

vr{zlif\$sf]jul\$0f / JofVof

; /sf/l vr{f0{l]lgof]hg ug{tyf n}f\$g, kl]t]hg ug{b}fo cg; f/ vr{zlif\$sf]jul\$0f ul/Psf]5 .

æS= Rffn' vr{M o; c]tu} ; fna; fnl ?kdf ul/g] pkef] vr{ b]gs ?kdf sfof]o ; #fngsf nflu cfjZos vr{ ; /sf/l lgsfon] ; fj]lgs lxtsf]nflu k]fg ug] ; j]f tyf To:tf ; j]f k]fg ug]lgsfonf0{l]b0g] ; #fng cgbfg, C0f eQmfgl vr{ lkmtf{vr{ h:tf vr{? kb\$g\ ; fdf]otof Ps j if{eGbf sd cj lw; Dd v]G]j f ?= Ps xhf/ kl]t 0sf0{eGbf sd df]h kg] Ps j if{eGbf a9l cfo' ePsf sfof]o ; fdfg vl/b vr{f0{ kl]g rfn"vr{d}jul\$0f ul/65 . rfn"vr{df l]lgof]hg ePsf]/sd k]flut vr{df /sdf]t/ ug{ ; lsg\$. pkef] vr{af6 cy{dGqfnosf] ; xdl]t j] / rfn"vr{sf]/sd c? jul\$0fdf /sdf]t/ ug{ ; lsb} .

!= pkef] vr{M pkef] vr{c]tu} g]kn ; /sf/sf] ; j]df ; #lg kb]lwsf/l tyf sdf/lx?sf]nflu k]nt sfg} cg; f/ k]fg ul/g]tnj, eQf, ; ?j eQf vr{ vfB, k]z]s tyf cf]lw pkrf/ vr{tyf ; j]f lg] [sdf/lx?sf]nflu k]fg ul/g] pkbfg, lg] [Qe/0f / ; /sf/l sdf/lx?sf]nflu j [Q l]sf; sf]nflu lb0g]t]nd tyf uf]l, sfo}nf c]lb ; #fngsf vr{? kb\$g\

!>! tnj Mo; /sd leq b}fosf vr{? kb\$g\

-s_ g]kn ; /sf/sf]lgwf/t gl]t, lgod adf]hd egf{ul/Psf sdf/lx?n] ; j]f u/]jkt k]pg]tnj, sdf/l ; #o sf] yk, j]l]f\$ u\$ j [4, aldf j]ktsf]yk tyf k] ; f]lt k':sf/ ; DaGwl vr{.

-v_ lgod k] \$ clws] tyf 5f]f]cj]lwsf]nflu b/jGbl : j]l]f ePsf kbdf sfd u/]j]ktsf]Hofnf vr{d}gtfg / k]l/>lds vr{.

-u_ ; k]t 3/ l]bf / l] /fdl l]bf, ; \$f l]bf / bz}vr{j]ktsf]/sd .

!>@ eQf Mg]kn ; /sf/n]lgodfg; f/ tf\$]f] ; a}eQf vr{h:tf]Mbu} : yfg eQf, j]s eQf, j]z]s eQf, cl]l/Qm ; do eQf ; j]df axn /xbf k]pg]czQm j [Q c]lb .

!># ; ?j]f eQf vr{tyf b]gs eQf Mo; /sd leq b}fosf vr{? kb\$g\

-s_ eQf vr{M Ps sfof]oaf6 csf]sfof]odf ; ?j]f ePsf]j]f b/jGbl oyf:yfgdf /v] sfh ; ?j]f ePsf]sdf/l / lghn]lgodfg; f/ n]hg k]pg]kl/j]f/sf]lgwf/t b/df ; j]f/l vr{/ k]n}lx\$]j]kt k]pg]eQf vr{. To:t}x]f0{ofqf ubf{n]l]g}x]f0{p8fg s/, eQf ; DaGwl aldf vr{/ g]kn ; /sf/af6 : j]l]f eQf ; DaGwl k]bs/ vr{? .

-v_ b]gs eQf M ; /sf/l sfddf ; ?j]f e0{hfg]sdf/l j] JolQm]k]pg] lgwf/t b/sf]eQf, ; /sf/l sfddf ; ?j]f j] sfh ; ?j]df hfg]sdf/l / lghsf]kl/j]f/n]k]pg]eQf .

!=\$ kfzfs M; /sf/l sd{f/lx? -h:t}kx/L; ; lgs, c:ktfnsf sd{f/l, xhfsl, c6o ; /sf/l sd{f/l sf]nflu lb0g]kfzfs, ab, hQf, 6fkl cflb tyf lxdfnl lfgdf /xbf+lgodfg; f/ kfpj]nlf eQf .

