================================ ;xsf/L ;+:yf ln=

===================================kflnsf ======,=====================

**cfly{s k|zf;g sfo{lalw – @)===**

**!= k|:tfjgf M–** ;+:yfdf k|efjsf/L cfly{s Aoj:yfkg, lalQo cg'zf;g, kf/b{lztf sfodug]{ tyf b}lgs ?kdf x'g] cfly{s tyf k|zf;lgs sfo{nfO{ lgod adf]lhd Aojl:yt ?kdf ;+rfng ug]{ u/fpg] p2]Zon] o; æcfly{s k|zf;g sfo{lalw –@)===Æ tof/ ul/ nfu' ul/Psf] 5 .

**@=** of] æcfly{s k|zf;g sfo{lalw –@)====Æ ;+:yfsf] ;fwf/0f ;efaf6 kfl/t ePsf] ldlt b]lv nfu'x'g]5 .

**#= kl/efiff M–** ljifo jf k|;+un] csf]{ cy{ gnfu]df o; …cfly{s k|zf;g sfo{lalw–@)=====Ú df M

 !\_ …;+:yfÚ eGgfn] **==============** ;xsf/L ;+:yf lnld6]8nfO{ ;Demg'kb{5 .

 @\_ …;ldltÚ eGgfn] ;+:yfsf] ;+rfns ;ldltnfO{ ;Demg'kb{5 .

 #\_ …cfly{s k|zf;g sfo{lalwÚ eGgfn] of] æcfly{s k|zf;g sfo{lalw – @)===Æ nfO{ hgfpg] 5 .

 $\_ …;+rfnsÚ eGgfn] ;+:yfsf] ;+rfns ;ldltsf] kbflwsf/L tyf ;b:ox?nfO{ hgfpg] 5 .

 %\_ “n]vf ;'kl/j]If0f ;ldtL” eGgfn] cfGtf/Ls n]vf kl/If0f ug{ ;fwf/0f ;efn] rog u/]sf] # ;b:oLo ;ldtLnfO{

 hgfpg]5 .

 %\_ …Aoj:yfksÚ eGgfn] ;+:yfsf] Aoj:yfksnfO{ hgfpg] 5 .

 &\_ …;b:oÚ eGgfn] ;+:yfdf cfa4 z]o/ ;b:ox?nfO{ hgfpg] 5 .

 &\_ …ljlgod’ eGgfn] ;+:yfsf] ljlgodnfO{ ;Demg' k5{ .

 \*\_ …cfly{s jif{’ eGgfn] >fj0f ! ut]b]lv cfiff9 d;fGt;Ddsf] cjlwnfO{ ;Demg' k5{ .

**$= p2]ZoM**

1. ;+:yfsf clen]vx¿nfO{ r':t / b'?:t 9ª\uaf6 cBfjlws ug{ .
2. ;+:yfdf kf/bzL{ ¿kdf lx;fa lstfa /fVg] / ;/f]sf/jfnfnfO{ oyf;dodf n]vf ;DaGwL ;"rgfx¿ pknAw u/fpg .
3. ;+:yfsf] efjL of]hgfsf af/]df cfjZos lg0f{o ug{sf nflu cfjZos tYofª\sx¿ pknAw u/fpg .
4. ;+:yfsf kbflwsf/L tyf sd{rf/Lx¿sf] n]vf ;DaGwL lhDd]jf/L tyf st{Jox¿sf af/] :ki6 ¿kdf ls6fg ug{ .
5. ;+:yfsf] gub tyf lhG;Lsf] k"0f{ ;'/lIft ug{ .

**%= sfo{qmd tyf ah]6 tof/ u/L sfof{Gjog ug]{M**

!\_ ;+:yfsf] lgwf{l/t nIo tyf p2]Zo k|fKt ug{ k|fyldstfsf] cfwf/df ;ldltn] cfufdL cfly{s jif{sf] sfo{qmd tyf ah]6sf] th'{df =============jif]{ /0flglts of]hgfsf] cfwf/df rfn" cfly{s jif{sf] c;f/ dlxgf leqdf ug'{kg]{5 .

@\_ ;+rfns ;ldlt jf ;+rfns ;ldltn] u7g u/]sf] pk–;ldtLn] sfo{s|d tyf ah]6 d:of}bf tof/ ug{' kg]{ 5 .

t/ cfjZostf cg';f/ ljifo ljz]if1x?sf] ?kdf ;xsf/Lsf] 5ftf ;+u7g jf ;xof]uL lgsfosf JolQmnfO{ ;ldlt jf pk–;ldltsf] a}7sdf efu lng cfdGq0f ug{ ;lsg] 5 .

#\_ sfo{qmd tyf ah]6sf] d:of}bf ubf{ b]xfPsf s'/fdf Wofg lbg'kg]{5 .

s\_ k|fyldstf lbOPsf sfo{qmdx? ;~rfng ubf{ xfl;n ug{ rfx]sf] p2]Zo, cjnDag ug{ vf]lhPsf] lalw / sfof{Gjogsf] nflu ckgfpg' kg]{ sfo{sfo{lalw .

v\_ ;~rfng ug{ vfh]sf] lj:t[t sfo{qmd, sfof{Gjog ug{ vf]h]sf] cjlw, rflxg] hgzlQm, k"FhL, ;~rfng vr{ cflb .

 u\_ sfo{qmd ;~rfngsf] nflu rflxg] k"FhLsf] ;|f]t .

 3\_ sfo{qmd tyf ah]6sf] sfof{Gjogaf6 x'g] ef}lts tyf cfly{s pknlAw,

 ª\_ sfo{qmd tyf ah]6sf] sfof{Gjogsf] lgoGq0f,

 r\_ sfo{qmd tyf ah]6sf] sfof{Gjogaf6 ;b:ox?df kg{ ;Sg] cfly{s k|efj,

 5\_ sfo{qmd tyf ah]6sf] sfof{Gjogsf] cg'udg, k|ult dfkg / ;dLIff .

$\_ ;ldltn] sfo{qmd tyf ah]6 th'{df u/L ;fwf/0f ;efaf6 :jLs[t jf cg'df]bg u/fpg' kg]{5 .

%\_ ;ldltn] :jLs[t sfo{qmd tyf ah]6 sfof{Gjog ug{ Aoj:yfksnfO{ clwsf/ x'g]5, ;fy} s'g} ;d:o b]vf k/]df ;+rfns ;ldltaf6 ;dGjo ug{ ;lsg] 5 .

&\_ ;ldltn] sfo{qmd tyf ah]6 sfof{Gjog k|ult dfl;s÷q}dfl;s jf cfjZostf cg';f/ ;dLIff ug'{ kg]{5 .

