fo eht erutlucirga yrtsinim fo siht ,yrtnuoc eh evag ytiroirp
ot ,hcraeser eh evag wen saedi dna a wen ,evitcepsrep eud ot
hcihw larutlucirga emocni .desaercni tuB ni siht ,tegdub a noisivorp
fo sR 03.1 erorc sah neeb edam rof eht erutlucirga ,rotces tub
ereht sah neeb a gib tuc ni eht noisivorp fo .noitacude euD ot eht
seiragav fo ,erutan ereht sah neeb a gib ssol ni eht erutlucirga
.rotces

.noH ,nosrepriahC ni ym koL ahbaS ,ycneutitsnoc ereht saw a
suounitnoc niar morf yaM ot rebotcO tsal ,raey dewollof yb a tew
,thguord hcihw degamad ,separg ,snoino ecir ,gnimraf ,seotamot
.snaebyos sremraF tnew otni .tbed ,yadoT ereht si on evitarenumer
ecirp rof .snoino snoinO era dlos rof erem sR 008 ot 0001 rep
latniug dna eht tsoc fo noitcudorp si ylelos enrob yb eht .remraf
,erofereht ytiroirp dluohs eb nevig ot wen .hcraeser fl ereht si on
yenom rof ,hcraeser ot poleved wen sgniht ni eht etamilc ,sisirc

woh lliw sremraf ?evivrus woH lliw ew teg a wen noisiv ni eht
erutlucirga ?rotces sremraF era gnidnamed taht rieht sporc dluohs
teg a muminim troppus ecirp dna a naol .reviaw ehT rewsna ot siht
noitseuq morf eht tnemnrevog si ton elbisiv ni siht .tegduB

.noH ,nosrepriahC ni siht ,tegduB a emehcs fo .sR 3 hkal erorc
saw decnuonna rof ,nemow tub eht ytilaer si taht eht tnemnrevog si
gnidiova ot esaercni eht noitarenumer fo idawnagnA ,srekrow ohw
era eht enobkcab fo htlaeh secivres ni larur .saera nl ym
,arthsarahaM ,tahgleM ,rabrudnaN irodniD dna ,nawlaK ereht si a
ereves melborp ekil dlihc .noitirtunlam

.noH ,nosrepriahC eht noitacudE retsiniM yltneceer dlot eht
esuoH taht 00039 sloohcs lliw eb desolc ni 01 .sraey sA I ma a
,rehcaet I wonk eht ssensuoires fo ,siht os ym tseuger si taht
sloohcs dluohs eb nur ni larur dna labirt .saera ehT 6 rep tnec
erahs taht si rof noitacude dluohs eb .tneps gnolA htiw ,taht eht
yawliar eussi si suoires ni ym .ycneutitsnoc ehT sniart taht desu ot
evah stlah gnirud eht anoroC doirep era ton gnippots ,won os ew
dluohs kniht tuoba gnidivorp segappots rof tnatropmi sserpxe-liam
.sniart

knaHT .uoy

knaHT ,uoy .noh ,nosrepriahC ,madaM rof gnivig em siht
ytinutropo ot kaeps no eht noinU .tegduB ehT tegduB tsum eb
degduj ton ylno yb lacsif enilpicsid tub osla yb larom .noitcerid
,erofereht I hsiw ot ecalp erofeb siht esuoH eerht ,snrecnoc
,yleman eht tnemtaert fo limaT ,udaN eht etats fo cilbup htlaeh
,gnicnanif dna eht tnegrud deen rof regnorts tnemtsevni ni .noitirtun
limaT udaN sah yltnetsisnoc detubirtnoc ot s?aidnI htworg .yrots
.RD66m* INAR RAMUKIRS :)ISAKNET(

limaT udaN sah yltnetsisnoc demrofrepp llew ni lairtsudni
,tuptuo lanoitacude srotacidni dna laicos eraflew .yreviled ehT
noinU tegduB sah desimorp s?nemow letsoh ni yreve .tcirtsid tA
siht ,erutcnuj I nac ylduorp yas taht ti si limaT udaN taht sah del eht
yaw ni siht .drager

