g]kfn ;/sf/

dlxnf, afnaflnsf tyf h]i7 gful/s dGqfno

**dlxnf tyf afnaflnsf ljefu**

>Ldxn, k'Nrf]s, nlntk'/

**k|:tfj cfJxfg ;DaGwL k'gM k|sflzt ;"rgf**

k|sfzg ldlt M @)&%÷!!÷@)

/fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/ sfo{qmd;~rfng sfo{ljlw, @)&% cg';f/ rfn' cf=j=@)&%÷&^ df k|To]s k|b]zdf dfgj ljsf; ;"rsfÍdf kl5 k/]sf klxnf] r/0fdf k|:tfj 5gf}6 gePsf lhNnfx? -ef]hk'/, ;+v'jf;ef -vfFbaf/L gkfsf] nflu afx]s\_, wg'iff -wgf}hL ufkfsf] nflu afx]s\_, dxf]Q/L -alb{af; gkfsf] nflu afx]s\_, /f}tx6 -u'hf/f gkf / dfwjgf/fo0f gkfsf] nflu afx]s\_, l;Gw'nL -sdnfdfO{ gkfsf] nflu afx]s\_, l;Gw'kfNrf]s -rf}tf/f ;fFufrf]su9L gkf / d]nDrL gkfsf] nflu afx]s\_, bf]nvf -led]Zj/ gu/kflnsfsf] nflu afx]s\_, /;'jf -pQ/uof ufkfsf] nflu afx]s\_, afUn'ª -afun'Ë gkf / h}d'gL gkfsf] nflu afx]s\_, uf]/vf -uf]/vf gkfsf] nflu afx]s\_, /f]Nkf -lqj]0fL ufkfsf] nflu afx]s\_, Ko'7fg -Ko'7fg gkfsf] nflu afx]s\_, ?s'd -k"jL{ efu\_, slknj:t' -jf0fu+uf gkfsf] nflu afx]s\_, sflnsf]6 -vfF8frqm gkfsf] nflu afx]s\_, x'Dnf -l;ldsf]6 ufkf / vfk'{gfy ufkfsf] nflu afx]s\_, d'u' -5fofFgfy /f/f gkf / vTof8 ufkfsf] nflu afx]s\_, 8f]Nkf, afh'/f -huGgfy ufkfsf] nflu afx]s\_, aemfª -hok[YjL gkfsf] nflu afx]s\_, c5fd -;fFkm]au/ gkfsf] nflu afx]s\_ / 8f]6L -hf]/fon ufkf / lbkfon l;nu9L gkfsf] nflu afx]s\_ df **hLljsf]kfh{g ;'wf/ sfo{qmd ;+rfng** ul/g] Joj:yf eP cg';f/ b]xfoadf]lhd l;naGbL k|:tfj k]z ug{'x'g ;DalGwt ;a}df of] ;"rgf k|sflzt ul/Psf] 5 .