**^= v/Lb jf 5kfO{ ug]{ Aoj:yfM**

!\_ ;+:yfsf] nflu vr{ eO{ hfg] ;fdfg vl/b jf 5kfO{ ubf{ ljlgof]hg ePsf] :jLs[t jflif{s ah]6 / sfo{qmd leq /xL lgDgfg';f/ ug'{ kg]{5 .

 s\_ Ps k6sdf ?= ============.– ;Ddsf] ;fdfg v/Lb jf 5kfO{ ubf{ sf]6]zg dfu ul/ sf]6]zgsf] ljZn]if0f ul/ ===============nfO{ :jLs[t u/fO{ =================af6 lgodfg';f/ vr{ ug{ ;lsg]5 .

 v\_ Ps k6sdf ?= =============.– ;Ddsf] ;fdfg v/Lb jf 5kfO{ ubf{ sf]6]zg dfu ul/ sf]6]zgsf] ljZn]if0f ul/ ==============nfO{ :jLs[t u/fO{ ============af6 lgodfg';f/ vr{ ug{ ;lsg]5 .

 u\_ Ps k6sdf ?= ============= b]lv =================.– ;Ddsf] ;fdfg v/Lb jf 5kfO{ ubf{ sf]6]zg dfu ul/ v/Lb pk;ldltsf] lgo{0f cg';f/ lgodfg';f/ vr{ ug{ ;lsg]5 .

 3\_ ?==================.– eGbf a9Lsf] ;fdfg vl/b jf 5kfO{ ubf{ ;+rfns ;ldltsf] a}7saf6 ul7t ;DklQ vl/b tyf lalqm pk;ldltn] sf]6]zg dfu ul/ sf]6]zgsf] ljZn]if0f ul/ ePsf] lg0f{ocg';f/ ug{'kg]{5 / ;f]sf] ;+rfns ;ldltsf] j}7saf6 cg'df]bg u/fpg' kg]{5 .

@\_ :jLs[t jflif{s sfo{qmd / ah]6eGbf a9Lsf] ;DklQ ;fdfg vl/b jf 5kfO{ ug{'kg]{ ePdf ;ldltsf] j}7saf6 7f]; sf/0f v'nfO{ lg0f{o u/L ;DklQ vl/b tyf lalqm pk;ldltdfkm{t vl/b ug{'kg]{5 / ;fwf/0f ;efaf6 cg'df]bg u/fpg'kg]{5 .

#\_ ;+:yfsf] k|of]usf] nflu :jLs[t jflif{s sfo{qmd / ah]6 tyf sfo{lalw cg';f/ ?= ================.– eGbf a9Lsf] oGq, 3/, hUuf, uf]bfd, ;jf/L ;fwg OToflb :yfoL k|s[ltsf rn crn ;DklQ vl/b ubf{ jf lgdf{0f ubf{ jf ljz]if dd{t ubf{ ;ldltaf6 lg0f{o u/fO{ dfq ug'{kg]{5 / ;fwf/0f ;efaf6 cg'df]bg u/fpg'kg]{5.

**&= ah]6 ykM**

!\_ s'g} cfly{s jif{df :jLs[t ah]6 /sd s'g} zLif{sdf gk'u e} yk gu/L gx'g] cj:yf ePdf lgDgfg';f/ Joj:yf ul/g] 5 .

s\_ :jLs[t jflif{s ah]6df pNn]lvt Ps lzif{saf6 csf]{ lzif{sdf clwstd =============== k|ltzt ;Dd gk'u ePsf] ah]6df /sdfGt/ ug{ ;lsg] 5 .

v\_ :jLs[t s'n aflif{s ah]6df g} gk'u x'g] ePdf yk ul/Psf] ah]6 ;fwf/0f ;efaf6 cg'df]bg u/fpg' kg]{5 .

u\_ ah]6 /sdfGt/sf] :jLs[lt jf ;dy{g ;+rfns ;ldltaf6 u/fpg' kg]{5 / /sfdfGt/ ePsf] ah]6 cfufld ;fwf/0f ;ef jf6 ;d]t cg'df]bg u/fpg' kg]{5 .

**\*= a}+s vftf ;+rfngM**

!\_ ;+rfns ;ldltn] lg0f{oul/ u/L ;+:yfsf] gfddf a}+s vftf ;+rfng ul/g]5 .

@\_ o:tf] vftfsf] ;+rfng ;ldltsf =============jf============= dWo] Ps hgf / Aoj:yfks jf sd{rf/L dWo] Ps hfg u/L s'g} @ hgfsf] clgjfo{ x:tfIf/af6 ;+rfng ul/g]5 . ;+Rffns ;ldltsf] lg0fo{ cg';f/ vftf ;+rfnsx? kl/j{tg ug{ ;lsg]5 .

#\_ ;+:yfsf] sf/f]af/sf] ;xhtfsf] nflu ;+rfns ;ldltaf6 lg0f{o u/L cfjZostf cg';f/ a}+s vftf ;+rfng ug{ ;lsg]5 .

**(= a}+ÍLª k|0ffnLaf6 e'QmfgL lbg]M**

!\_ ;+:yfn] cfjZos dfn;fdfg vl/b ubf{, 5kfO{ ubf{ jf ;+:yf;Fu ;DalGwt sfdsf] l;nl;nfdf vr{ ubf{ ?= ==================.– eGbf a9Lsf] e'QmfgL r]såf/f ug'{kg]{5 . C0fsf] xsdf :jLs[t C0f /sd ;+:yfsf] art vftfdf hDdf ul/g] 5 . e'StfgL k'hf{ jf6 e'StfgL ul/g]5 .

 **!)= n]vfM**

!\_ ;+:yfn] ;xsf/L P]g, lgodfjnL / ljlgoddf tf]lsPadf]lhdsf vftfx? /fVg'kg]{5 .

@\_ ;+:yfn] cfly{s sf/f]af/ x'gf;fy To;sf] n]vf :ki6, Aojl:yt / cBfjlws lsl;dn] /fVg'kg]{5 .

#\_ pk–lgod -@\_ cg';f/ k|To]s cfly{s sf/f]af/sf] n]vf /fVbf ;f] sf/f]af/nfO{ k'i6\ofO{ ug]{ lan, ef}r/, e/kfO{, ;Demf}tfkq jf o:t} k|sf/sf cGo sfuhftx? ;d]t ;dfj]z ug'{kg]{5 .

$\_ ;+:yfdf ePsf] k|To]s sf/f]af/ ;xL, jf:tljs / pko'Qm 5–5}g x]/L **Aoj:yfks jf ;x Aoj:yfks**n] k|df0fLt u/]sf] x'g'kg]{5 .

**!!= gub Aoj:yfkg**

!= ;+:yfdf k|fKt ePsf] gub oyf;Dej ;f]xL lbg jf ;f]xL lbg gEofP ef]lnkN6 a}++s jf laQLo ;+:yfdf bflvnf ug'{ kg]{5 .

@= k|To]s lbg art e"QmfgLnfO{ ;xh agfpg a}+saf6 cfjZostf cg';f/ gub NofO{ ;+:yfdf gubsf] Aoj:yf ug{'kg]{5 .

#= 7'nf] kl/df0fdf gub hDdf ePsf] cj:yfdf ;+sngsf] nlfu tTsfn a}+s jf ljQLo ;+:yfnfO{ cg'/f]w u/L a}+s bflvnf ug'kg]{5 .

$= sfof{nodf x'g] gubnfO{ Cash Report cg';f/ cash laefudf sfd ug]{ sdf{rf/L tyf

 Joa:yfksn] k|df0fLt u/L ;]kmdf /flv b'a} hgfn] Ps Ps j6f rfaL ;'/lIft ;fy /fVg'kg]{5 .