!)=% vfBfG tyf cxf/ Mlgodfg; f/ lb0g]b]fo adf]hdsf]vr{M-
-s_ ; /sf/l sd{f/lx? -h:t}kx/L; ; lgs hjfg / c6o ; /sf/l sd{f/l
nf0{pknAw u/fpg]vfB kbfy\$]dNo / /; b jfkt gubdf lb0g]vr{
-v_ hgj / / kzk#lx?sf]cxf/ ; Da6wl vr{.

!)=^ cfjflw pkrf/ M; /sf/l sd{f/lx?nf0{pknJw u/fpg]:jf:Yo aldfs]zNs jf
cfjflw pkrf/ jfkt lb0g]vr{ . ; f]sf]nflu nflg]oftfoft vr{/ s?jf vr{
nufotsf c6o vr{; d].

!)=& ; Jf lgj Q ; ljwf M; ; Jf lgj Q kbflwsf/l jf sd{f/l sf] lgj Qe/Of, eQf /
pkbfg vr{ ; ; Jf lgj Q eP kl5 kfpj]czQm j [Qsf]vr{.

!)=* tflnd sfo6nd vr{M; /sf/l sd{f/l sf] j [Q lj sf; jf lfdtf j [4sf nflu
lb0g]tflnd, uf]7L, sfo6nf ; #fng j fkt sf]vr{.

@= sfo6no ; #fng vr{M o; c6tu\$ sfo6nosf]b]lgs ; #fngsf lglD cToj Zos
vr{? -hg vr{ljlgof]hg gx\$ sfo6no ; #fng ug{; lsb6_ kb5g\ o; df
vf; u/l kfgl tyf lj hhl; ; #f/ vr{ sfo6no kof]hgsf nflu cfj Zos d; n6bx?,
klqs tyf k'tsx?, xhfs tyf sfo6nosf e]ts ; fdfgx? h:t}; jf/l ; fwg,
dlzg/l cf]f/ cflbsf lgoldt dd\$ vr{?, ef8f, sfo6no ; #fngsf nflu ln0Psf
; jfx?sf vr{06wg cflb kb5g\

@=! kfgl tyf lj hfl M sfo6nodf pkof]u xg]kfgl, wf/f tyf lj hhl h8fg vr{9n
pkof]u u/]j fkt sf]dx; h Pj +o; ; Da6wl ; ljwf vr{.

@=@ ; #f/ dx; h M 6]nkaf]g, 6]nu]d, 6\$n, 6]h\$; , 066/g6sf]dx; h vr{ j } ; f06
j fkt sf]vr{ sDkob/, ^ofS; kof]u u/]j fkt ltgk]g]dx; h / o:t}c6o ; #f/
; Da6wl vr{? Pj +o; ; Da6wl ; ljwf vr{.

@=# sfo6no ; Da6wl vr{M o; c6tu\$ b]fosf vr{? kb5g M

-s+lr6XL, kf; h l6s6 vr{/lhi6k lkmtl{/l; bsf]vr{sl/o/ vr{.

-v_ ; /sf/l ; Fgf, Innfd, 7\$sf k\$F, 36f36, a9fa9 ; Da6wl ; Fgf k\$Fzgsf]
vr{.

-u_ a\$ b:t', lftkl't{/ c6o o:t}; jf vr{.

-3_ sfo6nosf]b]lgs kof]udf Nof0g]sfuh, vfd, knf/fd, /\$8{krf0n, :6kn/,
kl6rE dlzg h:tf dlzg / logsf nflu rfxg]cfj Zos c6o ; fdfgx?,
snd, d; l, lzzfsnd cflb h:tf sfo6no ; Da6wl d; n6b ; fdfgx?sf]
df]h .

-a_ Ps j if66bf sd l6sfp xg]c? sfo6no dfn; fdfgx? / ; /lfsf dlzg/l
cf]f/sf nflu cfj Zos ; ; fgf ; xof]ul ; fdul cflb, Ps j if{e6bf a9L

l6sfp xg]; fdfg h:t}kbf{h:tf j:tx? t/ klt 0sf0{? Ps xhf/ e6bf
sd dNosf c? sfofho dfin; fdfgx?sf]vr{.

-r_ sfofhosf nflu cfj Zos 5kf0\$]vr{.

-5_ kqkqsf tyf sfofho kofusf k'ts ; Da6wl vr{.

-h_ ; /sf/L ; fdfg h:t}uf8L, dlzg/L pks/Of, ejg cflbsf]aldf vr{lgdf
/ vl/b r/Ofsf]aldf vr{; Dal6wt kFlut vr{zlif\$df kb5_ .

-em_ ; /sf/L kofusf ; fdfgsf]9] fgl vr{.