.sletsoH* I hsiw ot yas htiw edirp taht eht noinU tnemnrevoG
sah desoporp ot tes pu s?nemow sletsoh gnitalume eht emehcS
detnemelpmi ni limaT .udaN *ihzohT* .noH feihC retsiniM fo limaT
udaN sah derusne noitcetorp rof gnikrow nemow yb gnittes pu fo
sletsoH dellac  sa

,teY nehew ew enimaxe siht ,tegduB ereht era on tnacifingis
wen sevitaitini detcerid sdrawot eht etatS gnirrab erar htrae
srodirroc dna hgih deeps liar .stcejorp nevE eseht sevitaitini era
.detcepsus tI si tluciffid ot eb citsimitpo tuoba siht tnemecnuonna fo
deeps-hgih liar .srodirroc limaT s?udaN dnamed rof ortem stcejorp

ni iarudaM dna erotabmioC sah neeb .detcejer yawliaR snoitacolla
rof limaT udaN niamer yletanoitroporsid .wol

limaT udaN deviecer ylno 847,7.sR erorc ni .tegduB nevE
gniogno stcejorp ecaf .yaled sdnuf rof dnal noitisiuqca rof yawliar
stcejorp niamer .gnidnep lavorppA rof noitisiuqca fo tuoba 0052
seratceh sah neeb .nevig ,revewoH noitcnas fo sdnuf si ylno rof
139 .seratceh eW era llits gnitiaw rof eht .sdnuf .noH** feihC
retsiniM fo limaT udaN deussi a tnetats owt syad .oga

rednU eht laJ naveeJ ,noissiM erom naht 000,3.sR erorc eud ot
limaT udaN niamer .gnidnep I tsum esiar a rettam fo peed .nrecnoc
ehT tmemrevoG sah decnuonna eerht wen IIA aidnl setutitsnl rof
adevruyA elihw ,SMIIA iarudaM sniame .etelpmocni stnedutS
erew dettimda dna erew gniyduts .ereht

stnedutS erew dettimda dna erew gniyduts .ereht lareveS* SMIIA
slatipsoh evah neeb deralced rof gniupo htiw SMIIA .iarudaM IIA
rehto SMIIA stcejorp evah neeb detelpmoc dna stneduts evah
neeb dettimda dna stneduts erew gniyduts .ereht tuB sa sdrager
,SMIIA ,iarudaM eht noitcurtsnoc krow si tey etelpmocni dna
stneduts dluoc ton yllacitcarp yats ereht dna eusrup rieht .seiduts I
erofereht egro ot etidepxe eht noitcurtsnoc krow dna ekam iarudaM
SMIIA yletelpmoc lanoitcnuf yrev  .noos

limaT udaN seod ton ksa rof laiceps .tnemtaert eW ksa rof
elbatiuge .tnemtaert eW ksa taht tnetimmoc eb ,deruonoh sdnuf
eb ,desaeler dna stcejorp eb detelpmoc tuohtiw .yaled