%= 7"nf] kl/df0fsf] e'QmfgLsf] nflu r]saf6 / gub rflxg] cj:yfdf a}+saf6 gub NofO{ gub e"QmfgL ug{'kg]{5 .

^= ;+:yfdf eN6 ?dsf] Joj:yf eO{ ;s]kl5 k'0f{ ;'/Iffsf] k|Tofe'lt ul/ ;+:yfnfO{ b}lgs sf/f]jf/ nfO{ cfjZos kg]{ /sd a9Ldf ;DktLsf] ===========k|ltzt ;Dd ;+:yf d} gub /fVg ;lsg] 5 .

**!@= dfn ;fdfg vl/b cfb]zM**

!\_ ;+:yfn] cfkm\gf] k|of]usf] nflu tyf sf/f]af/ ;+rfng ug{ cfjZos ;DklQ ;fdfg dfly pNn]v eP adf]lhd ================================== / vl/blalqm pk;ldlt jf ;+rfns ;ldltsf] lnlvt lg0fo af6 lgodfg';f/ vl/b ug{ ;Sg]5 .

@\_ ;+:yfn] ?================= eGbf dflysf] dfn ;fdfg vl/b tyf laqmLsf nflu ;ldltn] b]xfoadf]lhdsf] ;DklQ vl/b tyf laqmL pk;ldlt u7g ug{ ;Sg]5 .

 s\_ ;+rfns ;ldtLn] lg0f{o u/]sf] ;b:o -;+of]hs\_ ! hgf

 v\_ ;fwf/0f ;b:o ! hgf

 u\_ Joj:yfks÷;+:yfn] tf]s]sf] sd{rf/L ! hgf

  **hDdf** M # hgf

**!#= ;]jf tyf dfn ;fdfg vl/b jf 5kfO{ ug]{M**

;]jf tyf dfn ;fdfg vl/b jf 5kfO{ ug]{ lg0f{o ePkl5 ;+:yfn] b]xfoadf]lhdsf] /sdsf] dfn;fdfg vl/b ubf{ jf 5kfO{ ubf{ b]xfoadf]lhd ug{ ;Sg]5 .

s\_ Ps k6sdf =================== ;Dd ;f]em}] .

v\_ Ps k6sdf ?= =============== b]vL ?= ============.– ;Dd sf]iffWoIf jf cWoIfaf6,?=========== .– b]lv ? ============.– ;Dd vl/b pk;ldltaf6 b/efp kq -sf]6]zg\_ af6 .

u\_ ;f] eGbf dfyL vl/b pk;ldltsf] l;kmfl/;df ;+rfns ;ldtLsf] lg0f{oaf6 .

**!$= b/efp kq¢f/f vl/b ug]{ M**

!\_ b/efp kqåf/f vl/b ubf{ ;DalGwt dfn;fdfgsf] sf/f]af/ ug]{ kmd{, sDkgLx?sf] ;DalGwt ljj/0f lnO{ ;f] ljj/0fdf k/]sf kmd{ jf sDkgL dWo] pknAw eP;Dd 36Ldf # j6f kmd{ jf sDkgLaf6 b/efp kq k|fKt ug'{ kg]{5 . ;a}eGbf sd d"Nodf u'0f:tl/o j:t' lbg] kmd{ jf sDkgL;Fu vl/b ug'{kg]{5 . t/ b'O{j6f eGbf a9L kmd{ jf sDkgL btf{ gePsf] xsdf ;f]af6 k|fKt b/efpsf] cfwf/df klg dfn;fdfg vl/b ug{ ;lsg]5 .

@\_ pklgod -!\_ adf]lhd sd d"Nosf b/efp kq lbg] kmd{ jf sDkgLn] k]z u/]sf ;fdfgx?sf] u'0f:t/ / b/efpkqsf zt{x? pko'Qm gb]lvPdf a9L b/efp kqjfnf;Fu klg vl/b ug{ ;lsg]5 . o;/L a9L b/efp kqjfnf;Fu vl/b ug'{kbf{ ;f]sf] sf/0f v'nfO{ ;ldltsf] k"j{ :jLs[lt lnO{ vl/b ug'{ kg]{5 .

**!%= n]vf ;DaGwL l;4fGt**

 s\_ ;+:yfn] cjnDjg ug]{ n]vf lgltM

1. ljQLo ljj/0f k|:t'tLs/0fsf] cfwf/ M k|:t't n]vf gLltx¿df cGoyf pNn]v ePsf] cj:yfafx]s ;+:yfn] cfly{s sf/f]jf/sf] n]vf g]kfn n]vfdfg, bf]xf]/f] n]vf k|0ffnL, n]vfsf ;j{dfGo l;4fGtx¿, ;xsf/L P]g lgod,dfkb08 tyf ;xsf/L ljefuåf/f hf/L lgb]{zgx¿sf] clwgdf /xL tof/ ug]{5 .
2. cfo n]vfª\sgsf] cfwf/ M ljQLo ljj/0fx¿ P]ltxfl;s nfutsf] cfwf/df tof/ kfl/g]5g\ .
3. l:y/ ;DklQdf x|f;s6\6L M l:y/ ;DklQsf] x|f;s6\6L u/L ;f] /sdnfO{ gfkmf gf]S;fg lx;fadf vr{ b]vfO{ l:y/ ;DklQsf] d"No x|f; s§L a/fa/sf] /sdn] 36fOg]5 .
4. shf{ gf]S;fg Joj:yf M ;+:yfn] Ps jif{eGbf j9L efsf gf3]sf] C0fsf] !)) k|ltzt, Ps jif{ eGbf sd efsf gf3]sf] C0fdf #% k|ltzt / c;n C0fdf ! k|ltzt shf{ gf]S;fgLsf] Joj:yf ug]{ 5 .
5. Aofh vr{ Mart bfloTjdf lbg'kg]{ AofhnfO{ kfs]sf] cfwf/df n]vfª\sg ul/g]5 .artdf lbg] Aofh #^% lbgnfO{ ! jif{sf] cfwf/ dfgL u0fgf ul/g]5 .art bfloTj kfs]sf] Aofh k|To]s #÷# dlxgfdf k'hLs[t ul/g]5 .
6. Aofh cfDbfgL M C0f tyf ;fk6Ldf k|fKt x'g] Aofh gub k|fKtLsf] cfwf/df n]vfª\sg ul/g]5 .
7. sd{rf/L pkfbfg sf]if M ;+:yfsf] dfgj ;+;fwg Joj:yfkg gLltcg';f/ pkfbfg sf]ifsf] Joj:yf ul/g] 5 .
8. ;+:yfsf] cfly{s sf/f]jf/nfO{ cfDbfgL, vr{, ;DklQ / bfloTj u/L rf/ zLif{sdf ljefhg u/L 5'6\6f 5'6\6} vftfdf jf ;km6]Ao/df /flvg] 5 .
9. ;+:yfsf] n]vfª\sg df}lb|s d"Nodf /flvg] 5 .
10. ;+:yfsf] vftfaGbL k|To]s cfly{s aif{sf] cfiff9 d;fGtdf ul/g] 5 .
11. ;+:yfsf ;Dk"0f{ sf/f]af/sf] clen]vLs/0f sDKo"6/ ;km\6j]o/dfkm{t ;d]t ul/g] 5 .