⊕) \$ **ef8f** Mo; /sd leq ; /sf/L sfofhosf]nflu ef8fdf lnOPsf]3/, hluf,
ufffd, dlzg, ; jf/L ; fwg tyf c6o o:t}kFlut ; DklQ kofu u/]jfktsf]
ef8f vr{kb5_ . t/ ; fj hlgf lgdf sfofsf nflu lnOPsf]ef8fsf]/sd eg
; Dal6wt kFlut vr{zlif\$df}kb5_ .

⊕) % **ddf tyf ; Def/** Mo; /sd leq ; fdf6otof lgoldt ?kdf sfofho kofusf
kFlut ; fdfgx?sf] ddf ; Def/ ug{rflxg] ; fdfg / Hofnf vr{x? kb5g\
h:t}; jf/L ; fwg, dlzg, pks/Of, kmgf/, 3/ tyf ufffd cflbsf]ddf ; Def/
vr{.

t/ ; jf/L ; fwg jf dlzg/Lsf]cfo'j [4 xg]u/L km/Psf]kf6k'hf\$]vr{kFlut
v08sf]; Dal6wt zlif\$df /Vg'kg5_ .

⊕) ^ **06wg tyf c6o 06wg** Mo; c6tu\$ bxfosf /sdx? kb5g\
-

-s_ ; /sf/L sfddf kofu xg] ; jf/Lsf] lgldQ rflxg] 06wg, nlj \$6; sf]
vr{. t/ nut Oli6d6df k/\$f]lgdf ; fdu] cf] fg] ; jf/L ; fwgdf
kofu ePsf]06wg vr{; Dal6wt ah6 /sddf g}kb5_ .

-v_ kzf; slo sfodf kofu xg]dl\$th, lof; , sf6nf, bfp/f, c6o 06wg vr{
/ ; a}k\$sf/sf Jof6k? .

⊕) & **k/ldz{tyf c6o ; Jf zNs vr** Mo; c6tu\$ bxfosf vr{x? kb5g\
-

-s_ kFlut lgdf c6tu\$ gk/\$f jf To:tf]gdff; E ; Dal6wt gePsf
cllbog cg'6wfg u/fP jfktsf] vr{ ljz]f1, ; Nnfxsf/ cflbsf]
kfl/>lds kb5_ .

-v_ sfofho ; /lff ug] ; /; kmf0 ug] au\$; ef/ ug] sfofhosf]lr7L
cf] f/k; f/ ug] s[f k|f/, kfylds :jf:Yo ;]fsf] ; ljwf, ; jf/L
rnfpq] 6]hknf, ^ofS; , sDkob/, kmf6\$kl dlzg h:tf ; fdfgx?sf]
; ~rfng / ; Def/ cflb sfofsf] ; Jf s/f/df jf k6s] ?kdf klt u/
jft lb0g]; Jf zNs .

⊕) * **ljlw vr** Mo; ah6 /sd leq bxfosf vr{x? kb5g\
-

-s_ :jls\$ ePsf dgf]-hg, k6zg, lrofkg / eflhx? ; Da6wl vr{.

-v_ bz}txf/ h:tf kj \$?df v6fOPsf lkog kfn}?nf0{lb0g]vr{.

-u_ ; /lff ; Da6wl cfj Zos vr{.

- 3_ kltlgw d08nsf]:j fut vr{/ cly ;tsf/ vr{.
- a_ kj {kbf cfhf vr{.
- r_ lj bž eđ0fsf] :jlsf eš/l vr{.
- 5_ c6o sg}vr{zlifšdf gk/šf]lj lj w vr{.

#= cgbfg -rfn"66; km Mo; cġtuġ kġl lgdf0fdf ; 3fp gkšofpg]t/ cflyš tyf ; fdfllhs lfġ cġtuġ gġkn ; /sf/n]kšofpg' kgI ;]fdf lj leġ Pġ cġtuġ ul7t ; fj ħlgs tyf :jfoQ lgsfo, cfofġ, afš{ ; ldltnf0{kġfg ul/g] ; #fng cgbfg c6o cgbfg tyf ; fdfllhs ; /lffsf nflu ul/g]vrš? kbšg\

#=) ! ; fj ħlgs ; #yfgnf0{cgbfg M -!_ o; cġtuġ gġkn ; /sf/sf]k0f]jf cflzs ; jfldlj ePsf ; fj ħlgs ; #yfg, cflyš lfġsf afš{ :jfoQ ; ldltx? / ; /sf/l lg0fġ adfġhd lghl Joj ; fox?nf0{l0g] ; #fng cgbfg ; Daġw vrš? kbšg\

#=)@ : yfglo lgsfo lgzt{cgbfg M :yfglo lgsfo cfkmġ]rog ug]sfoġmđsf nflu lb0g]rfn"cgbfg .

