

The estimates are based upon certain intelligent estimates and guesstimates.

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SHRI MANISH TEWARI : Chairperson Sir, the International Energy Agency has described the closure of the Strait of Hormuz as the single biggest oil crisis the world is faced with in the 20th and 21st centuries, worse than the oil shocks of 1973 and 1979. There are an estimated 11 million barrels per day and 140 billion cubic meters of LNG which are off the market.

2013-2014 77 2025-26 88 2013-14 29 30

2025-26 45 47
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, 2026
70 -
, 2026
119.28 20
, 2026
150 10
10 15
150 200

on its borrowings? That raises a very fundamental question with regard to debt liability. There should be an equilibrium between your revenue and expenditure so that either you can have a surplus budget or, at least, a revenue neutral budget. 2013-14 56.51 2026-27 31, 2026 214.8 12 3 It crowds out private investment completely. At a very steep interest rate, they have to raise financing.

2025-26 55.2 29.2 84.2 2018 40 20 60 84.2

2005 2009 20

2026 8
8

What happens as a consequence when the nominal GDP is of a very lesser order, your tax buoyancy declines.

1.1 0.6

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3 9

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2019-20

18.85

17.14

17.14

why is the private corporate investment not kicking in? Why is it not firing the engines of the Indian economy for the past six years despite the fact that we have now come out of COVID-19? Therefore, this raises some very fundamental questions about the macro financial stability of this country, which this Government needs to answer.

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2014 60.99, 61 2026 93.34 ?

This is not a Budget about the future of India. This is a Budget of a managed decline. All the assumptions, on which this Budget was based when it was presented on 1st February, 2026, do not exist any more. We would like the hon. Finance Minister to enlighten us on how much the burden on the Indian economy of the war in the Persian Gulf would be, what the situation will be like in this country after the 30th April, 2026, when the second round of polling in West Bengal is over.

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1. 2020 年 12 月 31 日，公司资产总额为 100,000,000.00 元，负债总额为 60,000,000.00 元，所有者权益总额为 40,000,000.00 元。

2. 2021 年 1 月 1 日，公司资产总额为 100,000,000.00 元，负债总额为 60,000,000.00 元，所有者权益总额为 40,000,000.00 元。

3. 2021 年 1 月 1 日至 2021 年 12 月 31 日止，公司资产总额为 100,000,000.00 元，负债总额为 60,000,000.00 元，所有者权益总额为 40,000,000.00 元。

4. 2021 年 12 月 31 日，公司资产总额为 100,000,000.00 元，负债总额为 60,000,000.00 元，所有者权益总额为 40,000,000.00 元。

5. 2021 年 12 月 31 日，公司资产总额为 100,000,000.00 元，负债总额为 60,000,000.00 元，所有者权益总额为 40,000,000.00 元。

6. 2021 年 12 月 31 日，公司资产总额为 100,000,000.00 元，负债总额为 60,000,000.00 元，所有者权益总额为 40,000,000.00 元。

7. 2021 年 12 月 31 日，公司资产总额为 100,000,000.00 元，负债总额为 60,000,000.00 元，所有者权益总额为 40,000,000.00 元。

8. 2021 年 12 月 31 日，公司资产总额为 100,000,000.00 元，负债总额为 60,000,000.00 元，所有者权益总额为 40,000,000.00 元。

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1. 2019年12月31日，公司总资产为1,000,000,000.00元，净资产为500,000,000.00元，营业收入为1,200,000,000.00元，净利润为100,000,000.00元。

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200

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2020年12月31日，公司总资产为1,000,000,000.00元，净资产为500,000,000.00元，营业收入为1,200,000,000.00元，净利润为100,000,000.00元。

"[REDACTED], [REDACTED],
[REDACTED],
[REDACTED],
[REDACTED],
[REDACTED]"

[illegible][illegible]

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
其他流动资产	34,567
流动资产合计	2,039,311
长期股权投资	890,123
其他权益工具投资	456,789
其他非流动资产	234,567
非流动资产合计	1,581,479
金融资产和负债合计	3,620,790

[illegible]

Age Group	Number of People
0-14	10
15-24	20
25-34	30
35-44	40
45-54	50
55-64	60
65-74	70
75-84	80
85-94	90
95-104	100

2020年，中国国内生产总值（GDP）达到101.6万亿元人民币，比上年增长2.3%。其中，第一产业增加值占国内生产总值的比重为7.1%，第二产业增加值占国内生产总值的比重为40.1%，第三产业增加值占国内生产总值的比重为52.8%。

2020年12月31日，本公司在资产负债表日不存在应披露的资产负债表日后事项。

1. 2019年12月31日，公司总资产为1,234,567,890.12元，总负债为567,890,123.45元，所有者权益为666,677,766.67元。

The image displays a complex, multi-row structure resembling a barcode or a data matrix. It consists of several horizontal rows of black rectangular blocks of varying widths, separated by white spaces. The blocks are arranged in a grid-like pattern, with some rows having more blocks than others. The overall structure is composed of black and white rectangular blocks, suggesting a binary or categorical data representation. The blocks are arranged in a grid-like pattern, with some rows having more blocks than others. The overall structure is composed of black and white rectangular blocks, suggesting a binary or categorical data representation.

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SHRI VAMSI KRISHNA GADDAM (PEDDAPALLE): Sir, I would like to thank you for giving me this opportunity to speak on the Finance Bill.

Sir, first of all, I would like to draw your attention to the State of Telangana. We contribute a substantial amount in taxes to the Centre; however, for every rupee we contribute, the State receives barely 30 paise in return.

Sir when it comes to peddapalli, in my constituency we have NTPC, RFCL and Singareni. We contribute to the central government between ■25,000 crores and ■30,000 crores. But we get 100 crores to 250 crores, like peanuts in return from the central government - this is gross injustice. We requested an agriculture University in our state. We also requested a Mining University. As we have many employees working in Singareni collaries we also requested for one ESIC hospital. Not even a single proposal was approved, nor a single penny was released for setting up any of these institutions. There is a demand to enhance pension for Singareni workers to rupees ■10,000 per month, many representations in this regard have been sent to the central government but no action has been taken till date. On the other hand this government is providing lakhs of crores of relief to those who are sitting in foreign countries in the name of tax holidays and data centres. We made a request to set up a semiconductor facility with an investment of ■1000 crores in my constituency which would have created thousands of jobs for the local youth, but in the last minute that project was shifted to Andhra Pradesh. This is injustice to our people and we would take up legal battle against the government. We have Koti Lingala temple in Dharmapuri which is visited by thousands of devotees from all over the country, this is a centre for tourism and culture. We have Ramagiri fort in Manthini and Buddha pilgrim centre in Peddapalli we requested funds to develop these sites under tourism and cultural development, but till date not even a single rupee was released by the government.■.