**!^= r]s e'QmfgL lgoGq0fM**

1. r]s e'QmfgL ubf{ r]s gDa/cg';f/ qmdzM e'QmgL ub}{ hfg' kg]{ 5 .
2. r]sdf b:tvt ug]{ cflwsfl/s JolQm o;} sfo{lalwn] tf]s]cg';f/ x'g]5 .
3. r]s a'sx¿ tf]lsPsf] sd{rf/Lsf] ;'/Iffdf /flvg] 5 .
4. olb s'g} sf/0faf6 r]s /2 ug'{ kg]{ cj:yf cfPdf pQm r]s a'sdf sf/0f ;lxt ‘/2’ eg]/ n]Vg' kg]{ 5 / /2 ul/Psf] r]s ;f]lx r]sa'sdf gTyL u/L /fVg' kg]{ 5 .
5. e'QmgL ePsf ;Dk"0f{ r]sx¿sf] ljj/0f r]sa's /lhi6/df 5'6\6} /flvg] 5 .

**!&= a}ª\s lx;fa ldnfgM**

;+:yfsf] n]h/df b]lvPsf] a}ª\s lx;fa / a}ª\s vftfdf b]lvPsf] lx;fa b'?:t agfO{ /fVgsf nflu x/]s dlxgf a}ª\s lx;fa ldnfg ljj/0f tof/ ul/g] 5 . pQm a}ª\s lx;fa ldnfg ljj/0f tof/ ug]{ bfloTj n]vf;u ;DalGwt sd{rf/Lsf] x'g] 5 .

**!\*= sf/f]jf/ ef}r/x¿sf] lgoGq0fM**

1. sf/f]jf/sf] ef}r/x¿ ef}r/ gDa/x¿sf] cfwf/df b}lgs ¿kdf qmda4 tl/sfn] ;+:yfsf] n]vf x]g]{ JolQmn] /fVg] 5 . x/]s lbgsf] sf/f]jf/sf] ef}r/ tof/ ul/ ;f] cg';f/ rf/vftfdf k|laZ6L ul/g]5 .
2. ef}r/, gub n]h/ tyf cGo s'g} lx;fa lstfa sf]iffWoIf, ;lrj, cWoIf jf n]vf ;'kl/j]If0f ;ldltn] s'g} klg a]nf x]g{ ;Sg]5g\ .

**!(= ;DklQsf] lhDdfM**

!\_ ;+:yfdf /x]sf] ;Dk"0f{ gubL tyf lhG;L ;DklQx? ;+rfns ;ldltsf] dftxtdf /xg] 5 .

@\_ pklgod -!\_ adf]lhd ;ldltsf] clwgdf /x]sf ;DklQx? ;ldltn] ;+:yfsf] b}lgs sfo{ ;~rfng ;"rf? ?kn] ug{df ;xof]u k'¥ofpg cfjZostf cg';f/ Aoj:yfkssf] lhDdf lbg ;Sg]5 .

#\_ pklgod -@\_ adf]lhd Aoj:yfksnfO{ lhDdf lbPsf ;DklQ ;fdfgx? Aoj:yfksn] klg ;ldltsf] k/fdz{df cfkm"eGbf d'lgsf cGo sd{rf/LnfO{ lhDdf lbg ;Sg]5 .

$\_ o; lgod adf]lhd ;ldltn] Aoj:yfks / Aoj:yfksn] ;ldltsf] k/fdz{df cfkm"eGbf d'lgsf sd{rf/LnfO{ lhDdf lbPsf] ;DklQ lxgfldgf ePdf To;sf] hjfkmb]xL qmdzM Aoj:yfks / ;DalGwt sd{rf/Lsf] cnfjf clGtd hjfkmb]xL ;+rfns ;ldlt g} x'g' kg]{5 .

%\_ o; lgodadf]lhd Aoj:yfks / cGo sd{rf/Lsf] lhDdf /x]sf ;DklQ ;fdfgsf] lxgfldgf gx'g] u/L nut >]:tf ;lxt To;sf] ;+/If0f ug]{, ;Def/ ug]{ / rfn" cj:yfdf /fVg] d'Vo bfloTj Aoj:yfkssf] x'g]5 .

&\_ pklgod -%\_ adf]lhdsf] sfd ug{ Aoj:yfksn] cfkm\gf] hjfkmb]xLdf cfkm"eGbf d'lgsf cGo sd{rf/LnfO{ nufpg ;Sg]5 .

**@)= lhG;L ;DklQsf] vftf tof/ ug]{M**

!\_ ;+:yfdf /x]sf] / vl/b u/L jf gu/L ;xfotf jf cGo s'g} klg k|sf/af6 k|fKt x'g cfPsf ;DklQ k|fKt x'gf;fy lhG;L ;DklQ vftfsf] Aoj:yf u/L cBfjlws /fVg' kg]{5 .

@\_ gfl;P/ hfg] afx]ssf ;fdfg vl/bnfO{ clgjfo{ ?kdf lhG;L vftfdf clen]v /fvL n]vf /fVg'kg]{5 .

#\_ gfl;P/ hfg] ;fdfg vl/bnfO{ lhG;L vftfdf gb]vfO{ vr{ vftfdf n]vf ul/g]5 . t/ n]vf gul/P klg vl/b ul/Psf] ;fdfgx?sf] clen]v eg] /fVg'kg]{5 .

**@!= lg/LIf0f ug]{M**

!\_ lgod !% adf]lhd /flvPsf] ;DklQx? s] s:tf] cj:yfdf 5g\, Aoj:yfksn] k|To]s cfly{s jif{df sDtLdf ! k6s :jo+ jf cGo sd{rf/L jf k|fljlw1åf/f lg/LIf0f u/L jf ug{ nufO{ b]xfo adf]lhdsf ljj/0fx? v'n]sf] k|ltj]bg lnlvt ?kdf n]vL jf lnO{ sf]iffWoIfdfkm{t ;ldltdf k|:t't ug'{ kg]{5 .

s\_ ;DklQsf] ;+/If0f / ;Def/ /fd|f];Fu ePsf] 5 jf 5}g,

v\_ s] slt ;DklQ ;fdfgx? a]sDdf ug'{ kg]{ cj:yfdf 5g\,

u\_ s] slt ;DklQ ;fdfgx? dd{t ug'{kg]{ cj:yfdf 5g\,

3\_ ;DklQ ;fdfgsf] xfgL gf]S;fgL eP gePsf] xfgL ePdf s;sf] nfk/jfxL jf c;kmntfaf6 ePsf] xf],

ª\_ ;DklQ vftfdf k|ljli6 gePsf ;DklQ ;fdfgx? eP s] slt / s:tf] cj:yfdf 5g\ .

@\_ pklgod -!\_ adf]lhdsf] lg/LIf0f k|ltj]bg ;ldltdf k|:t't ePkl5 Aoj:yfksn] ;DklQsf] dd{t ;Def/ / ;+/If0f cflb ;DaGwdf ;ldltaf6 ePsf] lg0f{o ePadf]lhd ug'{ u/fpg' kg]{5 .