#=) # ; fdfllhs ;]f lgzt{cgbfg M o; cġtuġ ; fdfllhs lfġsf ;]fdhs ; #yfx?nf0{tyf l0lQmf0{kġfg ul/g]bšfo adfġhđsf vrš? kbšg\

-s_ lzlf0f ; #yfx?, c:ktn cflb ;]fdhs ; #yfx?nf0{l0g] ; #fng cgbfg ; xfotf .

-v_ /fli60 tyf cġt/fġ60 ; 3 ; #yfnf0{l0g]rġbf tyf ; b:otf zġs .

-u_ lj /fdl tyf aġblx?sf]nflu lb0g]vfgf, l; bf, sk8f / c6o ; xġnot .

-3_ cflyš ; xfotf, k':sf/ cflb .

-a_ b]l kšfġ jf c6o sf/0fn] lk18t JolQm?nf0{l0g] lfltkl't{ Pj + đcfġhf .

-r_ lj sf; ; ldltn Pġ jf c6o 56đ)Pġ4f/f u7g ePsf ; fdfllhs ;]fdf ; #lġ lgsfonf0{l0g] ; #fng cgbfg .

-5_ /fġoaf6 d7dlġb/x?sf] ; #fngsf nflu lb0g]cgbfg .

-h_ :jfoQ ; /sf/l lgsfo tyf cflyš lfġj fxšsf afš{ ; ldltx?nf0{ ; /sf/l lg0fġ j đfġhd lb0g]cgbfg .

#=) \$; fdfllhs ; /lff cgbfg Mo; cġtuġ bšfosf vrš? kbšg\

-s_ aġ, c; xfo, ckfĒ, lj wj f jf /fġon]bfl0lj Joxfġ]lg0fġ u/šf JolQm? cflbnf0{kġfg ul/g]cflyš ; xfotf jf cgbfg .

-v_ đġ sd{f/lsf]kl/j f/nf0{ ; xfotf j fkt s=; #sf] nf0{ ; fġveg{.

-u_ ; fj ħlgs lgj Qe/0f sf] nf0{l0g]cgbfg .

-3_ /fli60 JolQmġ tyf ; j {fwf/0fnf0{l0g]cfġfw pkrf/ vr{.

#=>% fdflhs ;jf ;zt{cgbfg M gkfn ;/sf/sf] tknáf6 tfl]sPsf sfoqnd
; #fng ug{; fdflhs ; :yfnf0{lb0g]rfn"cgbbfg .

#=>^ yfglo lgsfo ;zt{cgbfg M gkfn ;/sf/sf] tknáf6 tfl]sPsf sfoqnd
; #fng ug{:yflgo lgsfonf0{lb0g]cgbbfg .

#=>& 5fajl M gkfn ;/sf/n] lj Bfno, dxflj Bfno, lj Zj lj Bfnodf clloog ugj
5fq5fqfx?nf0{lb0g]cgbbfg /sd .

\$= ;jf tyf ptkfbg vr{M o; cgtuf ;/sf/n]; fj hlgS lxt kfofpg]jf kbbfg ugj
; jf; E ; DalGwt vr{? kb5g\ vf; u/L ;/sf/n] ptkfbg ugj j:t' jf ; jf; E
; DalGwt sRrf kbfy{ ;/sf/L c:ktfn, :jf:Yo s[b] pks[b] rfsldfkm\lj t/Of
ul/g]cfjflw, lgzNs lj t/Of ul/g]kf7ak:ts tyf vjhsbsf ; fdull, ; fj hlgS lxtsf
nflu ; #fng xg] tflnd, ufj7L ; DaGwl vr{ sfoqnd ; Dkfbgsf l; nl; nfdf nflu]
edof; E ; DalGwt vr{tyf tof/ e0{; s3f ; fj hlgS k]fuf/; E ; DalGwt lgoldt
ddf ; Def/ ; DaGwl vr{? kb5g\

\$=>! ptkfbg ;fdul; jf M o; zlifsd f sRrf kbfy{tyf c6o dfn; fdfg cflb
vl/b u/L To; df yk ePsf]>d tyf ptkfbg; E ; DalGwt c6o vr{; d]t
k]olf ?kdf ; dfj z e0{ptkflbt jf kkt ; fdfg kl5 laqm lj t/Of ubf{gub
kkt xg] vfnf ; fdfgsf] dMo kb5 . h:t}xhfs l6s6, kfj6 sf8{ 3/h'
; fdfgx?, sl6gfzs cfjflw, slif cgtufsf bfkf, rfkf, dT:o kng, Rofp
v]L, c6o slif ; DaGwl ptkfbg, gkl sfo{cgtuf gS; f tof/L, sfgyl lsfj,
; fdfgsf] kbM ptkfbg, lj leG b7o tyf /fli6e ; Dkbfsf kfj6 sf8{ kl/ro-
kl:tsf-afl; o/_ cflbsf] vr{ ; fy}gZn ; wf/sf nflu vl/b ul/Psf bfkf
rfkfosf] dfjh, c:ktfndf kofu xg] Ps jif{ e6bf sd cj lw l6sfp xg]
k5[tsf ; fdfgx?sf]vr{ / o:tf ; fdfgx?sf]9] fgl ubf{nflg]oftfoft tyf
9] fgl ; DaGwl vr{cflb o; cgtuf kb5 .

