

BUDGETTICKS
A MUST FOR
THE GOVERNMENT

**THESIS SUBMITTED FOR THE DEGREE OF
DOCTOR OF LITERATURE IN
PUBLIC ADMINISTRATION**

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DECLARATION

I, Dr. George Benjamin, herewith declare that this new discovery, "Budgetticks-A must for the Government" through this D.Litt Research in the Subject - "Public Administration", is propounded through my original research. This discovery is completely new before the present day world. Prior to this, the entire world was quite ignorant of the subject. This I herewith submit to the Utkal University towards the award of D.Litt. Degree in Public Administration.

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PREFACE

The details of this thesis have already been given through the pages of Synopsis. The subject "Budgetticks - a must for the Government" is a new innovation, done through my intensive research and through my prolonged years of labour. The present budgetary system has almost become a failure in different nations of the world and more over, the same has become an utter failure especially among the nations within the arena of 3rd world and underneath. By the adoption of this new idea, in the different governmental approaches, towards systematizing the budgetary order and control would definitely be of immense value rendering the requirements of the people, fulfilled as per their expectations. The life and existence of mankind, basically depends upon the fulfillment of their different needs towards sustenance, security and protections.

By going through its different chapters one may find its value towards their utilization in framing the budgetary order for the benevolence of the people. The operation of this idea depends on how the Governments of the different nations of the world put them into actual practices.

Lastly, I owe much to my beloved wife Dolly Benjamin and my 2 sons, Colin and Ronald who have always rendered their help in making this work as a glorious success and finally making this thesis submitted, not only for the D.Litt Degree, but towards the benevolence of the entire mankind.

At length it is my duty and burden of my heart to express how I was deeply helped by the power of the Almighty through the constant reading of Bible and feeling with the ways of Jesus although this painstaking research work.

Last but not the least I am very much thankful for

the help rendered by Mr. Bhabendra Mandal for taking pain through computer typing and setting up the thesis in its due order.

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SYNOPSIS

The D.Litt Thesis herewith submitted, namely ; Budgetticks - A must for the Government. This nature of research comes under the purview of the subject Public Administrations, which happens to be mine own discovery. Presently, there are huge problems in chalking out the yearly budget of the different countries in the present day world. Moreover, the countries which are in the arena of third world and underneath nations, this problem of framing of yearly budget has become a misnomer. The different Governments pertaining to such third world and underneath arena find the same, quite difficult in order to present their budget in thier respective Parliaments, or, before the Assemblies. In fact, there are no relevancies observed to-day, in between the different budgetary provisions (i.e. monetary provisions) and the resultant effects. Here, the Governments are meeting with their drastic failures in providing the people, which are very akin to maintain their lives and livelihoods towards, achieving a conducive sustenance. Here, Budget and its effects make no systematic impact in providing the people, their day to day necessities.

Presently, most of the 3rd world and underneath nations are adopting the type of budget which are basically borrowed from the Britishers. During the colonial rule of the Britishers, they have imposed their ideas, their authority, responsibility, accountability, in the shape of forming the Governments, up to their own tastes. Unfortunately such Governments are not finding an outlet to be away from such unsuitable procedural ways as set up towards framing of the budget as made by the Britishers. Of course, partly the British system may have, some help to the capitalistic nations like U.S.A., U.K. and other European countries, but for the people of 3rd world and the underneath nations, this system only provides a distorted, hazy as well as quite an

unsuitable order, in consideration to their geographical, social, political and anthropological behavioural orders.

So, especially for these nations (i.e. the 3rd world and underneath nations) and the nations of the entire world, the budgetary order as framed through this new discovery i.e. "Budgetticks - a must for the Government", would definitely pave a conducive way towards the nations of the entire world to be provided with their legitimate dues, for meeting their entire requirements towards sustenance.

The basic philosophy behind this new discovery is "March with the Time". Thus every governmental actions should be made along with the proceedings of time. "Budgetticks" provides the definite answer, as to how the Government should arrange its different resources in order to provide their people as per the needs towards their lives and as per the need of the time. "Budget Ticks" "Budgetticks". This imbibes the philosophy that budget runs as per the every ticking of a clock. I hope and believe every nation of the world would be immensely benefitted, if they systematize their yearly budgetary order as per the citations of this new discovery as put forth in different paragraphs pertaining to these 6 (six) chapters, as provided herewith.

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LIST OF PUBLICATIONS

IN INTERNATIONALLY CIRCULATED DAILY NEWS PAPERS

Sl. No.	Name of the News Paper	Name of the Article	Date & Page No.	Author's Name
1.	The Economic Times	Wage v/s Efficiency I. Under Normal Circumstances	4th December 1985 Page No. Eleven & Sixteen	by George Benjamin
2.	The Economic Times	Wage v/s Efficiency II. Impact of the Emergency Period	5th December 1985 Page No. Five	by George Benjamin

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CHAPTER-1

BUDGETTICKS BUT NOT BUDGET

It is "BUDGETTICKS" but not budget.

1.1 - INTRODUCTION :

The word "budget" in English is created to provide a meaning concerning to the ASSESSMENT OF REQUIREMENTS, IN ORDER TO MAKE IT, FOR AN APPROPRIATE EQUIVALENT. This equivalent may be made in terms of time, Finance, Space, Energy etc. But in the present day Governments of different nations, when we speak of budget, we call it as a statement pertaining to "the receipts and expenditures approved for particular financial year". But as per the meaning "THE REQUIREMENTS ARE ALWAYS WAVERING". Even the same changes or, oscillates with the pendulum in a clock. For instance, this is more obvious when we atleast take two cases as an example out of several cases where constant changes are felt with respect to them. These are (i) Variation of population and (ii) changing "trends of" transport system of a nation. In India, per every "two seconds" a baby is born. So, per day the population is added 43,200 to the balance of existing population. As a result during the end of the year the population gets increased to the number 1,57,68,000 (one crore fifty seven lakhs and sixty thousand). So, the requirements as per the said wavering condition of the population changes. This demands "Extras" (Extras with respect to food, clothes, shelter, medical and transport).

Like this, every year the business class, the manufacturers of different automobiles and transport companies release near about 10 lakhs of transportation carriages, starting from light vehicles to the heavy vehicle

like (Cycle, Cycle Rickshaw, Carts and other animal carriages, scooters, mopeds, matadors, trekker, cars, buses and trucks etc.). But, during the beginning of the financial year the assessment of "Road Capacity" are totally thrown to the oblivion. Here the profiteering business and manufacturing giant take up the nation in releasing the multifarious number of vehicles to the road. Because of the shortage of the road, at the cost of numerous human lives, they take their maximum advantages and profits.

The heterogeneous characteristics of the Governmental grants: suppose Government wants to have (i) the "Nuclear test", (ii) to make number of foreign tours by sending delegates etc. (iii) The natural and man made calamities and accidents etc.

1.2 - ECONOMICS & BUDGET :

It is "ECONOMICS" which has pronounced the subject "BUDGET" in order to make its shape, but instead, it has deshaped the real purpose by making the same hazy, distorted as well as hidden from the "Human Know how". Because in an entirely artificial way, this subject emerged in the arena of the world. This "Economics" is entirely an Europeanized idea having no relevancies with the people in habiting in the "ASIAN GLOBE". Moreover, more than half of the people of this world are ill effected with this subject.

The real subject is "Budgetticks". This is the subject which signifies that all the "Human requirements" as per the necessities of life are fulfilled by their proper assessments as made from time to time.

There aforesaid matters (i) i.e. population trend (ii) Wavering transport systems along with the capacity and conditions of the existing road (scanty no. of road) are just as like a single drop of water leaving aside other numerous factors where timely assessments are needed with every minute changes of time. Besides, there are several other factors and subjective orders of human necessities, where timely calculations are quite needful in order to have their minute details with respect to the Minute changes of time.

1.3 - BARTER METHOD :

So, pondering various instances as described above through the aforesaid examples, in the process of generalised human thoughts called it as "BARTER CLOCK TICKS" of the years, i.e. "the changing requirements" as per the changing of the every "ticking of the clock". So, as per the reference as above "Government" must carefully refer to the "requirement clock" in order to know its existing position. When this has been spoken as such, the same referred to the "Computerised" informations for the ready made know how of the position of the Government. So, here the same "Budgetticks" appeared finally to make the full meaning of the so called "Budget", more intelligibly for the purpose. So it is "Budgetticks", but not simply Budget. "Budgetticks" only provides the full meaning of the matter, the relation to its various subjunctive requirements and their final fulfillment.

This phenomenon of Budgetticks hails from the very foundation as to how the same is evolved from the grassroot level of its origination. While discussing all about this Budgetticks of means and ends, it is quite evident how the position of such means helps to achieve its end goal. Here, though people are its prime importance, still the other basic factor of fulfilling the man's requirements to the tune with expectation with the expected consumption of the time for it. So we study this Budgetticks of "means ends."

1.4 - THE PRESENT SYSTEM :

The present budget of the Government rests with the motto of "receipts" and "expenditures". But the requirement of the same so far as the present day's problems are concerned, is very much linked with "means" and "ends". Of course the words, receipts and expenditure are not the substitutes of the "means" and "ends", "Means" means a phenomenon in which all the linked materials act for the total success and "ends" means total successive achievements by which the objectives of means gets their finalisation. The present budget must bear its authenticity with such ingredients which are linked with the items of

"means". The common budget, the performance budget and zero based budget are all linked with this "means" and "ends" budget. The "means" and "ends" budget was first introduced in the year 45 A.D. by the Jewish Parliament which was called Sanhedrim. This budget was based on "means and ends" always appropriates the need of the people as a whole. The common budget as seen today, is totally shrouded with the arithmetical calculations. The position of "expenditure" is measured by the strength of "receipts. But we see that these two phenomenons have their wavering character. So a steadfast project to the budget is always questioned because of such variable nature. Prior to the start of monetary economy, through the exchanges of commodities people used to adopt the BARTER ECONOMY, in order to compensate the needs by adoption of different exchanges, in order to fulfil their ends. Here "means" is basically related with the purpose of such "DEFINITE EXCHANGES". The different objectives of ends and means budget depend on (a) PEOPLE'S INITIATIONS (b) PEOPLES INVOLVEMENT (c) PEOPLE'S REQUIREMENT and (d) PEOPLE'S FULFILLMENT.

1.4.1 - (a) People's Initiations :

People's initiation is always linked with people's "initiative drive" that is required to achieve their purposes. Such initiations always get their utility from the people side. When people feel that the success of achievements is in a steadfast base demanding its fulfillment in the rightful manner, then the same give rise to factor of "effects". Here people's initiation is a vast ingredient summerised with factor of their requirement. These facts need to be compensated with the multifarious problems of the people. When the people's involvement is in a doldrum stage, the same may become disturbed or hazy but when the same is of steadfast nature, it would bear a very definite result in order to achieve a definite end.

The factor of people's initiation always rests with the motto of organisation based on the systematic approach having relevancies with their different units. The aim of

people's initiation rests with the solidifying character of the things which are totally under need based orientation and which are to be compensated through the minimum requirements in order to fulfill the means. The process of people's initiations is quite in jeopardy when the same is not balanced with the different factors of the various requirements. The actual requirement calculated accurately in order to achieve the result of the execution of the projects is to be visualised accurately. Now we see the readymade way of transitional differences which are calculated accurately. Here "a+b+c" comes to give the result of gross amount needed for the purpose. So, last item i.e. "d" automatically reflected with the total net out come of the result. So in "d" a net amount shall be arrived to achieve people's initiations which always tally with the aim of final execution of the purpose, concentrated to achieve the net outcome of the result. Here result orientation is based on the motto of the execution of each such progressive factor.

1.4.2 - (b) People's Involvement :

Involvements are based on the following 4 objectives namely, (i) people's idea (ii) people's knowhow, for the proper execution of work (iii) adoption of a systematic and orderly approach for the proper completion of such "work projects" (iv) homogeneous purpose for the total success of such work projects : People's involvements always single out the necessities. The unnecessary relevancies are always avoided though such clear, homogeneous and premised approach for work. That is why people's involvement is of vital importance.

1.4.3 - (c) People's Requirement :

For the total execution of Budgetticks of "ends and means based", the actual requirement of the people should be taken into account in every bit. In no way minute details which are involved with the people's requirement should be deviated from the initiative approaches. The following 6 objectives are to be given prime importance on which such requirements for the people are based. 1. The minute needs of the people with relevance to the minute reasons for the different necessities people's locality. 2. Such requirements

to the various items of project work. 3. The operative approach to the past requirements are well forecast in the future requirements. 4. The total sources of short lands should be balanced with the total demand of the people (keeping our requirements are agrobased). 5. Side effects, where such requirements are to be fulfilled (when the prolongation of such works exist). 6. Final assessments of such requirements which one actually utilised towards the benefit of the people. People's requirement being one of the vital ingredients of the ends and means budget, need to be scrutinised in an orderly manner. These above 6 objectives with relevance to the people's requirement must be weighed, measured, scrutinised and examined in the most accurate way in order to achieve the "ends" of the objectives.

1.4.4 - (d) People's Fulfillment :

The people's fulfillment through such phenomenon in the last factor with relevance to each subjective discussion. It is the most important objective. Here the net outcome result is always measured by scrutinising the final approach which is achieved by the proper execution of the aforesaid factors. As already cited above, Indian Government uptill now have accounted common budgetary system, performances objective system and zero based budgetary system. The essentialities of means and ends budget as propounded through the BARTER BEHAVIOURAL ORDER has not yet been given its due importance. But as different problems have already crept into the subject of budget, Government of India is bound to accept the norms of "means and ends budget" which can only control the following unending problems such as population problem, repayment of debt problem, problems due to deficit financing and problem of eradication of power and energy supply. "Means and ends budget" is totally suitable for the development as well as the developing nations.

The same is not on the basis of Karlmarx or, Frederick Engel's theory but here the "compulsion is the natural compulsion in order to adopt a systematic approach for the rightful solution of the problem. The means and ends budget would not only be a help to the Indian Government

but all States and also the individual segments of the country. To quote the words of the great political profounder of the 7th century, Sir Asteem Rigmor, "If one cuts the cloth according to the coat, even the slightest wastage can be curbed without leaving the same as such".

Here the Mathematical equations prove that how all our wants are to be fulfilled with the following. One of the respective order of procedural flow in order to smoothen the process towards achieving the result towards satisfactory completion, in relation to the fulfilling of the people's need. Here we see the proven answers with respect to the norms of budgetticks how the different factors depends on the principles of budgetticks in order to arrive at the respective results :-

We have already seen the working orders of the "means and ends" budget in the first part of the article published in July 93 issue of Orissa Review). As we have already discussed that the theme of the budget is based on the BARTER BEHAVIORAL ORDER, here everything is accurately measured, well balanced and exactly planned and aimed for a definite end. In that article we have seen how the "main ingredients" play the vital role in all its minute approaches and orientations. Thus main ingredients being rest with the sole authority of "people's concerned", here nothing is kept under their ignorance so as to achieve the dissatisfaction and its ultimate goal. In other words this goal rests fully on the objectives for fulfilling the total welfare of the people.

Now we shall discuss some important objectives with regard to the execution of this Budgetticks with the weighing of "means and ends" position. These objectives basically rest with the following theoretical connotations such as mathematical and orientations of receipts and expenditure balances, commensurating with the basic needs of the people. Let us mark the impact of such two theoretical connotations having their ultimate utility under their proper execution. The same is explained in the following Mathematical Technicalities.

1.5 - (A) MATHEMATICAL TECHNICALITIES :-

According to the principle of BUDGETTICKS, which actually balanced these "means" with their "ends" deriving all their phenomenon from the "BARTER BEHAVIORAL ORDER". As people at large are the sole authority of such kind of budget, here every little bit of its requirements is all considerably done by the people. Here facts and accuracy are given priority for the total execution of the budget.

Here, R = Requirement^o
QR = Quantity of Receipt
QE = Quantity of Expenditure
E = End goal of achievement.
QR/QE = R/E

Here in one side :- QR i.e. Quantity of receipt is quite certain. But QE i.e. Quantity of expenditure is wavering while in the next side "R" i.e. Requirement is quite certain but the "E" i.e. End goal of achievement is quite wavering in character.

Here Certainty (QR) = (C i.e. constant) ; Certainty (R) = C₁ i.e. Constant
Variable (QE) Variable (E)^{oooo}

These constants i.e. C and C₁ must tally with each other. Now if these constants do not tally with each other, the "Principle" achieved through "BARTER METHOD" gets imbalances and these causes of imbalances are measured in terms of "more" or "less".

Suppose :-

$$\frac{(QR)}{(QE)} = 4 ; \quad \text{but} \quad \frac{(R)}{(E)} = 3$$

Here utility of money is not in commensuration with the need and fulfillment. "Utility of money" has to be considered again in order to balance the same with the purpose of need and its fulfillment. Here "requirements" are measured with the particular slab of work with the definite amount of expenditure and the "End goal of achievement" is also measured with the "achievement of completion of the

particular slab of work" with the "definite amount of expenditure".

These "slab of work" and the definite amount of expenditures are quite the same in both cases of "REQUIREMENT & THE END GOAL OF ACHIEVEMENT".

So, the question of imbalances or, wavering character is always avoided cleverly by this sort of measurement as calculated above.

Here, why such formulative measures are taken, may be described in the following way :-

This method measures the "requirement" and the "end goal of achievement" with its definite purpose "in order to balance the same with the ingredients of receipts and expenditures side. In order to achieve a corrective measure, such formula is used as a media to make the Budgetticks of "Means and Ends", to be more accurate for the purpose of achieving the definite goal in order to achieve the fulfillment.

1.6 - MEANS & ENDS :

The purpose of accurate calculation is very much required for this Budgetticks of "MEANS AND ENDS", because as this has been discussed already that such kind of budget rests on the hypothesis of "BARTER BEHAVIORAL ORDER", which has established its formulation on this basis of legal balance of receipt and expenditure with regard to the legal equality of people's requirement and their (people's) fulfillment. Here the question of dissatisfaction or discontentment is always rooted out in view of such legal establishment of aforesaid factors.

The basic phenomenon of weighing all the objectives under the ground of legality makes this Budgetticks of "Means and Ends" as "result oriented" by giving the considerations to all its theoretical sides. Hence this has been propounded as the Budgetticks of "means and

Ends" which has given such accurate arrangements in order that the same may not rest on the guessing calculations on the basis of approximations which we commonly see in our common budgetary system. Hence this Budgetticks of means and Ends is completely result-oriented with correspondence to the total fulfillment of the people's need.

As we have already discussed in the 1st part of my article the means and ends budget (published in the July'93 issue of the Orissa Review) about the following factor (A) PEOPLE'S INITIATIONS (B) PEOPLE'S INVOLVEMENT (C) PEOPLE'S REQUIREMENT (D) PEOPLE'S FULFILLMENT, which are to be balanced and scrutinized in a more accurate way in order to achieve the end result. So by such accuracy which is calculated as above, the schemes for wastages or, misutilisations of different factors, in the side of labour, works and money can easily be avoided.

The political effects of this budget are the total outcome of the different economic issues emerged out of various "PEOPLE'S RELEVANCIES". But the two sides of such political efforts viz : the advantageous effects and disadvantageous effects are to be scrupulously judged for the fruitful purpose of people's benefit. Usually in such political effects we see there are too many opinions which always made the situation hazy leaving the same ultimately at a distorted end. The purpose of utilizing such political effect is totally meant for the "support". These "SUPPORTS" may be attributed to any type of variabilities. The same may be sometimes called in a word as "support" or Governmental support. But basically the economic support is a boon for its total execution. Here the system of types of the Government plays the vital role. Out of all such types, democratic type is the supreme one, as the same is basically linked with the various purposes of the people. Hence the world at large, must pave its way for a homogeneous democratic order that is saddled with such purposeful effects. Here results are the outcome of such effects. These are differently inter-related with the various analogous issues of "PEOPLE'S REQUIREMENTS".

The question may be raised whether the end, and the goal of the budgetary provision is in tune with the final achievement of people's requirement. The final achievement of such budget always rests with the accurate scrutiny initially started from the people's requirement. The Budgetticks of MEANS AND ENDS finally rests with the total results achieved as per the requirements of the people. Such RESULTS and REQUIREMENTS are the basis ingredients of such Budgetticks of Means and Ends.

1.7 - BUDGETTICKS :

Budgetticks with position of the Means and Ends always aims at achieving the target with relevance to the people's requirement. This is vitally necessary because of such diversifying needs. People with the main objective of such Means and Ends and their variations, analogous with the people's requirement must rest on the demand of different ingredients, controlled with such monetary necessities for fulfilling different objectives of the people. The suomoto changes are to be ignored and the main structure of vital requirements is to be balanced with the notion of achieving the final result. The outcome result is always balanced with the due scrutiny of the above ingredients vitally linked with the different factors of the people's objectives. We cannot assume here to know the achievement of the result by share study of different results with relevance to the different objectives of the people. Here though we cannot force the finalisation of the result still then we can balance the merit of the final result by balancing the factors of different ingredients achieved by share utilisation of different monetary provisions for such achievement.

Budgetticks with the position of Means and Ends, is not at all rigid. It is as flexible as the budgetary provision which is made in our day to day household atmosphere. So "homely conduciveness" is always achieved with the Means and Ends Budget which is almost impossible in other budgetary provisions. That's why the Jewish Sanhedrin adopted this kind of budget as profounded by Sir Vonhaik Rudeemerha. This Budget is very much conducive for the

purpose by making the same "timebounds" of its provision. But in the other budgetary control, the provisions and the result orientation are glaringly bifurcated to the long range of time (at least one year). The Means and Ends Budget can be made from the grass root level touching conductively to the peakpoint without being eroded to the limits of different subordinations. That's why our common budgetary system is a thoroughly complicated document (which is commonly exercised by the present day Governments), when called for comparison to the Budgetticks of Means and Ends. As this is the simplest form of the budget this should be given due importance by different nations. The "norms of Budgetticks", has never given weightage for its objectives duly propounded out from the Barter Economy. Our highlights are not for the gorgeous procedure adopted for preparation of the budget but the same thoroughly rests at the complete fulfillment of people's different requirements. So, according to the Budgetticks, this has been spoken rightly, in the following way :- The Barter Economy gives total enjoyment to fulfil the needs of the people, so as the Means and Ends Budget provides joy and gladness for fulfilling the needs of the people".

The Budgetticks of Means and Ends, is not only a mere substitute for common budget, zero based budget, performance budget, but this is a budget achieved after proper weighment by the accurate balance to be shown before the public for their proper judgement. Here the various economic goals made after the frame work of such budget, are not achieved with compulsion as induced by the Governmental phenomenon, but here the spontaneous flow is always achieved through the spontaneous outlets.

The Budgetticks of "Means and Ends based", is never correlated with the factors to achieve arithmetical supremacies but rests on the common data that is basically related to the people's requirement. Budgetticks gives its theory, based on the dictum of total output not necessarily saddled with the minute diversities as to be pointed out for the total outcome based suitable for the purpose of people's fulfillment. At length we have to ponder again on the following way :- According to Budgetticks "the goal of the

budget never rests with the verdict of the autocracy but always flows in the smooth lines as designed towards the purpose of fulfilling the people's needs". This can be visualised with the thoughts of the "Means and Ends" in the following way. "The goals are always well directed not to be met with haziness creating distortion at the end but all the arrows of its thoughts are converged to the point where the same, administer to rotate the circle smoothly by this single concentric point."

The merits of the Budgetticks with proper estimation of Means and Ends position also get an endorsement from its origination which proclaims, "the Means and Ends assessment" is the best course for the budget, where "people" are the important factor and "finance" is the ignored factor achieved with a beyond comparison status with the present day world's budgetary system, where we see "finance" is the first and last ingredient out of all the important factors and people are being the ignored factor."

The means and ends position should be very carefully balanced, such that the requirements for fulfilling the various needs of the people should be correlated with the factors which are inter dependant and co-ordinated with each other. Here such positions are to be balanced with the adherence of the various things those come across with the different orders of objectives and practices, which ultimately make the situation towards, achieving its final success.

When we ponder about the matter with relevant to, "WHY" "BUDGETTICKS" and what is its necessities, we naturally come towards the following facts with relation to the preparation of the "BUDGET". It is quite obvious that the "BUDGET" preparation is vitally attributed towards the welfare of the people and its implementation is always attributed towards the benefit of the masses. So the preparation of the budget should always be as per the needed statutes and procedures which can induce the different norms of the welfare which are vitally required to promote the

people's welfare as per their different needs. The preparation of the budget work should not be saddled with the forceable views and should also be made away with the interferences of the many other avenues. The different agencies and persons should not in any way to be used, towards indicating their unnecessary orders with unexamined views and opinions. To consider the different "ECONOMIC VIEWS" prior to the preparation of the budget is to make tally with the superfluous marks. Because here the study in person vis-a-vis with the people's need should be given priority. The total WORKFORCE, meant towards the PREPARATION work must go individually to the people in order to study their actual problems. Here ECONOMICS should be completely abandoned and causes made out of the themes of the "BUDGETTICKS" are only to be followed. Here BUDGETTICKS through its original statutes and through its different ingredients with the application of its different branches and sub-branches, the fruitful achievement of its "end goal" should be cultivated systematically. Budgetticks and only budgetticks, let the same to be treated exclusively.