,woN I nrut ot cilbup .htlaeh ehT latot noitacolla rof htlaeh ni siht
tegduB si ylthgils revo 50.1.sR hkal .erorc siht stneserper tuoba
9.1 rep tneC fo latot tmemrevoG erutidnepxe dna ylhguor 62.0 rep
tneC fo .PDG ehT lanoitaN htlaeh yciLoP fo 7102 tes a tegrat fo
gnisaercni cilbup htlaeh erutidnepxe ot 5.2 rep tneC fo PDG yb
.5202 eW evah ton devom sdrawot taht .tegrat fl ,gnihtyna ew era
raf morf .ti cilbuP htlaeh seod ton nigeB ni .slatipsoh tl snigeB htiw
noitneverp dna tnetsevni ni ,noitirtun lanretam ,erac dna ylae
doohdlihc .tnempoleved noitacolla rof ,mahskaS idawnagna dna
NAHSOP 0.2 evah nees ylno lanigram .esaercni neviG eht elacs fo
lanoitirtun egnellahc ni ,aidnl siht esaercni si tseDom dna
.tneiciffusni ataD morf eht lanoitaN ylimaF htlaeh yevruS swohs
taht 5.53 rep tneC fo nerdlihc rednu evif era ,detnuts 3.91 rep tneC
,detsaw dna 1.23 .thgiewrednu esehT era srotacidni taht tceffa
lanoitacude semoctuo dna erutuf gninrae .laitnetop yrevE eepur
detsevni ni ylae doohdlihc tnempoleved si mret-gnol
.ytivitcudorp

ruO* .noh feihC retsiniM fo limaT udaN sah detrats siht gninrom
tsafkaerb emehcS rof yramirp loohcs .stneduts siht emehcS si tsrif

[illegible]

ehT emas si eht tirips hcihw dediuq su nehW ew dias taht ew deen
ot evah aidnI rotcudnocimeS noissiM ,0.2 eht dnoceS noitide fo .ti
dnA ni ,taht I dluow ekil ot thgilhgih taht I evah edam a feirb
noitnem fo gnitsevni ni egde-gnittuc saera ekil nobrac erutpac
esuaceb nobrac erutpac si a yrev tnatropmi snaem hguorht hcihw
ruo 0702 ten orez laog nac eb .deveihca eW evah denoitnem tuoba
nobrac erutpac .osla ehT ,ygetarts eht ,ygonlhcet dna eht syaw ot
od ti era lla gnivlove tub neve sa ti si ,gnivlove ew evah detsevni ni
ti os taht ew nac eb a redael ni .taht

gnol ,smret ew era osla gniunitnoc ruo hsup ni gniidliub
.erutcurtsarfni ,woN ti si ton tsuj ,sdaor ti si ton tsuj lanoitan
;syawhgih ti si osla gnikool ta syawretaw os taht eht tsoc fo
scitsigol ni siht yrtnuoc nac emoc nwod dna ,setatS hcihw era yrev
hcum ni eht ,dnalretnih ton detcennoc ot yna ,tropaes lliw evah eht
egatnavda fo gnivom sdoog retsaf ta a ressel .tsoc ,oS ew evah
yrev ylraelc detaerc thgierf srodirroc sa trap fo eht yrev evisulcxe
,dnal no eht ecafrus tropsnart tub yllauqe gniidneps secruoser dna
gninnalp rof erutcurtsarfni hguorht lanoitan .syawretaw yB gniid
eseht hcihw era tahwemos gnidael su sdrawot muidem dna

-- yeht lliw eb sredael ni rieht srotces os taht yeht nac
etapicitrap ni s?aidnI .htworg nevE sa ew era gniid ,siht madaM
,nosrepriahC ew era gnivig sisahpme no evisnetni-ruobal srotces
os taht ton tsuj yeht nac evah erom secruoser ot evorpmi tub neve
ew era gnikool ta ycagel ,seirtsudni hcihw era gnitiaw rof
,noitanevujer hcihw evah neeb .dednuf I lliw ekat eht elpmaxe fo
gniidliub snoipmahc tuo fo ,sEMSM ylralucitrap eht dezis-muidem
,stinu hcihw od ton tnaw ot worg tuo fo eht EMSM yrogetac neve
hguoht yeht evah eht yticapac dna neve hguoht yeht evah yreve
.htgnerts tuB neve ni eht tsal ,tegduB ew dednapxe eht noitinifed fo
EMSM os taht neve fi yeht og dnoyeb a niatrec level ni rieht
,revonrut yeht era llits denifed sa EMSM dna yeht od ton esol tuo
no rieht .stifeneb tuB ni siht ,tegduB ew evah nekat taht a tib
,rehtruf ,dna yrev ,ylraelc decnuonna syaw ni hcihw hcus
dezis-muidem seirtsudni -- hcihw evah laitnetop ot ,worg dna
,tropxe dna osla emoceb snoipmahc ni rieht srotces -- nac eb nevig
rehtruf .pleh dnA I evah decnuonna lareves spets sdrawot ytiuge
,pleh lanoisseforp ,pleh ,dna ,osla gnikam erus taht yeht lliw evah
ytidiuqil ,ssecca dna ni eht ssecorp fo eerht syaw ni hcihw ew tnaw
ot hcaer ,meht ew era gnivig meht eht troppus ,hcihw neve fi yeht
worg tuo fo eht revonrut timil -- hcihw senifed meht sa sEMSM