**@@= a/ a'emf/y ug]{M**

!\_ gubL, lhG;L dfn;fdfg tyf >]:tfsf] lhDdf lng] sd{rf/L ;fwf/0ftof vf];'jf, a9'jf, lgnDag jf cjsfzk|fKt eO{ jf cGo s'g} sf/0fn] ;+:yf 5f8L hfFbf jf ;f] sfdaf6 cnu x'Fbf tL; lbgleq a/ a'emf/y ug'{ lghsf] st{Jo x'g]5 . tf]lsPsf] sd{rf/Ln] klg t'?Gt a'emL lng'kg]{5 .

@\_ pklgod -!\_ adf]lhd a/ a'emf/y x'Fbf gub jf lhG;L dfn;fdfg, >]:tf cflbsf] xfgL gf]S;fgL jf lxgfldgf ePsf] b]lvPdf To:tf] xfgL gf]S;fgL jf lxgfldgf ePsf] dfn;fdfg jf cfkm\gf] lhDdf /x]sf] s'g} klg dfn;fdfg ;fa'b bflvnf ug{ g;s]df To:tf] dfn;dfg lhDdf lng] JolQml;t ;ldltn] dfn;fdfgsf] d"No c;"npk/ u/L lgh dfly k|zf;lgs sfo{jfxL ;d]t ug{ ;Sg]5 .

#\_ pklgod -@\_ adf]lhd d"No c;"npk/ ug'{ kbf{ ;ldltn] ;f] dfn;fdfgsf] cj:yf / ;f]sf] tyf jt{dfg ahf/ d"NonfO{ ;d]t ljrf/ u/L d"No sfod ug]{5 . ;ldltn] cfjZos b]v]df ;DalGwt k|fljlw1sf] /fo ;d]t lng ;Sg]5 .

$\_ pklgod -!\_ adf]lhd a/ a'emf/y ug]{ st{Jo ePsf] sd{rf/L gf]s/Laf6 cjsfz lnO;s]sf], kQf gnfu]sf] jf d/]sf], :jf:Yosf] sf/0faf6 xf]z 7]ufgfdf gePsf] jf af}nfPsf] /x]5 / To:tf sd{rf/Ln] ug'{ kg]{ a/ a'emf/y lghsf] kl/jf/sf ;b:on] ;ldltsf] /f]xj/df h;n] a'emL lng' kg]{ xf] a'emL lng' k5{ .

%\_ pklgod -!\_ adf]lhd a/ a'emf/y ug]{ st{Jo ePsf] sd{rf/LnfO{ ;f] adf]lhd a/ a'emf/y ul/;s]kl5 ;+:yfn] tf]s]sf] 9frfF adf]lhdsf] a/ a'emf/y ljj/0fsf] tLg k|lt tof/ u/L Ps k|lt a'emfpg]nfO{, Ps k|lt a'em\g]nfO{ lbO{ Ps k|lt ;+:yfn] /fvL 5f8\g' kg]{5 .

&\_ a/a'emf/y ug]{ JolQm axfn 6'6]sf] sd{rf/L eP lghn] pklgod -%\_ adf]lhdsf] a/ a'emf/y tflnsf k]z gu/L ;+:yfaf6 kfpg] s'g} klg ;]jf, ;'ljwfsf] /sd kfpg] 5}g .

**@#= b08 ;hfo / Ifltk"lt{**

!\_ ;+:yfsf] s'g} sd{rf/Ln] tf]lsPsf] clwsf/ adf]lhd ;ldltåf/f ;do ;dodf ul/Psf lg0f{ox? sfof{Gjog gu/L jf cfkm"n] ug'{kg]{ sfd st{Jolgi7 eO{ OdfGbf/L tyf k|efjsf/L 9·n] gu/L jf nfk/jfxL u/L ;+:yfnfO{ xfgL gf]S;fgL k'¥ofPdf ;ldltn] To:tf] sd{rf/LnfO{ lgodfg';f/ k|zf;lgs sfo{jfxL u/L b08 ;hfo ;d]t ug{ ;Sg]5 .

@\_ lgod ! adf]lhd ;+:yfnfO x'g uPsf] xfgL gf]S;fgL ;ldltn] ;DalGwt sd{rf/Laf6 lghn] ;+:yfaf6 kfpg] /sd jf lghn] ;+:yfdf /fv]sf] lwtf] ;DklQ jf /sdaf6 jf cGo s'g} tl/sfaf6 lgodfg';f/ c;"npk/ ug]{ 5 .

**@$= vr{ n]Vg] M**

!\_ ;+:yfsf] s'g} ;DklQ ;fdfg sfj' aflx/sf] kl/l:yltdf k/L rf]/L ePdf, x/fPdf jf cGo s'g} sf/0fn] 6'6km"6, gf]S;fg e} sfd gnfUg] ePdf ;ldltn] lg0f{o u/L vr{ n]Vg'kg]{5 / ;fwf/0f ;efaf6 cg'df]bg u/fpg'kg]{5 .

@\_ ;ldltn] lg0f{o ubf{ ;+:yfsf] s'g} ;DklQ, ;fdfg rf]/L ePsf] jf x/fPsf] cj:yfdf :yfgLo k|x/L / cGo ;DalGwt lgsfox?df hfgsf/L lbPsf] x'gkg]{5 .

**@%= lnnfd laqmL ug]{M**

!\_ ;+:yfsf] sfd gnfUg] dfn;fdfg lnnfd laqmL ug'{kbf{ vftf cg';f/ ?= =====================.– ;Ddsf] dfn;fdfg ;ldltn] / ;f] eGbf a9Lsf] xsdf ;fwf/0f ;efn] lnnfd ug]{ :jLs[lt cfb]z jf cg'df]bg ug'{ kg]{5 . lnnfd k|lqmof ;DklQ vl/b lalqm pk;ldltdfkm{t x'g]5 . t/, lnnfd ug]{ :jLs[lt cfb]z lbg'eGbf cufl8 o:tf dfn;fdfg sfd gnfUg] xf] egL cfGtl/s n]vf ;'kl/j]If0f ;ldltn] l;kmfl/; u/]sf] x'g' kg]{5 .

@\_ o; lgod adf]lhd lnnfd laqmL ul/g] dfn;fdfgsf] pkof]lutf, cfo', x|f;s§L cjz]if d"No / ahf/ d"No ;d]tnfO{ b[li6ut u/L ;ldltn] tL dfn;fdfgsf] vftf cg';f/sf] d"No jf cGo s'g} d"NonfO{ Go"gtd d"No sfod u/L a9fa9 u/fpg' kg]{5 .

#\_ pklgod -!\_ adf]lhd sfd gnfUg] dfn;fdfgx? lnnfd laqmL ug]{ :jLs[lt cfb]z k|fKt ePkl5 vl/blalqm pk;ldltn] lnnfd laqmL ubf{ ?= =================.– eGbf dfly lstfaL d'No /x]df b]xfosf s'/fx? v'nfO{ :yfgLo kqklqsf ePsf] 7fpFdf :yfgLo / cGo ;fj{hlgs :yfgdf ;a}n] b]Vg] 7fpFdf sDtLdf & lbgsf] Dofb lbO{ ;"rgf 6fF:g' kg]{5 .

 s\_ dfn;fdfgsf] ljj/0f,

 v\_ lnnfd a9fa9 x'g] :yfg, ldlt / ;do,

 u\_ Gogtd d"Noaf6 g} a9fa9 z'? x'g] s'/f,

 3\_ lnnfd ;sf/ ug{ af]lnPsf] c+ssf] !) k|ltztn] x'g] gub t'?Gt w/f}6L /fVg'kg]{ s'/f,

 ª\_ cGo cfjZos s'/fx? .