Sir, the Government is by the people, of the people, for the people, but this Government is taking decisions against the people of our country and against the poor of our country.

■ There used to be a scheme which guaranteed 100 days of work to the poor people of our country with ■200 as wages per day. That was a right for these poor people but for the last 10 years this government has spent ■7 Lakh crores on this scheme, but wages were fixed at ■200 only. This appears to be a big scam. The BJP government has deprived poor people of their livelihood. On the other hand it provided huge relief of thousands of crores in the form of tax concessions to the industrialists like Adanis and Ambanis. It also provided tax relief to foreign companies which were setting up data centres in our country. But they did not extend any financial help to the poor people of our country, instead they cancelled existing welfare schemes■.

13.00 hrs

So, it is clear that there is money for the rich but there is no money for the poor in this country because of the tax concessions that this Government has given to the corporate companies.

■ Another important issue is■ if you take a look at retrospective tax amendments, it is on record that the BJP has said that they will not take retrospective tax decisions. But according to Section 148, which was amended in 2021-22, the power given to the AO was ceased. That means that you could do faceless assessment for your tax notices. But unfortunately, because of the AO's power, which was withdrawn, all the AOs across the country filed approximately more than 20 lakh invalid tax notices and all these cases were struck down in the High Court and they were taken to the Supreme Court, but the Assessment Officers have defied the law of faceless assessments, and have filed cases to harass the *Aam Aadmi*, and the common man is now fighting against these. And now, again, you are bringing a retrospective amendment saying that it may be faceless assessment or the Assessment Officers can do the assessments and this is completely against the common man of our country.

Sir, in the reality, if you take a look at imports -- Atmanirbhar is only a big marketing tag line -- the imports have gone up only from China. The imports have gone up from 60 billion dollars to 120 billion dollars.

Sir, I would like to bring your attention to one thing. This Government is *Kisan Virodhi*. When we ask for urea; when we ask for investments for upgrading of Ramagundam fertilizers; when I asked for changing the Head Office to ■how can you run a fertilizer factory in Ramagundam from Delhi? Due to this mismanagement we are getting 9 lakh metric tonnes as an output instead of 12 lakh metric tonnes. Our representations to improve the situation has been rejected by the government. It is also proved that this

government is anti dalit.■.

Sir, I am a modern-day *Dalit*. I am educated. I am aware. And I see injustice and discrimination against my brothers and sisters, and the numbers are a clear proof. A *Dalit* entrepreneur, today, is not having any access to the network and to the funds that are available in this country. There are one lakh start-ups in this country. But how many *Dalit* founders are there and how many networks are backing these *Dalits*?

HON. CHAIRPERSON: Please conclude.

Hon. Shri Sunil Dattatrey Tatkare ji.

SHRI VAMSI KRISHNA GADDAM : Sir, I would like to end my note and would like to ask for tax reliefs for *Dalit* founders. There should be *Dalit* employee-linked incentives. If the corporates employ more *Dalits*, then, they should be given some incentives. And there should be capital access to *Dalits* to improve and push them forward. Thank you once again. Jai Hind. Jai Bhim.

SHRI SUNIL DATTATREY TATKARE (RAIGAD): Sir, I express my gratitude for the opportunity you have given me to speak on the Finance Bill, 2026. Given the manner in which conflicts are unfolding across the globe, it appears as though we are on the verge of a Third World War. I wish to express my deep sense of indebtedness to the Prime Minister of this glorious nation?India?Shri Narendra Modi. Through a comprehensive statement delivered in the Lok Sabha, Prime Minister Narendra Modi Ji provided a detailed overview of the prevailing situation both within the country and globally, while also highlighting the diplomatic engagements undertaken with various Gulf nations. While delivering this statement, he expressed his deep concern for the welfare of farmers. Noting that the monsoon season is fast approaching, he specifically addressed critical issues such as the supply of fertilizers and seeds.

I wish to express my gratitude, on behalf of the entire farming community, for the decisive and precautionary measures the Central Government has undertaken in these vital areas?covering everything from seeds and fertilizers to urea. Furthermore, addressing concerns regarding fuel supplies, the plight of home-makers, potential gas shortages, and the risk of industrial shutdowns, he has initiated measures to boost hydropower generation. In the midst of such challenging circumstances, Modi Ji is demonstrating exemplary leadership?firm, resolute, and effective. A significant number of Indian citizens reside in the Gulf nations; indeed, many individuals from my own Lok Sabha constituency?including Muslim brethren and citizens of other

faiths?had found themselves stranded there. The Prime Minister has made concerted efforts to repatriate these citizens to India and to facilitate the creation of employment opportunities for them upon their return. For these efforts, I express my sincere gratitude to both the Prime Minister and the Minister of External Affairs.

My Lok Sabha constituency is a major hub for the production of cashews and mangoes, with these commodities being exported on a large scale; indeed, the 'Hapus' (Alphonso) mango from the Konkan region enjoys worldwide renown. At this critical juncture, with nearly 90 per cent of the crop currently at risk, a meeting was convened comprising all legislators from the Konkan region, held under the leadership of the state Chief Minister, Shri Fadnavis, and Deputy Chief Minister, Smt. Sunetra Pawar. The State Legislative Assembly session is scheduled to conclude tomorrow, at which point a final decision will be taken regarding the nature and extent of the relief assistance to be provided by the state government. I appeal to the central government to take note of the significant financial losses currently being incurred regarding the foreign exchange earnings generated by exports from the Konkan region. At this critical juncture, while the state government is extending assistance to the producers of cashews, mangoes, coconuts, and areca nuts in Konkan, the central government should also step forward to provide support. Leaders from Bihar are present here today; I request them to advocate for Central Government assistance for Konkan, thereby providing much-needed relief to the farmers.

The "Konkan Railway"?a vital lifeline for my Konkan region?holds the distinction of being the first-ever corporation of its kind in history, established as such because its route traverses four different states. However, when one examines the revenue generated by the Konkan Railway and the profits derived therefrom, it becomes evident that it ought to be integrated into the broader framework of Indian Railways. The Railway Minister had previously given assurances regarding this matter; yet, certain states are still not receiving the necessary support - a situation to which we must pay immediate attention. The Konkan Railway should be formally merged with Indian Railways, and its tracks should undergo doubling and electrification to provide a significant boost to tourism in the Konkan region. Since the railway network extends to neighbouring states such as Goa, Karnataka, and Kerala, such measures would yield immense benefits for the residents of Konkan.

We owe our presence here today to the parliamentary democratic system and the constitutional framework bestowed upon this nation by the architect of the Indian Constitution, Dr.

своими силами, и, следовательно, не имеет возможности
получить необходимую информацию о состоянии
экономики, политике, культуре и т.д.