sl siht ylno rof ?seirtsudni dnA si siht tegduB ton gniog ot
etartnecnoc no gniidliub rewopnam os taht ruo htuoy nac eripsa ni a
ralucitrap erehps ro ytivitca ot og htiw slliks ni sih dnah ro reh ,dnah
dna eveihca sboj ro emoceb sruenerpertne ?sevlesmeht nI ,siht I
dluow ekil ot thgilhgih owt rojam stnemecnuonna taht ew evah

edam ni hcihw I evah ton deman yna .setatS nl ,tcaf I evah ylnepo dias taht rof gnitaerc siht gib ,ytilicaf yna etatS nac eripsa gniog hguorht eht MP itaG itkahS .sretlif

fl uoy kniht uoy evah a noitisoporp ni ruoy ,dnah yna etatS nac ksa rof .ti enO fo eht evif taht I evah decnuonna si ni smret fo deilla dna htlaeh ,secivres erehw ew tnaw ot tes pu lacidem .sbuh ehT setatS nac eripsa ot eb a trap fo ,ti nierehw lla eht stcepsa fo lacidem noitacude dna slatipsoh rof eht tnemtaert fo stneitap nac eb desucof ni eno ,aera erehw sesrun ro yna rehto 01 tnereffid deilla htlaeh secivres lliw evah rieht snoitutsni hguorht hcihw elpoep nac ,nrael teg sevlesmeht ,delliks dnif sboj ereht ,flesti dna taht lliw emoceb a lacidem msiruot .buh ,oS yna etatS nac ,yfilauq dna I ma ,erus setatS hcihw evah lanoitidart htgnerts nac osla eb gnimoc ni rof .ti siht sedulcni HSUYA sa .llew

siht si a rojam gnikool-drawrof noitisoporp ,nierehw ,yletaideggi esuaceb fo eht lacidem msiruot egatnavda taht aidnI ,sah siht lliw emoceb a ertnec fo ,esoprup-itlum ytilaiceps-itlum deilla htlaeh ecivres ertnec hguorht hcihw ew nac etomorp lacidem .msiruot taht saw eno fo eht rojam .stnemecnuonna

,ylralimiS ew evah dias taht daetsni fo gnitiaw ot ,yfilauq gnihsinif ruoy ,noitacude dna gnimoc tuo dna gnikees erehw yeht dluohs og rof gniriuqca ,slliks eht gnilliks tnemele nac eb thguorb otni noitacude ,flesti dna ta eht dne fo eht ,yad nehwy yeht emoc ,tuo stneduts nac ,yas I? nac emoceb na .?ruenerpertne siht dnik fo a agem ertnec nac eb tpek txen ot yna lairtsudni retsulc taht yna etatS .sah ,oS eseht agem gnidliub-pihsruenerpertne sertnec sa noitacude sbuh nac osla eb gnimoc pu ni yna .etatS eW era gnilliw ot krow htiw eht setatS os taht siht htoamm rehgi noitacude ertnec nac eb depporp pu ,dna ,erofereht stneduts nac og ,ereht emoc tuo sa ,sruenerpertne dna teg otni gniod .ssenisub