$\_ pklgod -#\_ df h];'s} s'/f n]lvPsf] ePtf klg af]nkqaf6 lnnfd laqmL ug{ ;+rfns ;ldltn] dgfl;a b]v]df dfn;dfg x]g{ ;Sg] Joj:yf ldnfO{ pklgod -#\_ adf]lhd Dofb lbO{ ;ldltn] af]nkq dfu ug{ ;Sg]5 . o;/L af]nkq cfJxfg ul/Psf] af]n cÍsf] !) k|ltztn] x'g] /sd a/fa/sf] gub w/f}6L af]nkq;fy /fVg' kg]{5 .

%\_ pklgod -#\_ jf -$\_ adf]lhd lnnfd laqmL ubf{ ;ldltn] ;a}eGbf a9L d"No lbg] JolQm jf ;+3 ;+:yfsf] lnnfd a9fa9 jf af]nkq :jLs[t u/L pklgod -#\_ sf] v08 -3\_ adf]lhdsf] w/f}6L lnO{ saf]n u/]sf] /sd a'emfpg] lglZrt ;do lbOg]5 .

&\_ lnnfd ;sf/ u/]sf] dfn;dfg pklgod -%\_ adf]lhd tf]lsPsf] cjlwleq saf]n u/]sf] k"/f /sd a'emfO{ gp7fPdf ;+:yfdf /flvPsf] w/f}6L hkmt u/L To;kl5 ;a}eGbf a9L saf]n ug]{sf] ;xdlt lnO lghnfO{ lbg] jf k'gM lnnfd ug]{ eGg] lg0f{o ;ldltn] ug]{5 .

&\_ o; lgodadf]lhd lnnfd a9fa9 ubf{ jf af]nkq dfu ubf{ s;}n] klg Go"gtd d"No saf]n gu/]df ;ldltn] lnnfd ul/g] dfn;dfgsf] k'gM d"NofÍg u/L lnnfd laqmL u/fpg' kg]{5 .

**@^= nfut s§f ug]{M**

bkmf @% adf]lhd vr{ n]lvPsf] /sd jf bkmf @^ adf]lhd laqmL ePsf dfn;fdfgsf] nfut ;+:yfsf] lhG;L ;DklQ ;fdfg vftfaf6 s§f ug'{ kg]{5 .

**@&= a}7s eQf, oftfoft vr{ tyf vfhf vr{ k|bfg ul/g]**

!\_ ;+3 ;+:yf jf sfof{nox?sf] lgdGq0ff jf ;+:yfsf] sfdsf] lznlznfdf ;+:yfsf] tkm{af6 ;+:yfsf] sfo{If]q aflx/ tyf tf]slPsf] If]q eGbf aflx/ ed|0f cfb]z :jLs[t u/fO{ lhNnf leq ;xefuLtf hgfpFbf ;+rfns tyf ;ldltsf ;b:ox?nfO{ b}lgs ?= ==========.– / sd{rf/LnfO{ b}lgs ?= ============.– vfhf vr{ pknAw u/fO{g]5 tyf lhNnf leq af; a:g' kg]{ t/ sfo{qmd ug]{ ;+3;+:yfn] vfg] a:g] Joj:yf gu/]df b}lgs ?= ===========.– yk ug{ ;lsg] 5

@\_ ;+3 ;+:yf jf sfo{nox?sf] lgdGq0ff jf ;+:yfsf] sfdsf] lznlznfdf ;+:yfsf] tkm{af6 lhNnf aflx/ ;xefuLtf hgfpFbf ?= ========== .– b}lgs e|d0f eQf pknAw u/fO{g]5 . t/ sfo{qmd cfof]hgf ug]{ ;+3;+:yfn] vfg] a:g] Joj:yf u/]sf] ePdf b}lgs ?= ======== ;fy} a:g] jf vfg] dWo] Ps dffq ePdf ? =========== dfq pknAw u/fpg ;lsg] 5 . oftfoft vr{ a;ef8f ;/x ;+nUg u/]sf] lan÷ l6s6 cg';f/ k|fKt x'g]5 .

$\_ ;+3 ;+:yf jf sfo{nox?sf] lgdGq0ff jf ;+:yfsf] sfdsf] lznlznfdf ;+:yfsf] tkm{af6 ef/tdf ;xefuLtf hgfpFbf ?= ========== .– b}lgs e|d0f eQf pknAw u/fO{g]5 . t/ sfo{qmd cfof]hgf ug]{ ;+3;+:yfn] vfg] a:g] Joj:yf u/]sf] ePdf b}lgs ?= ============;fy} a:g] jf vfg] dWo] Ps dffq ePdf ? ========== dfq pknAw u/fpg ;lsg] 5 . oftfoft vr{ a;÷ 6]«g ef8f÷ Kn]g l6s6 ;/x ;+nUg u/]sf] l6s6 cg';f/ k|fKt x'g]5 .

%\_ ;+3 ;+:yf jf sfo{nox?sf] lgdGq0ff jf ;+:yfsf] sfdsf] lznlznfdf ;+:yfsf] tkm{af6 ef/t afx]s b]zdf ;xefuLtf hgfpFbf ?= ============ .– b}lgs e|d0f eQf pknAw u/fO{g]5 . t/ sfo{qmd cfof]hgf ug]{ ;+3;+:yfn] vfg] a:g] Joj:yf u/]sf] ePdf b}lgs ?= ========;fy} a:g] jf vfg] dWo] Ps dffq ePdf ? ========== dfq pknAw u/fpg ;lsg] 5 . oftfoft vr{ :jod AolQmn] a]xf]g{ kg]{ 5 . jf ;+:yf n] axf]g ;Sg]5 .

&\_ ;+:yfsf] ;+rfns ;ldlt jf n]vf ;'kl/j]If0f ;ldltsf] a}7s eQf k|lt a}7s ?= =========== .– k|bfg ul/g] 5 . ;+rfnssf] xsdf Ps cly{s aif{df hlt ;'s} k6s a}7s a;] klg !@ k6s eGbf al9sf] eQmf pknAw **u/fO{g] 5}g n]vf ;'kl/j]If0f ;ldltsf] a}7s hlt ;'s} k6s a}7s a;] klg ^ k6s eGbf al9sf] a}7s eQmf pknAw u/fO{g] 5}g .**

&\_ C0f pk;ldltsf] a}7s a:bf k|lt a}7s ?= =========.– a}7s eQf pknAw u/fO{g]5 t/ ;+:yfsf] cfjZostf cg';f/ Ps cly{s aif{df clwstd rf}la; k6s ;Ddsf] dfq pknAw u/fpg ;lsg] 5 . ;f] ;ldltsf] lwtf] d'Nofªsg ubf{ k|lt lwtf] d'Nofªsg afkt a9Ldf ?= ==============.– ;Dd oftfoft vr{ k|bfg ul/g] 5 .

\*\_ cGo pk;ldltsf] aflif{s rf/ k6s ;Dd cfjZostf cg';f/ a}7s a;] afkt k|lt a}7s ?=========.– t/ lzIff pk;ldltsf] xsdf yk 5 k6s ;Dd a:g ;lsg] 5 .