1.8 - PEOPLE'S BUDGETTICKS :

This has to be considered that it is alone and can with stand all alone the whole burden of requirements of the people by focussing the subject "BUDGETTICKS" as single tool that commend and set right all the maladies pertaining to the people's requirements. Past, present and future with relevant to the assessment of people's requirements are properly weighed through the principles of "BUDGETTICKS". Towards the study of the "BUDGETTICKAL" condition of the people, the following points are very important.

- (a) Requirement of people changes with respect to the every changes of the time.°
- (b) The assessment of such requirements to the tune with accurate expectations towards fulfilling people's every need.°

- (c) Use of modern computers can only be made fully to the point of situation in the ways of its accurate assessment.°
- (d) Tif bits of price index ; G.D.P. ; perception income ; statistics in relation to the people below the poverty line.°

Now, the works related to the Governmental orders are to be renovated with an attitudinal force with the proper notification towards making the bureaucratic machinery to be properly equipped for the purposes towards which each of the welfare objectives are aimed with. The Governmental set up and use of the bureaucratic machinery should be attributed with the following works.

- (i) They are only to carry out the works related to the implementation of the various objectives of the budgetticks.°
- (ii) Datas, statistics, survey of the basic works related with the different people's requirements (From the dire necessities viz, food, cloths, shelter, medical and education, etc.) along with the other necessities for a civilized society.°
- (iii) Government's main works is to see here that every objectives carried out to the tune with expectation and how the desired target and goal is achieved.°

BUDGETTICKS : A PHENOMENON ON CHANGES WITH EVERY TICKING OF THE CLOCK, SO MUCH SO THE NEED OF THE PEOPLE SHOULD BE FOCUSSED WITH EVERY CHANGES OF THE TIME (HERE COMPUTER WITH THE USE OF ROBOTS SHOULD BE FULLY USED).

So, the above theme and the problems in all its ways of various approaches, that the "time" factor is the most important. The influence of time controls all the factors those controls towards the fulfilling of the different requirements in a man's life. These includes even the geographical,

environmental and the ecological factors, those effect the every day relevancies coming across the developmental sides of the human existence. Besides the above factors, there are many other factors like necessities with respect to water, air, soil etc. those come along such factors in order to fulfil the man's needs. These are all attributed for the human development.

The most pertinent changes is always attributed towards the changes with relation to industrial and the agricultural sectors. Though the "RISE IN PRODUCTION" is quite encourageous and absolutely, positive towards the smooth developmental aspects, but the "FALL IN PRODUCTION" with respect to the agricultural and the industrial sectors always put a jostling blow towards every nations developmental process under total retardation. So, this vital change induces "BUDGETTICKS", to make every "budgetary aspects" with the tune of expectation.

Secondly, the changes those occur in the man's life due to the rise of wars along with various war disputes amongst each nations create international tensions which only create or, in a way of breeding various imbalances in various achievemental fruits towards making the developmental process hazy and distorted without making a "SAY" for the reasonable solution.

CHANGES : "CHANGES WITH RESPECT TO THE CHANGES OF TIME", IS THE MOST VITAL CALL OF THE SUBJECT "BUDGETTICKS" TO THE ENTIRE HUMAN WORLD.

Just a few decades before, "food, cloths and shelter were the important threat" which manoeuvre the prime human necessities. But the said "three" have already become "five" i.e. food, cloths, shelter, health welfares and transport. The over increasing factors towards the increase of population has compelled the human kingdom to have such five necessities, making them as the bare necessities for survival. So, such changes have their wide spread effects in touching every aspects of man's lives. Accordingly in a nutshell population, Governments, transport, health,

parliament, education, water, environmental, scientific with respect to all the various orders those influence the making would become too variable with due ever changing towards all the developmental aspects which stand fastly run beyond the level of constancy towards every aspects of human requirements.

Here, pertinently the developmental aspects towards various scientific, arts, culture and various thoughts of man. Innovations of various scientific technicalities and scientific knowledge are always attributed towards different welfares of the mankind. Here, one thing is very much crucial which relates to the "making", towards the bad application of men's knowledge and wisdom. This is all due to the differentiations of human thoughts and their diversifications from country to country with their minute differentiation from man to man. These differentiations are due to the **ADULTERATED KNOWLEDGE POISONOUS VIEWS AS WELL AS DUE TO THE SEVERE PRACTICES BORN OUT OF INTELLECTUAL PROSTITUTION**. These are the factors which meant for the different changes those are to be attributed towards the lives of the man, society, nation and world at large. There are changes which are very much phenomenal those are towards the changes with respect to the men's habit, behavioural orders, religion and towards the different human establishments. Here the old orders of the different phenomenon i.e. the habitual learning on the past several orders as per the different lifetimes as seen from the different characteristics of our forefathers. Now, for the 3rd world and the under meath nations, "religion order" i.e. the imbalances due to the religious families of the various poverty stricken-ratious. The old saying, "THE OLD ORDER CHANGETH YIELDING PLACE TO NEW" at present because of the form "THE OLD ORDER CHANGETH TOWARDS ALL THE FUTURES COURSES FOR MAN, INDUCES ONLY TO BE REMOULDED UNDER STRIFES, COERCION, REVOLUTIONARY WAYS AND THROUGH VARIOUS REBELLIOUS ACTIVITIES OF MAN, AS SEEN IN THE DIFFERENT PRESENT DAY SITUATIONS."

The aforesaid quotations and their practical utilities with respect to the various changes, when occurs in the lives of man and mankind with their respective existance in the respective societies, states as well as with the Governments.

In the various under developed countries of the 3rd world as well as of the "AFRICAN NATIONS", it is seen there are coercion of "Civilizations". For example, by now if India is considered to be the nation, freed from the colonial rules, there still exists some of the most uncivilized ways like "killing of man in the turmeric fields" or offering human being towards their sacrificials for "KALIGODESS", Sati-Daha i.e. sacrificial of the widow wife in the alter of the dead husband still going on in various AFRICAN and other ASIAN CONTINENTS. Before the start of colonial rules in the different nations, most pertinently the civilized categories of the people of the different European nations were making their entries towards such nations with their "burden towards the upliftment of such people" called as the "WHITEMANS BURDEN". Really in the so-called world of to-day, influences as be set out of U.S.A. and the European nations are always attributed towards their spontaneous reformations. These changes are always towards various reformations those are taken from time to time as studied from the histories of these nations. "Establishment of colonialism" and "deestablishment of colonialism" are the two different aspects which drastically shrouded with such underdeveloped and presently developing nations, which are seen today in the present order of the world.

The up-to-date changes at present, influencing the situation as well as the circumstances of the entire mankind are due to the drastic changes felt out of severe changes with respect to the non-technical innovations. These new technical innovations have made human lives of the present days much easier & comfortable. Moreover Computer and other new innovative ideas through the introduction of the new technological subject as information technology have created diversified opportunities in the lives of the present day mankind and the world, as the same is saturating with the different sorts of "changes", those are creeping into the lives of man, in order to fulfill their different requirements.

The changes as now occurring in the nations of the 3rd world and the under neeths are deeply interconnected with the field of "Religious". In the name of Religion now a political party basically known to be the communal party has already emerged in India. So here we see the coercions in between the scientific world and also with the field of advanced technologies such kind of changes when intermingled with the current prospective changes with the adherence of religious and communal principles, they seldom prepare themselves for the new approach and towards the acceptance of all its ways so as per the changes of time with prospect to the every ticking of the clock, the various aspects are to be welcomed with the adherence of the serious views, such that such changes would not create stumbling blocks in the little of the progressives would at large.

Calculations with respect to such changes, having the prime calculations approach should be followed in a very cautious manner such that there would not be a feeling of the lapsed opportunity or the lapsed profitability attributed towards the upliftment of the people of a nation.

Systematisation of all the principles of the budgetticks should be taken into the account for the purpose of such changes. For examples :- (1) The new innovation i.e. work through terms of "robots". (2) Works done as through the ultra modern devices (3) Works in consumable with the little lapse of time should be taken into account for various purposes those are accepting today in the lives of many rarious.

GOVERNMENT SHOULD ADHERE TO THE TOOL OF THE BUDGETTICKS : It is high time that Budgetticks, should replace the subject Economics. This should be done immediately as the world has failed with drastic failures out of the subject economics with its various implementations. They are (1) Due to the dangerous effects of Economics : For examples the "Different Sorts of Opinions", "Opinion Differences Amongst different Economists". The pseudo intellectuals created out of the subject are more dangerous for the cause of which it is the general demand. The subject Economics should be

abandoned. More so it is high time to close this subject. The subject Economics, back up the capital ceremony, because the subject itself emerged from the capitalistic countries. Secondly, the luck of Economics steadily growing on the European base. The knowledge out of this subject Economics and the knowledge created out of other subjects are quite different. Where as the subjects do not interfere with the finance of the nation or the state, where Economics is basically related with the finance, needs, developmental aspect as well as on the existence of human lives. So anything that is spoken through or through the media related with Economics, should be responsible making infectious which would because glow serious to the time with the ancilliary expectations as it deals with all the voters having their sufficiency with the order of "society".

The BRITISH colonial base as hailed from the establishment of the East India Companies along with the proclamation of the different theories out of the mouth of John Meynard Keynes, J.S. Mill, Adam Smith, Schumpeter etc. have created sufficient problems as it felt that such theories only created branches and sub-branches, making things entirely complicated for the purpose of the smooth development.

The Economic theories related with the subject of INTERNATIONAL TRADE & MONETARY THEORY, colonialisied through the British Establishment, etc. are all today under the areas of deepened thought provoking. Here the subject should be totally cleared in its further course of its developmental species. Budgetticks should be given the proper place, because the same speaks everything these are related with the time and with the following actions with the necessary changes of time. As "Time" is fast changing all other factors should also be changed accordingly, but time has become the severe influencing factor in the life of all. The subject "BUDGETTICKS" is very much linked with the Government. As the "TIME" factor plays a very important role, so the spontaneous relevancies are always linked with the vital objectives as cited out through Budgetticks. The attitudinal and the motivational forces are always attributive

with the Government. More over Government is the key authority to be involved with the people entangling itself with the different making orders those are to be undertaken by the Government. For the vital welfare of the people and to back up people towards moving for the upwards direction of development the role of every Government is a vital force.

Any kind of Government of the world is quite linked with its people. May be also of any type like Democracy, Oligarchy, Monarchy, the prime duties of the Government is to be involved with the affairs of the people. Our present economical points of views are there by which linked with the people, then suomotto they are also linked with the Government due to which we see, "The Problem of their implementation :- This problem is only due to the various defects these are creating to the subject Economics in the present day. These problem are (i) Differences of opinions through the diversified views of the various economists (ii) only one subject matter or a single topic, but many theories day by day such theories are at an increasing rate (iii) Here theories are not tested through their practical applications. Moreover the entire subject economics goes untested in the perennial way. At present the subject Economics Deals with. Money, Banking, Profit, Market, Trade & Commerce, Business, Land, Labour, Capital and Organisation and various other fiscal aspects involved with the Human Growth and Development. Now according to the subject Budgetticks, "Bring everything to the purview of the Budgetary Control, because it is the only weapon with the Government."

From the initial point, to the final point of the Budget or, from the starting point to the end point, the ways of various budgetary implementations and budgetary orders through different actions approaches, all the aforesaid objectives as pointed out at "A" above, usually came under their "PRACTICES". Here, if the same would have been done systematically as well as in a disciplined order through various budgetary approaches, everything would have been done definitely in all appropriate manner up to the point of their expectations. Hence, until now the subject Economics

has been victualised only through their random approaches. Any body can say anything or in other words MANY MASTERS to head a single family extracting all the bests out of the implementations of the BUDGETTICKS, along with the order towards adhering to the respective norms in order to eradicate poverty from the suffering arena of the 3rd world and the underwealth nations. Let the subject "Budgetticks" be given with full scope for its all working orders to be completed with due expectations towards achieving its successful end.

Hence, concentration should totally rest on the principles of BUDGETTICKS. The rules, regulations, statutes and principles of this subject "BUDGETTICKS" should be given priority with the strict adherence for its total success in order to wipeout all the maladies which are corroding the present day povertystricken problems and the problems of the 3rd world and the underneath nations. The present day's assymetrical pattern of evaluation of percentage can automatically be controlled and spontaneously be checked under different causes of its application. Here, if mankind be considered as the Chief factor, then all other factors like nationalism, provincialism, language barriers, problems due to renovated liberalisation, globalisation etc. would also become controlled and systematised to the tune with expectations.

Present day Government, which is always searching an outlet towards the eradications of poverty, black money, inflationary problems in order to achieve a conducive state of fiscal order can only find the rightful solution out of the implementation of BUDGETTICKS which basically rests on the two factors i.e. TIME and the RESPECTIVE CHANGES OUT OF IT.

Towards the sustenance of denied and lesser ingredients required for such common budgetary system, which are never treated as such, when we look towards the achievement of the means and ends budget. "From this thought of the European thinker" we get this beneficial idea that even if a fact is very minute as well as having the negligible order, the same is not at all despised and rejected

from the main flow of system which lead to achieve the rest beneficial goal. Here, the corresponding effects which throw light on the issues of nation's problem with relevant to socio economic as well as political problems, provides to the nation a common categorical phenomenon without having the slightest deviation by making thing hazy, distorted which are quite far from the natural understanding of the common man. Hence, all the ingredients may be minute or, major types which are never set aside towards oblivion without being given prime importance. The sum total of such phenomenons (viz ; ingredients), ultimately arrive at a point which are totally conducive for the purposes of consumers result, those are to be finally accepted without unnecessarily being streamlined without having the real end. Taking the case of India, this country is a vast country having the vast population which demands the suitable purposes those can be implemented rightly in the life of the nation. Our goal towards achieving the vast majority can never suitably to be arranged without making priorities to the aforesaid details. Here, the problems due to communication and transport come to the purview of actual requirement which can be fulfilled with our pragmatice approach which can be shown through the attainment of different possibilities. Besides problem due to communication and transport and other problems such as 1. heterogeneous situation, 2. qualitative differentiation of the different land, 3. differentiation due to percapita income for the different categories in the population, 4. differentiation of different impact due to political domination of our country started from Chandragupta Mourya, 5. outside influences of european common market, european economic communities due to the situation arose from GATT, NAM etc. 6. imposition of foreign domination through other implemented conditions like world bank and other foreign investments 7. the oceanic situation contributed towards area differences, 8. heterogenous situations, 9. policies of the nations lacking them (the weak categories of problems like population, low per capita in connected) for the international policies with respect to the foreign necessities, 10. impact of global situations with respect to multifarious categories (various problems) linked to the people at large.

CHAPTER-2

BUDGETTICKS OF MEANS AND ENDS (THE NEED FOR TODAY'S WORLD)

2.1 - BUDGETTICKS ALONGWITH THE PEOPLE :

We have already seen in the previous Chapters with regard to "PEOPLES RELEVANCIES" with this budget and secondly the achievement of the fruitful result (as mathematically represented) by the total efforts and working orders regulated for the purpose. Here in the first and second part, we have basically seen that in order to have the budget totally "result oriented", people ought to be made analogous in its various approaches having their minute efforts indicated to achieve the end in the most accurate way.

The political effects of this budget are the total outcome of the different economic issues emerged out of the various "PEOPLE'S RELEVANCIES" made as per the disciplines given in the 1st part of this "Means and ends Budget". But the two sides of such political efforts Viz ; the advantageous effects and disadvantageous effects are to be scrupulously judged for the fruitful purpose of people's benefit. Usually in such political effects we see there are too many opinions which always made the situation hazy, leaving the same ultimately at a distorted end. The purpose of utilizing such political effect is totally meant for the "supports". These "SUPPORTS" may be attributed to any types of variabilities. The same may be attracted to any types of variabilities. The same may be sometimes called in a word as "support" or, the Governmental support. But basically the economic support is a boon for its total execution. Here the system of types of the Government plays the vital role. Out of all such types, democratic type is the supreme one, as the

same is basically linked with the various purposes of the people. Hence the world at large must pave its way for a homogeneous democratic order that is supported with such purposeful effects. Here results are the outcome of such effects. These are differently inter-related with the various analogous issues of "PEOPLE'S REQUIREMENTS", which we have already discussed in the first part of the article.

Here another factor also creeping into our main subject i.e. whether the end goal of the budgetary provision is in tune with the final achievement of such budget, which always rests with the accurate scrutiny initially started from the people's requirement. The Budgetticks of THE MEANS AND ENDS based finally rests with the total results achieved as per the requirements of the people. Here such RESULTS and REQUIREMENTS are the basic ingredients of such Means and Ends assessment.

The Budgetticks of Means and Ends based, always aimed at achieving the target with relevant to the people's requirement. Here, we see that as the achievement of target depends on various factors with relevant to the different objectives of such budgetary provisions, for which the same provides scope for their accurate forecasts. This is vitally necessary because of such diversifying needs. People with the main objective of such Means and Ends Budget and the variations analogues with the people's requirement must rest on the demand of different ingredients those are controlled with such monetary necessities for fulfilling the different objectives of the people. The suomoto changes are to be ignored and main structure of vital requirements are to be bounced with the notion of achieving the final result. The outcome is always balanced with the due scrutiny of the above ingredients vitally linked with the different factors of the people's objectives. We cannot assume here to know the achievement of the result by the mere study of different results with relevant to the different objectives of the people. Here though we cannot force the finalisation of the result still then we can balance the merit of the final result by balancing the factors of different ingredients achieved by the

share utilisation of different monetary provisions for such achievement.

2.2 - JEWISH PHENOMENON :

The Budgetticks of Means and Ends is not at all rigid in different way of approaches but it is as flexible as the budgetary provision which are made in our day to day household atmosphere. So "homely conduciveness" is always achieved with the Means and Ends Budget which is almost impossible in other budgetary provisions. That's why the Jews Sanheidrim adopted this kind of budget as propounded by the Jewish order of Governance. This budget is very much conducive for the purpose by making the same "timebounds" of its provision. Which simultaneously making its mention to the people with the corresponding result orientations achieved in almost in the same time duration. But in the other budgetary control, the provisions and the result orientation are glaringly bifurcated to the long range of time (atleast one year). The Budgetticks of Means and Ends based can be made from the grass root level touching conducively to the peakpoint without being eroded to the limits of different subordinations. Moreover, Means and Ends Budget never gives primarily an elaboration which would be made for the vain repetitions, those are absolutely necessary for the purpose. That's why our common budgetary system are thoroughly, the complicated documents (which are commonly exercised by the present day Governments), when called for comparison to the assessment of Means and Ends position. As this is the simplest form of the budget this should be given due importance by the different nations of the present day world. This has never given weightage for its cumbersome approach but rather highlighted its objectives duly portioned out from the Barter Economy. From our common knowledge that the inhabitants of the world based from the first century were "socially, economically and politically", never below the minimum financial standard, if the real assessment should be made, taking on the minute ingredients, examined and scrutinised in the most proper way. Here, our highlights are not for the gorgeous procedure adopted for preparation of the budget, but the same thoroughly rests at the complete

fulfillment of the people's different requirement. Here, we may have the thought of the author of Budgetticks, as spoken in the following way :- "The Barter Economy gives total enjoyment to fulfil the needs of the people so as the Means and Ends Budget provides joy and gladness for fulfilling the needs of the people".

The Budgetticks of Means and Ends based is not only a mere substitute for common budget, zero based budget, performance budget, but this is a budget achieved after proper weightage by the accurate balance to be thrown before the public for their proper judgement. As in the second part of this budget, we have already seen with regard to its activities accurately focused after the accurate assessment of the people's different requirements. Here the various economic goals made after the frame work of such budget, are not achieved compulsion as induced by the Governmental phenomenon, but here the spontaneous flow is always achieved through the spontaneous outlets. As desired by the people to fulfil their requirement, the means and Ends Budget (Budgetticks) cannot be measured for the real objectives of the different goals but the same is always assessed by the factors as distinguished under the four categories of the peoples relevancies as depicted in the first part of the Means and Ends Budget (Budgetticks) which particularly depend on the gross products, taking into account of different objectives of the people.

The Budgetticks of means and Ends based is never correlated with the factors to achieve arithmetical supremacies but to rest on the common data that is basically related to the people's requirement. The Budgetticks which gives its theory, based on the dictum of total output not necessarily saddled with the minute diversities as to be pointed out for the total outcome based, suitable for the purpose of people's fulfillment. At length we have to ponder again on the following way :- "the goal of the budget never rests with the verdict of the autocracy but always flows in the smooth lines as designed towards the purpose of fulfilling the people needs". Secondly, the views visualised with the thought on the Means and Ends Budget in the following way". The

goals are always well directed not to be met with haziness creating distortion at the end, but all the arrows of "It's thought" are converged to the point, where the same administer to rotate the circle smoothly by this single concentric point.

Now, we may sum up the merits of the Budgetticks of Means and Ends in the following way. This is the Budget which is born out from the far remote stages namely 'first century'. This budget having simple arithmetical calculations not dozed with cumbersome elaboration but precised to the nut shell for achieving its fulfillment. The crucial scrutiny to be kept towards the lasting of the same, is wiped out from the picture of such Means and Ends Budget. Hence this is always acceptable for the present day nations of the world to adopt this Budgetticks of Means and Ends based, rather than plunging unnecessarily with the huge documents of the present day budgetary system. According to the Budgetticks, "the Means and Ends Budget is the best budget, where people are the important factor and finance is the ignored factor, achieved with a beyond comparison status with the present day World's budgetary system, where we have seen finance is the first and last ingredients, out of all the important factors and people are being the ignored factor."

**2.3 - The Economic, Political and Social Impacts of the
"Means and End Budgetticks Effects"
-: The Economic, Political and Social Impacts of the
"Means and Ends and their Relevancies on the
Effects of Budgetticks" :-**

We have already discussed in a very broad way with regard to the means and ends budget by our discussions of this budget through three different parts. We have already acknowledged the bonafide benevolent features of this budget. All the helps derived from its different objectives for the definite way of fulfilling the basic requirements of the people. So this budget can be accepted as the more "suitable one" considering the poverty-stricken position of our country. In our country which is consisted of several states can not be divided from the purview of poverty stricken imbalances through which our country suffers at present. Hence, in order to balance such povertystricken approaches of the country the political, social and economic impacts are to be studied carefully for the total success of the means and ends budget. Hence let us study this political, social and economic impacts of this means and ends budget categorically one after another.

2.3.1 - Political Impact :

At present many of the countries are undergoing through the democratic way of Government. In fact "democracy" is a word replaced the word people in the political arena of these nations. Hence people being the main functionary agent, this is the right way for the total adoption of people's views from the point of initiation.

Here, let us distinguish the present day common budget (which is now going implemented by the parliament of the country and by the State legislature of the different State) from the means and ends budget.

<u>Present days common budget</u>	<u>Budgetticks of Means and Edns</u>
Budget	
1. Here the discussion made in the through in the Parliament or, Assembly selected after the full process of the for the ^{oo} budget completed through the the bureaucratic system. means and ^{oo} their	1. Here people initiate budget their different representatives for the Parliament as well as Assembly. Here people direct bureaucrats to prepare the ends budget in accordance to own choice.
2. Here bureaucrats totally guide the budget people through their different make guidelines.	2. But in the means and ends people direct the bureaucrats to their basic requirements. ^{ooo}
3. Here people are given the second budget, place. second ^{ooo}	3. But in the means and ends bureaucrats are given in the place.
4. Here bureaucrats are given the prime ^{o4.o} prime importance.	4. Here people are given the importance. ^{oo}
5. Factually this takes the shape of budget initiation from the bureaucratic state of authority.	5. Indeed the "means and ends starts from the grassroot level".
6. This does not make our present the day members of the parliament internal and and the assembly fully workable. export ^{oo}	6. Since this budget can control inflation, deficit financing, foreign debt. The import and

chalked out

policies are fully efficiently

budget

as people directly control this

through their representatives.

In a nut shell such political impacts may be summarized in the following way.

All these factual requirements well chalked out in the means and ends budget are very much conducive for the people of our country. Hence democratic types of Government would be under the best operations in order to make their financial administration to run suitably for the best benevolences of the entire nation.

2.3.2 - Social Impacts :

Due to the heterogeneous social conditions of our country with relevant to the differentiation of the language with heterogeneous climatic condition, due to the different geographical situations, "communication and transport differentiations" have achieved the multifarious difficulties in order to connect different parts of the country in a conducive way. Hence in order to balance all such differentiations people at large are to be touched in all their usual process of their systematic placements irrespective of the aforesaid differentiations. The functionary approach through such means and ends budget are totally well suitable for the purpose of our country which suffers from all such various difficulties due to the following qualities depicted in this means and ends budget to which we must study very carefully. (1). People being at the peak point of importance, everything apt to be made relevant for the purpose of its total success. Here people cannot be ignored or, cannot be avoided from the purview of all their necessities. (2). The natural flow of such heterogeneous situation as depicted above are always well balanced with the spontaneous relevancies analogous with the people for their total execution in order to fulfil their requirements. (3). The societies of the colonised nations like Indian society is at large is much influenced in the pattern of British administration in connection with the democratic purposes impressed by the British system of Government. But, here

the system of "means and ends budget" based on the philosophy of the Barter Economy, never neglects, differentiates, conjured systematically with the process of such budgetary performances now away from the positive approaches of the placements of people's demands. (4). Here people at large lost with one spontaneous idea of a single nature, united under the name Indian nationality.