t/ khlut ; fdfg vl/b u/L kofu xg] sfofno; Dd k'afpbf nfu3f] vr{
; DalGwt ; fdfgs}dNodf hf8L lh6; L lsfj df dfjh sfod ug{k5 .

\$=>@ cfjflw M o; vr{zlifsd f c:ktfn, klyds :jf:Yo s[b] cfoj d cfjflwino
cflb h:tf lgsfoaf6 kbbfg ul/g]jf lj /fdlsf]pkrf/df kofu xg]cfjflw vl/b
; DaGwl vr{k5 .

\$=># k'ts tyf ;fdul vr{M o; vr{zlifsd f ; fj hlgS lj Bfnon]lgzNs ?kdf
lj t/Of ugj k'ts, vjhsb tyf z]fs ; fdull, ; fj hlgS k'tsfno kofhgsf]
nflu vl/b ePsf]k'tssf]vr{k5 .

\$=>\$ sfoqnd vr{M o; cgtuf ; fj hlgS ufj7L, ; fj hlgS ?kdf lb0g]cfo cfhg,
; lk ljsf; , ; zOns/Of, r]gf hfuf/Of h:tf tflnd ; #fng vr{; xefulsf]
eQf ; d]t, r]gfdhs ; Rgf tyf lj 1fkg vr{ ; j]fufx j uhf0{ ; jf lbbf
nflu]; j] JolQmsf]eQf, /Hoaf6 ; #flnt d7 dl6b/x?sf]khfkf7 o1, hk
cflb sfdsf]nflu nflu]vr{h:tf vr{? kb5g\

\$=>% sfoqnd edof vr{M

-s_ ; /sf/ l sdfs] l; nl; nfd eðOf ug{kbf{ jf sfoðmd sfof{ogsf]
l; nl; nfd sddf vl6bf nflu]eðOf tyf blgs eQf vr{. -v_ lj|zi6
JolQm tyf k|t|glw d08nsf]nflu s|blo cy{ahðaf6 lgsf; f xg]blgs
eQf, jf; :yfg, g]f eQf, lj bž hfßsf] nuf eQf, kñs/ tyf ek/L
cfpg]vr{? .

-v_ g{kfn ; /sf/ j fbl xg]d2fdf ; /sf/L klfd ; flfsl]?kdf lemsf0Psf]
JolQmsf]vr{.

\$)^ lgldf ; fj higs ; DklQsf] ; Def/ vr{M o; cgtuf lgdfðf e0{ ; sšf
; fj higs ; DklQ h:t}; 8s, kh, gx/, lj B't uš, ejg cflbsf]lgoldt ddf
; Def/ vr{tyf to:tf ; DklQsf]aldf vr{; d] kbš .

(=) ek/L cfpg]rfn"vr{M rfn"vr{ahð thðf ubf{ls6fgl; fy vr{zlišs tšg
; Dej gePsf /sdx? ahð thðf kðf]hgsf nflu dfq}o; zlišdf k|tfj
ug{; lsgš . t/ vr{ubf{af8km8 u/L ; Dałwt vr{zlišs cgtuf g}k/L
vr{ug{kbs . of]vr{zlišsaf6 vr{ug]u/L c|Vtof/L jf lgsf; f lbg jf vr{
ug{ldNbg} .

!) ; fjf eQmgl Mo; cgtuf cftl/s tyf j ð]zs C0fsf]; fjf+ eQmgl ; Dałwl vr{
kbš .

!)= !cftl/s C0fsf] ; fjfFeQmgl M o; cgtuf cftl/s C0fsf] ; fjfFeQmgl
; Dałwl vr{kbš .

!)= @jfxo C0fsf]; fjfFeQmgl Mo; cgtuf j ð]zs C0fsf]; fjfFeQmgl ; Dałwl
vr{kbš .

!! Jofh eQmgl Mo; cgtuf cftl/s tyf j ð]zs C0fsf]Jofh eQmgl ; Dałwl vr{
kbš .

!!)= !cftl/s C0fsf]Jofh eQmgl M o; cgtuf cftl/s C0fsf]Jofh eQmgl
; Dałwl vr{kbš .

!!)= @jfxo C0fsf]Jofh eQmgl Mo; cgtuf j ð]zs C0fsf]Jofh eQmgl ; Dałwl
vr{ kbš .