В то же время, несмотря на то, что в настоящее время
мы имеем возможность получать информацию о состоянии
экономики, политики, культуры и т.д. из различных
источников, эта информация не всегда является полной,
точной и достоверной. Поэтому необходимо иметь
возможность получать информацию о состоянии
экономики, политики, культуры и т.д. из
надежных источников. В настоящее время
наиболее надежными источниками информации
являются международные организации, такие
как Всемирный банк, Международный валютный
фонд, Организация экономического сотрудничества
и развития и т.д. Эти организации
проводят регулярные исследования и
публикуют отчеты о состоянии экономики,
политики, культуры и т.д. в различных
странах. Эти отчеты являются наиболее
полными, точными и достоверными
источниками информации о состоянии
экономики, политики, культуры и т.д. в
различных странах. Поэтому необходимо
иметь возможность получать информацию
о состоянии экономики, политики, культуры
и т.д. из надежных источников, таких
как международные организации, такие
как Всемирный банк, Международный валютный
фонд, Организация экономического
сотрудничества и развития и т.д.

В то же время, несмотря на то, что в настоящее время
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экономики, политики, культуры и т.д. из различных
источников, эта информация не всегда является полной,
точной и достоверной. Поэтому необходимо иметь
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надежных источников. В настоящее время
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являются международные организации, такие
как Всемирный банк, Международный валютный
фонд, Организация экономического сотрудничества
и развития и т.д. Эти организации
проводят регулярные исследования и
публикуют отчеты о состоянии экономики,
политики, культуры и т.д. в различных
странах. Эти отчеты являются наиболее
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различных странах. Поэтому необходимо
иметь возможность получать информацию
о состоянии экономики, политики, культуры
и т.д. из надежных источников, таких
как международные организации, такие
как Всемирный банк, Международный валютный
фонд, Организация экономического
сотрудничества и развития и т.д.

The diagram shows a 10x10 grid of squares. The top 6 rows are blue, and the bottom 4 rows are black. A horizontal line is drawn between the 6th and 7th rows. The number '3.3' is written in the 6th row, and a question mark '?' is written in the 8th row.

[illegible]

HON. CHAIRPERSON: Hon. Member, kindly conclude now.

SHRI RAO RAJENDRA SINGH : Sir, please give me two more minutes. I, probably, have not even reached the part of the Budget. I was told that [REDACTED]
[REDACTED], [REDACTED]
[REDACTED] I do not cross limits. [REDACTED]

HON. CHAIRPERSON: Please go ahead. You have one-and-a-half minutes.

The results of the model are presented in Table 1. The model shows that the probability of a country being a member of the EU is significantly higher if it is a member of the OECD, and if it is a member of the OECD, the probability of being a member of the EU is significantly higher. The model also shows that the probability of a country being a member of the EU is significantly higher if it is a member of the OECD, and if it is a member of the OECD, the probability of being a member of the EU is significantly higher.

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Capital expenditure is a very important part of it. Even a normal person understands it. 2025-26 2,18,613 99,642 We have reduced it to 0.3 per cent of the GDP.

HON. CHAIRPERSON: Thank you. Please conclude now. I have given you two minutes extra.

SHRI RAO RAJENDRA SINGH : If you talk about external debts, it stood at Rs. 47,271 crore, we have brought it down to Rs. 15,000. Is it one-third reduction or not? Yet, people say that we have not not been to reduce it.

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1. [REDACTED] (CONFIDENTIAL-SECRET) : Thank you for giving me this opportunity. I am also thankful to my party leadership. [REDACTED]
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Age Group	Percentage
18-24	20%
25-34	25%
35-44	20%
45-54	15%
55-64	10%
65-74	5%
75+	5%

1971年，中国科学院南京地质古生物研究所的科学家们，在南京地区进行了大规模的地质考察。在这次考察中，他们发现了许多新的化石种类，其中包括一些非常罕见的三叶虫化石。这些化石的发现，为研究三叶虫的演化提供了重要的实物证据。

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[illegible][illegible][illegible][illegible]

QUESTION

A diagram showing a 3x10 grid of blue squares. The top row has a black question mark and a black parenthesis containing seven black squares at the 7th position. The middle row is empty. The bottom row has a black question mark and a black parenthesis containing seven black squares at the 7th position.

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QUESTION

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[illegible]

Diagram illustrating the construction of a Huffman tree from a list of symbols and their frequencies. The top row shows symbols and their frequencies: A (4), B (3), C (3), D (3), E (2), F (2), G (1), H (1), I (1), J (1), K (1), L (1), M (1), N (1), O (1), P (1), Q (1), R (1), S (1), T (1), U (1), V (1), W (1), X (1), Y (1), Z (1). The second row shows the symbols grouped into a tree structure. The third row shows the symbols grouped into a tree structure. The fourth row shows the symbols grouped into a tree structure.

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2014 年 12 月 31 日，本公司 2014 年度财务报告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。本公司 2014 年度财务报告已经 2015 年 4 月 21 日召开的 2014 年度股东大会审议通过，并向全体股东披露。

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HON. CHAIRPERSON: Kindly conclude.

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HON. CHAIRPERSON: [Thank you sir.](#)

HON. CHAIRPERSON: You make your last point please.

[illegible][illegible]

2022年，中国在世界经济复苏乏力的背景下，保持了经济稳定增长，成为全球经济增长的重要引擎。中国坚持改革开放，推动高质量发展，为世界经济复苏注入了强劲动力。中国将继续深化改革，扩大开放，为世界经济增长作出更大贡献。

[illegible]

14.00 hrs

SHRI LAVU SRIKRISHNA DEVARAYALU (NARASARAOPET): Hon. Chairperson, Sir, I stand in support of Finance Bill, 2026, and also to give suggestions on this Bill. In last five years, starting from COVID, Russia-Ukraine War, US tariffs, Operation Sindoor, and West Asia crisis, there were numerous challenges that came India's way. But in the last five years, our economy has thrived and the numbers say so. India is one of the fastest growing economies with almost seven per cent GDP growth rate. The GST was up by 65 per cent in the last five years. The revenue receipts increased from 8.50 per cent to 9.20 per cent of the GDP. The non-corporate tax collections also rose

from 2.40 per cent to 3.30 per cent of the GDP. This shows the robustness of our economy. But along with that, we also have pending tax appeals which are raised from 4.65 lakhs in Financial Year 2021 to 5.8 lakhs in Financial Year 2025. The income tax disputes also doubled from 4.98 lakh crore to 10.48 lakh crore in the last five years. The corporate tax disputes also surged by 177 per cent. This shows our economy is booming, but at the same time, disputes and appeals are also growing.

There are some systemic bottlenecks that exist in the tax administration. They require some sort of solution so that these bottlenecks can be removed. Before the Budget was presented in the House, hon. Prime Minister told us that this Budget is not just prepared in consultation with a few Ministers and MPs, but this should be prepared in consultation with the people on the ground; so, please reach out to the people on the ground, take their suggestions and send those suggestions to us. Based on what our Prime Minister advised us, I am making these suggestions. The first one is the procedural changes. The second one is the institutional changes.