Hence the social impacts on the ways of these conditions such study of means and ends budget, always fulfils the due requirements of the people.

2.3.3 - Economic Effect :

The economic effects cannot be made away from social and political impacts by making the same totally as an independent issue. Why this has been made as a large issue, because the means and ends budget based on the phenomenon of Barter Economy. Hence the economic hypothesis as derived from the principle of Barter Economy holds good in the case of the means and ends budget. The values which are exchanged between the parties through the Barter economy satisfy equally to both the parties, here also by the operation of the already discussed principle through which we seen the resemblance of Barter Economy. Though this policy operations are achieved to satisfy equally to both the parties, namely, the Government and the people, so the economic result obtained from this means and ends budget is quite unique and supreme when compared with the other categories of the budget (namely the common budget, the zero based budget and the performance-cum-result oriented budget).

India being one of the acute povertystricken countries, the operation of the means and ends budget is very much essential. Considering the common trends of the events with relevant to the population and poverty of the people are concerned, the operation of the means and ends budget is of very high necessity. Hence the same has to be operated urgently in the life of the nation in order to achieve a well regulated financial administration. Again as per the Budgetticks, this has been pronounced, "the economic result is well achieved when the operations of the minute

ingredients of every economic aspects are implemented suitably without the slightest variation of the means and ends position of a definite "people's unit". Seldom, such lapses (i.e. lapses with respect to the proper assessment) with respect to the achievement of total satisfaction with relevant to the minute economic issues, gets never hindered with the philosophy of the Government which starts the administration from the grass root level. Hence the same is correctly achieved and gets along with the pronouncement of aforesaid thought as per the dictums of Budgetticks.

The economic political and social effects of the means and ends budget are always converged towards the achievement of the total welfare of the society. Here the self of the people at large are given importance undermining all the obstacles which hinder such human progress. Here means and ends budget has a supreme position which never make unnecessary layer with the corrosive effects of various phenomenon which trend against the full positivity of the real progress. For the Budgetticks views in this way which says, "the budget which does not carry the result of people's welfare, but projected in shape of huge bundles of papers is merely a "wastage". Hence the means and ends budget fulfils all the necessities to which any Government can have its fruitful result orientation. That's why 3rd world countries like India, being povertystricken nations, where approximately, more than 50 percent of the people live below the poverty line, has already achieved a ripening stage and the rightful moment for the implementation of the means and ends budget for the total benefit of the every individual citizens of the nation.

The present day parliament and assembly members can be used rightfully by the implementation of this "means and ends budget", its immediate implementation is the need of the today's 3rd world and the underneath nations :-

At present the common budgetary system is working in a vary artificial way in the life of the nation. By the implementation of this sort of common budgetary system, people i.e. the common people are never been touched

because of its main operations are indented through the bureaucratic system i.e. the present day Secretariat related with the Finance Department is the mere compiling agent of the different departments of the Government (may be the Central Government or the State Government). Here Government Officers take the key role in framing the different ingredient for the common budgetary system. As a result of which our members of the parliament and members of the assembly, never take any part in framing, even a minute ingredient of such huge budgetary document framed by the Finance Department. These MPs and MLAs* are only onlookers of these vast budgetary document as framed by the present bureaucratic system which is a flow from the big Secretariat building. The MLAs and MPs only take part at the time of passing of such budget. So, the budget session in order to take part in the discussion to be made in the parliament or assembly by such MLAs and MPs who have never taken a minute part in framing such big budgetary document speak haphazardly with relevant to the people's requirement, inside the vast gorgeously built parliament hall or, the assembly hall. They never put forth their minds, hearts and physical ability in order to cope up with the preparation of such a big document. The session of the parliament or, the budget session of the assembly has become a total mockery in the life of the present day nation. These MPs and MLAs with their so called views and citations, only give a blind phenomenon which is quite irrelevant with such a big budgetary document already prepared and placed before the parliament or, assembly by the present bureaucratic system.

M.P.=Member of Parliament ; M.L.A.=Member of Legislative Assembly.

2.3.4 - The nature of passing of such budget :-

When we look towards the goal of such prepared budgets, which at the time of passing the budget, from the present discussional purview cannot be said as an "ideal discussional finalisation", where any rhyme and reasons are quite devoided of the same, ultimately to give a meaningless

ascent to their facts which are already printed voluminously. In every year this document which is confidentially well published prior to one and half months time before its finalisation, get through such budget session in the parliament or assembly. Such budgets passed through such different budgetary sessions provide scope to our MLAs and MPs only to while away their times wasting the good amount of the Governmental exchequer without rendering any sort of service i.e. needed in order to fulfil the needs of the vast innocent peoples of their countries as well as the state. This budget sessions being the most important sessions of the parliament and the assembly have become a mere wastage of huge amount of times of the entire nation. This is quite ridiculous, to witness those who have not taken any part from the initial point to the final level of production of such huge budgetary document, vaguely take part through the media of such discussion through such mocking budgetary sessions of parliament or, at different state assemblies, as we see from the current trends. Therefore, our present days MPs and MLAs factually and virtually do not take any part in the preparation of such budget for the benefit of the people of the nation.

Hence it is quite high time to switch away from such system of budgetary control towards the implementation of means and ends budget. The present day's MPs and MLAs who are totally defunct in taking part in fulfilling the basic points of the vast needs of the people of the 3rd world and the underneath nations, can be geared up from their total idleness to an active condition. Taking India as an example, the MPs and MLAs do not do any practical work but falsely make different statements as if they are very much mindful towards fulfilling different needs of the people. They do not enable their work to be made analogous in different stages in taking at least a slightest portion of preparation of such financial statement presented through such budgetary document. Mahatma Gandhi (Mohan Das Karam Chand Gandhi) was always mindful towards starting the administration from the grass root level, which is very well implemented in the name of panchayatiraj and grampanchayat. But it is only for name sake. Since the time

of Mahatma Gandhi, people only hear these sentences "that administration should start from the grass root levels but in the actual practice it starts from the peak point of the parliament or, assembly through such mocking instances as seen through various lapses of the current budgetary system. Hence this is very urgent for today's Government that this should be made away from the life of the nation in order to achieve the benevolent service in commensuration with the total necessities of the innocent people living in different parts of the country. We are yet to see that how this budgetary system is immediately implemented in the life of the nation.

As we have already known that the ordinary word budget is quite relevant with several other phenomenon like time budget, space budget, energy budget and work performance budget, having their primary relationship with the different resources like manpower, agricultural, mining, forest and water resources etc. All such factors finally converged with the main important resources i.e. BUDGETTICKS. The prime factor "TIME" controls all these resources in such a way that their different effects are always influenced by the "TIME" factor. Not only, the change of time ensured by the corresponding changes of the aforesaid objectives, but all their minute process for their development or, for each of their retarding processes, such effects are vitally linked with them, having their linkages on the same "Changes" which demands the respective forceable corresponding changes of each of such factors.

Here the objective of budgetary resources when it is seen that they are born out of the political, social scientific as well as out of arts and sculptural impacts, those into nationally induce themselves for all corresponding effectual orders which are found to be accepted by the demand of the "TIME". Here the "TIME" factor is of quite high importance. That's why BUDGETTICKS lays high emphasis on the TIME FACTOR, which regulates the Governmental efforts to help the sufferings and the needies.

Here the importance of poverty and the poverty stricken strike should be given high importance to speak

poverty and poverty stricken, it is only essential that particular types of the people suffering out of the same, they are only to be taken into account. Those who are suffering under such condition, they only know about all their problems in a better way. More over it is exactly as per the old edage, "THE WEARER KNOWS WHERE THE SHOE PINCHES". The titbits of such problems arise out of such poverty are only due to the non fulfillment of their problems usually arising out of their different "WANTS" i.e. their dire necessities like food, clothes and shelter. When "survival of the human lives" have become the question, there the main source of such problems rests vitally with the Government only. So, where Government can have its solution. Therefore, it is apt to be an accepted view that Government, should meet with such people. But what is the media of such meeting. The media is "BUDGET AND ITS CONTROL". Now as the "TIME" factor is of prime importance to setting up of such issues from out of the problem of poverty and hunger there the role of the "BUDGETTICKS" should be given top priority. Because the same is linked with the variability of the time.

Here the implementation of the "POLITICAL WILL" through the procedural order for implementation of the budgetary order is of quite high importance. The political party that forms the Government is of the highest quality in order to make it befitting for the purpose. Here the role of every economist is quite outside the purview of importance. Here THE OPINION POLL AS ORDINARILY FAKE FOR SUCH PURPOSE IS OF NO USE, IF THE SAME DOES NOT FULFIL THE PURPOSE OF MEETING WITH THE VARIOUS DEMANDS OF THE PEOPLE. More over here the study of everymen's need should be given prime importance. Assessment of every men's needs can only give a collective approach at large when such minute details of every one's need is put into practice. The "ELECTION MANIFESTOES", as taken into account for the purpose, can be utilized in the manner that how much of the people (give a specific margin to make fulfilling of the wants of the "POVERTY STRICKEN PEOPLE") are benefitted through the "working out orientation", as per the different objectives

out of such "ELECTION MANIFESTOES". Here the elected members of the different political parties are of very high importance. Moreover the, matching parts which forms the Government takes the suffer ladder of making actionalization of the BUDGETARY ORDER IN ORDER TO ARRIVE AT A DEFINITE GOVERNMENT. The so called "ECONOMIST" sitting in the comfortable chair and visualizing such cases in his own angle is utter useless in order to solve the problems of poverty. This problem should be tackled with the process of minimum to the maximum extent. In the theme of accurate needed expectations in order to checkout "every wants" with the tune of their requirements in order to fulfil them.

Full utilities of the Principles of "BUDGETTICKS" can only solve the problems of poverty. If the same be followed in the practical ways and making the practical approaches to be in coincidence with the reality from which such problems are emerged.

POLITICAL AND SOCIAL RELEVANCIES OF TACKLING THE SUBJECT BUDGETTICKS :- The political parties those who chalkout the different election manifestoes prior to their election should be subjected to the approaches those are usually confronted with the people. Here the execution of the rules by the elected members are to be taken into account, because, after the completion of the election, the "POLITICAL WILL" ordinarily be maintained through the Governing parties, as the opposition parties are served as the coercive units of the governing parties. This we see because the elected members of the ruling party (who have formed the Governments) versus-the other elected members who are not the main part and parcel of the Government, create in feeling of doing things where the "GENERAL POLITICAL WILL" is almost in a jeopardized situation. But as "BUDGETTICKS" sticks to the principles of scheduling all the working orders meant for to settle each issues (from minute to the maximum) towards solving the problems pertaining to the fulfillment of the various necessities of the people always tends to reach with the same towards achieving the total solution. The meeting of people

problems are discussed in a broader way in the coming chapters, captioning its subheading as "PARLIAMENT THROUGH BUDGETTICKS". There we get a total picture about the "work orientation: of the elected members of assembly and parliament. The detail preparation with respect to the need of the hour i.e. "BUDGETTICKS" to be made in line with the need of the people is discussed and put forth for their followance as the different norms specified therein. The exact accuracies are to be maintained in order to have the proper measurement with the utilisation of the needed resources in order to make each of the items co-operated with all their problems. Hence the application of the principles through "BUDGETTICKS" have to be taken into the account towards making the welfare orders of the public in the most genuine way.

Now let the general attentions have to be focussed how different "helps" and co-operation can be sought in the most definite way. Here the definite, co-operations from the different capitalistic units like world bank, I.M.F. etc. are to be made and all the necessities of assistance have to be sought from them, such that the fiscal needs as well as the needs along with the subjective procedural orders with their different functionings are also can be properly accounted for to make the different issues towards solving the people's requirements are achieved through the different efforts which gets their completion out of their fulfillments. The authorities and organisations of different orientations, subjected to their appropriation with different angles for co-operation, should also be made systematized towards solving the problems which are set up as the stumbling blocks. The obstacles may be focussed towards a definite point for reaching the desired goal. These are towards the public welfare and their result as achieved with, magnifies all the qualitative approaches those are taken out of the subject "BUDGETTICKS".

World Bank, I.M.F. and the different banking set ups are to be made in consonance with the people's demand for fulfilling their required needs not only towards their survival, but also towards making themselves equipped for the

purpose of their progress in relation to their expected developed status with respect to social, political, geographical, environmental etc. those are quite related with the various developmental process of the man and man's surroundings.

The system of analysis in order to co-operate with the aforesaid activities of the man depends on balancing these items analogues with the related purposes with the balance of poverty equations towards finding solutions and towards the bonafide actional approaches for eradication of the poverty and the eradication of the povertystricken condition, of the people. This order of relevancies made their placement to an expected higher status. Here, one has to do things as per the visualisation in the field of the basic and bonafide Governmental approaches. So here, when the Governmental approaches come these should be seen that they are not in coercion with their different progressive issues. To control such progressive issue, the possible helps through the norms of "BUDGETTICKS" is a must for the relevant purposes. The study of "BUDGETTICKS" should be taken into the required respective weighment examinations with the analytical angles which came across with respect to such purposes.

2.4 - Full Utilization of the Ideas of Budgetticks :

The ideas of BUDGETTICKS rest on the resultant effect of the following phenomenons. These are (i) IMPLEMENTATION (ii) UTILIZATION (iii) SYSTEMATIZATION (iv) RECEPROCATIVE FOR THE DUE COMPLIANCES OF THE PROBLEMS FOR MEETING WITH THE NEEDFUL SOLUTIONS.

Implementations to be made out of the budget are of very high importance. The budgetary allocations and the analogous works are only completed if the implementations are done with the due expectations and in order to achieve the rightful solutions. So, here, how the budgetary working orders (the "WORKS" for which budgetary provisions are allotted and with due completion of the same with respective investment of the budgetary provision is of high importance)

are implemented is of quite high concern which compels the working orders to be taken up accordingly.

Utilizations of the titled amount of the budgetary provisions are of high value. If the utilized money as per the budgetary provision do not show the required result of achievement, then this is apt to be doubted that there must have been some sort of falsified activities on the ways of its process of utilizations, for which the working orders are often met with failures.

The effect of SYSTEMATIZATIONS is of quite high value. Without making a systematic utilization of different working orders with the followance of the due disciplined approach, no work can achieve its total success. The systematic utilization of works lies with the disciplined order of approach which is a compulsion on each units of different practical approaches. These are concerned with the utilization of the budgetary allocation with the achievement of the corresponding success in the respective marking orders involved in the resultant effect on the due achievement of the respective working orders.

If the aforesaid resultant effects are not achieved, then the culture, living way, or the reciprocal ways of working orders are to be framed for the very purposes in which the same have been achieved with the failures.

Hence the operations of "KNOW HOW" is of quite high importance. Here the bureaucratic machinery has to be taken as help. The said "BUREAUCRATIC MACHINERY" has to be systematically utilised for the different purposes in which the minute ingredients of each of the working orders are not in any way exempted from the "EXPECTED END" which is to be achieved in order that the same would be completed, without being safe side "from the purpose to which the same is meant for".

Here "the categorizations of the different operations of such different know how" are to be scrutinized such that each of "KNOWHOW" (Technically or with identified skill)

are well operated without being met with the failures, but to be achieved with the corresponding success analysis with the purpose.

Another possibility towards making them for the UNITED BOND, lies with the consolidation of the different units those are categorized as PRIVATE or public unit. This has to be made as such, because at present, there are many variations to be observed in the names of the public as well as the private units. If for a COMMON good, these are to be systematized, they should be made free from this single united bond. There would be definitely an emergence of WORKING FLOW which would show that all the works are done for the "COMMON GOOD" with the achievement of the tangible result of people's welfare for the purpose.

Everything should be categorized under the principle that "WORKS ARE TO BE TAKEN UP AND THE CORRESPONDING RESULTS ARE TANGIBLY CONCERNED WITH THE GOVERNMENT AND ITS ANCILLIARY UNITS.

Parliament and the different assemblies are to be made with the aim towards achieving the purpose of COMMON good and their roles and functions should be made for meeting with the rightful solution towards providing the definite answers to the different problems with the corresponding solutions. The different measures from out of people's concern with the different problems along with the corresponding financial situations should be balanced with the "WORKS" which would only be effective and made straitened if the respective achievement from out of such issues of working orders are duly met with the due solution in the ways of speculated negative effects.

Here the retarding effects are to be balanced towards the kind of observance of the aforesaid phenomenal orders. It is to be achieved with due orders of relative issues which are visualized but in the order of "SOWING OF THE SEEDS AND REARING OF THE CONSERVATIONAL RESULTS".

Here the dire necessities, of the people viz (i) Food (ii) cloths (iii) shelter (iv) medicine and (v) transport are to be met with, taking it with the steps of priority, because without being filled with the consequential effects of achievement concerned with the fulfilling of the dire necessities of life, going ahead towards achieving the other purposes would become futile and invain.

Here meeting all the grave problems with the intention to wipe out the obstacles on the way of different issues is to be faced in the future. Courses of events the PRIMARIES are to be talked with due continuousness in order to achieve the "FINALS" with the due expectations as are felt in the different census of their applications.

Here problems and solution should go hand in hand by the method of eradication of the poverty from the initial end to final end. The background of poverty are to be scrutinized properly in order to wipe it out completely from the arena of human civilization.

Here actionalization of the methods are to be taken into the account by which the corresponding adoptions of the accurate policies would automatically be emerged making the different governmental approaches very compulsive, in order to achieve the expected goal following the dictations out of the different principles as cited out through "BUDGETTICKS" of Means and Ends budget.

Why the same that is common budgetary system could not achieve the tangible success because of its haphazard characteristics which are in many way, the borrowed idea from the British budgetary system. The finance of a nation always depends on the different relative features those are akin to the common people of the countries as where approximately above. 50 percent of the people live below the poverty line. This demands the case of common people should be given priority. But the same is not considered accordingly, in the common budgetary system. That's why it would be very much conducive in the part of these countries to implement all the benevolent utilities by

the introduction of the Budgetticks of means and ends. The means and ends budget prompts the following categorical orders of benevolent objects which are based on the phenomenon of providing equal opportunities to rise above once lower status to the status of maximum satisfaction. These may be from the lower rank of the society to the highest state of order. These benevolent objectives are categorised in the following way :-

1. Qualitative control that is economic analysis with the qualities of need.
2. The basic requirement and their utilities with respect to the operations of geographical differentiation, time differentiation and the social with socio economic differentiation.
3. The out come of natural resources when balanced with the peoples necessities on natural resources.
4. The implementation of quantitative analysis with respect to the different quantum of peoples work.
5. The verifications with respect to the statistics which are balanced with the analytical progress of various funds.
6. The timely operation of work to measure the economic fall with the fall of per capita income and the rise of prisingness.
7. Administrational changes with the different of different political orders and the social diversifying nations.
8. The basic ingredients with respect to the elemental requirement of the people from childhood to the nature and the old age order.
9. Progressive global advancement are to be measured with the national changes with the rapic progress of the global economical order.
10. The different growing phenomenon of economic

requirement to be balanced with the incoming economic important requirements.

Here export and imports are to be weighed properly with the necessary requirement. So the above categories are quite essential with respect to the operations of means and ends budget for the betterment of the people of our countries. So according to Budgetticks, "the budgetary provisions, as operated through the means and ends positions cannot become functionless, because of its multifarious benevolent effects, by which the same are implemented through its diversified operations".

CHAPTER-3

(PARLIAMENT THROUGH BUDGETTICKS)

3.1 - INTRODUCTION :

A politician looks after the next election, a statesman looks after the next generation, but a researcher is a true pathfinder of the entire mankind. In the present day the problems for making lives to be lived conducive are not acute with the developed nations like the case of developing nations of the 3rd world and the underneath. But this is quite encouraging that though these nations are saddled with the problems of fulfilling the dire necessities for the people in a conducive way, still then they have adhered to the norms

of carrying the "DEMOCRATIC SET UP OF THE GOVERNMENT", for their nations. Now "BUDGET" is the key weapon given to them from the providence out of democratic norms of the Government, which can be utilized in a most helpful way for these nations.

The present day Budgetary control is "the most powerful weapon" that lies with the Government. But from the present day problems as witnessed in the arena of the 3rd world and the underneath countries, this has been obviously felt that the respective Government machineries of these countries have become incapable of implementation of this powerful part of their Government Machinery into its proper application.

The present day Government of these countries of the 3rd world and the underneath, are bestowed with the democratic set up of the Government.

But the theme of the "Democracy" is totally lost after the completion of the works related to the "ELECTION OF THE RESPECTIVE PEOPLE'S REPRESENTATIVES". The former President of U.S.A., Sir, Abraham Lincoln defined democracy is the Government, "of the people, by the people and for the people". So, here in these countries of the world, out of the said 3 dictums of the "Democratic norms" only one norm i.e. "by the people" is only exercised by the people of these nations leaving aside the other two norms of the democracy viz. "of the people and for the people".

The people elect their respective representatives, so herewith all the exercises of the democracy are completed without having a slightest sight for the implementations of the other two norms of democracy viz. "of the people and for the people". Hence by making the use of democracy as such, the total meaning of the democracy and democratic patterns become roughly wiped out without being felt even in slightest manner by the people of these nations (v.z. 3rd world and the underneath).

This bonafide weapons of "YEARLY BUDGET" given to the Parliament by the people through their people's

representatives, representing for them in the Parliament, is quite sufficient to help them in all their necessities. But people are deprived from all its beneficial effects because of the misuse of all its true aspects of basic principles.

3.2 - BUDGETARY MECHANISM :

Now, "Budgetary Mechanism" is the only mechanism left in the hands of the people of the said nations, through which they can make the full use of the labours (both physical and mental) of such people's representatives, those are elected by them, through the process of such elections.

The subject "economics" has created a lot of confusion and now let us take a pledge to abandon it completely and make a promise to adhere budgetticks in order to control the norms of the nation's budget in a more suitable way. The present day budgetary system is totally prepared through the bureaucratic machinery (i.e. Secretariate) without having their slightest relations to the expected works, views and actions of such elected people's representatives. As a result of which people do not get their different expectations fulfilled as per their different requirements.

The election manifestoes are given, prior to the elections through such election procedures, set up for the people's representatives. Through elections, such representatives are elected to the various Parliament and Assemblies of the said nations of the 3rd world and its underneaths. But after getting elected as the "People's representatives", all their works and responsibilities totally cease, as it is witnessed from the present day practices of the Government, Parliament and from the different behavioural approaches of the people's representatives of these countries. After being elected, suddenly these persons "viz. peoples representatives" achieved the position of the "Kingly status" through the rare facilities, given by the Government viz. Railway Reservations, "free air passage to attend parliament, authorisation powers for telephones and gas connections, food and free accommodation facilities and can become the

member of the different Governmental units etc. But after election they seldom come in touch with the people of their own constituencies. They do not keep their lively relationships with the people in order to scrutinise the different requirements of the people and their fulfillments. To make this drastically changed, the subject "Budgetticks" has been newly created, by which this sort of prevailing ill-attitude for democratic type of the Government can be made immediately changed to make people facilitated through the practices of exact as well as through the proper aspects of qualitative democracy.

For the 3rd world and its underneath, party system in politics should not be weighed more than the "self of their people", as in these nations, party system seldom achieve the status of fulfilling the requirements of their people, through their Government in the different periods. So, here people's first stage of taking part in the respective yearly election procedure should be given importance from its initial stage to the final stage. People elect their representatives, for their own benefits, in order to make their lives to be lived with due conduciveness.

So, people's representative should always act on behalf of their people and they must carefully look towards the interests of their own constituencies. They must take the key role in setting the yearly budget of their nation.

The Key functions of them, here should rest with the followings :-

(I) As most of the 3rd world and the underneath countries inclusive of India, are adhered with the agro-based norms, so the production of food commodities through the functioning of the agro-based aspects and their mechanism should be given top priority. Here Agricultural development should be taken as the nation's development. Hence yearly budget should focus proper attention for the productional target and the same should be figured out properly in the yearly budget of the nation. Here India and the other 3rd world nations should make themselves fully equipped for the

highest level of productions with respect to the various agricultural commodities and thereby should increase the standard of making "Export" of the same in order to earn the high level of foreign exchanges. Here the capacity of export promotion can only be increased by making suitable enhancement of the nations production through the means of agriculture. Only by this manifestation, 80% of our budgettick-needs of the nation would be fulfilled. Here the role of the different people's representatives are of very high importance, for which they must play their key role alongwith the people of their representative, timely, to make it known to the "Budgetary Committee", the exact figure with respect to the "production", "Utility" and the "residual outcome of each of such agricultural items". These three factors are to be assessed accurately for each constituency of the entire nation.°

(II) The Industrial production (Machinery based) should be assessed very carefully balancing the load of investment on each of Industrial items with the productional achievement of each such item. If, here, the investment, for some commodities be more than the values of these items, then the same should be totally eliminated by giving priorities only to such commodities, where productional output is more and also at a higher degree, than the degree of investment on the same. Here nation should choose items on shear profit basis, neglecting all other aspects saddled with it. Here commodities should be stream lined for such industrial commodities, where the productions are achieved "in a gaining way". Accordingly the "ways towards the" earning of foreign exchanges has to be created.

(III) In the yearly budget, the items linked with the interest of the people should be guarded in an utmost way. These are linked with the imposition of different taxes and levies, transport facilities, facilities for education, hospitals with medicines, public road, shops and civil aviation, forest development, establishment of park and library and the different philanthropic development should be guarded properly in the respective yearly budget.