 (\_ ;+:yfsf] sfdsf] lznlznfdf laleGg :yfgdf cfkmgf] ;fjf/L ;fwfg lnP/ uPjft ;+:yfsf] sd{rf/LnfO{

 oftfoft vr{ jfkt nu'a's /flv k|lt ===== slnf]ld6/ a/fj/ ! ln6/n] x'g] /sd k|]6f]n vr{ dfl;s ?kdf

 pknAw u/fpg ;lsg]5 . df]6/ ;fOsn dd{t vr{ ;fwf/0f ;ef jf6 kfl/t ah]6sf] l;df leq x'g]5 .

 !)\_ ;+:yfsf] s'g} laz]if sfo{qmd e]nf,d'Nofªsg, cg'udg, lzIff tflnd nufPt s'g} k|of]hgdf nuftf/

 sfdu/]df k|To]s 306f ? ========sf b/n] x'g] /sd pknAw u/fpg] ;+rfns ;ldltn] lgo0f{ u/L pknAw

 u/fpg ;Sg]5 . t/ Ps lbgsf] ? ========= eGbf clws pknAw u/fpg ;lsg] 5}g\ .

**@\*= tflnd z'Ns Aoxf]l/g] M**

!\_ cGo ;+3;+:yfaf6 cfof]lht ?= =============.– ;Ddsf] z'Ns nfUg] tflnd uf]li7 nufotsf sfo{qmddf ;xeflutfsf] nflu cWoIfn] ;xefuL rog ug{ ;Sg]5 eg] sf]iffWoIfaf6 vr{ :jLs[t u/fpg ;lsg]5 .

@\_ ?= ===========.– eGbf dflysf] z'Ns nfUg] sfo{qmddf ;xeflutfsf] nflu ;ldltaf6 lg0f{o u/fpg'kg]{5 t/ lzIff sf]ifdf /x]sf] /sd af6 k'Ug] xb ;Dd l:js[t ug{ ;lsg] 5 .

#\_ :jLs[t ah]6 tyf sfo{qmdsf] xsdf eg] sf]iffWoIfaf6 vr{ :jLs[t ug{ ;lsg]5 .

**@(= ;ldltsf] j}7s M**

!\_ ;ldltsf] lgoldt j}7s k|To]s dlxgfsf] ======================== a:g]5, ;f] lbg ga;] =========== a:g]5 . a}7sdf lagf hfgsf/L cg'kl:y x'g] ;+rfns ;b:o jf6 ? ============== csf]{ a}7df k|bfg u/Lg] eQf jf6 sf6Lg] u/L h/Ljfgf nfUg] 5 / a}7s ;'? ePsf] ===========dg]6 kl5 pkl:yt x'g] ;b:onfO{ ? ======== h/Ljfgf nfUg]5 . Joj:yfksn] dfl;s kN;{ **(PEARLS)** ljZn]if0f ;lxtsf] ;+:yfut tyf cfly{s k|ltj]bg k]z ug{'kg]{5 .

@\_ ;ldltsf] j}7sdf dfl;s k|utL k|ltj]bg ;lxt kN;{ ljZn]i0f u/L sf]iffWoIfn] dfl;s k|ltj]bg k]z ug'kg]{ 5 ..

#\_ k|To]s #÷# dlxgfdf ;ldlt, n]vf tyf ;'kl/j]If0f ;ldlt / cGo ;Dk"0f{ pk ;ldtLsf ;+of]hs tyf ;b:ox? ;lxtsf] ;+o'Qm j}7s a:g]5 . j}7sdf k|To]s pk;ldltn] cfkm\gf] k|ult k|ltj]bg k|:t't ug{'kg]{5 .

$\_ ;+:yfn] cfof]hgf u/L ;+:yf jf6 af]nfOPsf] ;fwf/0f ;ef ;d]ng ,tflnd, uf]li7 sfo{qmddf ;xeflu x'g] ;b:o, sd{Rf/L, ;+Rffns ;ldlt, pk;ldlt ;b:ox?nfO{ oftfoft vr{ ? =============== pknAw u/fOg]5 .

**#)= k|dfl0ft ug{'kg]{M**

!\_ ;+:yfsf] cfly{s sf/f]af/ tf]sLo cg';f/sf] - vr{\_ ;DaGwL lan / e/kfO{ sd{rf/Ln] k]z u/]sf] Aoj:yfks / Aoj:yfksn] v/Lb u/]sf]df ;+rfns ;ldltn] tf]lsPsf]==================af6 k|dfl0ft u/fpg'kg]{5 .

 @\_ jflif{s n]vf kl/If0f k|ltj]bg cWoIf, ;lrj, sf]iffWoIf, n]vf ;+of]hs / Aoj:yfksaf6 k|dfl0ft

 ug{'kg]{5 .

**#!= k]ZsL ;DaGwL Aoj:yf M**

!\_ :jLs[t jflif{s ah]6 tyf sfo{qmd adf]lhdsf] ;DklQ ;fdfg vl/b ug{, 5kfO{ ug{ jf sfo{qmd ;+rfng ug{sf] nflu cfjZos k]ZsLsf] nflu ;DalGwt kIfn] ;+:yfn] tf]s]sf] 9fFrf adf]lhdsf] k]lZs dfu kmf/fd eg{'kg]{5 / ===============af6 :jLs[t u/fO{ k|bfg ug{ ;lsg]5 .

@\_ jflif{s ah]6 tyf sfo{qmddf gk/]sf] sfo{sf nflu k]lZs lbg'kbf{ ;+rfns ;ldltaf6 lg0f{o u/L ah]6sf] Aoj:yf e};s]kl5 =================n] cfjZostf cg';f/ k]lZs :jLs[t u/fO{ k|bfg ug{ ;lsg]5 .

#\_ k]ZsLsf] k|s[tL x]/L sfo{;DkGg ePsf] a9Ldf !% lbg leq k]ZsL km5f}{6 ul/;Sg'kg]{5 . gu/]df ;+:yfdf

 sfod /x]sf] C0fsf] pRrtd Aofhb/sf] lx;fjdf e'StfgL ug'kg]{5 .

**#@= ;fgf] gubL sf]ifsf] Aoj:yf M**

!\_ ;+:yfsf] b}lgs sf/f]af/ ;DaGwdf x'g] ;–;fgf vr{ ug{ ?= =========.– ;Ddsf] Pp6f ;fgf] gubL sf]if x'g]5 .

@\_ ;fgf] gubL sf]if Aoj:yfks jf Joj:yfksn] tf]s]sf] sd{rf/Lsf] lhDdfdf /xg]5 .

#\_ k|To]s dlxgfsf] d;fGtdf sf]ifaf6 eP u/]sf] vr{sf] kmfF6jf/L n]vfkfn ;dIf k]z u/L sf]ifsf] /sd zf]w egf{ lng' kg]{5 .

**##= s/sf] Aoj:yf tyf e'QmfgL ug]{ M**

!\_ ;+:yfn] artdf k|bfg ug]{ Aofh, 3/axfn, kfl/>lds cflbdf k|rlnt P]g÷lgodfg';f/ s/s§L u/L e'QmfgL lbg'kg]{ lx;fadf /flvg]5 .