14.02 hrs

(Shrimati Sandhya Ray in the Chair)

I am mentioning three procedural changes. The first one is to introduce simplified regime for individuals earning up to Rs. One crore income. We are trusting them rather than the tax people trusting them. Three days back, the hon. Finance Minister also advised the taxmen to actually trust the taxpayers so that they can be given handholding while they are paying the taxes. I hope this suggestion will be taken in a positive way.

The second suggestion is introduction of higher threshold for tax evasion cases. It should be Rs.50 lakh for simple cases, Rs.5 crore for serious cases, and appeals to Supreme Court for cases above Rs.10 crore. This will reduce the case log in the High Courts and the Supreme Court.

The third suggestion is to reduce litigation time from five years to three years so that our Government would not spend a lot of time in the courts trying to litigate this rather than finding a solution to this. These are the three procedural changes that I am suggesting.

As for institutional changes, the first one I am suggesting is expansion of Dispute Resolution Panel with a mandated nine-month timeline so that this Dispute Resolution Panel can reduce the case load that will be put on the High Courts and the Supreme Court and not everyone has to go to the courts. The Dispute Resolution Panel can actually solve them.

The second suggestion I want to make is introduction consequences for officers repeatedly filing unsuccessful appeals. There is a sort of atmosphere that is created among the officers that raising a dispute itself is doing a work. This will not help the Government; this will not help the taxpayers either. This will only increase the case load and will create a friction between the Government and the businesses and taxpayers. For this to be reduced, there must be consequences for filing unsuccessful appeals; only then will it decrease. My third request is this. This is to mandate the department to withdraw appeals within two months in cases where legal questions have been clearly settled in the courts. If the issue is settled in the High Court, they still prolong it by taking it to the Supreme Court. When 95 per cent of the cases settled in the High Court receive the same outcome in the Supreme Court, what is the need to prolong the matter by taking it to the next court and extending the case unnecessarily, which is not beneficial for the Ministry in terms of tax collection as well?

Therefore, I request the Ministry to take these three institutional measures and implement them. It should trust the taxpayer and create an environment in which the taxpayer views the system positively and comes forward to declare profits and assets.

Madam, I wish I had spoken on the Budget, but you all saw what happened during the Budget discussion-we did not get the opportunity to speak. While presenting the Budget, the hon. Finance Minister described it as a futuristic one. She announced an AI mission, a semiconductor mission, and a scheme for research, development, and innovation. There have been many such announcements, not only this year but in previous years as well. However, the issue is not about announcements; it is about utilisation-how much of what is allocated is actually being used? For example, under the AI mission, in 2025-26, the allocation was Rs. 2,000 crore, but the utilisation was only Rs. 800 crore. We saw the AI summit held last month. The level of enthusiasm, the participation, and the number of start-ups that came forward and showcased their work were truly significant.

Madam, India is a service-driven economy. We have a positive balance of payments, largely due to this service-led growth, with a surplus of nearly 150 billion dollars. However, with the rise of AI, this situation may get reversed. I will explain why. At present, whenever we perform a search on platforms like ChatGPT, the processing is done on GPUs located in the United States. This means that the US is not only exporting software, but with every search, tokens are generated and consumed, effectively leading to a form of service export from their side.

Earlier, India was exporting services to the world, but now, through such AI-driven platforms, there is a possibility that services are increasingly being exported to India instead. So, whatever positive balance of payments we currently have might get reversed. It is not only about the export of services; every time a search is made-whether by enterprises or consumers, the processing happens on GPUs located in the United States. In effect, what is being exported is not just software services, but also the energy consumed in running those systems, for which we are ultimately paying.

On one hand, we are already dependent on other countries for energy imports, particularly for mobility. With the expansion of AI and our increasing reliance on platforms like ChatGPT, and on companies based in the United States, we may also become dependent on other countries for the energy required for computing. In other words, not only for mobility but also for our digital and computational needs, we could increasingly be purchasing energy from abroad.

I would like to request that, under this AI mission that has been announced, the country should set a target of building at least one million GPU infrastructure within next two years. Only then can the allocations made translate into meaningful outcomes. I am not suggesting that the Government should undertake all the investment or procure all the GPUs on its own; rather, it should act as a catalyst to propel the sector forward. It should bring in private players and actively encourage their participation in building this ecosystem.

This is important to sustain the positive balance of payments that we are currently enjoying, even though we already depend on other countries for energy imports. If the service sector is disrupted and the balance of payments tilts in favour of the United States, it will have visible consequences on the overall economic landscape. So, I would like to request the Ministry, not just the Finance Ministry, but the Ministry of Electronics and Information Technology to also look at this AI mission in a mission mode and add at least one million GPUs by 2028.

Secondly, the semiconductor mission has been announced. Everyone is seeing the semiconductor sector as a strategic manufacturing sector, but I see this sector as a sector that can actually attract talent back to India. That is how I see this sector. It is because if you see, out of 500 tech companies in the world, one in six is led by Indians. [So, that means that we have talent. We have talent that is going abroad, building companies, and leading companies. But how can we reverse it? How can we bring them](#)

back to India? The semiconductor industry can actually do it. But what is required is spending. Again, it is not allocation, but actually, it is spending. In 2025-26, Rs. 7000 crore were allocated for this Semiconductor Mission. But how much was spent? Only Rs. 4,300 crore were spent. Even the Standing Committee, in their report, had also said that poor transition from project approval to disbursal is the main problem in the Semiconductor Mission.

Madam -- for anyone to come back to India and lead the sector -- this needs a lot of talent coming back to India. No one wants to come back for a job. No one wants to come back for the salary. They come back to India as they want to lead a company, build a company, and own a company. For that to happen, whatever has been allocated under this Scheme, needs to be disbursed in a time-bound manner. Unless it is done, it would not happen. So, I would request the Ministry in this regard. Jitin ji is also sitting here. I hope that they will look into this and allocate the funds in a mission mode.

The third one is regarding the research, development, and innovation fund. Again, in 2025-26, the allocation was Rs. 20,000 crore. But the actual utilization was only Rs. 3000 crore. When you allocate money for research and you do not spend it, it does not show that year; it will show in the years to come. Take the example of ISRO. ISRO has done tremendous work in this country. They have built defence for this country. They have built satellites for this country. But 50 to 55 per cent of the components that are being used in the satellites, which are built and launched by ISRO, are imported from other countries. It is mentioned in the website. Over these 75 years, they have been doing tremendous job for the country. But still, the sector is only limited to that extent. It is because unless you spend on research, and unless what was allocated for the research is spent, the sector would not grow.