For all the preparation of the budget such "People's representatives" should play the key role from the initial to the final point in the following way "- The Subject "Budgetticks" says, the total requirements of the every financial year should be assessed through constituency. Every people's representative, should remain fully responsible for the fulfillment of the required needs of the particular constituency and all its people. That particular representative of the people should move from door to door of his constituency in the same way, as at the time of getting elected through the procedure of elections, he was moving from door to door to win votes. He must assess the need of the every individual of his own constituency.

Like that all the elected representatives should bring the respective requirements chart of their constituencies for particular financial year and make them fully compiled in the respective houses of the Parliament and Assembly.

3.3 - ROLE OF PEOPLE'S REPRESENTATIVES :

Now it is the duty of the corresponding assembly and Parliament to approve the proper needs of such people through the procedure of their "Scrutinizing Committees".

Finally the respective parliament or, Assembly aided by the Secretariate staff, (here such "Staff's working", is treated Secondary to the works of people's representatives) would shape the final position of the yearly budget of the respective nation or the State. So, through this procedure, the proper needs of the people would always be fulfilled in the most conducive way with the proper helps and co-operation made through the people's representatives. By this method, the elected peoples's representatives from the "Relations of adherence" to be made with the people can be maintained throughout the year.

They (People's representatives) cannot avoid even a single day "Without being deprived, with the norms of "Meeting with the people", in order to know their day to day needs. But the present day systems, provides full authority to be "Free from the people's bondage after being elected. But

"Budgetticks bind them (people's representatives) in a steady fast manner and make them clutched to the constant adherence with the people's akinness with their constant fulfillment of their different needs.

So, at present, generally 'hue and cry' is being heard, prior to the election of the people's representatives whether a country is going to face a hung or, unhung parliament. So, it is quite immaterial whether a country may have unhung or hung parliament, but to bring them (i.e. M.P.'s and M.L.A.'s)* in to proper task through the implementation of this Budgetticks is of vital importance.

The present day status of the underdeveloped, developing as well as the povertystricken countries of the world.

M.P.=Member of Parliament ; M.L.A.=Member of Legislative Assembly.

At present the position of the world goes by "dividing the class of people" within two major sectors as rich and poor. Further these two classes of people's society namely rich and poor are further divided into sub-classes like rich, richer, richest and poor, poorer and poorest. These degree of differentiations make the situation still worsened without providing the rightful solution for the improvement of these poorer classes of society. The so called rich masses are always under the clutches of their own self without one self, without giving the slightest opening for the self of others. That is the self of the poorer classes societies in order to have the rightful improvement in their economic conditions. That's why this has become very much difficult to make an outlet for the proper economic development towards their progress in their individual economic conditions of these poorer class. The different nations of the world are very much akin to know with regard to the taking of such problems of such underdeveloped as well as the poorer countries of the entire world. The capitalistic countries like USA, Germany, Japan, France and UK etc. are always in a prepared stage in order to help these poorer

countries of the world roughing in their poverty to come up with the real necessities of the people. But due to the wrong assessment or due to the wrong procedure adopted for the real assessment of the economic status of the poverty-stricken as well as the under developing countries. Such countries often failed to provide the real picture of their horrible economic conditions to these capitalistic and the economically developed countries. As a result of which these arises global imbalances with respect to the economic conditions with respect to their different status of the people, remaining under heterogeneous geographical situation. They seldom become feasible to the international field without getting such proper ventilation towards their total proclamation for the achievement of a homogeneous economic standard pertaining to the global standard of the entire world. This is a burning instance why global imbalances with respect to the economic conditions occur in the international arena which is quite intelligible from this instance.

Secondly, due to such global economic imbalances people of the different regions of the world suffer a lot, those are under the situations of acute conditions roughing under the severe economic poverty. India as well as the other poverty-stricken countries of the world are the innocent victims of global economic conditions and suffer to the extent of unsolvable problems with respect to such unsolvable economic solution, for which they themselves (such poverty-stricken countries and the poorer countries) are responsible. This is quite unfortunate to know that people suffer a lot because of their ignorance towards making themselves by keeping themselves completely in the oblivion stage due to their illiteracy as well as the ignored conditions for making the rightful solution for the purposes of total economic development. The poverty-stricken nation like India keep themselves in such stage. Not because that they do not get any cooperation from the capitalistic as well as economically developed nations, but because of their stubborn attitude. They keep themselves blind for bringing about the rightful solution for the purpose of the proper eradication of their poverty-stricken conditions and keeping

themselves in the know how of the global situations. They suffer a lot because of such condition which is at present prevailed among such economic underdeveloped countries roughing in their horrible economic conditions. So, Budgetticks, has rightly pointed out, the economic conditions of the world would never come to the stages of real settlement when the issues are not in consonance with their own purview of mutual understanding and devoid of amicable cooperations for amicable economic settlement. For this cause only, these underdeveloped countries suffer without getting any help through the cooperation which they supposed to receive for their own economic backwardness towards the achievement of a rightful solution for eradication of their economic poverty by becoming the providence of such decisive approach which was supposed to be received by them if they would have become more cautious for such purposes of the rightful economic solution.

Nextly, we may see the povertystricken countries like India and the other nations of the world are quite heterogeneous in the circumstances of the capitalistic economy maneuver by the homogeneous effect of the different economically developed countries. That's why the sufferings are always felt and the economic povertystricken position are always observed in the lives of these underdeveloped countries.

This has been rightly said through this Budgetticks, that "with such" discoordinating as well as unsystematised economic behaviours, nothing tangible seems to have been achieved by these povertystricken countries of the entire world". "The aforesaid view in accordance with Budgetticks, is quite accurate, when we measure the global economic situation in a very scrutinising manner, to make the thing for the total betterment of the economic situation, which is supposed to be the rightful economic solution ; taking in the rightful ingredients from such accurate economic behavioural approach."

3.4 - EFFECTS OF WAR & CONSEQUENCES :

The orderly budgetary characters are meant to

function in the most proper way for the benefit of the people those are roughting under severe economic poverty without getting the rightful approach for the proper functioning of the duties which come on the way of real as well as the rightful solution. The paraphernalia for solving the problems of the povertystricken countries are quite easy, rather than going for the solution with relevant to a matter where a severe economic disaster has touched a nation apparently. Here the case of Japan may be taken as a instance where we see that though Japan faced cruel economic disaster after the second world war and boarn the sufferings of the total destruction of its two cities namely Hiroshima and Nagasaki by the cruel bombardment of allied powers, divastating them by killing down the people to the tune of 1 lakh and thirty five thousand in one city and 75,000 in a another (the names of these two cities are Hiroshima and Nagasaki). It is almost a matter of astonishment to know that how Japan could achieve its former economic condition and a highest developmental stage by the sheer endeavour and efforts. They made endeavour, in order to change their crucial economical disaster and to transfer the nation to every developed state through their hard labour, bring about such drastic change. So this is almost a matter of impossibility where a nation could change itself for their betterment, though suffered drastically, in their economic condition by the abrupt attack of the foreign nation. Such a war ravaged countries like Japan when changed its economical conditions within a very short time than definitely it is quite easy enough, to change in the status of their povertystricken economic condition. But this is a very sorry state of affair to note that the people of these countries (povertystricant countries) never try to improve the status, despite of the call for the urgent economic progress through the immediate implementation of the respective solution. According to the Budgetticks this has rightly been said that though the solution of the problem of a country suffered by the severe economic disaster is very much difficult, than the solution of the economic problems of the povertystricken countries, still then they do not contribute anything further, towards its own side, in order to achieve the rightful solution of the matter.

That is the difference between the economic conditions of Japan and India, one should never hesitate to appreciate the efforts of the Japanese for their total economic development where every individual have the contribution towards the total economic development of the nation. Here every individual of Japan contributed unitedly in order to coverage at a point by the pronouncement of the Japanese government towards occupying a prime place among the developed nations of the entire world. But the conditions of India and the other underdeveloped nations are not so because of their disunited as well as lethargic approach keeping the entire government in a stage of morbidity without giving an outlet for the total success of the economic progress of the entire nation. Through Budgetticks has been rightly said that efforts and endeavour of every individual as well as the individual nation contribute a lot by focussing their ultimate efforts, making the same converged at a point, where they induce the government to take action compulsorily for the proper economic progress, from the every individuals, concentrated with the people of the entire nation. Hence this fact is quite accurate in all the sphere of the economic situations of the global economy. This is a burning case why our global economy suffers from this povertystricken conditions for the underdeveloped countries roughting under developing countries.

We see from the common budget many of the lacunae which are as follows :-

The entire procedure for making the budget befitting for the purposes becomes quite uncommon as well as useless as we see from the many of the objectives of the common budget. Taking the case of a country i.e. India where we see approximately 35% to 65% of population are wroughting in the below poverty line, at that time our common budgetary system, forecasts something which are not in consonance with the welfare of the people. This objectives of the present day common budgetary system are very much analogues with the stereotyped procedural order which have no link with the practical approaches for the proper solution of the different problems. That's why we are supposed to make this common budgetary system, very

much practical by which many problems of the present day can be solved.

The solution of the problems of the people wroughting under the poverty line can not be focussed in the single light, but the same has to be analysed systematically in order to make things befitting for the proper solution of the problems. As we see from the different points as laid down in the budgetary speech of the Finance Minister (here the case of Orissa (a state under India) has been considered) we see that budgetary objectives are only focussing at the fulfillment of the different feature plans and the objectives are established in the features of the output, but which are 'problems of the terms', in order to settle the issues in the most accurate manner to arrive at a conclusion. This paraphernalia of the terms of all the objectives in the features problems does not implied any suitable solution for the purposes, rather they become quite uncertained as well as unforeseen, without meeting with the proper ways, towards the proper solution. This is why, because the requirements with relevant to the different forecasts are not properly chalked out prior to the citations of the different objectives in this common budgetary control. If requirements are not properly chalked out, then everything else with relevant to the budgetary order become hazy as well as distorted. We have already discussed the requirements with relevant to the nook and corners of the nation's problems are to be well studied and all its angles and sub-branches are to be properly scrutinised, in order to forecast the final conducive arrival in the most befitting manner. Here, the principles underlining the common budget become quite ineffectual and do not come into the proper way because of these lacunae. Hence, the common budgetary order of the present day which is prevailing at the present day of our country becomes a document of the uncertainties, can breed everything uncertain for the future time to come. That's why many of our problems with relevant to economic and finance, linger for, in orders to come without being met with the proper solution. The main body of linkages as well as different ingredients of the common budgetary systems are totally responsible for all this maladies. So, the solution of all such

problems and lacunae are suitably met in the budget which is called the means and ends budget i.e. Budgetticks. As we have discussed many aspects of the means and ends budget, we see that problems and solutions 20 hand in hand rather throwing them to drains of uncertainties, as we mark from the present day happenings. The means and ends budget, basically the requirement (based, which gives us the order to take suitable actions for different economic and financial problems. The objectives of such requirements are very much analogous with the practical ways and the practical solution for all the problems which come for fulfilments of the proper needs of the people. As India at present an over-populated country, it has to be made very much befitting for the purposes of fulfilling different requirements of the people which are to be followed and practised by the adoption of suitable norms for the people. Here the means and ends budget acts as catalyst in order to arrive at the final solution of the problems which are linked with the entire nation. The failures which we have made in the common budgetary system are to be balanced in the most proper way in order to convey all the attentions towards achieving the rightful solution. Here this has to be cited rightly through Budgetticks, that people are to be given importance and other problems are to be given "waitage" to consider every aspects of the requirement. The problem linked with the people are made to be settled in the most proper way by balancing all the resources and monetary receipts those are required for fulfilling the requirements of the people of the whole nation. "Here Budgetticks, has been rightfully implemented under the different objectives of the "means and ends". If we compile of all the aspects of the means and ends, Budgetticks as we have discussed in the previous chapters, we can know that it always seeks the solutions of the present day problem under the norms of the present-tense, but not like the present day common budgetary system which always seeks for the future solution of the present day problems. Indeed, this is the vital malady which lies with the present day common budgetary system. Hence, it is the right time for India to implement the different objectives of the means and ends budget in a very appropriate manner which when induce a solution of all the problems linked with the

economic conditions of the country to adhere an implementation to the norms made under the different objectives of this means and ends budget.

3.5 - BUDGETTICKS & THE BUDGETARY CONTROL :

The Budgetticks i.e., the new budgetary control as per the different objectives of the means and ends budget are summed up as the demandful guidelines for the principles to make outline the different requirement as well as the different progressive demand as per the requirement of the people. The means which are the basic ingredients of the different requirements of the people are to be made analogous with the different provisions those are made in the budgetary control in order to make facilitated for the peoples benefit which are subjective towards the total betterment of the people and their different developmental aspects for the common deviation of their living standard. Moreover, the following points which are to be adhered for such progressive development of the people are as follows :-

1. Pattern of the requirement (with relations to the basic needs that is food, cloth and shelter etc.
2. The educational requirement.
3. The requirement with respect to the transport and conveyance.
4. Medical and help provisions for the total betterment of the people.
5. System of communications like postal, telegram, railways.
6. The shopping system and its requirements to the needs of the people.
7. The demand of the different requirements with relevant to the people's need towards their safety and securities.

8. Administrative requirements like municipalities, local self government and corporations.
9. The requirements due to fluctuation of climate conditions and geographical locations (here the diversifications of the geographical locations are given importance).
10. The street and lane making policy for the requirement of the inhabitants of the different localities subjected to the different political, social and other conditions with regard to the ground of help, sanitation and facilities with respect to the street-lightposts and drainage system.
11. The different requirement of the people.
12. Several cultural requirement of the educated and the intellectual masses.

The aforesaid 12 (twelve) requirements are the vital needs of the people, who are subjected to the various disciplines as well as the various authoritative disciplinary requirements with relevant to the social, political and economical needs of the people. These make the means and ends situations very much needed with respect to their different requirements as to be made facilitated for the purpose of their conducive living. These enhances their beneficial activities analogues with recreational, cultural, intellectual as well as the other diversified social needs. The economic consequences of the same with respect to the different objectives of this means and ends budget is very much essential, because the same is lacking in an abnormal rate in the present day common budgetary system simultaneously taking into accounts of the zero based budgetary order and the performance budgetary order. Hence, it is quite conducive as well as the right time to adopt the different provisions as per the citations of the different paragraphs in the means and ends budget. According to Sir Walter D. Salvag (when the means position of the budgetary control of totally put forth before the public, then their tit bits are to be followed properly with the proper behavioural order

for the emancipation of all the eradications which are subjected to the solutions of the various problems those are coming under its way. The natural courses, hence to be moulded with relevant to the proper followance of the different means position which ultimately induce with their different ends results.

3.6 - PEOPLE'S ATTITUDE & FULFILLING OF THEIR REQUIREMENTS :

The attitude of the people alongwith the fulfilment of requirement should be of the standard towards fulfilling of the total requirement of the people when calculated towards the fulfillment of their demand on the basis of supply. For example, India is a country, where we see people seldom get any elevation for the promulgation of their demands alongwith their supply. The supply word here connotes to the requirement those are to be made in lying with the providence of such receipts and expenditure. The position of different sources and the receipts are not totally linked with the people's demand. Some times this resources and receipts are excess to the demands of the people, that is the main lacunae where people focus the requirements quite excess when considered that their requirements are quite low in consideration with the total corelation with the "demand & supply" attitude of the people. That's why, as per the norms of Budgetticks this has been pronounced through its view in the following way, which goes as such ; The basic correlation with the demand and supply, which connotes to the fulfillment of the people, if done without any rhyme and reason, which gives scope to the untruthful procedural order for fulfilling the requirement of the people. That's why other budgetary control like performance, zero based, common budget are followed less in comparison to the qualitative aspects as shown and tune through the reasons of the Budgetticks which is but "means and ends budget". That's why from the present text of term means and ends budget is the best form of budget that is to be followed by 3rd world and underneath countries and to be followed by the international concerned.

The Budgetticks with the means and ends budget, its

effect and relation with the international monetary fund, European common market, European economic community, United nations, commerce trade and development, World Bank, Asian specific economic commission and, General agreement between tariff and trade and their present days culture, social order, financial order may also be well balanced with relevant to the following facts.

1. The means and ends budget has got the common relevancies with all the economic aspects of a common order.
2. The flow of money and its utilisation are well guided and guarded through its various objectives and effects of consequential changes.
3. As people are the basic ingredient, their requirements are well focussed in order to have a common function, that can be well operated through all these above objectives.
4. International economic order remains unchanged when the national requirements are well focused through its various objectives.
5. The fiscal policies alongwith the utility of different expenditure for fulfilling the human requirement are well posed through the different objectives of this means and ends budget.
6. Focus of extra financial requirements are also given priority for the smooth running of different objectives for the different economic order with relevant to the progressive financial status of a nation is bargained with the international phenomenon of different financial changes.
7. The aforesaid economic institution never find difficulties in getting adjustable with the required financial order of a particular objectives of a particular nation.
8. The dynasty budgetary requirements are well posed

as well as well eradicated in order to achieve the target of balance budget.

9. The scope of promulgation of the surplus budget is very much controlled and curtailed to the extent of achieving the balance budget.
10. Scope of the means and ends budget are always flexible and can adhere to any sort of changed circumstances alongwith the different changed norms.
11. The systematic operations through the budgetary control is always well established due to its adjustability with the well coming attitude of accepting different circumstances into its own limitations.
12. This is the last but not the least that the means and ends budget can highlight the possibilities of highlighting economic equilibrium through all its functional approaches with the maximum utilisation of different economic order to the best and suitable way for satisfying the human needs.

The anticipations for the different operations of the means and ends budget with relevant to the different positive as well as negative norms of the people's requirements are also to be studied equally because the same may become absolutely helpful for the promulgation of the systematic order for the utility of different objectives as per the budgetary requirements. India and the 3rd world and underneeth countries, where we see the problems are of quite heterogeneous as well as of indistinctive nature, in order to streamline as per the budgetary requirements we required to cite out such principle very carefully as well as giving due attention for all their side effects. As we know that our people of all the sectors having diversified nature of locality, they are differentiated by their caste, creed, languages, religion, geographical situational differences alongwith their differentiation towards their social, political or economical relevancies. Their differentiations are considerebly taken into

account to highlight the necessities of the budgetary requirement alongwith the actual requirements of the people. Because of this, the present day 'common budgetary system', totally failed to approach the people in the most accurate way. Moreover, we are to finalise the actual process for which our total budgetary requirements are to be made in order to finalise the issues for which we are very much anxious to keep ourselves from the arena of total requirements, which are needed for the full execution of the workable order, required for the complete utilisation of funds with respect to the different provisions for the proper budgetary order. Taking the example of India, which is a country very much akin to the process of people's welfare with optimum use of natural resources, alongwith the different receipts which are the outcome of our individual capital. The same are to be assessed fully with the proper guiding light and which should be received on behalf of the people's directives alongwith their different requirements. So, as per the norms of Budgetticks, this has been propounded his view in the following manner. "The ideas for promoting a good budgetary order, often depends on the issues which are subjected to the relevant opportunities, those are cited for the promotion of good financial control with the control of receipts and expenditure provisions, towards the total satisfaction with relation to the people's requirement." Unlike the other budgetary phenomenon (common budget, zero based budget and performance budget), the proper judgement of means and ends position, can only make the situation conducive, in order to arrive at an accurate result, without being shrouded with lacunae. For this means and ends" is the only answer.

3.7 - IDEAS WITH RELATION TO THE BUDGETARY CONTROL :

The ideas of this new budgetary control is always propounded on the basis of equilibrium, behavioural approach, which has been cited out clearly, as per the aforesaid explanation as given alongwith the different examples and quotations from the different oriented research work of Budgetticks. These following points which we put, adhere when we consider that the budgetary norms are

always cited for the betterment of the people with relevant to their requirements considering of other side effects with relevant to the same. Here taking the case of India, this is a country where we see that people are not prepared to forgo their immediate necessities in order to cast away hinderances from making a good budgetary control. That's why the following points back up the ideas establishing the common factor which are well balanced for the purposes of making this "means and ends budget" more clear and more expressible in order to codify its various objectives with relation to its fulfilment. These are 1. Attitude for accepting actual forecast of requirement in our approximation. 2. The systematic operation from initial to the final goal of means with respect to receipts and resources. 3. The ignorance of population needs are curbed with respect to the various necessities of the population problem. 4. The changes due to geographical and anthropological phenomenon like language, caste, creed, regionalism are fully controlled on the basis of dire requirement. 5. The political authorities and the bureaucratic authorities are well balanced due to the equal importance given to the both. 6. The wants from extra financial needs never arise because of due control in expenditure with relation to receipts and resources. 7. The via media policy apt to be arised due to the deficit financing, never come into the picture because of the legal chalking out of unnecessary requirements not very much conducive to the various requirements of the people. 8. The external foreign aids of the capitalistic countries can not be accepted without the reasonable approach after towards the scrutiny of requirements made through such financial helps. 9. The global influences with relevant to economy is fully balanced with the national requirements, keeping the position in a equilibrium condition with each other. 10. The highest needs are well balanced through the lowest needs when priorities are given towards requirements of the people. 11. The subjective operations those crept into the manufacturing of such budgetary control are fully kept under its administration without giving effects for side problems. 12. The flow of the budgetary norms remain constantly equal from beginning to the end, balancing the different requirements which are meant for the fulfillment of the people's requirement.

Therefore, the aforesaid 12 points when considered with the chalking out of the budgetary control get the idea of the systematisation of all the budgetary principles which are suitably observed through all these characteristics as described, in this means and ends budget. Our goal with respect to our achievements are all followed properly with the aim that the fruitful result meant to be foresaken not in any way, by the observance of slightest deviation, from following the exact way as proposed for the achievement of "end goal." According to the norms of Budgetticks, "the intentional interference of unwanted objects for the chalking out of the budgetary principle is achieved because of such forces which crept into the arena of the budgetary norms unnecessarily, in order to spoil the ingredients those are quite essential for chalking out well balanced budget. Here the problems due to receipts, expenditure and resources are not criteria, but the criteria is fixed for fulfilling the different requirements of the people which are much more essential than anything which come under the purview of the budgetary norms. "The capitalistic budget and its influences, (taking the instances from USA, France and UK) when we see the budgetary norms of the various such capitalistic countries, that they are the flow of different receipts and resources, never given any side effects having problems towards chalking out the well balanced figures for the expenditure sides. That's why in such countries the dire requirements of the people never poses problems before the Government because these are fulfilled without having given very much stress towards the sides of the monetary requirements. Hence, in such capitalistic countries the main problems for such budgetary control are seen through the execution of different big projects with relevant to the Works Department, Electricity and Power Department and the Departments where the different projects are taken having the huge amounts of expenditure. Therefore the main focal point of the budgetary norms raised for the principle of erection of different projects worth huge amounts of expenditures and its side requirements needed to be performed with lumpsum provisions. The budgetary norms of these capitalistic countries are also far from the

principles, as observed by Germany, Japan etc. The world warravaged countries like Japan and Germany the budgetary orders are taken mainly from the work performance and the requirements, than on the formal basis of chalking out the budget on the basis of nearly on the receipts and expenditure norms. Here the 'work performances' are given more weightage because of different projects and their developments, always required and also to be performed on the basis of requirements for their completion which (such work performance) may not be hampered out of financial scarcity. That's why, we see after the worst horrors from the results of the second world war through the destruction of two big cities of Japan namely Herosima and Nagasaki, Japan could elevate itself from the lowest economic level to the present day highest economic standard which is almost in par with capitalistic USA, France etc. and moreover quite above the standard of the present day Britan (UK). This has only become possible of making the budgetary control in tune with the different requirements for completion of different works project (from small level to the great level) through their successful completion without any hinderance from the financial sides. Therefore, the economy of Japan could be elivated, but a very suitable standard without being hindered from the supression of financial requirements. Hence, from all these examples, we can very well assessed that a country's economic standard can be elivated through such budgetary control which gives more importance to the different works project with the bonafide work performance than on the theoritical observance of financial norms through receipts and expenditural sides which is seen in our common budgetary system which is observed in many countries of today. So, here it is very much essential to immitate such budgetary orders and budgetary style as observed by Japan and other countries those could thrive economically despite the effects of horror out of the past two world war. Now as we look towards once as adopted by our country that we never immitate to have the coincidence of our budgetary control with that of Japan but just we want to adopt pseudo type of the system of budget as it is witnessed today. That's why our budgetary system is almost effectless as well as the same is devoid of from the principle of fulfilling the people's

demand with respect to their different requirements. According to Sri Hanrick Freman Duke, India should adhere such norms as followed after by the nations from wrecked and ravedged like Japan. If India would adhere to their principle, then definitely the different short comings from such budgetary horror would be well controlled and well balanced with respect to monetary and economic situation which would be decissive towards welfare of the entire nation.