fl ew evah enod eseht owt rojam detaler-noitacude dna detaler-htlaeh ,seitivitca ew evah osla ylnepo dias taht rof agem elitxet ,skrap ew era gnilliw ot krow htiw ,setatS ylralucitrap gnikool ta lairtsudni ,selitxet gnikool ta selitxet hcihw era gniog ot eb ,ega-wen hcihw era won gnimoceb a trap fo gnirutcafuna ni .seirtsudni rehteW yeht erutcafuna a ,rac erehw eht ytefas noihsuc hcihw semoc ni si yletelpmoc edam tuo fo lairtsudni ,selitxet eseht sdnik fo ega-wen elitxet stnemeriuqer nac osla eb .decudorp

eseht era rojam ,stnemecnuonna dna I emoclew yna etatS hcihw stnaw ot emoc otni siht .aera ehT ertneC si gnilliw ot krow htiw meht dna etomorp .ti lla siht si gnieb enod ta eht level fo htuoy dna stneduts dna regnal ,sertnec erehw sboj dna noitacude nac og ,rehtegot htlaeh dna noitacude nac og ,rehtegot dna htlaeh dna

gnidivorp secivres ot stneitap ohw emoc morf tnereffid strap fo eht dlow emoc .rehtegot eW era osla gnicalp sisahpme no lamina yrdnabsuh dna seirehsif ot ekam erus taht ni yreve tcirtsid uoy teg eht seilicaf fo a yraniretev ,noegrus a yraniretev ,latipsoh dna gnitset ,sbal os taht lamina yrdnabsuh nac eb nevig taht ytiroirp yletaideggi ni larur .saera ,erofereht sremraf ro esoh ohw era ton sremraf tub taw ot teg otni lamina yrdnabsuh nac osla .tifeneb

? nac emoceb taob ,srekam dna yeht era ydaerla strepxe ni .ti yehT nac osla hcaet ,elpoep dna yeht nac emoceb trap fo eht etutitsni fo ,ecnellece os taht dnalni gnidliubpihs dna gnidliubpihs rof gnitropsnart eguh lacitsigol seilicaf lliw lla evah eht troppus fo eht lacol strepxe ,ohw rof ,snoitareneg evah enod siht .krow yehT nac osla tifeneb morf siht gol.htworg taht si yhw eseht stnemecnuonna rof eht gnihsif rotces og gnola htiw yenom gnieb tup ni rof gnirotser 005 tirmA sravoraS - eht .syawretaw ehT ralucitrap lanoitaN yawretaW hcihw sah neeb decnuonna osla sah snoitutitsni fo ecnellece gnola sti ,esruoc gnola eht esruoc fo eht ,revir dna gnidliubpihs dna .gnidliub-taob ,ylralucitraP I denoitnem ,siht eht etuor ni hcihw eht lanoitaN yawretaW si gnieb decnuonna hcihw lliw dne pu gnirevoc lla eht hcir-larenim strap fo eht yrtnuoc dna gniknil pu htiw pidaraP troP ro htiw armahD troP si gnissap hguorht setatS erehw eht dahsiN?

,yllauqE ,madaM sa I ,dias ti si ton tsuj gnipleh eht sEMSM hcihw era wen tub osla eht dlo dna ycagel ,seirtsudni 002 ycagel sretsulc hcihw evah neeb nwonk rof sedaced sa secalp hcihw detroppus sOEMSM dna morf erehw yeht ecudorp dna .tropxe tl nac eb yna fo .meht tl nac eb ,anaihdul ti nac eb ,rahdnalaJ ro ti nac eb ,rupnaK ro ti nac eb sertnec raen ;rahiB ti nac eb erehwyna ni .lagneB