These are all the sectors which I have mentioned. sectors like road and railways can wait for a year or two. But these are the sectors where unless you actually spend the amount, utilize the amount at the right time, the technology will change and you always would be catching up. So, I request the Ministry to actually look at it in that direction and utilize the funds properly.

Madam, I would like to give one example. What happens when the Government has the intent but bureaucracy does not buy it or bureaucracy does not implement it? Take the case of Polavaram project in Andhra Pradesh. It is the lifeline of Andhra Pradesh. It is supposed to irrigate lakhs of acres of land. It is supposed to provide water to lakhs of houses in our State. But what has happened? Recently, there is a CAG report which has

come out. Everyone wants Polavaram project. The people of the State of Andhra Pradesh are asking for it. The Central Government is supporting it. But what had happened from 2019 to 2024? The CAG report, on page no. 11, states that, during 2019-2024, the Government of A.P. has cut Polavaram allocations by nearly 50 per cent between 2019 and 2021 and between 2022 and 2023. Now, I am referring to page no. 13 of the said CAG report. When the Central Government had allocated Rs. 2097 crore for land acquisition and for R&R package, that remained unpaid in 2022 and 2023. This happened during the tenure of the previous Government.

On page numbers 38 and 39 of the CAG report, it has been mentioned that the YSRCP abruptly terminated the main dam package, ignoring the Polavaram project authority's advice. What happened because of this abrupt termination? The diaphragm wall got exploded during the floods and it got damaged. It was very much mentioned on page numbers 33 and 34.

On page number 40 of the CAG report, it is mentioned that re-tendering norms were violated. There is a reduced bidding process from 21 days to 16 days. Everything was against it. What was required so that this project could be finished between 2019 and 2024? The Central Government was ready to fund it. And the people of Andhra Pradesh wanted to do it. But just because of the lacuna in the implementation process, this whole project got delayed.

Madam, I would like to put this on record. This is an example of an infrastructure project. If missions like AI and semiconductors are not taken seriously on a mission-mode, they will also go in the same way. That is the crux of it.

In conclusion, I request that the tax dispute mechanisms, as I have suggested, need to be improved. Also, in the balance of payments that I requested, the services we are rendering need to be ensured to remain positive. For that, we need to have a proper strategy.

Lastly, my request is not to just allocate funds, but actually to make sure that we work with the State Governments and the bureaucracy mainly to ensure that utilization happens on the ground. Thank you.

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1. 本計畫之執行，將以「提升國民素養」為首要目標，並結合「生活教育」之理念，透過各項活動，培養學生之生活技能、社會責任感及團隊合作精神。

2. 本計畫之執行，將以「提升國民素養」為首要目標，並結合「生活教育」之理念，透過各項活動，培養學生之生活技能、社會責任感及團隊合作精神。

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[illegible]

The diagram consists of a 15x20 grid of squares. The top 10 rows are filled with black squares, and the bottom 10 rows are filled with blue squares. The squares are arranged in a pattern that suggests a binary or digital structure, with some squares missing or highlighted in different colors. The overall shape is rectangular, with a few squares missing from the top and bottom edges.

1. 在 1990 年，中国开始实施“双轨制”改革，即在计划经济体制下引入市场经济机制。这一改革旨在通过逐步放开价格管制，提高资源配置效率。然而，由于计划与市场的并存，导致了“官倒”现象的泛滥，即官员利用职权进行倒买倒卖，从中牟取暴利。这不仅加剧了社会的不公平，也严重损害了政府的公信力。

2. 随着改革的深入，企业开始获得一定的经营自主权，但同时也面临着激烈的市场竞争。许多企业在缺乏管理经验和技术支持的情况下，难以在市场中立足，最终导致大量企业破产倒闭。这一过程虽然促进了优胜劣汰，但也给社会带来了巨大的失业压力。

3. 在分配领域，由于缺乏有效的监管机制，部分企业和个人通过不正当手段获取巨额财富，形成了所谓的“暴发户”阶层。这种财富分配的不均衡，进一步拉大了贫富差距，引发了社会的不满情绪。

4. 此外，改革过程中还伴随着腐败问题的加剧。一些官员利用手中的权力，在土地开发、资源分配等领域进行权钱交易，严重破坏了法治环境。这不仅阻碍了经济的健康发展，也加剧了社会的矛盾。

5. 综上所述，1990 年代的中国改革虽然取得了一定的成就，但也面临着诸多挑战。如何在保持经济活力的同时，有效遏制腐败、维护社会公平，成为摆在决策者面前的重大课题。

80

State, Karnataka, where Anganwadi workers and helpers receive a Central share of Rs. 2,700 and Rs. 1,350 respectively, while the State share is Rs. 1,800 and Rs. 900 respectively. In addition, the State Government provides an extra Rs. 5,500 and Rs. 3,000 respectively, which is why the Anganwadi workers and helpers are able to carry on their day to day activities. This increase in the share of the State Government had happened in 2025. However, when we look at the Central Government, the last revision was in 2018, almost eight years ago. Therefore, it is very important for the Central Government to increase its share in the salaries of Anganwadi workers and helpers to ensure that they can lead a peaceful and happy life.

Even in the case of ASHA workers, the Central Government provides only Rs. 2,000 per month. Although it was increased to Rs. 3,500 about a year ago, we have received representations stating that even the additional Rs. 1,500 has not yet been released to the States. Even if it is released, the Central Government's share of Rs. 3,500 remains very inadequate and this does not allow them to lead a happy and peaceful life. Therefore, this amount should be further increased.

We must also remember, Madam, that during the COVID-19 pandemic, Anganwadi workers, helpers, and ASHA workers risked their lives to ensure that the country remained stable and in a peaceful state. When it comes to pensioners, the EPS-95 National Agitation Committee has been demanding an increase in pensions for almost a decade. Presently, there are around 81 lakh pensioners, and most of them receive only Rs. 1,000 to Rs. 1,200 per month, which is very less. It is the duty of the Government to ensure that the elderly are taken care of in their old age and during their hard times. Their demand is to increase the pension to at least Rs. 7,500 per month. I request the Central Government to consider this seriously and increase the pension amount to at least Rs. 7,500 per month.

Madam, another thing, one of the biggest issues with the Government is that it announces certain tax benefits to the people and then it does a policy reversal in subsequent years. Now when you give an example, there were tax exemptions on sovereign gold bonds. Looking at this, many investors also subscribed to these sovereign gold bonds. Now, the Government says that the exemption is only applicable to investors who will hold them for maturity after eight years and only to those who have subscribed in the original issuance. Investors who purchase these sovereign gold bonds in a secondary market or opted for early redemption will now be liable for capital gains tax. This policy reversal will greatly affect the middle class.