The ideas of economic doldrums as held from the economy philosophy of the swedish thinker Gunar Myrdal, the nobel laureate, in his book, "Asian drama has given the order of thinking with relevant to the asian countries, can be summed up as due to the mixture of different economic politics alongwith the heterogenous characters of different asian countries with relevant to their economic developments created a situation, which is quite a hazy as well as distorted one, when compared with the economic policies of other developed countries of the world. Here, if we will take the economic policies as exercised by USA, UK, France, Germany and other developed nations, this economic policies which are basically meant for the Asian countries like India, Pakistan, China, Srilanka and Indonesia etc. gives a very sorry figure without having the proper decorum for the purposes of smooth as well as planned procedural order for the total developmental process of the nation. Here we see that the Asian countries do not adopt the systematic approach for the budgetary control in order to send their ways of action to make them befitting for the purposes of different economic projects and developments. This is due to the hazy as well as distorted principles cited by the different economists having the differences of opinion in order to make the same the total success. Due to such heterogeneous as well as differences of opinions of such economists they failed to arrive on the unitary conclusion in order to achieve the desired goal meant for the purpose out of their economic policies as chalked out differently as well as in a very haphazard condition. The philosophy behind such distorted economic order is due to the fact that the Asian countries do not converged at a point to the different economic

requirements, balanced by their economic order and through adoption of their different economic policies. Here the countries are to be blamed severely because the quotations like "united we stand, divided we fall". This quotation is quite correct when we see the past Indochina aggression 1962, Indo Pakistan aggression 1965, Indo Pakistan aggression, 1971-72 on the issue of east Pakistan (Bengla Desh). Taking the case of India, which is a country which seems to be harassed by this neighbourhood like China and Pakistan as a result of which our economy always seems to be in suffering stage. Even at present India is a suffering nation when the Jammu & Kashmir issue is taken along with the explanatory relation of India with Pakistan. The situation of this country becomes haphazard as well as doldrum, because of the affinity towards the observance of "internal spoilt condition" of the country. Therefore having such intention of keeping the standard of internal security, the same cannot create the situation which would be very much conducive for the purpose of the diversified economic developments. These are the lacunae which come on the way of our progressive economic development, in order to chalk out a suitable as well as a tangible principle for the total economic development of the nation. Nobel prize winner Sir Gunnar Myrdal, the Swedish economic thinker has rightly spoken on such economic issues because, he could foresee all such lacunae which could hinder the real economic progress of such nation. Here the remedy for eradications of different lacunae are well chalked out, but the course of followance, seems to be out of the ways of actional approach for its proper performance. That's why, blame comes not to the nation but to the plan folded activities without being followed with the proper practices for smooth economic development. In the theory of economic administration this has also given the indications, that without the proper followance of its smooth economic order no nation can achieve the real economic development which is best suitable for his own". That's why all the Asian countries including India are the great sufferers with relevant to the proper economic achievement to induce a homogeneous as well as the smooth economic order for progressive economic development of the country. Moreover here the distorted

economic policies are quite responsible for the purpose rather than claiming the situational economic forces with relevant to monetary receipts and different economic resources those are already existed in the country. So, it is the saddest state of affairs than being filled up with all source of natural resources as well as fed up with the different economic receipts a country goes as the povertystricken as well as backward, in comparison to other developed nations of the world.

That's why adoption of the means and ends budget are to be pondered pertinently as well as vividly in order to achieve a conducive procedural function with relevant to the financial administration of the nation. The budgetary principle set up through the different procedural orders of this means and ends budget is the most suitable answer for the same. In the coming chapters we will discuss the same more vividly with more examples and instances taken from the economic principles of the other developed nations of the world.

Towards fulfilling their different requirements, the 3rd World and the underneath countries must learn the proper things out of the aforesaid views, as per the norms of Budgetticks, which is always meant for the people's fulfillment and which is considered with their requirements subjected towards making the budgetary goal a total success as well as an accepting episode for the entire nation. That's why goals which are already distorted cannot become either systematised or, set right for the purposes of achieving the target with relevant to the peoples requirement. The means and ends budget always talks about the finalisation of different goals to which the people are concerned-with, to make them best suitable for conducive process to different relevancies of the people concerned. Followings are the points ; 1. Why the means and ends budget is quite conducive in fulfilling the different requirements of the people which may be cited as below the attitude of the people should be well acceptable as well as definite, which are not found in other budgetary controls. 2. The means and ends budget keeps pace with the people's behavioural norms.

3. The ideas of means and ends budget are well planned as well as well directed. 4. Bifurcative situations never occur out of the promulgation of the means and ends budget. 5. The ideas of heterogeneous adherence should not be acceptable rather homogeneous considerations are given priority. 6. The so called principle behind the people's sentimentalism towards their different requirements are well acceptable in the means and ends budget. 7. Means and ends budget do not give chances to divide their huge mass or, a huge capital towards fulfilling the minor requirements. But such divisions are occurred in the major form in this means and ends budget. 8. The cutting of the different financial cuts are not well focussed in the other budgetary control but the same is duly cut in the different objectives of the means and ends budget. 9. People are always taken to the task for making their obligations in a systematised way than by keeping themselves in a dingy or, in a pattiest manner. 10. The ideas of miscellaneous nature are also well adjustable as well as acceptable. 11. The minor requirements are also kept within the reach of acceptness rather making the same set aside. 12. The bonafide requirements of the people are well balanced with the negligible needs these are coming in contact with the hugeness of different peoples requirements. 13. The political and socio-economic condition are well balanced in this means and ends budget. 14. The curriculum of different ingredients are well directed towards focussing the optimum utility towards giving the lumpsum boon to the people's requirement. 15. The goals are achieved in the means and ends budget because of starting points are well focussed in making the goals well achieved. 16. The hugeness of paper works are well avoided in the means and ends budget. 17. The ideas of bureaucratic control are very much limited as well as totally fixed without being swayed. 18. Nothing unnecessary ingredients creep into the functionary approach of this means and ends budget. 19. The distances and the differences of language, caste, creed, education etc. are totally ignored in this means and ends budget. 20. The philosophy of arithmatical system is always kept at a level of secrecy. 21. The attitude of making the people involved in all its respects is one of the best guiding principle of the means and ends budget.

These aforesaid 21 points kept the means and ends budget in its proper form and make the same best suitable for the people of the nations of the entire world, to make them achieve for all their goals towards fulfilling their different ways by making the people well settled for all their purposes.

The present day position for the budgetary control with relation to the people's requirement alongwith their assessment of the means and ends position provides a bleak context with relation to the fulfilment of the actual requirements of the people. This aforesaid bleak position is simply due the so called hazy and distorted pictures, sought from the total distorted as well as hazy relevancies, chalked out through the different objectives of the present day budgetary control. But by means of such means and ends budget, the various objectives with relevant to the peoples requirements, are chalked out clearly by means of different objectives those are akin to the process of proper scrutiny through various analogous approaches, coming under the purview of the finalisation of the budgetary control. The following ingredients are specifically given importance in order to chalk out clearly the various calculations accurate for the purpose of a good budgetary control i.e. indeed for the country.

1. Placements of different requirements of the people before the start of the budget.
2. The factual position of povertystricken, lower middle class, middle class, upper middle class, upper class and the rich class of the society.
3. The balance of debt position of the country with the deficit position which are to be weighed accurately to the receipt position of the nation.
4. The world monetary position and its fiscal position are accurately balanced with the country's financial strength when the different operations are made for

the better programming of the various budgetary norms.

5. The different ingredients with relevant to revenue receipts, expenditure and the budgetary requirements are well chalked out through this means and ends budget.
6. The financial imbalance which may come can easily to be curbed through the proper scrutiny made this means and ends budget.
7. The bureaucratic attitude is always kept away from the field of this budgetary control because of the dominance of its various objectives through peoples representatives.
8. The attitude of making the financial norms stringent are very much controlled because of proper weighment and proper measurement of the different objectives of the means and ends budget.
9. The total highlight of such budgetary norms are totally corrected for making the approach well decisive towards fulfilling the people's requirement in a very suitable manner.
10. The extra unnecessary attitudes of different personals are fully controlled in a very congenial manner because it is formed and made its total shape through the correct approach cited through the different peoples representative of the different localities.

Sir, Arther Rozenic Dukes of Germany towards the end of the 19th century in his note with relation to the budgetary control of Germany has made the following quotation "the budgetary control which are suppressed by the people's representative, there the self of the people are always despised and rejected.

CHAPTER-4

PRESENT DAY WORLD AND THE "BUDGETTICKS"

4.1 - INTRODUCTION :

**ECONOMICS WOULD BECOME DANGEROUS AND
BECOME A DESTRUCTIVE BOOMERANG, IF THE
SAME WOULD BE ALLOWED TO CONTINUE FOR
THE FURTHER DAYS : BUDGETTICKS : NOT
ECONOMICS THE NEED OF THE DAY-1 AND
BUDGETTICKS-2 : A COMPULSIVE**

REPLACEMENT OF ECONOMICS HAVE PROVED IT).

(A NEWLY DISCOVERED SUBJECT : URGENTLY NEEDS ITS FOCUS IN THE GLOBAL ARENA).

The enclosed articles : "BUDGETTICKS, NOT ECONOMICS THE NEED OF THE DAY-1 AND BUDGETTICKS-II A COMPULSIVE REPLACEMENT OF ECONOMICS" put forth vital points through their various arguments, showing that it is high time for all the countries of the world, to provide the due subjective importance to the subject viz : "THE BUDGETTICKS".

The WORD "BUDGETTICKS" hail from the combination of the words, "Budget" and "Ticks". The usual meaning of the budget is always analogous with the word "Ticks" which refers to the meaning that with every ticking of the clock i.e. with the minute advance of the time "EVERY THING CHANGES". This attributes the human wants comprising with the field of global arena also changes. So Budget which is always framed for the welfare of the masses, in the course of its construction for the beneficial sides of the masses must also give due importance to its different objectives which demand its immediate changes with the change of the time. With every ticking of the clock "THE TIME CHANGES". Hence the Budgetary provision and its different objectives should also be changed accordingly.

Secondly, practically ECONOMICS, was not created to assess the everyday needs (whether FISCAL or, the needs which are related with the "CONDUCTIVE EXISTENCE OF THE MANKIND" by the due fulfillment towards their day to day wants in order to back up for "HUMAN LIVES" existence) of the mankind from the very lowest common level to the highest level, comprising from the tiniest of rural field to the vast global purview. Day to day ECONOMICS IS BECOMING distorted, hazy, complicated and cumbersome, due to its vast controversial nature of many sided differentiations. Day by day the same becomes more

ferocious as well as furious, by the many sided views born out of pseudo intellectuals or, through intellectual haphazardness. The more the subject is allowed to be survived, the more would be the problems for everyday. Finally it would blur the vision of the entire global purview of human habitation. Hence this is high time to abolish the subject "ECONOMICS" and "BUDGETTICKS" should immediately be introduced in its place.

This should be taken for granted that, if such a subject be allowed to last any longer, than all the devices for the elevation of the human development would become morbid and ultimately a spontaneous dormancy would be felt, Due to its several controversies, which is an easy flow, out of everyday's business of the so called "economists". Hence this is high time, the subject should be totally abandoned forthwith.

The aforesaid ideas and the relevant views thereon, are basically intended for the total interest of the people of the 3rd world and underneath nations alongwith the people of the entire mankind.

This is sincerely hoped with believe that for the conducive intellectual growth in line with this newly born subject, i.e. "BUDGETTICKS", the mankind would find new vistas without being shorouded with "diversified controversies" with enormous "opinion differences".

4.2 - BUDGETTICKS-I, NOT ECONOMICS THE NEED OF THE DAY - 1

The subject, economics has been related since past several years to man, in order to have the human fulfillments for their living, through different ideas and ways extracted through its studies. But subsequently it is found that the subject becomes more hazy and distorted through its several courses of new innovations. The creation of "liberal economics" is a burning example of the same.

Time changes with every ticking of the clock. So

much so, the finance, the needs and the circumstances of every individual, society and of a nation's change. These are having their far reaching effects with constantly influence the conditions of a man. "A man is born". This sentence keeps several things hidden under its celestial womb to make all others which surrounds with the factual position of a man as its initial state. The hidden things are only the "after effects", analogous as duties, those are fallen towards him. Next is the "cry of a man". This sentence is a cell, cried after fulfilling the dire requirements. This shrunds with these requirements viz food, clothes, shelter, medical care and transport etc. So, the "Needs" are always vital for the man. From this initial stage towards the progressive years of his development of a man, this simple word "Needs" glows and shapes into different shapes. Further, the same develops into the stages with relevant to the different developmental stages of man and mankind. But though its nature changes with respect to such developments the word "need" persists although.

So, "need" is supreme. A man has to live through "the fulfilling" i.e. needs of a man has to be fulfilled in order to sustain him, in life. To prohibit a man from death or, a civilization from decay or, to prohibit the mankind from the process of extinction, the paths are to be pondered and the "ways" are to be discovered. To economics or, following the due process of economy, "the needs" of a man has to be filled up. Hence the process of economy, is only an "after effect" and this is only one "Process" out of the several processes that come on the way of man's survival, or the survival of a nation or, of the total survival of the entire mankind. To economise and to retain the life, to keep lives survived, to fulfill man's constructive aims are to be main aims of this change.

So from the initial stage of the man's evolution these "needs have been shapen and going on in its process, in millions and millions of ways creating several innovative processes under which this initial stage i.e. "need" is being going on, under a perennial process of "GRINDING". God's machinery grinds and grinds ultimately exceptionally small.

But here, the grinding work is taken up in man's machinery (i.e. in the world of economics) which grinds and grinds to meet the ultimate death.

Indeed, this "need" is now going to be replaced by the subject "Budgetticks", in the place of Economics. In briefest sense of the term or, the shortest method of the meaning of this subject "Budgetticks" is "MAKE ALL THE NEEDS WHETHER OF THE CAPITALISTIC NATIONS OR OF THE PEOPLE OF THE POOR COUNTRIES (viz. 3rd, 4th and 5th) IN TO THE PURVIEW OF THE BUDGET".

As long as the expenditure side of the budget of every financial year are filled up with the "Anticipatory figures" till then, the people of the 3rd, 4th and 5th countries would suffer.

These are not only the "Anticipated figures", but are also the distorted figures. Intentionally such defects are kept adhered, as "pet son of a father" which can easily be eradicated with the help of people's representatives. The cause is wilful avoidance of chalking out of "accuracies". The deficit or, surplus, is a question of intentional imbalances, kept from actual requirements to the tune with actual receipts and financial expectations. Hence these anticipatory or, distorted business should be wiped out, from the field of such budget and fiscal business.

Most of the thoughts relevant to the subject economics are quite outdated. This is quite high time, that the same are to be changed.

These are the following main drawbacks of the subject economics.

- (i) This subject, economics, produces pseudo-intellectuals in the sense, the different thoughts emerged out, through its pioneers are not at all homogenous but heterogeneous in characters.°

- (ii) Day by day the subject becomes very much confusing as the same does not provide a bonafide view for the solution of different fiscal problems.°
- (iii) Different kinds of so called economists. only highlight their own view to such an extent, they keep themselves always ahead of all humanitarian problems, pertaining to the various financial and day to day necessities of lives.°
- (iv) The so called views of the economists are in many ways quite irrelevant towards fulfilling the exact needs of the people.°

In many cases the people's demands something genuine objectives, for the solution of the problems relevant to their necessities. But economists say something different, which is not in consonance with the exact needs of the people. In many cases they are totally surrendered and carried to their own superfluous knowledge.

- (v) Some of the economic theories should be treated as out dated. Here instances taken out from the theories of Adam Smith, Malthus, Recardo and Marshall, can be cited. If one makes studies to their works in litbits, these defects would be revealed in full.°
- (vi) Economics is only a way, it is not a universal word towards fulfilling the man's need.°
- (vii) The word "economics" is not at all applicable for the fulfillment of man's entire expectations.°
- (viii) All the past theories, subjected to it (economics) cannot be attributed for the "all times acceptances".°
- (ix) After the lapses of certain periodic intervals of time, the position of man with respect to his different "Needs" for lives, specifically with respect to his fiscal needs also changes.°

- (x) "Time factor" is always ignored in this subject i.e. "THE GREATEST DRAWBACKS, THAT'S WHY IT IS HIGH TIME THAT THE SUBJECT BE CHANGED IN TO ITS APPROPRIATE NAME AS BUDGET TICKS OR, BUDGETTICKS i.e. MARCH WITH THE TIME.""

4.3 - THE SUBJECT CREATES A DISTORTED AND IMBALANCED ECONOMIC ORDER :

The present day economic order is totally unsuitable for the benevolence of the people living in the POVERTY STRICKEN world of 3rd to 6th world. It is only due to the fact, the people belonging to the purviews of 3rd to 6th worlds are quite unable to witness the economic approaches in the global horizon. Such a peculiar economic state of affair is not only a total failure in operating the economic vehicle but also totally defunct in all their "approaches of running the wheels" towards the betterment of the people suffering within the purviews of the poverty stricken nations.

A TOTALLY SELFISH ECONOMIC ORDER :-
The current "Economic Order" which is at present prevailing in the capitalistic countries are totally different from all other nations within the arena of 3rd to 6th world. Here the specification can be made by taking the examples of the European economy and the economic administration at present prevailing in the USA Creation of E.C.M. (EUROPEAN COMMON MARKET) na E.E.C. (EUROPEAN ECONOMIC COMMUNITY) are the burning examples of the same. Like wise U.S.A. also makes its economic behavioral approach to be continued with its own self. The "Yen dollar" relevancies and thereby balancing the EXIM policy of U.S.A. in between 1990-94 is a burning example of the same. Here this has been well proved that the DEVELOPED OR, CAPITALISTIC nations of the world have always their deep inclination towards highlighting their own interest in the Economic world of the nation. Here, the cause is risen to the extent of effecting the severe IMBALANCES in the global economy.

Views :- Towards the end of the 18th century a researcher in connection with establishment of the subject "ECONOMICS", SIR DORICK REVEN GRACE, who belongs to the European arena of the working groups making very hard intellectual labour to establish the subject ECONOMICS in the different European countries, in one of the conference which was named after "SUMMIT FOR ESTABLISHMENT OF THE SUBJECT ECONOMICS" has putforth the following views :-

This subject must adhere to all rigidities and binding rules and regulations framed through its several theories and hypothesis on the due courses of its development. There should not be any flexibility i.e. the courses of liberalism should always be treated as the enemy of the subject. The day when the word "Liberalism" would creep in to the arena of the subject would loose all its glory and lowered down to the standard of nothingness i.e. to zero level. Indirectly, "Liberals" for economics is totally a forgotten word in the view of its framers.

According to the veteran pioneers of the subject economics, belonging to the CAMBRIDGE SCHOOL, the subject should always adhere to reasonings. The tibits of the subject should be followed by basic requirements for man's survival with the followance of their causes and effects. Reasonings with respect to their various causes and effects should be balanced and estimated to the tune of their actual requirements. Further, there should not be and moreover, the word "LIBERAL" should be wiped out and totally forgotten from the field of economics. The day when the same word "LIBERAL" would be crept into the purview of the subject economics, the very day it should be abolished from the arena of its study.

Hence at present the subject "ECONOMICS" has already achieved its point for its early abolition. Hence now the eyes of the entire world are to be opened for a new entry

to replace its place in every angles inclusive with the academic field also. Because the study of the subject "BUDGETTICKS" would enhance the intellectual prestige of the total mankind and save the total knowledge of man and all their intellectual analysis. The subject, Economics, which has brought down the intellectual state of man to its lowest strata can rightly be saved by changing the same into the study of "BUDGETTICKS".

4.4 - BUDGETTICKS-2 A COMPULSIVE REPLACEMENT OF ECONOMICS

Indeed the call of the day is **"Bring all the requirements (whether financial or basic needs for survival or maintenance of or needs where a man has to come across for his survival)"** into the purview of the budget. Because as without the Government, the existence of the society, nation or of the mankind cannot be thought of, so much so without the existence of the Government, people's different necessities and developmental craving cannot be met with. So Governmental help is very much necessary here. **The media through which the Government meets with its people for fulfilling the needs (may be financial order or other needs meant for their survival) is the budgetary order for the nation, that's why, budget is the only media through which the Government can work for the betterment of its people, but the present budgetary order is shrouded with the following defects. Making a special reference to the Indian budget, the present day budget, should be chalked out in the following way.** People's day to day **Relevancies** must be focussed in the final budgetary order of the nation. The following four points i.e. **(1) People's Initiation (2) People's Involvement, (3) People's Requirement and (4) People's Fulfillment** must finally be reflected in the budgetary order of the nation.

The **budgetary objectives** are to be assessed accurately to the tune with people's expectation. These objectives must fulfil the purposes for which the people and the nation are craving after.

The different supports (like foreign investments, loans and **Exim (EXPORT-IMPORT) Balances**) should be strictly curtailed or, generally assessed to their total accuracies such that the nation's image is at **SAFE** side without being saddled with the burdens due to the external debt and undue financial adjustments with foreign banks and miscellaneous financial curtailment.

Lastly the political and social impacts are to be assessed with the acceptance of the economic effects out of such preparation of the budget.

4.5 - BUDGETTICKS - Towards The Disciplined Budgetary Control :

The subject is to be operated in "Indian context" with relevant to its budgetary control in the following way.

These are the following defects crept into the present budgetary system :-

4.6 - ABOUT RECEIPTS SIDES :

1. Indian Budget should be a common man's Budget. Main function of chalking out the "Receipts" and "Expenditure" is totally based on the distorted, hazy as well as the imaginary idea. Here knowledge is totally shrouded with imaginary visualisation.
2. "Forecast" for "Receipts" and for "Expenditures" are never based on the factual accuracy.
3. Receipts (collected through direct and indirect taxes) are not taken exactly as well as simultaneously.
4. Various taxes imposed through Income Tax, Property Tax, Custom, Excise, Gift Tax, Corporate Tax etc. are completely based on pseudo discussional knowledge. There is no practical actions for chalking out "Such Impositions of Tax".
5. Here, resources to be received through the Finance Commission, or Guidelines, followed through the

Planning Commission are totally devoid of any practical approach. Simply these figures are the "Outcomes" from the "Bureaucratic Chamber".

6. Impositions of Taxes "to increase Receipts" to backup the Government Revenue is quite a negative and a bad idea.
7. Trade cycle outcomes i.e. Trade Deficits or, "EXIM" surplus are to be kept in the outside purview of the Primary budgetary accounts in order to make them inclusive in the final estimates. In other words, they (Export and Import profitability) are to be meant only for to compensate towards the final budgetary deficits. Here these should be balanced in accordance with the present nature of the common man's need. In a nutshell everything comes out of the bureaucratic chamber. Practical exercises are totally "NIL".

4.7 - ABOUT EXPENDITURE SIDES :

1. Welfare of the Nation, taking the self of the common people (on priority basis) the needs of the citizen as well as the wants of the common man (their fulfillment) are never taken into account through the "Basic practical exercise".
2. Expenditure figures are chalked out through "superfluous discussions" made in the Bureaucratic chamber.
3. Operations of the "Different Schemes on plan expenditure" are completely and totally based on imaginary "forecasts". They are seldom touched with the timely need and completely untouched with the common man's need with respect to their fulfillments of various basic needs.

4.8 - AGRO BASED ECONOMY :

India is basically an Agricultural country and here

population is constantly by the side of abnormal increase. Here taking into the fact that every year India adds an AUSTRALIAN population, the position of the nation is quite alarming in nature. So the increase of food production has to be "thought of" primarily, which, in other words, complete the nation to give first as well as the top priority for the agricultural production.

4.9 - ON PETROLEUM :

The present controversies with respect to the Petroleum price is sheerly an outcome of non-assessment of the various requirements of the common man. Such Petroleum products which are also often used towards the benefits of the common man, how goes up Higher, Higher and Higher ? Definitely this is quite high time that the requirements of the common man are to be assessed very carefully. This is a severe lacuna of the Government in non-assessing the Petroleum requirements of the nation to the tune with its actual consumption.

4.10 - ON ECONOMISTS OF INDIA AND THE BUDGET VIEWERS :

Views of Non-Researcher in Economics like Jurists etc.

They are shrouded with the following defects :

1. The views of Indian Economists differ from each other. Mostly they are of self proclamations order, rather than of, constructive approach, towards furnishing their critical view. Here constructive criticisms are very much lacking.
2. The persons other than economists viz : Jurists, construct their opinion only with relevant to Income Tax, Corporate Tax, Gift Tax, Customs, Excise etc. As they belong to the sector of "law practitioners", their views are often self oriented and one sided which comes as no help for the common man.

4.11 - THE IDEA OF BORROWED MONEY :

To Utilize Foreign Investment is totally a foolish idea as the demand of the nation to concentrate mainly on

"Agrobased Economy". Making Agricultural Economy as the first priority, the objectives with regard to Foreign Investment and setting up projects at random through the Borrowed Economy should be forgotten totally. Indeed out of all the PRODUCTION ORIENTATIONS, Agricultural Production would always keep India in the GAIN SAY - side.

4.12 - BUDGETTICKS TOWARDS FINAL ASSESSMENT :

The meeting of Budgetticks is to assess, every year's requirements for the Budget in order to fulfill the necessary demands at its final end. In a nut shell implementations of every pronouncements of the Budgetticks is the total answer in order to solve all the problematic issues coming out of the present day, budgetary problems. Hence this is high time to follow the "requirements based budget", depicted through the subject BUDGETTICKS. Only through the norms of the subject "Budgetticks", factual assessment of Gross Domestic Product (G.D.P.) can be made.