1. dlxnfdfq ;+ul7t eO{ ;xsf/L P]g jf ;+3 ;+:yf btf{ P]g cg';f/ btf{ eO{ sfo{ ;~rfngdf /x]sf ;+:yf÷;d"x÷;xsf/L÷;+hfnn] ldlt @)&%÷!@÷% ut] lbgsf] !@M)) ah]leq **dlxnf tyf afnaflnsf ljefu, >Ldxn, k'Nrf]s, nlntk'/df** tf]lsPsf] 9fFrfdf l;naGbL k|:tfj k]z ug{ ;Sg]5g\ . k|:tfj k]z ug{] clGtd lbg ;fj{hlgs labf k/]df To;sf] ef]lnkN6 sfof{no v'Ng] lbgsf] !@M)) ah] leq k|:tfj k]z ug{ ;lsg]5 / ;f]xL lbgsf] !M)) ah] k|fKt k|:tfjx? vf]lng]5 .
2. OR5's ;+:yfx?n] k|:tfj k]z ug{] 9fFrf tyf cGo hfgsf/L dlxnf tyf afnaflnsf ljefu, k'Nrf]s, nlntk'/sf] j]a;fO6 **www.dwd.gov.np** af6 k|fKt ug{ ;Sg]5g\ .
3. k|:tfj d'Nof+sg / 5gf}6 æ/fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/ sfo{qmd ;+rfng sfo{ljlw, @)&%Æ cg';f/ x'g]5 .
4. @)&%.(.@^ sf] ;"rgf adf]lhd 5gf}6 ePsf ;+:yfx?n] k'gM k|:tfj k]z ug{ kfOg] 5}g .
5. lj:t[t hfgsf/Lsf] nflu dlxnf tyf afnaflnsf ljefusf] j]a;fO6 [www.dwd.gov.np](http://www.dwd.gov.np) df /flvPsf] æ/fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/ sfo{qmd ;+rfng sfo{ljlw, @)&%Æ x]g{'x'g jf o; ljefusf] 6]lnkmf]g g+ )!–%%$&)!% df ;Dks{ /fVg' x'g ;d]t cg'/f]w ul/G5 .

**k|:tfj cfJxfg ul/Psf lhNnfx?M**

k|To]s k|b]zdf dfgj ljsf; ;"rsfÍdf kl5 k/]sf klxnf] r/0fdf k|:tfj 5gf}6 gePsf lhNnfx? **k|b]z g+= !** af6 -ef]hk'/, ;+v'jf;ef -vfFbaf/L gkfsf] nflu afx]s\_, **k|b]z g+= @** af6 wg'iff -wgf}hL ufkfsf] nflu afx]s\_, dxf]Q/L -alb{af; gkfsf] nflu afx]s\_, /f}tx6 -u'hf/f gkf / dfwjgf/fo0f gkfsf] nflu afx]s\_, **k|b]z g+= #** af6 l;Gw'nL -sdnfdfO{ gkfsf] nflu afx]s\_, l;Gw'kfNrf]s -rf}tf/f ;fFufrf]su9L gkf / d]nDrL gkfsf] nflu afx]s\_, bf]nvf -led]Zj/ gu/kflnsfsf] nflu afx]s\_, /;'jf -pQ/uof ufkfsf] nflu afx]s\_, **k|b]z g+= $** af6 afUn'ª -afun'Ë gkf / h}d'gL gkfsf] nflu afx]s\_, uf]/vf -uf]/vf gkfsf] nflu afx]s\_, **k|b]z g+= %** af6 /f]Nkf -lqj]0fL ufkfsf] nflu afx]s\_, Ko'7fg -Ko'7fg gkfsf] nflu afx]s\_, ?s'd -k"jL{ efu\_, slknj:t' -jf0fu+uf gkfsf] nflu afx]s\_, **k|b]z g+= ^** af6 sflnsf]6 -vfF8frqm gkfsf] nflu afx]s\_, x'Dnf -l;ldsf]6 ufkf / vfk'{gfy ufkfsf] nflu afx]s\_, d'u' -5fofFgfy /f/f gkf / vTof8 ufkfsf] nflu afx]s\_, 8f]Nkf, **k|b]z g+= &** af6 afh'/f -huGgfy ufkfsf] nflu afx]s\_, aemfª -hok[YjL gkfsf] nflu afx]s\_, c5fd -;fFkm]au/ gkfsf] nflu afx]s\_ / 8f]6L -hf]/fon ufkf / lbkfon l;nu9L gkfsf] nflu afx]s\_

**lhljsf]kfh{g ;'wf/ sfo{qmd ;~rfngsf nfuL ;+:yf 5gf}6 k|lqmofdf b/vf:t ;+u} a'emfpg'kg]{ sfuhkq tyf b:tfj]hx? qmdz k]z ug'{kg]{5 .**