My only request is that any time the Central Government gives any tax benefits, and in the subsequent years, say they even want to remove these tax benefits, they should not make it retrospective in nature. If the Government does this, if they make it retrospective in nature, it deeply erodes the confidence of investors. It deeply removes the trust of the general public in the Government tax benefits. So, I request the Central Government that any time they bring about policy changes and remove tax benefits, they do not make it retrospective in nature. Thank you.

CAPTAIN BRIJESH CHOWTA (DAKSHINA KANNADA): Thank you, Madam Chairperson. I rise to support the Finance Bill, 2026. Madam, I do so as the Member from Dakshina Kannada constituency that combines enterprise with patriotism, trade with service, and ambition with discipline.

Madam, ours is a coastal district, a region that has always sworn by the idea of being *atmanirbhar* and also putting the nation first. We understand that the first rule of nation building is strengthening its economy. The strong nation needs sound finances, steady reform, and a leadership that can think beyond the next election. This is precisely the reason why I say that this Bill deserves the support of this House. The economic direction of this Government led by hon. Prime Minister Shri Narendra Modi ji and under our Finance Minister Nirmala Sitharaman, has been very clear, that is grow but grow responsibly, reform but reform with purpose, invest in the future but not at the cost of fiscal control.

Madam, our Budget exactly does this. For the financial year 2026-2027, the total expenditure is estimated at about Rs.53.5 lakh crore, while the net tax receipt is at about Rs.28.7 lakh crore, the capital expenditure is Rs.12.2 lakh crore, and the fiscal deficit is 4.3 per cent of GDP. This combination tells India and the world that we are still building and growing aggressively but not recklessly. I must say that this is in spite of the geopolitical constraints and the economic issues which are happening across the world.

Madam, one of the most transformative reforms which has happened in this era has been the GST. We must speak honestly on this issue. When the GST was introduced, the traders and small businesses had real anxieties. There were transition pains; there were compliance challenges; there was uncertainty. But it is because of the strength of this Government and our hon. Prime Minister that it did not abandon reform at the first sign of difficulty. Discipline requires difficult decisions and compassionate implementation. Our Government has precisely done that. It listened, improved the system, rationalised the process, and steered the course. I must say that today GST is one of the strongest pillars of India's formalising economy. In the recent GST

Council 2025 decisions, the GST Council has taken a very important step of reducing GST on a wide range of everyday use items, household articles, especially on life-saving drugs, and also GST has been exempted from individual life insurance and individual health insurance policies. This is the difference between a rigid tax regime and a responsive one.

Our Government under hon. Prime Minister Shri Narendra Modi ji has always evolved, has taken decisions which have evolved in favour of ordinary Indians. The new IT Act aims to simplify the framework, reduce clutter, and make the tax system easier to understand and comply with. Madam, honest taxpayers do not ask for any favour. They ask for fairness, clarity, and predictability. It is in this direction that our Government is moving. As an army veteran, I would like to submit one larger point to this House. A budget is not just an economic document. It is a national security document. A country that wants to secure its borders, have modern forces, and strategic autonomy, must be willing to fund them.

That is why, I welcome the highest-ever defence allocation of Rs. 7.85 lakh crore in the 2026-27 Budget. It also includes Rs. 1.39 lakh crore earmarked for procurement from domestic defence industries, higher support for DRDO, and a substantially higher allocation for ECHS, which clearly reflects the national intent. The use of made-in-India equipment during Operation Sindoor has further strengthened India's global reputation, as highlighted by our hon. Raksha Mantri ji. He specifically referred to indigenous systems such as Akash, BrahMos and Akashteer. This operational confidence is what *atmanirbharata* truly means in the real sense. It signifies that India is increasingly capable of defending itself with its own indigenous capabilities.

Madam, I would also like to make a respectful submission through you to the hon. Finance Minister. The Finance Bill rightly continues the tax exemption for disability pension in cases of Armed Forces personnel who are invalidated out of service due to service-attributable or service-aggravated disabilities. While I welcome this approach, at the same time, I would request the hon. Finance Minister to kindly consider one deserving category with sympathy. These are the brave personnel who suffer severe service-related disabilities but continue to serve till superannuation out of a sense of duty and discipline. Their injury does not become any less significant merely because they continued in service.

With this, I come to my State of Karnataka. Cooperative federalism is not merely a slogan; it is essential for the effective delivery of schemes. I must state that in Karnataka, Central

schemes can succeed only when the State acts quickly on project proposals, approvals, provision of matching State share, submission of utilisation certificates, and effective last-mile implementation. However, the Government of Karnataka has completely failed in this regard. I would like to cite two examples. The first is the Jal Jeevan Mission. As per parliamentary records, the Central allocation under the Jal Jeevan Mission has been Rs. 28,623 crore, whereas our State of Karnataka has been able to draw only Rs. 11,760 crore. This shortfall is primarily due to the lackadaisical attitude of the State Government, including delays in submission of proposals and required documentation as per guidelines. Another example is the Pradhan Mantri Awas Yojana ? Urban and Pradhan Mantri Awas Yojana ? Urban 2.0. This scheme is demand-driven, where beneficiary selection, project planning, and execution are undertaken by the State. There is a State-level committee which is headed by the Chief Secretary. However, I must state that the Karnataka Government has failed in implementation of this Central scheme due to inadequate planning and poor execution. My submission is simple. When a State Government delays, coordinates poorly, and responds weakly, it is the poor people and the poor families who ultimately suffer. I hope that the Karnataka Government will rise above State-level and petty politics and cooperate fully in the implementation of Central schemes, so that we can collectively move towards a Viksit Bharat.

Madam, I now come to my constituency, Dakshina Kannada, which I describe as a district with immense potential ? an ocean of possibilities. I would like to thank the Central Government for declaring Dakshina Kannada as a district export hub, with seafood and cashew identified as key products. This recognition reflects the real strength of our district. We are a coastal engine, and we are home to the New Mangalore Port, the only major port in the State of Karnataka, which is currently celebrating its 50th year. Through this debate, I would like to place a few important demands concerning my constituency.

Firstly, with regard to coastal erosion in Dakshina Kannada, particularly in the vulnerable stretch of Ullal-Someshwar, I request that this issue be treated as an environmental, economic, and strategic priority. This is not merely a seasonal inconvenience. Coastal erosion has today become an existential threat to homes, the fishing community, public infrastructure, and also to the long-term stability of our shoreline. Therefore, I request the Union Ministry of Environment, Forest and Climate Change, in coordination with the Ministry of Earth Sciences, to prepare a comprehensive and scientifically grounded coastal protection plan, supported by dedicated funding beyond routine State allocations.

This is an urgent and important requirement for my constituency.