4.13 - BUDGET IN GENERAL :

The answer for Government's failure in giving full details about the budget to the common man upto the standard of their "Understanding power" lies with the fact that, their needs are not properly assessed. Hence this may happen that the Government may become a total failure to make budget towards the accesses of ordinary man's understanding. Here Government, completely conceals the objectives of the different norms of the budget, for the purview of the common man. This is due to the fact that all our budgetary exercises in the name of the subject ECONOMICS, ECONOMIC ANALYSIS AND ECONOMIC SURVEYS are the non-conducive adjustments for the people as "the square peg in the round hole".

4.14 - THE DAWN OF BUDGETTICKS WITH AN ETERNAL GOODBYE TO ECONOMICS :

The call of the time : To the 3rd World and

underneath countries, "FOLLOW BUDGETTICKS AND LET THE LIVES BE LIVED".

No more "ECONOMICS", because the days for "ECONOMICS" have already been over since last three decades its effects have been died down in the poorer countries viz, the 3rd world and the underneath nations. ECONOMICS has absolutely no linkages on the welfare side, because society and humanitarian sides of problematic aspects are always kept as a "RAW DEAL" in the unestablished subject ECONOMICS, while "BUDGETTICKS" IS TOTALLY MEANT FOR THE PEOPLE, BY THE PEOPLE AND OF THE PEOPLE. When budgetticks has already come into the arena of the people's world the so-called ECONOMISTS have made their linkages with the word "Welfare".

We cannot and never blame the EurOpean mind, while inducing subjects like Mathematics, Physics, Chemistry, Botany, Zoology, Philosophy and Psychology, Anthropology and in Medical Science-Surgery, GynAecology, Physiology, Anatomy and in Accountancy, Chartered Accountancy etc. into the Educational World. But while creating the subject like Economics, (Which is, by now, Basically related with the self of the entire world population), the cambridge study circle should have consulted with the bonafide spokesmen of the poorer nations dealing with the values and problems and prospects of the 3rd world and underneath countries. This was absolutely not done. All the other parts of the world were kept in intense darkness and also in the oblivion state while creating the subject ECONOMICS. Having the global importance of such problems of poverties and miseries where people suffer and die under negligence of the authorities by the sheer deprivation of their day to day wants (in the 3rd world and underneath countries) the same was not primarily accounted for, to be kept as the basic objectives of this subject (ECONOMICS). So the subject "ECONOMICS" has become a total failure, while considering many factors, and dealing with the problems and difficulties of the people of the poorer nations. WHEN THE NEEDS TOWARDS THE HUMAN EXISTENCE PUZZLED THE MIND OF ADAM

SMITH (1723-1790 : Alfred Marshall (1842-1924) After Approximately a century, got the vigorous momentum to establish economics by the single and mere encouragement received by only Cambridge School.

So, the creation of the subject "Economics" is quite untouched by the vast arena of the world at large. Here the humanbeings originated in the different spheres of heterogenous geographical base coerced with various problems have their wide range of variations with respect to the fulfilling of their different needs situated in the different geographical base.

Hence Economics should be abolished and "Budgetticks" should be followed in its place for achieving good standard for the common people.

["Budgetticks" means (a) assessment of the requirements of every individual, (b) in order to take the same into the purview of the nation's budget and at the end (c) to scrutinize whether such requirements are fulfilled by the Public (i.e. People's) Accounts Committee.]

4.15 - BUDGETTICKS TOWARDS PEOPLE'S WELFARE :

To achieve welfare of the people, the only subject at present required is Budgetticks by complete abandonment of the subject Economics, because of the following reasons :-

- (1) Within the purview of the Nation's budget preparation, insertion of all the needs of the people of the nation's are systematized.
- (2) By Budgetticks chalking of the different "Needs" of the people are based on the following factors :- (a) people's initiation (b) people's involvement (c) people's requirement (d) people's fulfillments (this has been clearly depicted in the 3rd chapter "Parliament through Budgetticks").
- (3) Fulfilling different needs of the people are given the top priority.
- (4) At the target achieving period (towards people's welfare), the first question comes before the

authority (viz. the Government) whether the different needs of the people are properly fulfilled or not i.e. scrupulously assessed and weighed with the report published for people's proper know how.

- (5) Budgetticks i.e. Budget-"Ticks" as clock ticks, because this shows the constant change of time : As time changes this natural factor (Needs of the people and Nation) change being everything natural i.e. people and their requirement change i.e. they change for progress and developments, which is always the positive desire of the people to go in tune with the progressive time. "Budgetticks" is the only solver in this case.
- (6) Budgetticks is the only subject which is in tune with the active affairs of the Government.
- (7) Operations of the Democratic Government can only become successful through the implementation of the subject Budgetticks. Because preparation of the Nation's Budget (Appropriately called Budgetticks) is the fundamental work of every Government.
- (8) Budgetticks says, to bring everything, (concerning people's need and solutions of their different problems) to the purview of assessment i.e. evaluation of the "Timely" requirement is the base factor.

In a Nutshell "Budgetticks is a Must", for the people as the same becomes operative by the different Governments of the nations of the World. The subject Budgetticks is adhered to the aforesaid objectives which are quite essential towards the welfare of the 3rd world and the underneath nations and the nations of the entire world at large.

4.16 - WHAT IS WELFARE ?

At present some of the professors are adding word "Welfare" prior to the name of their subjects. Like so, they

call them as welfare botany, welfare physics, welfare zoology, welfare chemistry and so on. This is quite obvious, if they find such tinges of "Welfare" from their subjects, they should magnify the same through their "PRACTICAL APPLICATION FOR THE SOCIETY". Without such implementations, the so-called "Welfare tinges" towards the upliftment of the society and towards the solutions of the different problems of the people are absolutely meaningless. What is the use of adding the word "Welfare" before these subjects ?

A subject should emerge in such standard which is totally meant towards the total welfare of the people.

At present the subject "Budgetticks" has appeared into the arena of the mankind which can singularly claim that the entire subject and its teachings and education etc. are fully connoted towards the total welfare of the people under every democratic norms : i.e. By the people, for the people and of the people.

Hence, those subjects which have come forward by such additional word viz. welfare, should say, in which way such subjects, implement proper welfare standard towards the benevolence of the people, or else, they must cut off the word "Welfare" before the actual name of such subjects.

Sub : Do they have any message towards the Indian Beggars, who have now taken the shape of scoundrels and wild animal.°

Every where in India one can see a Beggar. Such scenes are huge in places like Bus Stand. Railway Station, market areas and square junctions of the roads. Some beg with their begging bowl, others beg in a little bit different way, influenced by the city standard of life, who are rebellious by nature as pick pocketeers. I have personally seen the second category especially in the Cuttack-Bhubaneswar area but also in entire State. At present in this two places (Cuttack & Bhubaneswar) sometimes such wild hunting beggars take the shape of dacoits and robbers. They

boldly make mid-day burglary in the day time. Some turn to become scoundrels and shout boldly in the highway that they are under the tabernacle of the police personnels. These so called Indian beggars are all able bodied. They do not fear the police. Police personnels are quite friendly to them as they share huge amounts of loot with them. As a research scholar I would call them as the "Pseudo Creator of poverty", so "Indian Proverty" is a relative term. Proper assessment of the Indian proverty can only be done through Budgetticks. Here the present welfare theory of the researcher of so called prize winning Economists, is an utter failure. Because "Budgetticks" make the compulsive assessment work through the yearly budgetary assessment. The nation should accept the same.

**4.17 - SUPERCYCLONIC PROBLEMS : SOLUTIONS
CAN ONLY BE MADE THROUGH BUDGETTICKS :**

According to the norms of the "Budgetticks", the assessment of the people requirement can only be done through the peoples representatives, who are basically related with the people. The fundamental principle of democracy is, "the Government of the people, by the people and for the people shall not perish from the earth". Bureaucrats never have their relations with the common man. Secondly, in order to achieve their Governmental position they are to be selected through the tough procedures adopted by the Governments. It is only the politicians, who move from door to door of every voter in order to achieve their position.

According to the principles of "Budgetticks", for every budget year the requirements of each and every people of a nation should be assesed and finalised through the peoples representatives. Thus in order to chalkout the yearly budget of a nation the people's representatives should play the most active rOle in assessing the needs of the people. The question of implementation of the bureaucracy for the work, only comes under the subjectional importance in order to achieve the accuracy in such assessment. Without the involvement of the people representatives in such budgetary

works of each financial year, the budget would go totally meaningless. (The WORK Budgetticks is under preparation, THROUGH THIS RESEARCH, waiting its publication in the international arena. IN ORDER TO HELP ITS PROMULGATION TOWARDS THE BENEVOLENCE OF THE ENTIRE MANKIND).

So, in this critical juncture of supercyclonic *storm in order to assess the different requirements of the people, "The role of Bureaucracy is only an after effect." So, at this critical juncture of such cyclonic storm the needs of the different requirements of the people, can only be assessed rightfully and accurately through their peoples representative according to the norms of the "Budgetticks," "The person once who ask for a vote, to a common man, must bear in his mind, that he has to be involved with him throughout his tenure of his power, enjoyed, by being a people's representative, must not be in any way swayed with the ill motivation to make himself delinked with that common man."

So, here the blaming of the bureaucracy and Governmental machinery wouldn't serve any purpose. Imposition of any change with respect to the Government is only an utter futile idea, "Here the role of the peoples representatives in the form of *1-M.P.'s, M.L.A.'s, Sarpanchs, Wardmember, Local member, Street Representatives, etc. are of the chief importance." Here they must have capability to guide the hureaucracy, in such a way that they should act to the tune with expectations.

Indian journals and newspapers are today shrouded by the immatured and ill motivated articles, which mainly concentrates only on blaming the Government and bureaucracy. It is high time that they should stop their publications of such unexamined as well as cheap kinds of views through such newspapers and journals.*2

*1- M.P.=Member of Parliament, M.L.A.=Member of

Legislative Assembly ; Sarpanch = Indian Village Representatives are called usually as Sarpanch.

*2- During the days of such supercyclone, happened during 29th & 30th of October-1999, many such irresponsible views (through different news and articles) were seen published in different news papers and also through different mass medias.

CHAPTER-5

Budgetticks - A must for the Government

Why the same should be implemented by the different Government of World today, in order to achieve the Desired Best Results towards the Welfare of the People.

5.1 - INTRODUCTION :

Triumph of the "Budgetticks" over the Zero based budget and the conventional busget is a call towards the total welfare of the budgetary control of the entire world and specifically towards the elevation of the third world and underneath nations.

The present day budgetary position of the entire world including the present day position of the third world and the underneath nations are totally absurd due to the following reasons.

In the present day budgerary control of these nations, the provisions for the different departments of the Government are made blindly having no base at all.

Without knowing the "COST BENEFIT", out of such budgetary provisions, Finance Departments of different nations are making their provisions, which is totally absurd and meaningless. Though this system is harmful for all the nations of this world, but this kind of procedure is cruelly as well as severely harmful towards the nations of the third world and underneath's.

5.2 - ZERO BASED BUDGET AND ITS TOTAL FAILURE :

In order to eradicate this procedure from the budgetary control of the nations of this world, a man of USA, whose name was Peter A. Pyhrr, has discovered a new procedure for framing of the budget which is called Zero Based Budget (ZBB). But, it was not successful, because the idea emerged out of this zero based budget is totally inoperative. Because according to the Zero Based Budget (ZBB), "No Budgetary Provisions would be made unless cost benefits were explained".

The conceptual base of this zero based budget is made on the "Compulsive structure which is rooted under zero base". Here everything has to be started from zero base. According to ZBB current years budgetary provisions are totally made away from the arena, while visualizing the budgetary provisions of the ensuing year. But the resultant effect on the actionalization of every budgetary provision is dependent basically on the "Time Factor" here, No body can assure the ways of the time period. To make fruitful towards the proper utilizations of these budgetary provisions. Hence the idea, on which this ZBB is based is totally unpractical as well as quite unreasonable. Because of which Jimmy Carter (the former President of USA) when adopted this ZBB for the final time in the year 1972-73, during his tenure as Governor of Georgia was quite unsuccessful, while operating, it's many branches in the budgetary operations. Jimmy Carter again tried the same while he was the

President of USA to the federal budget for the year 1978-79. But the consequential result was also met with total failure. Which is the basic reason, why Jimmy Carter was rejected by the people's mandate for to achieve a second tenure of the USA President-ship. So USA being the capitalistic nation when met with such drastic failure out of such operations of ZBB, then this is quite an absurd method to operate the same in the 3rd world and the underneath countries. Because the poverty stricken positions of the nations which totally deny it's operations because of their positions of the "Revenue Receipts", which is shrouded under many doubtful relevances. Because the idea of explaining the Cost Benefit out of the required provisions can not be made which tends ZBB to be abandoned completely in the arena of budgetary control. Moreover, it is quite impossible with the case of the 3rd world and the underneath nations (Viz. 4th and 5th world).

5.3 - Complete Failure in the "Present Day Conventional Budget" of the Different Nations of the World :

Now coming into the case of the present day conventional budget of the nation, the readers of this article should have their keen attention on the following points depicted through the different paragraphs as cited below :-

The procedure of budgetary control as per the present day conventional budget is quite whimsical having the singular intention only towards funding money in the different units of plan and non-plan sector. As no Government departments can assure the scope of "Cost benefit" out of the different budgetary provisions, this method of making "Provisions" under the different units of plan and the non-plan sector for a very long term period of 12 (Twelve) months becomes ambiguous as well as a blind attitude, without knowing the resultant effect out of such huge amount of funding provisions for the entire year, i.e. for twelve months.

Providing provisions for a long period of 12 (Twelve) months of the year at a time, usually give rise to the habit of letharginess as well as idle attitude for the honest

completion of the different works in the plan or the non-plan sector, with the consideration of the fact that India has occupied 8th position in the corrupt list among the different corrupted nations of the world, as per the assessment for corruption upto the year 1997. Now the position has been raised to 5th place. But now the same has already been elevated to the position as per the recent list.

Secondly, assessing the appropriation accounts and the finance accounts, after a very long delay by CAG (Comptroller and the Auditor General) is only a post-mortem work without having the meaningful significance of eradication of the different lapses and lacunae pertaining to the different expenditures as per the different budgetary provisions. After the expenditures have been made for such a long term period of "twelve months", this is quite a futile work (CAG's work) in the sense that to look beyond the point of burial from the graveyard is just "an utter foolishness" as well as a work of supreme idiocy by nature.

Thirdly, as the cost benefit has been kept shrouded in the dark, the operators (viz. Governmental Machinery) only intended to exhaust such appropriated amount given in, under the different provisions without achieving the tangible result of the such expenditures.

Here (in the present day conventional budget) the scope of corruption obviously occupies its place assuming that the Indian ways of performance often times under various corrupted means.

5.4 - The Position of the 3rd World and Underneath Countries :

Here we have to take the position of the "3rd World and the underneath Nations" in a very crucial manner, because the present day position of those nations severely suffer under their underdeveloped conditions. The positions of the 4th and 5th world are still acute. Poverty, hunger and deprivations make these nations very much deviated to remain within their spontaneous state of life with it's normal

relevances. They are the nations wroughting under acute poverty as well as from several ill "effects", born out of the living conditions. Of course the positions of the 3rd world countries (viz. the developing nations like India) are little bit better than the position of the 4th and 5th world nations.

The 4th world nations of the present day world may be categorized as nations like Senegal, Guinea, Nigeria, Central African Republic and some of the central west nations of Africa, Viz Cameroon, Ghana, Zaire, etc., which may be taken into the arena of 4th world nations. Lastly the position of the countries like Somalia, Rwanda, Burundi, Tanzania, Malawi, etc., of Africa may be taken within the arena of the 5th world nations.

Our positioning as such under the 4th and 5th world category may be taken in order of nomenclature, but this is quite certain, if the fulfillment of human wants are to be ascertained, these nations would be kept under the unique caption as these are the categorized nations which suffer out of severe poverty.

So, for these nations, here would not be any other option for them than to adopt the principles through the norms of Budgetticks. Because for the nations who suffer under such severe poverty, "timely assessment of their needs and fulfillment" is the only way, through which priority for "human survival" may become possible. These necessities as per their timely need are to be implemented by Budgetticks, because of it's qualitative aspects of making every needs of the man, fulfilled as per their timely requirement, making themselves exempted from the danger of falling into the pitfalls of acute shortages which may ultimately lead towards their total end.

5.5 - Why Budgetticks is absolutely Necessary for the Nations of the World :

The idea of explaining "Cost Benefit" out of the required provision cannot be made. Moreover it is quite impossible in the case of 3rd World and underneath nations (Viz. 4th and 5th world). So, the only solution to curb the

fiscal deficit in the budgetary state of a nation can only be made through the well regulated applications as per the provisions of BUDGETTICKS.

According to the Budgetticks, "cut short the periodic term of the budgetary period along with its application and count down the receipt and expenditure sides of that particular periodic term and be assured that the level of expenditure is always less than the level of receipt (earning side)". A nation which is under the constant suffering stage, out of the "fiscal deficit" and by which it's external debt position is in increase. This is the only method which can save it from the burden of any sort of debt position, viz. external or internal.

In the present day budget, the time period for a "long one year term" is the root cause of all the sufferings that a country has to face out of it's fiscal deficit with a retarding effect out of it's severe debt burden.

Knowing that the poor countries of the world suffer severely under deep corruption (the position of India being in fifth place among the corrupted countries of the world as per "today's news) the shorter be the time towards the actionalisation of each budgetary provision, the best be it's outcome. This is a fact keeping before the eyes that more time left for actionalisation of the budgetary provision more be the facility towards making corruption with it's Every process (i.e. every budgetary process) of it's actionalisation.

Hence budgetticks gives it's direction in this way cut short the periodic time of the budget as per the practicable and make each of the budgetary provisions in "piecemeal" basis and assess the same rigidly in each such cases and arrive at the conclusion that expenditure is always less to it's "receipt position" or "income earning position".

For a regulative budget, timely assessment is a dire necessity and this timely assessment is quite analogous with its small periodic intervals. These small periodic intervals

give a state of position to the Government to actionalise the budgetary position as per it's plan during the year.

By this method plan and non-plan sector can easily be assessed. The position of such assessment can definitely give the Government, a valid scope to assess the same in a very tangible manner, as to how the different budgetary provisions have been utilised in a most profitable way or, in a most expected manner i.e., with the "tune of expectations". Here the resultant effect of the budget is well assessed as well as well scrutinized by the different departments of the Government. So minimization of the one year budgetary term hence forth be implemented immediately. The long one year period should be dispensed forthwith form all the 3rd world and the underneath nations. There is no other go before the nations of the third world and the underneath countries than to adopt the method as "Propounded by this new discovery i.e. "budgetticks". So curt-ailment of this periodic term "one year" to a least period for actionalisation with the proper utilization of the different budgetary provisions should be adopted hence forth by the nations of the third world and underneath's, in order to make themselves self sufficient without being fallen into the "DEBT DITCH".

Secondly, the scrutiny for the different process of utilities as per the norms of audit for appropriation, finance and other ancilliary accounts should also be done by the Government simultaneously in the manner of quick successions, so as to know the defects and wrongs in the ways of functionalisation of the budgetary order.

The main aim of "Budgetticks" is to give prime importance to the tiT-bits of the "effects of time" towards making budgetary control well effrective towards the total welfare of the people.

As we have known already that Justice Delayed means Justice Denied, so accordingly this should also be taken into granted that Financial scrutiny delayed means financial scrutiny and its effects are absolutely denied.

So budgetticks is the only way and its followance is quite emergent for all the nations of the world, specifically for the 3rd world and the underneath nations.

Hence for curbing the fiscal deficit of a nation, budgetticks is the only way.

The aforesaid relevancies seen to-day in this day to day affairs; these are seen in the chambers of the planning commission. Our's is a country where basically the 5 year plans are started to work in order to have the due projections of the planning resources as well as the execution of works towards the development of the nation. The development of every individual with the huge mass of Indian population has ultimately become hazy as well as meaningless due to its execution with totally unreferred and dilinked work performance budged.

5.6 - VALUE OF THE WORK PERFORMANCE BUDGET :

The value of work performance budget should be given priorities due to the following reasons. 1. The same gives the total picture of the execution of the different schemes with their full details. 2. By this the cause and consequences of every success of each individual scheme are well chalked out. 3. If any failures or incomplection of any of the schemes are seen in the proforma table, where it is incorporated about the causes of incomplection which may be due to the lack of main power resources or due to the scarcity of financial provisions. 4. Whether the execution of schemes give rise to many components as well as the subcomponents for to be executed in the future course. 5. The reformation of schemes as well as the analogues features which may in fugure can give birth to other features or new or sub schemes or the branch schemes are also well focused. 6. The components, subcomponents as well as the minute components of the different schemes also come in the due waistage for their successful execution and the completion. 7. The work performance budget provides the clearcut picture of the planning of the different schemes of the previous year, their execution, their completion as well as their success due to the minute details reflected in the Budgetary order to the tune with every expectation.

The difference between the work performance budget and the present day common budget has to be seen in the line of aforesaid argument which are seen through the aforesaid objectives which we have seen through many arguments as described above. Our's is a country where the plan performance was started from 1951 through different five year plans which we have seen approximately for the last 55 years. But such plan performances are absolutely of no avail when the same prepared by totally ignoring the different objectives of the work performance budget. Work performance budget should be in lying with the planned budget. The different components as well as the subcomponents are never given any waitage in the planned cause reference to the work performance budget were totally ignored. India as well as the other asian countries are having the dual economies namely the povertystricken economy and the roling economy. Here ofcourse the povertystricken economy may not have unintelligibleness. Indirectly which can easily be understood. But the roling economy has the different side effects which should be brought to our study for clear discussion. The micro as well as the macro economics studies gives the tit-bit information with regard to the behavioural flow of this roling economy. The roling economy in their words changing economy has to be understood in a clearcut manner such that the intereffective majors as well as the inter consequential majors are balanced equally for the total significance of this roling economy. This asian country along-with India are quite succumbed to the different changes which are subjected to the fulfilling of the different requirements for the total welfare of the people of the entire nation. Thus when we call our economy as the changing economy, at that time how we can have the study of the planned budget without understanding the relative ideas with relevant to the work performance budget. Work performance budget is the budget which gives us the detailed plans, subplans as well as the minute plan performances. The planned, subplanned minute plans of the minute schemes with their different components and subcomponents give rise to the total picture of the work order planned alongwith their details. Suppose within a year some plans are not executed

properly and some plans are stopped in the middle of the year, then the proper chanalisation of the plan scheme get morbid as well as kept dormant. This is the system for which our total orientation and the working orders of the planned budget cannot become successful. Such type of study with relevant to the working orders of the previous years should be kept in the mind positively prior to the chalking out such planned budget. When we do not have such study then everything goes in vain, when we try to chalk out the planned budget. So here, we whould confess that work performance budget is the main budget which should be given top priority for considering everything in the most proper way. The work performance budget is the chief as well as the main flow from which all the side branches as well as the main truck of the body depends moreover without the importance of work performance budget nothing can be visualised for the purpose of running economy with due smoothness.

Uptill now our different five year plans are based on super flows objectives because of such lacunae. According to Sir Donald Singman Horasick the work order is the main matter around which all the financial objectives flow for their total behavioural as well as to execute success. According to him "work study is vitally important which should be given top proprity for all the relevant approaches when such works study is kept under oblivion before the chalking out planned budget than the same does not bear any meaning at all. That's why performance budget should be well prepared in order to forecast accurately the planned performance, planned outleys as well as the required finance for the coming year which shall be discussed elaborately with relevant to the different objectives of the planned performances in the coming chapter.

The budget system is prevailed today as the following important aspects namely ;

1. Excess Grant means a grant voated legislative assembly under article 205 1(B) of the constitution to meet the expenditure incurred in a financial year which are the close of the year is found through the

- appropriation accounts who have been in excess amount grant for a service.
2. Exceptional grant is the grant made by the legislative assembly which found no part of the current service of any financial year.
 3. New service scheme means new form of service or a new instrument of service which is contemplated newly for the first time and is taken up after the sanction of the legislature is obtained either through a new demand schedule or a supplementary demand schedule the expenditure on a new service can be made by advance from contingency fund pending authorisation of such expenditure by the legislature by law.
 4. Primary unit is a division below a minor or save such as pay of officers, pay of establishment allowances, contingencies and grants-in-aid.
 5. Reappropriation means the transfer by a competent authority of save things from one unit of appropriation to meet excess expenditure under another within the same grant.
 6. The recurring is a charge which involves liability beyond the financial year in which it is originally mentioned.
 7. Revised estimate of the probable receipts or expenditure for a financial year framed in the course of that year with reference to the transactions already recorded and anticipations for the remainder of the year in the light of the orders already issued or contemplated or any other relevant factors.
 8. Schedule of excess demands for grants in appropriation means the statement of expenditure over total final appropriations under the save branch, rather in charged or voted sections, ascertained through the appropriations accounts and presented to the legislature after the course of the year to which it relates.
 9. Schedule of new expenditure means a statement of item of expenditure not included in the first addition budget. Secondly unit means a deviation below a

- primary unit for example travelling allowances under the primary unit allowances.
10. Supplementary appropriation means a addition to the amount included in the appropriation act or acts.
 11. Supplementary grant means a grant voted by the legislative assembly on a supplementary statement of expenditure presented to aid within a financial year under article 205 of the constitution.
 12. Supplementary schedule of authorised expenditure means a schedule covered by the appropriation bill as required under article 204 of the constitution of India with reference to a supplementary state of expenditure presented to the legislature.
 13. Supplementary statement of expenditure means the statement to be laid before the legislature showing the estimated amount of further expenditure necessary in respect of financial order over and above the expenditure authorised for that year under article 205 of the constitution.