!@ lkmtf{vr{M o; df cbfntsf]lg0fðaf/f lkmtf{ug{kgl/sd, eš; f/ tyf s/ lkmtf{
dx; h ; Dałwl vr{? kbšg\

!@)= !lkmtf{vr{Mo; /sd leq g{kfn ; /sf/n]lkmtf{ug{kgl;eš; f/, s/, cgtM zNs,
dfnkf], b08 hl/jfgf / cšo -j ð]zs ; d]_ lkmtf{
vr{? kbšg\

v= kflut vr{Mo; cgtuf khl lgdfðf tyf khl :yfgfðt/Of-6š; km/_ ; Dałwl vr{tyf
khl+lgdfðf ug]u/L g{kfn ; /sf/af6 :yfglo lgsfo Pj +cflyš tyf ; fdlhs lfðdf
sfo{ug]lgsfox?nf0{kðfg ug]khlut cgbfg tyf Jofj ; flos lfdtf clej [4 ug]
g{kfn ; /sf/af6 ul/g]zð/ tyf C0f nufgl ; Dałwl vr{? kbšg\ o; cgtuf k/šf
lj lešg zlišsaf6 rfn"vr{zlišsx?df /sdft/ ug{kf0g]5ð} .

%= **kfl** :yfgt/Of -66; km vr(M hluf tyf ejgsf]vl/b / clwuxOf ubf\$]vr{/ ; f\$]dcbfahf tyf s/ o; cftu\$ kb5 .

%=)! hluf vl/b M hluf vl/b / clwuxOf ; Da6wl vr{/ ; f]jfktsf]dcbfahf tyf s/x? .

%=)@ ejg vl/b M tof/l ejg / To; n]cfu6\$]hluf ; d] kkt ubf{nflg]vr{/ ; f]jfktsf]dcbfahf / s/x? . t/ gofFejg lgdf\$]vr{o; df ; dfj zxbg .

^ **kfl** lgdf vr{Mo; cftu{lgDg vr{x? kb5gM

^=)! knlg/ lkn6r; {M /sf/l sfofnosf]kpf]hgsf]nflu vl/b ePsf knlg{/ , knlg/ E tyf lkn6r; \$]dfh / o; ; Da6wl 9]fgl ef8f, dfu{y aldf, s/, e6; f/ cflb vr{.

^=)@ ; jf/L ; fwg M ; jf/l\$; fwgx? -h:t}xj f0hxfh, x]hsk6/, hlk, df/sf/, j ; , 66, df/ ; f0sn, :s6/, ; f0sn, 9]fgl ; Da6wl sfd ug[66fS6/, uf8f tfg]hgj/x?Mjon, / 3f\$ cflb_ sf]dfh . ; jf/L ; fwgsf]0l6hg g]jbnl dd\$ u/\$f ; f]sf]dfh / ; jf/L ; fwg jf 0l6hg lemsf\$ nfu\$]ef8f e/f6, s/, e6; f/, dfu{y jldf cflb vr{x? .

^=)# dllzg/L cfhf/ M ljle6g lsl; dsf ef/L dllzgx?, v]l ; Da6wl dllzg / cfhf/x?, 66fS6/ -9]fglsf] sfddf kpfu xg] jfx\$, h6]76/, 66; km/d/, sf/vgfsf] ; fdfg, lgdf\$; Da6wl dllzg, ; f/sf ; fdfg, j]flgs o6q / ; fdfg, gfk tyf t]h\$] ; fdfg, t:jL/ lvRg] ; fdfg, kllj lws 866E ; Da6wl ; fdfg, sfofno dllzg / cfhf/x? h:t}6f0k/fo6/, lldcfu]km sDk6b/, lk66/ cflb dllzg / cfhf/sf]dNo . ; fy)o:tf dllzg/L cfhf/x?sf]dVo efu g}abnl dd\$ ug{k/\$f ; f]sf]vr{ ol ; a\$]nflu cfjZos ef8f e/f6, zNs, s/, e6; f/, dfu{y jldf cflb vr{x? .

o; u/L ; /sf/l sfofnosf]nflu cfjZos kg]Ps jif{e6f a9l l6sfp xg ; Sg]jf klt 0sf0{?- !,)))- e6f a9l dfh kg]vnsf bxfosf ; fdfgsf] dfh klg o; zlif\$ cftu\$ kb5gM

-s_ c:ktfnsf nflu rfxg]cfhf/x? .

-v_ lx6/, kvf, 6]hkn6g ; 6, Sofnsh]6E dllzg, r\$ /f06/, ljhhlsf]ld6/, 6rnf06, 6]hkn6g, ; fhf/ / ; f\$]h8fg ; Da6wl vr{ cfsfzj f0l tyf /]8of] 6]hlehsf nflu cfjZos kg] ; fgiltgf kllj lws ; fdfgx? cflb .