,oS yna ycagel retsulc fo ,002 ew evah dereetnulov taht ti nac eb ,dednuf ,dedargpu nevig eht nredom stnemurtsni ? ,erawdrah ,erawtfos taht si ,deriuqer ew lliw eb gnikatrednu .taht

,oS IA noitacude si ton yna erom tpek ta etile .level ,oS ti si gniog ot eb elbaliava rof lla ruo .gnuoy rehtO naht ,taht ew era osla gnidivorp rof slrig letsoh ni yreve tcirtsid os taht slrig od ton etatiseh ot ekat pu ecneics noitacude hcihw seriuger gnol sruoh ot eb tneps ni eht segelloc dna .seitisrevinu lla fo ,meht ton tsuj eht slrig sletsoh tub eht gniniart pihsnretni dna eht dnik fo semmargorp taht ew era gnikool ta noitacude sertnec era lla htiw IA .gninoisivorp

tuohitiw tseretni rof 05 ,sraey hcihw yllautneve dluow eb tnelaviuge ot tnarg sah neeb desaercni no rieht tseuger ot .sR 0.2 hkal erorc rednu ICSAS dna taht si yrev hcum rof rieht latipac .erutidnepxe ynaM setatS evah yllautca nwohs taht emos fo eht erutangis stcejorp fo rieht setatS evah neeb detelpmoc revo eht sraey ecnis 1202 nehew ew evah neeb gnivig meht ,ICSAS 05 sraey

tseretni eerf latipac erutidnepxe yenom hcihw seog ot eht .setatS ,oS htiw ,siht eht evitceffe latipac ,erutidnepxe hguohtla I dias latipac erutidnepxe si .sR 2.21 hkal ,erorc eht evitceffe latipac erutidnepxe hcihw sedulcni eht stnarg taht I evig ot eht setatS sa llew si .sR 1.71 hkal erorc hcihw si 4.4 rep tneC fo eht PDG hcihw seog ylno ot dliub aidnI ni eht setatS dna erehwyreve ,esle eht noinU seirotirreT dna os .no ,oS setatS dna noinU seirotirreT tup ,rehtegot rof eht latipac erutidnepxe .sR 1.71 hkal erorc si gnib nevig .ylevitceffe ,oS fi I yrev ylkciuq evom ot noitnem eht srebmun ,madaM ssorg xat stpiecer era ta .sR 40.44 hkal erorc ni siht .EB tI si tuoba thgie rep tneC erom naht tahw saw ni ER fo ,62-5202 .sR 62.3 hkal erorc erom naht eht .ER fI I erew ot kool ta eht latot erutidnepxe madaM rof ,72-6202 ti si .sR 74.35 hkal ,erorc os hcum erom naht tahw ew deviecer sa xat .stpiecer eht latipaC erutidnepxE si ta .sR 22.21 hkal erorc hcihw si 1.3 rep tneC fo PDG dna osla 5.11 rep tneC rehgiH naht eht ER .62-5202 fo ,siht I ma dalg ot yas no eht noitadnemmocer fo eht ecnaniF sretsiniM morf eht setatS ohw tem em erofeb eht tegduB noitaraperp hcihw si a lamron rednelac tneve hcihw erofeb yreve tegduB I teem pu htiw eht etatS ecnaniF ,sretsiniM no rieht snoitadnemmocer dna gnitpecca rieht ,snoitadnemmocer latipac erutidnepxe tnarg taht ew ,tnarg llac ti naol