The procedure in the financial matters in the common budget are depicted in the following way. The annual financial statement is prepared and the Governor shall lay before the house of the legislature of the state, a statement of the estimate receipts and expenditure of the state for that year. This part, referred to as the annual financial statement is adhered to the following points.

1. The estimate of expenditure embodied in the annual financial statement shall show separately (a) Some required to meet the expenditure prescribed by this constitution of expenditure charged upon the consolidated fund of the state. (b) Some required to made other expenditure proposed to be made from the consolidated fund of the state. These shall be the distinguished expenditure on revenue account from other expenditure. The following expenditure shall be expenditure charged from the consolidated fund of our state.
 - (a) The emoluments and allowances of the Governor and other expenditure relating to his office.^o
 - (b) The salaries and allowances of the speaker and the

deputy speaker of the legislative assembly and in the case of a state having a legislative council, also of the chairman and deputy chairman of the legislative council.°

- (c) Deputy charges for which the state is liable including interest, sinking fund charges and redemption charges and other expenditure relating to the raising of loans and the service and redemption of debt.°
- (d) Expenditure in respect of salaries and allowances of judges of any high court.°
- (e) Any sum of money required to satisfy any judgement, degree or, award of any court or arbitral tribunal as any other expenditure declared by this constitution or, by the legislature of the state by law to be charged.°

Now we look at the procedure of legislature with respect to the estimate.

1. Suomotto of the estimates as relates to expenditure charged upon the consolidated fund of the state shall not to be submitted to the court of the legislative assembly, but nothing in the clause shall be constituted as preventing in the description in the legislature of any of those estimates.
2. Suomotto of the said estimates as relating to other expenditure shall be submitted in the form of demands for grants to the legislative assembly and the legislative assembly shall have power to ascent or, to be refused to ascent, to any demand or, to ascent to such demand, subjected to a reduction of an amount specified herein.
3. No demand for a grant shall be made except on the recognition of the Governor.

The ideas of means and ends budget are quite unlike the present day common budgetary system which have already discussed as above. The common budgetary system comprising of three parts namely 1. consolidated fund of the state. 2. contingency fund of the state. 3. Public account of the state are all inter mingled with the qualities of promoting

formulative approach which are basically correlated with many datas and statistics which are altogether codified under the law of such common budgetary control. Again, when we see the divisions under the consolidated fund as revenue account, capital account and debt account, we see that these are described in a very haphazard manner in the budgetary order. Revenue account, mainly related with the revenue receipts and capital account is mainly related with the capital expenditure, but both this revenue account and capital account are named for both receipts and expenditure. But, their priority is fixed with relation to expenditure receipts order. The debt account is the account of debt (loans, treasury bills and ways and means advances) which are incurred and discharged and of loans of advances made by the State Government to local fund private parties and others and recovered from them. The transactions from the contingency fund are not accounted for the budget in the divisionwise. That's we see a picture of total hazyness and distortions in the common budgetary control. The public account of the state comprises of following three divisions namely (a) unfunded debt (State Provident Fund). (b) Deposits and advances. (c) Remittances. So here also when we describe these branches, we come across with various points which are totally similar with the aforesaid descriptions comprised of the definitions of total hyziness and distortions. Likewise, consolidated and public account of the state when we say that these are like all revenues receipt and loans by the State Government. Ways and means advances and all money is received by the State Government in repayment of loans from one consolidated, which is styled as consolidated fund of the state. All of the public money receipts by or on behalf of the State Government which are not creditable to the consolidated fund of the state or credited to the public account of the state as per articles 266(2) and 284 of the constitution of India. No money out of the consolidated fund of the state can be appropriated because of in accordance with law and for the purposes and in the manner provided in the consolidated constitution of India. That is, we see the present day common budgetary system operated in the life of the nation totally provides a very vague as well as distorted objective with relevant to the

procedural function of a good budgetary control. The means and ends budget as the same starts with having the basic relationship in the peoples requirement provides the best suitable substitute for the present day common budgetary system which is at present is operation with the life of the nation. Thus Sigmant Arik Dokart has said that the means and ends budget is the best suitable substitute for all other budgetary control which are in operation. Moreover in the povertystricken as well as in the underdeveloped nation this system of budgetary control provides enormous facilities in fulfilling the different requirements of the people. The present day capitalistic countries can also have same operation in order to provide things best suitable for the people in order to support their overall fulfilling of day to day requirements in the most tangible manner.

The means and ends budget as we have already seen, provides us the results for making the things at the disposal of the common people in order to substantiate the common interest. Our's is a country where we see that people are very much anxious to have the roles in order to cooperate with their needs though most of their needs are concentrated to fulfil their basic needs. When common people are deprived of fulfilling their dire necessities than going for many other necessities seem to be of the foolish order. The chalking out of the every budgetary norms of this means and ends budget based on fulfilling of the people's requirement to be cooperated by the governmental revenues to support their elevations for the common goods of the common people. The timely action as taken by the people are seen differently at the different level though not very much of the systematic order which are supposed to be credited for their due presentation through their different figures and statistics to be incorporated thereon. The hazy and distortions with relevant to their different figures as seen in the common budgetary system are to be eradicated, but the same are not eradicated at all that's why there are so much of failures in the common budgetary system. The common budgetary system reveals the fact with relevant to the statistical and data approaches under-mining all other things with relevant to its rightful operations. That's why common budgetary

system do not achieve any success in order to make things set right in different approaches in different lines. The means and ends budget being the best substitute of all other budgetary control supposed to be taken as the vital budgetary control for the total upliftment of all the categories of the people of India. The other poorer countries as well as the underdeveloped countries wroughting under poverty should also have the opportunities of operating this budgetary control in the same way which are very much necessary for the life of the nation. Our's is a country where impossibilities are covered at large for the rightful solution of the matter. There, the question of making things in a distorted as well as in a disrupted way bears no meaning at all. That's why Sir Loment Arkel Sidue of East Berlin of Germany during last part of the 15th century has described things but in the following way :- The means position is of top value irrespective of other considerations those come on the way of chalking out of the budget in the most suitable as well as in the desired way for the proper sorutiny of different aspects of the budgetary control in the most rightful way. Here the means position gives a suitable back to achieve the ends position for the total good of the common people of a nation. Hencefrom all this it is evident that all the solutions emerged out of solving the different rough problems with relevant to the budgetary control which suitably rest with the rightful implementation of the means and ends budget.

5.7 - The Lacunae of the present day common budget :

The present day common budget is the chief source of all sorts of dellima, controvercies which give rise to several unending as well as unsolvable controvercial defects. The present day common budget which is devided under three parts as (1) consolidated fund of the state, (2) Contingency fund of the state and the (3) public account of the state followed by the sub-branches which go as follows that is consolidated fund of the state goes under three main division as per below. (a) Revenue account (b) Capital account (c) Debt account (comprising public debt and loans and advances). Further, the main part three of the common budget that is public account which is further devided of the

following three parts as (a) unfunded debt (state provident fund), (b) deposits and advances (c) remittances.

All these aforesaid branches and sub-branches contribute greatly towards the norms of the common budgetary system. But the contingency fund remains as it is because contingency fund of the state has been constituted by the Orissa contingency fund act 1950 and pursuance of article 267(2) of the constitution of India and now the amount of contingency fund is Rs.60 crores by Orissa act 10 of 1990.

The aforesaid distinction have been contributed greatly towards the administration of the present day common budgetary system. For example, India is a country for which the multiferous flexibilities are required. At that time these codified rigidities, all confining to different statues of this common budgetary system are the indirect process of rigidities which often met with multiferous unsuccessfulness on the way of progressive success. One side, the demand for flexibility and on the other the demand for rigidity create several imbalances in the budgetary control of the nation. This imbalances are the basic causes of all the budgetary maladies, those come on the way of its success. This codified statues as we have discussed above with regard to the common budgetary system induce the courses of the budget in a very distorted way which ultimately make the budgetary control very much hazy, distorted and meaningless. Here, we can quote one instance of such budgetary control which compel the government in a very flimsy and quite unreasonable way, to impose taxes on the public. The present day enhancement of 2% additional sale taxes on certain commodities on the public as per the order issued by the state government of Orissa (an Indian State), in the last week of 'may, 1995 and first week of June, 1995, became a sordid affair in the eyes of the public, because the same was again replaced by the government through the subsequent order issued. This sort of distorted working orders with regard to taxes by the Orissa government, are simply due to the cause that the budgetary norms are not in consonance with the demand of the people.

The basic requirement of the people are not focussed properly due to which the entire norms of the budget become quite unintelligible and hapazard under the courses of such codified norms, which are quite rigid in their approaches and seldom provide any opportunity for making suitable arrangements towards welfare of the people. These arrangements are quite a must for the total welfare of the people as well as for the entire nation, which are basically concerned with financial resources for its homogenous development.

The means and ends budget which we have discussed is definitely far superior than this common budgetary system which is in other way adjust as well as cooperate to every requirements of the people under its due flexibleness for achieving success in both the ends that is at the end of the government as well as at the end of the people.

The differentiations as we have seen from the means and ends budget and from the common budgetary system we have arrived at a conclusion as follows :-

The main three divisions under which the common budgetary system goes as like (a) consolidated fund of the state (b) contingency fund of the state and (c) public account of the state and further the consolidated fund of the state have been sub-divided into (a) revenue account (b) capital account and (c) debt account comprising of public debt, loans and advances account. The third item of the main part of the budget that is (c) public account of the state which is further sub-divided into (a) unfunded debt (state provident fund) (b) deposits and advances (c) remittances. So, such main divisions and sub-divisions create categorywise divisions but they are partner with such decisive ways that they are breeding confusions in the mind of the readers. Thus the present day common budgetary system have become a confused document which is divided into simple ways but creates very much a distorted as well as hazy order for which the goal of the budget is not achieved. Though the same is very much simple as well as plain in order to arrive at a stage for which all the necessary concerns of the people are

very much awaited or in order to arrive at fruitful conclusion. The main requirement of the budget being rest on the fulfilment of the people's requirement are never set aside through the different features as well as objectives as set for the conducive arrivals for the smooth budgetary control. Therefore the means and ends budget is supposed to be taken as the most conducive budget where the top priorities always given for the conducive solution with respect to the fulfillment of the peoples requirement.

The underdeveloped countries, developing countries, and the povertystricken countries are very much kin on the side of giving of the dire necessities to the people. But how far these aforesaid countries have achieved the necessities by fulfilling the different requirements of the people has to be examined in the most proper way. As far as we have achieved so far with regard to our explanatory views concerning zero based budget, performance budget and common budgetary system. We can know that the people are the root cause in making the budgetary control towards satisfying every norms with relevant to the fulfilment of the basic requirements alongwith other requirements as made relevant to them. Our's is a country where we see that people suffer because of over population alongwith the povertystricken causes. This povertystricken causes in lying with the people's requirement to be fulfilled in this over populated country has to be reassessed and re-examined for the total purpose of solution with relevant to the sides of people's requirement. Sir Domic T.Rizvic of Germany in his research paper has given the following view. The budgetary control of the day must suitably be balanced taking all the main objectives to be converged for the rightful solution of all the problems with relevant to the people's requirements. India is a country where every year Australian population is added to the existing population of the countries that the fulfillment of the requirements of the people alongwith the basic requirements definitely give us the idea that solution of problem with realisation to the fulfillment of the peoples requirement based not only on the approaches for creating solution towards the problem of fulfilling the requirement, but paves also other side effects towards solving the problem in a most conducive as well as in a tangible manner. Sir

Dorter T. Hosberg of Washington D.C. in his research paper has pointed out "people are not the main analogues factor for creating solutions in order to fulfil the different requirements of the people but several side effects that coming on the way of solution are to be balanced equally alongwith the solution of the main problem. The third world countries as well as the present day povertystricken countries and underdeveloped and developing countries of Asia are in a delemma in this case because they only look towards solving the issues on the point that povertystricken problems should be cut out by any means in order to pave the new ways for the rightful solution. The aforesaid views of Sir Dorter T. Hosberg has enough of value in creating the rightful solutions for the people those suffer with extreme causes of impossibilities towards solving the situation in the most rightful way. The povertystricken countries and the underdeveloped countries of the present day are definitely charged with any problems which are not at all suitable for the total conduciveness of the rightful solutions. Sir Henry Morgan of UK has the following view with regard to the budgetary control which is totally focussed towards the rightful solution of the problems which are on the way of fulfilling the peoples requirements According to him the obstacles which are kept under assumption and under practice are to be scrutinised deeply such that the rightful solution would automatically spring up from all the anticipatory views by scrutinising the cause and effects of such assumption and practices. So, according to the view of Sri Dorter T. Hosberg cited earlier, the real solution lies by focussing our attention towards the rightful solution of the problems which come on the way of this problems as obstacles.

So, from our discussions, we can very well judge that the lacunae lies with the other budgetary controls such as zero based budget, performance budget and the common budgetary system which never fulfilled the real necessities of the people, rather make thing confused as well as distorted without being arrived at the rightful solution. So, in this way the means and ends budget is the best suitable substitute for achieving the purpose for making the people totally satisfied not only towards fulfilling their requirements but for

fulfilling all the requirements of the people alongwith the requirements of the entire nation. Politically, socially and economically we must assess all the objectives of the means and ends budget in a most accurate way to know that the budgetary control always goes towards the people who are democratically befitting for making things well conducive as well as well settled for the purposes of monetary requiremnet alongwith the common requirement which is evenly distributed to citizens of the nations in the most homogeneous way. To conclude this we may quote here the following as per the norms of Budgetticks view which goes as follows, "The conducive and the homogeneous distribution for fulfilling different requirements of the people formulate the most correct as well as the befitting solution towards solving problems which come on the way of fulfilling different requirements of the people. Hence means and ends budget is the best solution for all this needs which are quite befitting for the purposes as described above."

5.8 - Comparative Statements between common budget, zero based budget, performance budget and ° means & ends budget i.e. Budgetticks :

Common based Performance Budget Means & budget	Zero Budgetticks Budget	Budget	i.e. ends
1. Base The base of base of the common and budget is of ends budget any order and quite logical	The base of the zero based budget which starts with its	The base of the performance budget which merely based	The means and is

diversions. Their well as end goal never seldom converge at a starts with ^o definite point. man's initia- ^{oo} completes ^o resultant	base zero, often settled with reasonable, as ^o the course of distorted pro- cess initiation.	on the working order, accounts core- latively with all other ingredients like financial requirement and monetary transactions.	as this the tion, with end. ^o
---	---	--	--

2. Structure

The structure of the common means ^o budgetary system ends budget is mainly based developed on ^o on the two pro- regular ^o minent financial process as the ^o objectives namely is based ^o receipt sides and theory, ^o the expenditure quite fulfilling the sides. This motto, peoples ^{oo} gives all other requirement. ^o this factors quiteless importance.	The structure of the zero based budget is completely based on the future trend as the same ignores the past and based merely on the present condition.	The structure of the perfor- mances budget is basically corelated with the work cture and the functional stru- cture is unitary in character as only keeps work ^o objective as the ^{oo}	The of the and the same on the
---	--	---	--------------------------------

base unit.

Common based Performance Budget Means & budget

Zero Budgetticks Budget

Budget

i.e. ends

3. Order

The order of order of discipline of discipline of the common means and budgetary budget is system rests smooth with the theory and regulative as ° of progressive as comple- finance. The soothing°°b balancing of the purpose° of finance has fulfilling only the two important main objectives of requirements of°° that is receipts people.° and expenditure.

The order of discipline of the zero based budget is com-°° pletely based on the specu- lative forecasts & anticipatory ideas which at times imparts nil result and different ° sometimes, made it ends with the

The order of discipline the performance budget is totally leans on work performance work order. It does not core- lated with the other objectives on relevancies the peoples world. Here°

The the ends of well tely for of the

haphazard achievement. weighed properly.

people's necessities are not°

4. Consequential

Effect :

The consequential effect under such means & budgetary system often completes which° the° creates itself° versial debate,°w° which has diff-approach°e° erent objectives also comp- with relevant itself with°° to this system. constructive° This prohibits to arrive at a constructive end.

The consequential effect of the zero based budget can not be vizualised at the beginning which ultimately adjusted as the same ignores the past but raised on the present and future developments. Thus zero

The consequential effect of the performance budget though quite encouraging still suitable adjustment is the most crucial which regulates the different adjustibilities those are needed° for the comple-°° tion of the work.

The° ential° of the° ends° order° for a° ctive° and° lete° a° order.° °°

Common based Performance Budget Budget

Zero Budgetticks Budget ends budget

i.e. Means &

based budget ignores an important factors of the time i.e. past factors.

This is very hard and cumbersome, sometime also becomes impossible.

6. Global Effects and their Global Financial Impact :

The global effect and the global financial impact with the common budgetary system totally budget is quite the appropriate as accurate and nations of world in most unitary in character ignoring all This budget

The global effects and the financial impacts with relevant to the zero base budget system is of the pouncing or imposing order as the same imposes its effect of all other nations as the same

The global effects and the financial impacts relevant to performance budget depends on procedure of order of the work its due completion by achieving the different structures through its

The the means well the the ends.

other global quite suitably ^{oo} nations but Here provides condu- ^o simply high- result ^o lighting the order oriented target ^o individual well as induce ^o nation for rate of pro- ^{oo} which the same over gressive develop- contains not at in the ^o all smoothen positive order, even if the same reaches at the stage of completion.	starts with zero. Its further effects with relevant to the global impacts and financial influences are of imposing type rather negative lead to the stage of imaginations which are not	different units of work. the global of the work many a time hampered due to the lapping and double standard of different work performances. Here if the work performances are	is cive, as the ment most way. ^o o
--	---	---	--

**Common
based Performance
Budget Budget**

**Zero
Budgetticks
Budget
ends budget**

i.e. Means &

at all based
suitably for
the purpose.

not scoplously
and meticulously
examined and^o
scrutinised than
such work order
become futile.

**5. Timing and
duration effect with
relation to present
past and future.**

<p> timing the relevant past present future are timings into^{oo} different purpose of^{oo} and their for time such because^{oo}t </p>	<p> The timing duration of the duration and common budge- performance tary system is totally abrupted and takes a little of time in homogeneously comparison to the chalking out account for the of 12 months budget (the budget of the relative financial complete order). impacts. The ^{oo} That's why means and ends^o often it is seen budget becomes^{oo} that such little time, hinderances accountability in the order of the budget which ultimately provides hazy and distorted result. </p>	<p> The timing duration and its effect timing effects^{oo} the zero based budgetary system is very much emple because it takes a lot of time for its calculation towards population as well as its orientation as the type. titive order if the work perfor- mance are of exemplory in character. In many cases the same becomes impossible. the most appro- </p>	<p> The timing duration of budget depends on the main schedules of the different intelects with their work perfor- mances, those are needed the purpose. Here the impact take course of compe- of its very many^o motivations cha-^o nnel and creatives ways for meeting the different as^o well as diversifi- ed people's requirements in^{ooo} </p>	<p> The for with to and taken entire ways the as </p>
--	---	--	---	--

priate way.

Common based Performance Budget Budget

Zero Budgetticks Budget Budget ends budget

i.e. Means &

7. Internal and External Results :

The common internal budgetary external system not with provides the the and ends though external balanced because the provides imbalances in doubtful the external import well as the sions of the internal order. nation. external for an orderly manner. Here

The internal and external results with relevant to the zero based budget is quite imaginary in character because of same may not come to a scope of balancing this two internal system are completed. This is because so many a time

The internal and external results with relevant to performance budget balance in character the same is totally in character till the different work circuits That's why means and ends budget is totally

the objectives of the imports and exports may not be thrown into oblivion as the same does not picture its motto at their financial stage.

work performance are quite diversified, hazy, distorted because of its orientation made by many masters for its many units of different work objectives (may be small or may be big.)

balanced by balancing the external order and internal order through its different exports and imports system.

There are the following twelve differentiations with relevant to the means and ends budget when compared to the positional advantages with other budgetary systems like performance budget, zero based budget and common budgetary system.

Budget ticks or, based Means and Ends Budget

Performance Common budget Budget

Zero Budget

1. As the means common and ends budget the budgetary system is of flexible nature, it adjusts with all types of requirements. does not any priority to the other requirements which

Performance budget as the system is related with the working so far as the same never gives making everything hazy and distorted.

As the same starts with zero which has the indefinite base having their limitless approach give scope for all other requirements in a

The as the ments are focused side,

are very much
necessity for
the people.

homogenous way.
oo

2. The popula-
population°Th
tion problem can
in the
not remain as a
budgetary°c
chief factor of
never
disturbing
its magnified in the°
element in order
so as
to project the
achieve the°
different requi-
result.°r
rements of the
people.
orientation.

The population
cannot be taken
as a solution
because of work
performance are
always related to
an particular
type of people
with their
individual job°

The population
on problem
lingers throu-
ghout the
structure of
elevation without
ending with the
definite objectives.

The
problem
common
system is
legal way
to
definite

3. The effects of
helps are°dif
different monetary
very°

In the perfor-
mance budget

In the zero based
budget though

Such
taken in a

**Budgetticks or,
budget°
Means and
Ends Budget**

**Performance
Budget**

**Zero based
Budget°**

Common

institutions like
manner°
World Bank,
objectives°

such kind of help
from the socalled

such help are
taken from the

haphazard
as the

Indian Monetary
 common Fund etc. helps
 system can be taken in
 subjected to the every
 congenial changes.
 manner. the chart or,
 work performance order.
 such helps are co-related
 with a different budgetary
 performances.

monetary institutions cannot
 be taken as the same. They are
 not linked with elevations,
 the same can not be taken
 granted as

monetary institutions still than
 as their approaches are under
 the process

of the budgetary is very many

4. The social, common political and
 system economical political impacts
 are well economical balanced in the
 though means and ends justified still
 budget. gives only The means and
 various ends budget factors.
 never promulgate the scope
 categori for making the which we

The social, political and economical
 impacts in the performance budget
 is only related to the working
 system and can not be cited as
 the objectives in order to chalkout.
 This performance budget. A nega-

In the zero based budget the social,
 political and economical impacts
 are always interlinked and
 because of which it is difficult to
 pose the same with relevant to
 the main purpose. In the zero based

In this budgetary the social,
 and impacts are equally
 than it priority to decided
 In the budget cally

different assess-
 already^ome
 ment in a very
 with^oh
 haphazard order
 three^oa
 as the same is
 categorised^o
 not correctively
 budgetary
 assessed in an
 are ^oi
 initial stage with
 illusioned
 the longer bifur-
 distorted^oc
 cations with
 under^o
 facilities for
 situation,^o

tive phenomena,
 as the norm
 of assessment
 of the standard
 of the financial
 position with
 relevant to the
 financial reso-
 urces and the
 various equip-

budget the fulfill-
 ment of the
 different require-
 ments of the
 people, is not
 thought of
 properly, because
 the same always
 starts with the
 zero point having

have
 witnessed
 the other
 items
 of the
 standard
 often
 as well as
 and kept
 hazy

**Budgetticks or,
 budget^{oo}
 Means and
 Ends Budget**

**Performance
 Budget**

**Zero based
 Budget^o**

Common

the standard of
 the same
 the requirements
 give scope
 those are coming
 assessing all
 on the bases of
 standards of^o
 different catego-
 requirement^or
 rical verses, in
 resources^o

ments, those can
 be channellised
 for the success
 of the work
 performance
 always co-related

an ignored eye
 for the future
 requirements of
 the natural
 resources, those
 can come across

because
 does not
 for
 other
 people's
 like natural

order to adjust and ^o t them, for the intellectual ^o making of the and ideas ^o resources in an people those appropriate way, accepted ^o by utilisation in utilisa- the standards of budge- ^o financial resources control in ^o and equipments, focus the ^o those can be require- well adjusted the ^o long with the the most other natural way. This resources making way ^o proper fixation deprived ^o of the financial the standard in order utilisation ^o to cope up with aforesaid the different Since ^o r requirements only ^o	with the receipts, expenditure and the positional natural resources in order to fulfil the various requirements of the people. For the total satisfaction of behavioural standards of the people alongwith fulfillment of their require- ments in order to cope up in the natural work performance subjected to the	the objectives, fulfilling the various require- ments of the people. In order to cope up the financial stan- dards and the burden, in order to fulfil the scope for the various budgetary developments for to make the same completed in a very tangible way, to cope up with the various implementations. Those are quite	equipments ability of standards of the are to be for proper tion of the tary order to various ments of people in tangible opens the for scopes, for better of the revenue. the same
---	--	---	--

of the people, priority to^o fulfilled in a very and legitimate and orientation the tangible way. can not^{oo} other in a way. The^{oo} can not be^o as the^o to the imbalances^o

ordinancy of the natural calamities alongwith the expenditure side utterly imbalances, those come on the way of its total success, ended in many times with failures. These imbalances may be varried,

subjective for the performance of the of budgetary order, as the zero based idea often gets dormant and morbid because of no focus in the outlet, in the

gives the receipts the same fulfil the objectives normal balance achieved same kept different

Budgetticks or, budget^o Means and Ends Budget

Performance Budget

Zero based Budget^o

Common

scope other^o like unassessment as discu-^o This

from the proper balances of the receipts and the expenditure sides alongwith the adjustments of the

most appropriate way. In order to balance the different factors receipts and expenditure in a

in order to create full for the objectives ssed above.

budge-°	various natural	bonafide way,	keep the
of this	resources, in order	keeping all the	tary norms
budgetary°	to compensate	other norms with	common
very	lacking, in order	relevant to the	system in a
way°	to fulfill the	people's require-	inaccurate
scope in the	ingredients for	ments in a sub	giving
episode°	the total success	important level	concluded
fulfillment	of the work	in relation to the	for the
different	performance. For	assessment of the	of the
power requirements in a	this reason	monitary	
unsatisfactory°	performance	as well as the	most
only gives	budget can not	financial standard	way, but
for the°	always fulfill the	which always	priorities
assessment	requirements of	keep the same	proper
expenditure	the people in a	hezy and distorted	of the
receipts sides	proper way. Here	in the point of	and
ignoring other°	the implementa-	initiation i.e. at	and
those are°	tions for the	the zero level.	aspects
for ful-	respective perfor-	This is a deficit	required
different°	°° mance are with-	of the zero based	filling the

which requirements of
 in the°
 possible way.
 a pseudo
 relevant°
 economic
 giving
 priority towards
 and
 angles.

out their definite
 working order.

budget
 loses the
 importance of
 this budgetary
 system.

the people
 best
 This gives
 result with
 to the
 angles by
 less
 the social
 political

**Budgetticks or,
 based Common budget°
 Means and
 Ends Budget**

**Performance
 Budget**

**Zero
 Budget°**

5. The outcome
 common°Th
 of benefits due
 budgetary system°t
 to the receipts
 receipts and°a
 and resources
 order, are
 are well balanced
 fruitful, when°t
 throughout the
 receipts and°b

The receipts and
 resources in the
 performance
 budget is not
 interlinked at all.
 The same does

In the zero based
 budget the
 pts and expendi-
 ture orders are
 totally ignored
 in initial stage

In the
 recei-
 the
 resources
 only
 the

budgetary order
 a expenditures give
 in the means
 the "balance"
 and ends budget.
 In the
 surplus
 this
 and expen-
 lost their
 the common
 control.

not gives scope
 for the work
 orientation along-
 with the expen-
 ditures for those
 particular works.
 budgetary system.

giving rise
 distorted and
 and hazy end in
 the resultant
 factor. This indu-
 ces hapahazahed-
 ness in the entire
 process of the
 Budgetary

to
 rise to
 budget."
 deficit or
 situation
 receipts
 ditures
 ways in

6. The resultant
 common end
 end with relevant
 budgetary system
 to the peoples
 with
 requirement are
 to the
 always well ach-
 require-
 ie
 giving no
 always
 scope for the
 because
 wastages.
 miscellaneous
 their objectives settled
 less

In the performan-
 ce budget as the
 work performance
 is the chief factor,
 the economic con-
 sequences are
 given less impor-
 tance there-by on
 curbing of the
 wastages can not
 be thought of.