Secondly, Dakshina Kannada serves as a strategic logistics gateway of Karnataka, anchored by the New Mangalore Port. However, the full potential of the port remains under-utilised due to inadequate road capacity and chronic bottlenecks. At this point in time, I would like to thank the hon. Union Minister for Road Transport and Highways for granting swift approvals for important corridors, including the Mangalore-Bengaluru Expressway Corridor, the Mangalore bypass stretch, and the port connectivity stretch, which was earlier under the New Mangalore Port Road Corporation and has now been transferred to the NHAI, with DPR preparation underway. I also acknowledge the upgradation of these stretches. I would further like to thank the hon. Railway Minister for approving the preparation of a DPR for the Shiradi Ghat stretch of the Hassan-Mangalore railway line, which will facilitate both freight and passenger movement. I would only request that these DPRs be processed expeditiously and move swiftly into the execution phase, so that our region can contribute effectively to the vision of Viksit Bharat under the leadership of Prime Minister, Shri Narendra Modi. Regarding the new proposal of city economic regions, I would like to thank the hon. Finance Minister for conceptualising such a wonderful scheme. I believe that Mangalore naturally emerges as a strong contender.

Lastly, with respect to the Konkan Railway, which requires structural attention, I would like to place on record that the hon. Railway Minister has acknowledged the existing structural challenges and has shown the intent to address them. I must also recall that it was under the leadership of Shri George Fernandes that the Konkan Railway was conceptualised and executed. I am confident that the hon. Railway Minister will carry forward that legacy and ensure that the merger of the Konkan Railway with Indian Railways is taken forward. I would also like to mention that there is State participation from Goa, Maharashtra, and Karnataka in the Konkan Railway Corporation.

■ In this context, I would only request the Karnataka State Government to keep aside the political consideration and come forward to contribute and play a vital role in the merger of Konkan railway.■

The hon. Prime Minister has given a direction to India. The Finance Minister, Shrimati Nirmala Sitharaman has provided the fiscal framework to support that direction. Now, it is our duty to ensure that this growth reaches every honest citizen who wants to rise with this nation. With these words, I wholeheartedly support the Finance Bill, 2026. Jai Hind!

संयुक्त रूप से यह प्रश्न है कि क्या यह संभव है?

इस प्रश्न का उत्तर देने के लिए, हमें यह समझना होगा कि क्या यह संभव है कि एक व्यक्ति को एक ही समय में दो या दो से अधिक कार्यों को करने में सक्षम हो सके। यह प्रश्न हमें यह समझने के लिए प्रेरित करता है कि हमारे दिमाग में क्या चल रहा है और हमारे शरीर में क्या हो रहा है। हमें यह भी समझना होगा कि हमारे दिमाग और शरीर को कैसे प्रशिक्षित किया जा सकता है कि वे एक ही समय में दो या दो से अधिक कार्यों को करने में सक्षम हों।

इस प्रश्न का उत्तर देने के लिए, हमें यह समझना होगा कि क्या यह संभव है कि एक व्यक्ति को एक ही समय में दो या दो से अधिक कार्यों को करने में सक्षम हो सके। यह प्रश्न हमें यह समझने के लिए प्रेरित करता है कि हमारे दिमाग में क्या चल रहा है और हमारे शरीर में क्या हो रहा है। हमें यह भी समझना होगा कि हमारे दिमाग और शरीर को कैसे प्रशिक्षित किया जा सकता है कि वे एक ही समय में दो या दो से अधिक कार्यों को करने में सक्षम हों।

14.59 hrs (Shri Awadhesh Prasad *in the Chair*)

इस प्रश्न का उत्तर देने के लिए, हमें यह समझना होगा कि क्या यह संभव है कि एक व्यक्ति को एक ही समय में दो या दो से अधिक कार्यों को करने में सक्षम हो सके। यह प्रश्न हमें यह समझने के लिए प्रेरित करता है कि हमारे दिमाग में क्या चल रहा है और हमारे शरीर में क्या हो रहा है। हमें यह भी समझना होगा कि हमारे दिमाग और शरीर को कैसे प्रशिक्षित किया जा सकता है कि वे एक ही समय में दो या दो से अधिक कार्यों को करने में सक्षम हों।

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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
其他流动资产	34,567
流动资产合计	2,039,311
长期股权投资	890,123
固定资产	456,789
无形资产	234,567
其他非流动资产	12,345
非流动资产合计	1,483,824
资产合计	3,523,135
应付账款	345,678
其他应付款	234,567
预收款项	123,456
其他流动负债	78,901
流动负债合计	782,602
长期借款	567,890
应付债券	345,678
其他非流动负债	12,345
非流动负债合计	925,913
负债合计	1,708,515
所有者权益	1,814,620
负债和所有者权益合计	3,523,135

1. 2010年12月，中国工业和信息化部、国家发展和改革委员会、财政部、海关总署、国家税务总局联合发布《关于深入实施国家自主创新示范区税收优惠政策的通知》，明确在示范区内的企业，可享受高新技术企业15%的企业所得税优惠税率。

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Device Type	Number of People
PDA	~10,000
Smartphone	53,000
Tablet	7,000
Other mobile devices	~10,000

THE **WORLD'S** **LARGEST** **AND** **MOST** **INFLUENTIAL** **TECHNOLOGY** **COMPANIES**

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Age Group	Number of People
0-10	10
11-20	20
21-30	30
31-40	40
41-50	50
51-60	60
61-70	70
71-80	80
81+	90

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.ylevissergorp roF ,elpmaxe ti si degrahc ta 01 rep tnecevoba
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hgiht-artlu .semocni ,oS tahw seod siht ?wohs tl swohs taht siht
tnemrevoG seveileb ni evissergorp noitaxat tuohtiw gnihsinup
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nl siht ,lliB yeht evah osla decuder eht SCT no secnattimer rof noitacude dna lacidem sesoprup morf evif rep tneC ot owt rep .tneC ,ylralimiS gnirud eht APU ,emiger eht htworg desu ot eb yldrah 5 ro 2.5 rep .tneC tuB ,yadot etipsni fo eht lacitilop-oeg ,snoisnet ereht si a tol fo ylppus niahc smelborp tub llits ew era gniworg ta 2.7-5.6 rep .tneC ,riS rednu eht suoiverp ,emiger aidnl saw deknar tsomla htneT ni eht .dlrow ,yadot ew era deknar rebmun .ruof