@\_ ;/sf/nfO{ ltg{'kg]{ cfos/ nufot e'QmfgL lbg'kg]{ ;Dk"0f{ s/x? ;DalGwt sfof{nodf ;dodf g} bflvnf ul/g]5 .

**#$= x|f:s§L ;DjlGw Aoj:yf M**

 ;+:yfsf ;Dk"0f{ l:y/ ;DklQ -hUuf afx]s\_ x¿sf] aflif{s ¿kdf x|f; s6\6L ug'{ kg]{ 5 . x|f; s6\6L

 b/ cfos/ P]g @)%\* df tf]s]sf]] tf]s] adf]lhd x'g]5 .

1. ;+:yfsf] ;DklQx¿sf] x|f;s6\6L ubf{ 36\bf] x|f; s6\6L k|0ffnL cg';f/ ul/g] 5 .
2. ;DklQsf] x|f;s§L ubf{ x|f;s§Lsf] cfwf/ (depreciation basis) nfO{ ;DalGwt ;d"xsf] x|f;s§L b/n] u'0ff u/L lgsflng]5 .
3. ;DktL v/Lb u/]sf] klxnf] jif{sf] x|f;s§L vr{ ;dosf] cfwf/df lgDg adf]lh lgsflng] 5 .

s= >fj0f b]lv kf}if d;fGt ;Dd v/Lb u/]sf] ;dfgsf] x|f;s§L vr{ zt k|ltzt .

v= df3 ! b]lv r}q d;fGt ;Dd v/Lb u/]sf] ;fdfgsf] x|f;s§L vr{ nfO{ b'On] u'0f u/L # n] efu ubf{ cfpg] /sd -b'O ltxfO{ \_ dfq x'g]5 .

u=a}+zfv ! b]lv ciff9 d;fGt ;Dd v/Lb u/]sf] ;fdfgsf] x|f;s§L vr{ nfO{ Psn] u'0f u/L # n] efu ubf{ cfpg] /sd -Ps ltxfO{ \_ dfq x'g]5 .

 x|f; s6\6L ul/Psf] /sdnfO{ vr{ n]vL ;f] /sdnfO{ ;DklQsf] d"Nodf 36fOg]5 .

1. x|f; s6\6L u/L ;DklQ ;fdfgx¿ hL0f{ cj:yfdf k'uL kq' eO;s]kl5 cltl/Qm x|f;s§L u/L ;DklQ ;fdfgaf6 x6fOg] 5 .
2. s'g} ;fdfgx¿sf] tf]lsPsf] kq' d"Nodf k'Ug' cufj} ;DklQ gf; ePdf ;f]xL aif{ vr{ n]lvg] 5
3. s'g}klg ;DklQsf] d"No x|f; s6\6L u/L ? !))) jf ;f]eGbf sd x'g uPdf ;Dk"0f{ /sdnfO vr{ n]lvg]5 t/ pQm ;DklQ ;fdfg sfd nfUg] cj:yfd} eP lhG;L vftfdf s}lkmot hgfO{ /flvg] 5 .
4. cGo ;DktL sf] ckn]vg ;f] ;DktLsf] cfo'sf] cfwf/df u0fgf u/L jflif{s ?kdf vr{ n]lvg]5 .

**#% = cfGt/Ls n]vf kl/If0f M**;+:yfdf ePsf cfly{s tyf k|zf;lso sfdx? ;xsf/L l;4fGt cg';f/ eP gePsf]

 x]/L n]vf ;'kl/j]If0f ;ldtn] q}df;Ls ?kdf cfGt/Ls n]vf kl/If0f u/L ;'emfax? lbg'kg]{5 .

 ;fy} sd{Rff/L k|zf;g sfo{lalw cg';f/ sd{rf/Lsf] Aoj:yf u/L n]vf ;'kl/j]If0f ;ldt

 dftxt /xg] u/L 5'6} cflGt/Ls n]vf kl/Ifs n] klg n]vf kl/If0f u/L ;'emfax? lbg'kg]{5 jf

 5'6} sG;N6]G6 ;+u ;Demf}tf u/L lhDdf lbg ;lsg] 5 .

**#^= n]vf kl/If0f u/fpg] M**

!\_ cfly{s jif{ ;dfKt ePsf] # dlxgf -cflZjgd;fGt\_ leq ;+:yfn] lgodfg';f/ n]vfkl/If0f u/fO{ ;fwf/0f ;ef ;DdkGg u/fpg'kg]{5 .

@\_ afx\o n]vfkl/If0fsf] nflu n]vf kl/Ifs ;fwf/0f ;efaf6 lgo'Qm u/L ;+alGwt sfo{noaf6 k|dfl0ft u/fO{ cf=j= sf] klxnf] q}dfl;s af6} lgl/If0f u/fO{ >fj0f dlxgf leq n]vf kl/If0f k|ltj]bg lng] Joj:yf ul/g] 5 .

**#&= k|ltlglwTjsf] Aoj:yf M**

!\_ ;+:yfsf] gfddf s'g}klg ;+3;+:yfaf6 ;fwf/0f ;ef nufotsf ljleGg sfo{qmdx?df ;xeflutfsf] nflu cf}krf/Ls lgdGq0ff cfpFbf ;+:yfsf] tkm{af6 clgjfo{ ?kdf ;lqmo ;xeflutf /xg]5 .

@\_ /fli6«o ;xsf/L a}+s ln= / =================== ;xsf/L ;+3 sf] ;fwf/0f ;efdf k|ltlglwTjsf] nflu ;+rfns ;ldltaf6 lg0f{o ul/g]5 .

#\_ cGo ;+3;+:yfsf] ;fwf/0f ;ef jf s'g}klg k|sf/sf] sfo{qmdx?df ;xeflutfsf] nlfu -;+rfns ;ldltaf6 lg0f{o ug{ cfjZos gePsf]df\_ cWoIf jf cWoIfn] tf]s]sf] JolQmn] ;+:yfsf] tkm{af6 k|ltlglwTj ug{'kg]{5 .

#\*= **JofVof ug]{ clwsf/ M–**

o; sfo{lalwsf] JofVof ug]{ clwsf/ ;+rfns ;ldtLdf lgxLt x'g]5 .

# **#(= sfo{ljlwdf ;+zf]wg ;DaGwL Joj:yf M**

o; sfo{ljlwnfO{ ;+zf]wg tyf vf/]hL ug]{ clwsf/ ;fwf/0f ;efdf lglxt x'g]5

**$)= arfp M–**

of] sfo{lalwdf pNn]v ePsf s'/fx? o;} sfo{lalwadf]lhd / o; sfo{lalwdf gk/]sf s'/fx?sf] xsdf ;+rfns ;ldltn] u/]sf] lg0f{o adf]lhd x'g]5 . o; sfo{lalwnfO{ cfjZostf cg';f/ ;+;f]wg ug'{ k/]df ;+rfns ;ldtLn] ;fwf/0f ;efdf k|:tfj k]z ul/ ;+;f]wg kf; ug'{ kg]]{5 . of] sfo{lalw====== ;fwf/0f ;efaf6 cg'df]bg ul/g]5 .

======= ;xsf/L ;+:yf ln=

============, ==================

cfly{s k|zf;g sfo{ljlw