In the zero based
 budget such
 tages are apt to
 be disturbed
 under heterogen-
 ous distribution,
 because the same
 are not given
 priorities at
 initial stage.

In the
 was-
 wastages
 relevant
 people's
 ment are
 ignored,
 its
 with and
 priorities.

7. The Governmental behaviours are always well balanced because of its initiation through the people's representatives. Here stage, making the bureaucrats budgetary are given the very hapha-

In the performance budget as bureaucrats is the main agent for chalking out work performance it is totally lost from the positive views and actions from the people's

In the zero based budget, and the bureaucrats are not given prime importance because it starts with zero based attitude not having

In the main throwing peoples representatives in vion the order

Budget ticks or, budget Means and Ends Budget

second place. well as regulated.

Performance Budget

representatives.

Zero based Budget

definite approach for achieving the result along with the work with relevant to bureaucrats and the people's representatives.

Common

zard as ill

8. The achievement

In the perfor-

In the zero based

In the

ment of the system^ot target goal is work^o fixed and having a performance and a definite end expenditure^o by achieving the simulataneously^o due financial the ^oob objectives. they ^{ooo} surplus order^{oo} with unfor-^{oo} unprecedented

mance budget the achievements are only seen through work performance, but so far as the economic objecti- ves are concerned, importance thereby towards curbing of the economic westages can not be thought of.

budget only the economic ends are focused regulated way only in the initial stage.

budgetary though in the go but most of times when give settled seen priorities.

9. In the means common^oand and ends budget system^o people are the subsi-^om main criteria their^of from the star- the requirements are^o ting point to balanced with the end point. the ^{oo} and reso-^{oo}

In the perfor- mance budget work is the main factor from starting point to the end point ignoring the

In the zero based budget as the same gives prio- rity to the finan- cial standard, work performance as well as the economic achieve-

In the budgetary people are diary but not relevant to receipts

result
 they^{oo}
 meaning-^{oo}
 most
 cases.

peoples welfare
 with relevant
 to the same.

ment are almost
 in a distorted
 and hazy stage.

urces as a
 of which
 become
 less in the
 of the

**Budgetticks or,
 based Common budget^o
 Means and
 Ends Budget**

**Performance
 Budget**

**Zero
 Budget^o**

10. In the means
 common^oand
 and ends budget
 due budgetary system
 people may not
 end point may^o
 have their defi-
 achieved throu-^{on}
 nite say in the
 satisfaction
 question, but
 people or,^o
 after the end
 through the dis-^o
 point is achie-
 are satisfaction by the^o
 ved, satisfaction
 the people intentional^o
 is definitely well
 wrong praises
 witnessed for
 added for the ^o
 which people get
 Because

In the perfor-
 mance budget
 for the work
 performance is
 satisfactory still
 then the finan-
 cial goal is left
 in the endless
 mismanagements.

In the zero based
 budget often
 to the maladmi-
 nistrational beha-
 viour, the total
 result is seldom
 achieved for
 which people
 almost in
 dissatisfactory
 stage.

In the
 the
 be
 gh the
 of the
 and
 are
 same.

total satisfaction.
budgetary^{ooo}

common

gives top

system

the

priority to

and expen-

receipts

negle-

diture side,

value of

cting the

the peoples

requirement.

The following points with relevant to the means and ends budget are related with respective poly applications which may be applied for many other desired purposes as per the need. Such distinctions from the zero based budget, performance budget and the common budgetary system which are depicted in the following way :-

Budgetticks i.e.

Means & Ends

based Common

Budgetary Order

Performance

Zero

Budget

Budget

Budget.

11. The means common^oand and ends budget fulfilling promulgate the attitude of bur-ideas for achiev-always get^oing the common due to goal by fulfilling many diver-^othe different approaches^o

In the performa-nce budget the budgetary system requirements are only fulfilled with relevant to the working orders, but do not show

The zero based is the of the people's requirement as the same starts from the zero point it always

In the the eaucracy effected very sified

requirements of given ^o t the people in the ^o the most homo- fulfillment of the ^o Bu	accurately in fulfilling the different requi-	gets effects in its very many future develop-	those are alongwith
---	---	---	---------------------

Budgetticks i.e.

Means & Ends

Budgetary Order

Performance

Budget

Zero based

Budget

Common

Budget.

geneous way. That's requirement of ^o T There is no hete- That's ^o r rogeneous order common ^o in achieving such system target. one sided giving order for the diff- ^o requirements ^o people. ^o	rements of the people. That's why performance budget is only with relevant to the priorities only for the working purpose.	ment. why the same gives a distorted and hazy order does not give a ^o the fulfillment of the different req- uirement of the people.	the people. why the budgetary definite fulfilling erent of the
---	--	--	--

12. The means common ^o and and ends budget system ^o provides scope fulfillment of towards the nec- requi- ^o e essary upliftment the ^o of the facilities not at	In the perform- ance budget the adjustment with relevant to the different finan- cial requirements	In the zero based budget the adju- stment of the different require- ments of the people are not at	In the budgetary the the various rements of people are
--	--	--	--

of the people in
vized pro-
its various deve-
because here¹
lopmental appoa-
as well^c
ches because the
app-^o
same always
the ass-^o
gives priority for
the^o
fulfilling the diff-
and ^o
erent require-
receipts
ments of the
relevant to
people, neglecting
of the
the priorities
resources^owi
with monetary
focused in^o
receipts as the
way as ^o
same only depe-
very^o
nds on the natu-
only^o
ral resources.
sides^o
Because this is
receipts
quite spontaneous.
expenditure^oIt
It has got that
and
adjustifying power

of the people are
abnormally arrive
at the fixed date,
because the same
gives priority only
to the work per-
formance order
giving less scope
expenditure sides,^o
for assessing the
natural resources
as well as the
monetary receipts
in a very accu-
rate way. That's
why performance
butget is quite
unaware of the
different ingre-
dients in its
developmental
simultaneously^{oo}

all of convincing
standard as the
same starts from
the zero and
assessment of
natural resources
as well as the
monetary
are always ill
focused in its
various developm-
ental approaches,
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CHAPTER-6

INFORMATION TECHNOLOGY

6.1 - INTRODUCTION :

Rampant, Maximum, Optimum, Highest use of all time innovations as relevant to Information Technology - Computers, Electronics Devices, E-Mail through internet, websites - having aim of receiving all the informations in the quickest manner.

6.2 - USE OF INFORMATION TECHNOLOGY :

Government should get all the information order to execute its roll in the most effective and the quickest manner by the right use of Information Technology. The Government is a tool, where the working orders i.e. every TIT BITS of such orders are to be done with spending of "Time". Here the Governmental sent up are balanced with the every consumption of the time. The sending and examination of every work in the Government should be set up with the due consumption of the time. Here "Time Factor" has to be calculated correctly with every sort of expenditure. The Time and the utility of resources are to be made in akiness with the procedural orders, those are actually needfull for the purpose to which it is aimed at. The time and utilities should be kept side by side, such that at each points loss has to be checked and scrutinized with the due expectations. The Government setups, demands that work i.e. all the works are meant towards the public welfare where the public welfare is achieved with the rightful consumption of Time. Definitely it is required that all the

works are in its rightful way. So, consumption of TIME and the utilities and the achievement are examined with due acknowledgement of the target.

6.3 - The News - Budget has turned into Budgetticks :

"BUDGETTICKS" is a new word came into the arena of the English dictionary. The idea behind the same is as follows :

As clock "TICKS" for a change towards the onward march of the time, so also budget "TICKS" for the onward progress with the onward march of the time.

As the budget is a financial document of a nation, BASED ON THE NATIONS REQUIREMENTS PERTAINING TO THE VARIOUS NEEDS OF THE PEOPLE, the same cannot remain as it is throughout a budget year i.e. through out a financial year. This requires to be changed constantly with the changing needs of the people. So, such minute changes demand minute calculations of the various needs of the people with the progressive trend towards the onward march of the progressive human development.

Here the study of the INFORMATION TECHNOLOGY is absolutely necessary. Most of the internationally reputed universities have already been initiated with the same. But the "order of study", is the vital one, to know all the details with this regard. Ofcourse, then the same can be made with this study of budgetticks. As this is very crucial, this should find place in the Budgetary order of every nations as early as possible.

This subject of intimation technology can only solve all the problems pertaining to the planning of a conducive budgetary order.

6.4 - The Theme of Budgetticks :

"The Theme of the Budgetticks is established through the implementation with the promulgation of the exact manifestation and factual maintenance of the genuine democratic norms."

6.5 - The Tit Bits of IssueS out of Various ExcerciseS of

Econometrics (as now spoken as budgetRicks as per the theme of the budgetticks) :

The use of Econometrics i.e. Budgetricks in the uses of various statistics and datas. So where works are done or, different working orders of the Government is in progress, all the relevant matters are to be done with due examination of the relevant scrutiny, datas and statistics and supplied with the timely need for the purpose. The Government and its different behavioural orders as needed should be made in consonance with the needful and faithful achievement assigned for the purpose. Here the Government is a tool of times. Public welfare should be given importance such that no lacunae would be seen and no lapses are dictated at the end of each working order. Here the resultant end is very much important as the purposes are steadfast with the due application of its completion towards each units of works, where the Government has to be taken as a means towards solving all problems in tune with the achievement of welfare order.

**6.6 - Optimum use of The Information Technology
TOWARDS the Promulgation AND IMPLEMENTATION
of the Budgetticks :**

Points : (1) Expenditure (2) Receipt

(1) Expenditure

(2) Receipt

<p>1. Up-to-date Expenditure position^o1. Position of the Government collection of through this rightful use of (Land & Information Technology with Productional the use of (a) Computer, (a) Food^o (b) Website, (c) Internate and output (d) E-mail. i.e.^{oo}((ii) Work assessment with the etc. time with expenditure i.e. should^o("How much work has been has completed with how much points of expenditure". initiations, from the resultant^o (iii) Upto date expenditure : end.^o information with respect to starting from the grassroot level. To the top i.e. a) From the Block level, Tehsil level, District and upto the level of entire state. (iv) Each unit of expenditure with each unit of output i.e. result achieved.</p>	<p>1. Up-to-date Receipt with respect to the (i) Taxes, (ii) Revenue Building) (iii) receipt with respect to grain & (b) Industrial (iv) From various duties stamp, excise, customs (v) Each receipt unit proclaim where the same accrued from ? Their end to the productional</p>
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Such information are not only updated with (i) year, (ii) month, (iii) days i.e. not even for hours but upto the minutest extent, even for minutes (here approximation may also to be weighed) - "Here collection of every informations at the most upto date level is very much of necessity".

The Checking of Budgetary order with the minutest level is of very high necessity. Checking of the day to day Budgetary order is a must for every Government with respect to the every 'Budgetary provision', along with its ongoing effects of such Budgetary provisions, basically when the "expenditures" out of such budgetary provisions are being effected with every expenditural points. If the information are utilised in the rightful manner, the outcome from the same would become a marvellous effect in solving the problems from minutest to the largest extent.

The present day information technology is the rightful answer for the same.

The state has many departments viz., Orissa Government (under INDIA) has 38 (Thirty Eight) departments. So here, we see the needs are diversified and heterogenous in nature. So the "Time Factor according to the Budgetticks has the most important role. So, such needs which are heterogenous by nature, has to be scrutinized as well as examined intit bit. In the Budgetticks, "Ways" are very very important here. Each unit of the every working order is timely examined and scrutinized. Here the performance output is always needed by the utilities of the relevant resources with the utilities of time and financial expenditure, along with the utilities of the different labour forces. Here, every item of resources i.e. power resources, financial resources and the resources through the diversified utilities are to be made along with the "Completion of the different works to the tune with expectations. The utility of different resources should be balanced with the achievement of the different working orders.

Information technology has the effect of relevancies. As this is the new innovation viz "BUDGETTICKS", it is mainly relevant with the time. When the time and its effect are considered, it is definitely promising upon the "helps" as we receive from INFORMATION TECHNOLOGY. The nations especially the povertystricken nations their "ways" and the different changes with relevant to their living conditions change with the proceedings of time. So the

information as should be received TIMELY with relevant to the BUDGETARY CONTROL, are of much help due to its manifold effects. Pertaining towards fulfilling the "NECESSITIES OF THE PEOPLE", the benevolent sciences out of the Information Technology, should be used very diligently. The use of computers along with the facilities of internet, website e-mail is of much concern as the same becomes dire necessities of the day which compels the Budgetary Control as per the norms of the BUDGETTICKS is a must. These are the following points, where the help of the Information Technology is of very high necessity. All the information can only be brought by the due implementation of different helps which has to be sought from the right use of the Information Technology. The points are as follows:

1. Upto date expenditure and receipt position, statewise or nation wise as the case may be.
2. Uptodate price index.
3. Uptodate figures with request to unemployment or, employment positions.
4. Uptodate "Productional Level" with respect to (A) Agriculture, (B) Forest, (C) Mining, (D) Industrial Productions, Handicraft, Metals like Steel, Nickel, Zinc, Aluminium, Sulphate Sodium etc.
5. Uptodate positions of grants with respect to Central Government, World Bank, D.F.I.D. (Department For International Development) etc. Foreign grants as well as this nations inside grants. The position of "AID" as received with their Tit Bit formation.
6. Uptodate "Man Power" positions in the different avenues whether (i) Government, (ii) Public Sector, (iii) Private Sector etc.
7. Uptodate "Population" figures, statewise and the nationwide.
8. Uptodate "Crop" or "Grains" as achieved in the different agricultural or as in the village sectors. (Here figures are to begin qualitatively and quantitatively)
9. Uptodate literacy of illiteracy position.
10. Uptodate educated, employed or unemployed with

respect to (i) Graduates (Science, arts, or commerce) (ii) Medical or (iii) Engineering Graduates (iv) Veterinary & Fishery Graduates (v) Graduates with respect to I.T. Sector, Management and various other utilizable sectors.

11. Natural calamities : Loss and their effects.
12. Non-plan and plan changes : Tit Bits of timely changes with respect to A) Manpower Resources, B) Financial Resources, C) Resources of Different Required avenues as per the need of the survival of the entire mankind.

6.7 - THE USE OF INFORMATION TECHNOLOGY WITH RELEVANT

TO THE GOVERNMENTAL BEHAVIOURAL ORDERS :

In the promulgation of this new innovation "Budgetticks" and its various utilities with the Governmental behavioural orders, "the Governmental behavioural orders" are to be kept in one side in the other side, work performances, where work performances are achieved. The target of its due completion of work and the total utilities and figures should go hand in hand, such that the "Due completion with the Aim" is achieved. Here, when the word Government is used there the work performances are considered, where no doubt can be perceived or destruction would be crept, such that all the working orders are done with its every ways of their due completion. Here the word "Government" and "Time" should be taken into rightful consideration such that no departments be perceived while the final examination and scrutiny of all the works done for this purpose.

6.8 - INSTANCES AND EXAMPLES :

Instances from the Govt. of *Orissa - Demand for Grants (2000-2001)

1. 38 Departments.

2. Provisions under different plan & non-plan units.
3. Internal debt A) Loan, B) Over Draft through Bank Guarantees etc.

Information Technology Towards Achieving the Highest Output in the various Governmental Resources :

The subject "BUDGETTICKS" is basically related with the effects of time towards the necessities of the human lives. So, when "TIME" becomes the Chief ingredient in order to "MAN-OEU-VERE" the various needs of man, then all its (i.e. of "TIME") relevant effect are to be measured with its progress. Here, how the lives of "MAN" are effected with such changes i.e. with the change of "TIME". The budgetary control i.e. "FISCAL PROVISIONS" as per the different necessities are to be measured very accurately. The Governmental Budget is always an oscillating Budget. When we call "Human Wants are unlimited", its effects are to be accurately measured whether these wants are balanced by the "PROVISIONS" and required for the various needs of human lives.

The Governmental budget pertaining to the various department (Here take the case of Govt. of Orissa which works for the 38 departments). Here the different departments of the Governments have different PROGRESSIVE CHANGES with changes of the PROGRESSIVE NEEDS. These changes are also effected with the resources. These resources are related with the (a) manpower resources. (b) food grain, vegetables and fruits with various eatables resources like meat from various animal produce etc.

So, the CHANGES with effect to the proceedings of time, especially the sources, when balanced with the different Governmental "Chalking outs" of the various "BUDGETARY PROVISIONS", they should be balanced, i.e. the "needful items which are of "DIRE NECESSITIES" should be kept under priority basis. The priority basis points out that generally all such necessities are ordered or to be put in orderly manner. Here, if the Governmental requirements are to be framed balancing with the various consequential

effects, then the same should be controlled with an aim, keeping the same in 'TUNE WITH THE EXPECTATION' i.e. if insome case, the demands are more, then the same has to be curbed with the respective standard of financial provisions. Here to "Chalk Out" this use, the help of "IT" is highly necessary. So without the help of "IT", no Government can Chalk out the corresponding figures which is related with the financial resources. With the working order towards fulfilling the various needs and to fulfil the issues which need the standard financial supports. So, here the "IT" has to be used as a "tool" by which Government can get various helps in order to fulfil the procedural demands which needs Data & statistics. So "IT" support, is a must putting different "BUDGETARY ORDERS" for their various timely execution. The Budgetary order relates to so many departments are always to be balanced with their various efforts, pertaining to the necessities along with the demand of "TIME". So the financial provisions are to be kept in one side, the resources (productional resources etc.) in the other. So, here the final requirements of DATAS, Statistics are to be kept ready for the purpose. This can only be done by the optimum use of "IT". So without the help of "IT", nothing can be achieved. So only "IT" is a must for the present circumstances in order to keep the budgetary control with proper need. The present day technique has long standing due for such budgetary order. So, many problem due to over population, food, shortages, shelter shortages and various issues which has crept in to the human lives of the present day. So considering such issue without the help of "IT", living has become impossible. Budgetary control ats profounded by this new device i.e. Budgetticks become to tally defunct as well as morbid and dormants. The demand of Budgetticks always rest on the ready informations which are to be received at the quickest opportunity. Here "knowledge is based on the informations". The operations of the various aspect as follows.

- i) Day to day "spending in line with the Budgettary provisions".°
- ii) The spending of such moments in each units of such appropriation.°

- iii) Plan and non-plan expenditures should be shown separately under each such units.°
- iv) The "receipts sides" under each of the following units should be noted daily.°

Here the different units are focussed as BIG-UNITS AND SMALL UNITS. Here the big units are termed as the "CENTRAL UNITS" and the small units are termed as the "STATE UNITS".

STATE UNITS

- a) Production receipt under Agricultural production.°
- b) Productional receipts under forest production°
- c) Taxes received under "Sales Tax"°
- d) Taxes received on "Road Tax"°
- e) Taxes received on "Motor spirit taxation" and "Motor vehicle taxation".°
- f) Taxes received on "Entertainment".°
- g) Taxes received on agricultural income.°
- h) State Excise collections.°

CENTRAL UNITS

- a) Tax collected under Income Tax.°
 - b) Tax collected under Central Sales Tax.°
 - c) Tax collected under Central Excise.°
 - d) Tax collected under "Custom Duties"°
 - e) Tax collected under "Export & Import Duties".°
 - f) Tax collected under "Excise Duties".°
 - g) Tax collected under Mining Royalties & Cess.°
 - h) Tax collected under "Corporate Tax".°
 - i) Tax collected under various other units such as "Tol Tax", Octroi Tax and all other taxes like "Professional Taxes" etc. As imposed for time to time.°
-
- vi) Government collect from different carriages like°
 - a) Railway Transport°
 - b) Shipping Transport°
 - c) Air Transport°
 - d) Land Transport like Buses, Trolies etc.°

- e) Carts, Tempo when used as a media of public transport. These transport collections should be received with the respective figures and "Recent Collections" should also be noted down and the "Informations" with the same should also be furnished readily.°

- vii) The Nation wide upto date "Passengers positions" with respect to °
 - a) Railway°
 - b) Land Transport°
 - c) Shipping°
 - d) Through Air Travels°
 - e) By trucks, tempos, trolies and by local carts etc.°

The figures with respect to the following performances of the Government should also be collected readily.

- (i) Day to day Admittance into different Hospitals with the following figures.°
 - (a) How many patients are completely cured and discharged.°
 - (b) How many are not cured, not discharged°
 - (c) How many deaths occur.°

Besides the aforesaid nomenclatures for the respective State units (small units) and the central units (Big units), there may be many other nomenclatures with respect to the different countries of the world. These nomenclatures depend upon the qualitative authority of the Government on "DISTRIBUTIONAL FINANCE".

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22.	Personnel Management Saturday ° (Quality of work life 27th ° and other Articles) Times	An Issue behalf of the Economic November,°	on 13th & 1982
23.	Development Policy No.5 Monday° (I-Three specific aspects) November,°°1 By N.J. Jhaveni	Page	1st 1982
24.	Productivity Growth No.5 Saturday° (IT-Market Extension) November°°27 By L.C. Gupta	Page	27th 1981
25.	Productivity Growth (I-Contribution of November°°26 Individual factors) By L.C. Gupta	Page No.5	Friday° 26th 1982°°1982
26.	Life Style Focus	The Economic	Sunday

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27.	Stabilising Prices	Editorial Economic	Friday 28th
	October,	Times Page No.5	1983
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28.	Productivity Clause in Sunday ^o wage Agreement Urged-A October, New Caption of Economic Times.	From the Economic Times New Delhi Bureau Page No.5 ^o	23rd 1983
29.	Large Economies (The role of Export July, growth) By Hanan Ezekiel	Page No.5	Friday ^o 8th 1983 ^{oo} 1983
30.	Less of Economies Economic Much of Politics June, By R.K. Sinha Page No.1	The Saturday Times Saturday Supplement	11th 1983
31.	UNCTAD for International No.5 Wednesday ^o Dialogue January, ^{oo} 18 A Correspondent	Page	18th 1984
32.	Federal Policy in U.S. No.5 Tuesday ^{oo}	Page	

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33.	Global Monetary Crisis Monday (I-Bank for developing April, Nations)	Jayachatarjee	25th 1983°°1983
34.	Unctad-VI No.5 Saturday° (Same reflections) August, °°13 By R. Parthasarathy	Page	13th 1983
35.	Brandt Panel Report No.5 Saturday° (II-Food Energy Issues) May, °°28 By S. Rangeraja	Page	28th 1983
36.	Financial Management No.4 Wednesday° By K.V. Rao March, Supplement	Page Economic Times 1984.	7th
37.	Job Encroachment- No.4 Saturday°° A motivational Tool June, (Personal Management supplement of the Economic Times)	Page	25th 1983