-u_ s[f cfhf/, kz' lrlsT; f ; Da6wl ; fgiltgf dfn; fdfg, 80E, l8hf0g nufotsf kllj lws ; fdfg cflb .

-3_ ; /lff lgsfodf kpfu xg] ; /lff ; Da6wl o6q, pks/of nufotsf ; fdfgx? .

t/ klt 0sf0{Ps xhf/ ?k6f e6f sd dNosf ; fdfg vl/b ug{k/\$f vr{zlif\$ gDa/ @=)# af6 vr{nvg' kg5 . o:tf] ; fdfgsf]kpfu sxf+ ePsf]5 egl :ki6 blvg]u/L nut /Vg' kg5 .

^=)\$ ejg lgdf M o; cftu~~t~~ ejg, uf / 6x/f lgdf ug{nflg}lgDg cg; f/sf
; a}vr{kb5M

-s_ lgdf ; Da6wl nfut vr{.

-v_ e0{x\$}ejgsf]sf]f, tnf yk ug[vr{.

-u_ ; /sf/l sfof, cfj; ejg cflbsf] ; /lff{ nuf0g} kvf, tf/j/f
; Da6wl vr{.

-3_ hluvsf]sDkfp08 jfn jf tf/j/f ; Da6wl vr{.

^=)% fj hlg lgdf vr{M o; /sd leq ejg jfx\$sf c6o ; DkOf{lgdf /
kflut ; wf/ ; Da6wl vr{kb5g\h:t}/fhdfu{ ; 8s, kh, /Hhdfu{-/f]j_]
xj f0{d}fg, ; #f/, lj B^, kfgl, gx/, jg, vfgl ; Da6wl cfof]hg cflbsf]vr{.
; fy}b}fosf vr{; d] o; df ; dfj z xg5g\

-s_ lgdf ; Da6wl nfut vr{.

-v_ lgdf sfo{E k]of ; Da6wt 06wg vr{.

-u_ g; l lgdf / j [f/f]of h:tf vr{.

-3_ ; /lff kof]hgsf nflu agf0g]; /lff 3]f ; Da6wl vr{? .

^=)^ kflut ; wf/ vr{M o; cftu~~t~~ e0{x\$}ejg jf kflut ; Argfsf]cfo'yk
xg]u/l ul/g]vr{? kb5g\ t/ ; Argfsf]lfdtf yk ug]jf ePsf]cfsf/ jf
nDaf0{yk ug{nflg}vr{ejg ; Da6wl eP ^=)\$ / kflut lgdf ; Da6wl eP
^=)% df ; dfj z ug{kb5 . pbfx/0fsf] nflu %) lsnf]d6/ nfdf] lj Bdfg
; 8ssf]:t/ j [4 ug]vr{o; zlif\$df kb5 eg]; f]; 8ssf]nDaf0(!) ls-dl=
yk ug{kbf{nflg}vr{eg}^=)% df kb5 .

^=)& cwbog tyf kflut k]j lws k/fdz{ ;]f ; Da6wl vr{ M o; cftu~~t~~
lgDgfg; f/sf vr{kb5g\

-s_ ; Def]otf cwbog vr{.

-v_ ; j]f of, l8hf0g, 8@E vr{.

-u_ cg]]f of p]v gg / cg; Gwfg ; Da6wl vr{.

-3_ lgdf sfo\$]f]; kl/j]f of ug]sfdsf]k]j lws k/fdz{ ;]f ; Da6wl vr{.

&= nufgl M o; cftu~~t~~ g]kn ; /sf/af6 ; fj hlg ; :yfg tyf c6o lgsfox?df ul/g]
z} / tyf Cof nufgl kb5 .

&=)! z} / nufgl M o; cftu~~t~~ g]kn ; /sf/af6 ul/g]z} / nufgl ; Da6wl vr{
kb5 .

&=)@ Cof nufgl M o; cftu~~t~~ g]kn ; /sf/af6 ul/g]Cof nufgl ; Da6wl vr{kb5 .