I ma ton gnidneps oot hcum emit no eht lacsif ,yrammus .madaM laciF ,ticifeD sa uoy ,wonk rof siht gnimoc raey sah neeb deggep ta 3.4 rep .tneC erehT ,era fo ,esruoc etiuq a wef .noh srebmeM ohw dias ti si yb gnitcirtser ruoy erutidnepxe taht uoy evah emoc ot taht lacsif .noitadilosnoc I lliw nialpxe ti taht ti si ton yb gnitcirtser eht erutidnepxe tub I nac nialpxe no taht a tib .retal

setatS elbavloved xat hcihw sah ot og dna taht I lliw osla gnirb ni eht .sliated latoT secruoser ot eb derrefsnart ot eht setatS gnidulcni eht noituloved fo s?etatS erahs ni sexat dna sesaeler taht era edam rednu eht yllartneC derosnops emehcS ni ,72-6202 eht gnimoc raey si detamitse ot eb ta .sR 44.52 hkal .erorc eht secruoser derrefsnart ot ,setatS ,netfo ew era desucca fo ton yllaer gnirrefsnart eht 14 rep tneC hcihw eht ecnaniF noissimmoC sah ,dednemmocer taht eht tneMnrevoG fo aidnI dluohs evig 14 rep tneC fo elbavloved xat ot eht ,s?etatS ti si ton 14 rep .tneC I lliw erussa siht esuoH hguorht ,uoy ,madaM 14 rep tneC ti si taht ew evah derrefsnart ot eht .setatS eW evah ton decuder yna

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1. **Introduction**
 The purpose of this document is to provide a comprehensive overview of the project's goals, objectives, and scope. This document will serve as a reference for all project-related activities and will be updated as the project progresses. The project aims to develop a new software application that will streamline the workflow of the department and improve efficiency. The project is led by the Project Manager, who will be responsible for coordinating all project activities and ensuring that the project is completed on time and within budget. The project team consists of several members, each with specific responsibilities. The project will be completed by the end of the year.

2. **Project Goals and Objectives**
 The primary goal of the project is to develop a new software application that will streamline the workflow of the department and improve efficiency. The project objectives are to:

- Develop a new software application that will streamline the workflow of the department and improve efficiency.
- Identify the requirements for the new software application.
- Design the architecture of the new software application.
- Develop the code for the new software application.
- Test the new software application.
- Deploy the new software application.

 The project will be completed by the end of the year.

3. **Project Scope**
 The project scope includes the development of a new software application that will streamline the workflow of the department and improve efficiency. The project will be completed by the end of the year.

1. **Introduction**
 This document provides a comprehensive overview of the project's objectives, scope, and methodology. It details the research questions, the data sources, and the analytical techniques employed. The project aims to explore the impact of various factors on the system's performance, with a focus on identifying key trends and patterns. The methodology involves a combination of qualitative and quantitative analysis, ensuring a thorough understanding of the data. The results are presented in a clear and concise manner, highlighting the most significant findings and their implications for the field.

2. **Methodology**
 The methodology section describes the research design and the data collection process. It outlines the sampling strategy, the data sources, and the analytical techniques used. The data was collected from a variety of sources, including surveys, interviews, and archival records. The analysis was conducted using a combination of statistical methods and qualitative analysis, allowing for a comprehensive understanding of the data. The results are presented in a clear and concise manner, highlighting the most significant findings and their implications for the field.

3. **Results**
 The results section presents the findings of the study, organized into several key areas. The first area focuses on the overall trends and patterns observed in the data. The second area examines the impact of specific factors on the system's performance. The third area discusses the implications of the findings for the field. The results are presented in a clear and concise manner, highlighting the most significant findings and their implications for the field.

4. **Conclusion**
 The conclusion summarizes the main findings of the study and discusses their implications for the field. It highlights the key trends and patterns observed in the data and discusses the implications of these findings for the field. The conclusion also identifies areas for further research and provides recommendations for future studies.

5. **References**
 The references section lists the sources used in the study, including books, articles, and online resources. The references are organized alphabetically by author's name.

6. **Appendix**
 The appendix contains supplementary information related to the study, including raw data, additional analysis, and other relevant materials.

7. **Index**
 The index provides a quick reference to the various sections and topics covered in the document. It lists the page numbers for each section, making it easy to locate specific information.

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