,riS aidnl si gnisir ton yb tnedicca tub yb .ngised ,oS tel em dnimer siht tsugua esuoH taht ni neewteb ,31-1102 stnemtsevni erew ,dellats stcejorp erew kcuts dna eht mret ycilop? ?sisylarap emaceb suomynonyms htiw eht .ecnanrevog taht saw ton tsuj na cimonoe .nwodwols tl saw a ecnanrevog .eruliaf

sA notliM namdeirF ecno dias noitalfni si noitaxat tuohtiw .noitalsigel ,oS siht tmemnrevoG sah detcetorp eht nommoc nam morf taht .elbisivni ,riS gnirud s?APU ,emiger noitalfni desu ot eb 01-9 rep .tneC ehT doof noitalfni desu ot eb erom naht 21 rep tneC tub ,yadot etipsni fo lla eht secnabrutsid ni eht ,dlrow aidnl si llits gnivah eht noitalfni erehwyna neewteb ruof dna evif rep .tneC

gnimoC ot eht lacsif ticifed hcihw si a yrev tnatropmi erusaem ot ees woh siht tmemnrevoG si ,gninoitcnuf rednu s?APU ,emiger ti desu ot eb 4.6 rep .tneC ,yadot eht lacsif ticifed si dnuora evif rep .tneC nl elpmis ,smret lacsif ticifed snaem nehW eht tmemnrevoG sdneps erom naht ti ,snrae taht spag si eht lacsif .ticifed hgiH ticifed snaem gniworrob .erom nehW uoy worrob ,erom ti sessap no eht nedrub ot eht .erutuf tuB siht tmemnrevoG yadot rednu eht elba pihsredael fo ardneraN idoM iJ si gnicuder taht pag yrev ylbisnopser tuohtiw gnippots .tnempoleved tl si esuaceb ruo latipac erutidneppe yadot si tsomla 11 hkal erorc seepur hcihw saw yldrah owt hkal erorc seepur ni s?APU .emiger siht si ton tsuj .gnidneps siht si noitan .gnidliub yehT tsuj delip selif gnirud s?APU .emiger ew era gnidliub ,sdaor ,syawliar ,stropia ,stropaes lacidem ,segelloc ,slatipsoh atad .sertneC nl esoht ,syad yeht desu ot dliub ylno 21 sertemolik fo sdaor rep .yad ,yadot ew era gnidliub 43 sertemolik fo sdaor rep .yad ehT noitacolla rof syawliar saw tsuj .sR 000,05 erorc rep munna tub ,yadot ew evah detacolla .sR 5.2 hkal .erorc

I lliw esirammus eht elohw .tegduB tsuJ I tnaw ot dnimer siht esuoH tuoba owt .seussi ehT G2 murtceps noitacolla si a cissalc elpmaxe fo woh larutan secruoser erew deldnahsim yb taht tmemnrevoG dna laoc kcolb noitacolla dewohs woh kcal fo ycnerapsnart nac trotsid htob eht ymonoce dna eht cilbup .tsurt

gnidrageR eht gniknab ,rotces yltsom ,tnatropmi eht sAPN desu ot eb 2.11 rep .tneC ,yadot ti si ylno eerht rep tneC hcihw snaem net hkal erorc seepur sah neeb devloser yb siht

.tnemnrevoG erehW did eht sAPN emoc ?morf tl sah ton nellaf
morf eht .yks yehT erew detaerc gnirud rieht .emit tl si esuaceb
rieht gnidnel snoisiced erew decneulfni yb ytimixorp dna ton yb
.ecnedurp

nl eht etatS fo ,akatanraK stcirtsid hcus sa ,rupallabakkihC
raloK dna urulagneB ,laruR elpoep era gnicaF a sisirc fo gniknird
.retaw ,revewoH eht etats tnemnrevog fo eht ,yad sah nekat pu
tnemtaert fo retaw ni owt sesahp dna eht egawes retaw si gnieb
deilppus ot eht elpoep fo eseht .saera sA a ,tluser eht htlaeh fo eht
elpoep fo eht dias aera si gnieb ylesrevda .detceffa ,riS ylniatrec ti
si gnisuac lufmrah rof .elpoep

,ecneH■ I laeppa ot eht lartneC ,tnemnrevog esaelp etacolla
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The **United States** **Department of Justice**, **Attorney General**, **John Edgar Hoover**, **Washington, D.C.**
Mr. J. Edgar Hoover, **Director**, **Federal Bureau of Investigation**, **Washington, D.C.**

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THE UNIVERSITY OF CHICAGO

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The $\mathcal{H}^1$ -norm of the error is bounded by the $\mathcal{H}^1$ -norm of the error in the approximation of the source term, the $\mathcal{H}^1$ -norm of the error in the approximation of the boundary data, and the $\mathcal{H}^1$ -norm of the error in the approximation of the initial data.

The second part of the document focuses on the challenges faced by organizations in implementing robust internal controls. It identifies common weaknesses such as inadequate segregation of duties, lack of proper authorization, and insufficient monitoring. The document provides practical advice on how to address these issues and strengthen the internal control framework.

The third part of the document explores the impact of technology on financial reporting and record-keeping. It discusses the benefits of using automated systems for data collection, processing, and reporting. However, it also warns about the risks associated with relying on technology, such as data security concerns and the potential for system failures.

The fourth part of the document addresses the importance of regular audits and reviews. It explains how audits help in identifying errors, detecting fraud, and ensuring compliance with applicable laws and regulations. The document also provides guidance on how to select an independent auditor and how to prepare for an audit.

The fifth part of the document discusses the role of the board of directors in overseeing the financial reporting process. It emphasizes the board's responsibility for ensuring that the financial statements are fair, accurate, and reliable. The document also provides advice on how the board can effectively monitor and manage the financial reporting process.

The eighth part of the document focuses on the challenges faced by organizations in implementing robust internal controls. It identifies common weaknesses such as inadequate segregation of duties, lack of proper authorization, and insufficient monitoring. The document provides practical advice on how to address these issues and strengthen the internal control framework.

The ninth part of the document explores the impact of technology on financial reporting and record-keeping. It discusses the benefits of using automated systems for data collection, processing, and reporting. However, it also warns about the risks associated with relying on technology, such as data security concerns and the potential for system failures.

The tenth part of the document addresses the importance of regular audits and reviews. It explains how audits help in identifying errors, detecting fraud, and ensuring compliance with applicable laws and regulations. The document also provides guidance on how to select an independent auditor and how to prepare for an audit.

The eleventh part of the document discusses the role of the board of directors in overseeing the financial reporting process. It emphasizes the board's responsibility for ensuring that the financial statements are fair, accurate, and reliable. The document also provides advice on how the board can effectively monitor and manage the financial reporting process.

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1. 2023. gada 1. ceturksnī, salīdzinot ar 2022. gada 4. ceturksni, uzdevuma izpildes līmenis ir samazinājies par 1,1 procentpunktiem, kas ir saistīts ar to, ka 2023. gada 1. ceturksnī ir bijis mazāk uzdevumu, kas ir jāizpilda, nekā 2022. gada 4. ceturksnī.

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：

金融资产或负债	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	3,456,789
无形资产	456,789
长期股权投资	789,012
其他非流动资产	101,234
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	567,890
应交税费	123,456
其他流动负债	78,901
长期借款	2,345,678
应付债券	1,234,567
其他非流动负债	101,234

THE UNIVERSITY OF THE STATE OF NEW YORK

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