*= kflut cgbfg M kflut k\$[tsf] sfid ug{kflut ; DkIQ, k]f]f/ ; Argf cflb
lgdf]sf nflu g]kn ; /sf/sf]lg0f6 cfbz jf c6o sfg}af/f pkn]w u/fpg' kg]
cgbfgx? o; cftu~~t~~ kb5g\

*=)! ; fj hlg ; :yfgnf0{cgbfg M

- !_ o; cġtuġ kmgġ/, ; jf/l ; fwg, dġzg/l cfġhf/, ejg tyf hluf vl/b, ejg tyf ; fj ħlgs lgdfġf / ; jf tyf ; fdull pġkfbg jfkt ; fj ħlgs ; ãyfg, cflyġ lfġsf ; ldt, afġ{cfġbnf0{lbg}cgbfg ; Daġwl vrġ? kbġg\
- @_ eljiosf] bflotj sd xġ] u/l ; fj ħlgs ; ãyfg, ; ldt, afġ{cfġbsf sdf/l/nf0{cj sf; lbbfsf]vr{.
- *=)@ :yfglo lgsfo lgzt{cgbfg M :yfgo lgsfo cfkġġ] rog ugġ kġlut sfoġmsf nflu lb0g]cgbfg .
- *=# ;fdflhs ; jf lgzt{cgbfg M o; cġtuġ kmgġ/, ; jf/l ; fwg, dġzg/l cfġhf/, ejg tyf hluf vl/b, ejg tyf ; fj ħlgs lgdfġf / ; jf tyf ; fdull pġkfbg jfkt ; fdflhs lfġdf sfo{t lzlf0f ; ãyfx?, c:ktfn, sfġġáf/f ul7t cġo ; fdflhs ; ãyfx?nf0{lbg}cgbfg ; Daġwl vrġ? kbġg\
- *=% ;fdflhs ; jf ; zt{cgbfg M gġfn ; /sf/sf] tkġġf6 tġ]sPsf] kġlut sfoġmd ; ãfng ug{lbg}cgbfg .
- *=) ^ :yfglo lgsfo ; zt{cgbfg M gġfn ; /sf/sf] tkġġf6 tġ]sPsf] kġlut sfoġmd ; ãfng ug{lbg}cgbfg .
- (=)@ eġ/l cġpg]kġlut vr{Mkġlut vr{ahġ thġf ubf{lś6fgl; fy vr{zlfġ tġġg ; Dej gePsf /sdx? ahġ thġf kġ]ġġsf nflu dfq}o; zlfġdf kġtġ ug{; lsgġ . t/ vr{ubf{afġkġf u/l ; Daġwt vr{zlfġ cġtuġ g} kf/l vr{ug{kbġ . of]vr{zlfġaf6 vr{ugġ/l cġvtof/l jf lgsf; f lbg jf vr{ug{lbnġg} .

ġfġ M

- !_ cy{dġqfno lj ljw ahġaf6 lgsf; f ePsf /sdx? ġġ ġġ ahġ vr{zlfġ (Line Item) df vr{xġ]xġ\; fġl vr{zlfġdf cfġbfgl / vr{ġġfpg' kġġ .
- @_ cy{ahġaf6 lj zġf sġdsf] nflu 5bġf0Psf /sdx?af6 yk lgsf; f ePsf] /sdsf]; Daġwt ahġ /sddf afġkġf u/l vr{nġbf ; jlsġ sġdsf]nflu dfq vr{ug{; lsgġ / o:tġ]vr{ġf]lx; fa vr{ġf]kġfġj f/ldf 5ġ}bġ]vg]u/l /Vg' kbġ .
- #_ gġfn ; /sf/n]ugġ]sbġ]klg vrġ? dġly pġnġ]vt eġ/l cġpg]afxġsf]ahġ vr{zlfġx? (Line Item) af6 dfq ug{; lsgġ . pk/fġm vr{zlfġx?df ġkf/l sbġ]klg vr{nġg kf0g]5ġ .

vr{zlfġdf ; zġ]vg M

!= kġngdf /xġf vr{zlfġsf]; zġ]vg ug{k/ġf dxfnġf lġoġqs sfofġosf]k/fdz{ ln0{ ; f]nf0{dxfnġf k/lifssf] sfofġodf ; jls[tstf nflu k7fpg' kbġ . dxfnġf k/lifssf]sfofġoaf6 ; jls[t kġt ePkġ5 gġfn ; /sf/af6 ; jlsġ u/f0{nfu"ug{ kbġ . vr{ zlfġ j ulġ/0fsf] dVo cfwf/ cġt/fġ6ġ dbġ sf] sf] Government Finance Statistics Manual xġġ . ; fġf]; fy]lj leġg bġġsf]; /sf/l vr{ j ulġ/0fnf0{ klġ cfwf/ lng ; lġġ5 .

@= sh Joosf]! k|tzt e|bf a9l vr{Xg]sfdsf nflu jf ahø cgzf; g sfod /fVg
jf kf/blz{fsf]lx; fj n] 5\$}b|yfpq kgI dxTj k0f{sf0qnds fflu dfq gof+vr{
zlif\$ lb0g\$.

#= gof+vr{zlif\$ lb0f jf vr{zlif\$df ; zfv]g ubf{cfly\$ j if\$]alrdf nfu"Xg]u/l
ug{ xBq . cfufdl ahø thøfsf avt gof+vr{zlif\$ yk jf ; zfv]g ug{kB\$.