**s= b/vf:t ;fy clgjfo{ ?kdf k]z ug'{kg]{ sfuhftx?M**

!=tf]lsP adf]lhd 9fFrfsf] k|:tfj -Joj;fosf] gfd tyf k|s[lt, nlIft ju{, ;xefuL 5gf}6sf] k|s[of, ;d"x ;b:osf] gfd y/, pd]/, z}lIfs of]Uotf, cfly{s:t/, kl/jf/df cGo cfocfh{g ug]{ ;b:o eP gePsf], tflnd, k|fljlws 6]jf, ahf/, lbuf]kgfsf] cfwf/ ;lxt al9df #) hgf dlxnfx?nfO{ ;xefuL u/fpg] ul/ ljifo ;dfj]z ePsf] x'g'kg]{\_

@=;xsf/L P]g tyf ;+3 ;+:yf btf{ P]g adf]lhd ;+:yfsf] btf{ tyf lgodfg';f/ gljs/0f ePsf] k|df0fkqsf] k|ltlnlk

#=cl3Nnf] cf=j=sf] n]vf kl/If0f k|ltj]bgsf] k|ltlnlk

$=cfj @)&$÷)&% sf] s/ r'Qmfsf] k|df0fkqsf] k|ltlnlk

%= VAT jf PAN btf{ k|df0fkqsf] k|ltlnlk

^= dlxnfåf/fdfq ;~rflnt ;+:yf xf] eGg] k'i6\ofO{ sfuhft

&= ;+:yf sfnf] ;"rLdf gk/]sf] k|df0f v'Ng] sfuhft

**v= k]z ug'{kg]{ cGo sfuhftx?M**

!=;+hfn\÷;d"x÷;+:yfsf ;+rfnsx?sf] JolQmut ljj/0f

@=ef}uf]lns ljs6tf / dfgj ljsf; ;"rsfÍdf kl5 k/]sf] If]q÷ju{

#=ahf/ Joj:yfkg tyf Joj;flos of]hgfsf] ljj/0f

$=;~rfns ;ldltn] sfo{qmdsf] k|:tfj k]z ubf{ ;~rfns ;ldltn] :jLs[t u/L cg'bfg dfu

 u/]sf] lg0f{osf] k|ltlnlk

%=k|:tfljt ;Lk tyf Joj;flostf ljsf; sfo{qmd ;DaGwL k|fljlw1sf] ;xdtL kq

^=ljutdf dlxnf tyf afnaflnsf sfof{noaf6 k|fKt cg'bfg a]?h' g/x]sf] /]s8{÷k|df0f

&=;+:yfsf ;~rfnsx?sf] JolQmut ljj/0f

\*=ef}lts cj:yf b]lvg] ljj/0f

(=hgzlQmsf] cj:yf

!)=:yflgo ;|f]t ;fwg kl/rfngsf] c+z

!!=;+:yfsf] cfGtl/s >f]t

**u=cGo ;t{x? M**

!=;+:yf 5gf}6 ;DaGwL d'Nof+sgsf cfwf/x? lhljsf]kfh{g ;'wf/ sfo{qmd sfo{ljlw, @)&% adf]lhd x'g]5 .

@=k|:tfj k]z ubf{ aGb vfddf k]z ug'{kg]{5 .

**;+:yf 5gf}6sf cfwf/x¿ M**

b]xfosf cfwf/df s"n !)) c+s sfod u/L k|:tfj d"NofÍg ul/g] 5 M–

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **qm=;+=** | **ljj/0f** | **cs+ef/** |  **hDdf c+sef/** | **s}lkmot** |
| **!** | **k|:tfj / cjwf/0ff kqsf] d"Nofs+g -ljlw÷k|s[of÷k4lt /sd slt\_** |  | $) |  |
| **@** | **;+:yfsf] ef}lts ;+/rgf**  |  | % |  |
| **#** | **;+:yfsf] hgzlQmsf] cj:yf**  |  | !% |  |
| **$** | **;+:yfsf] ;DalGwt If]qsf] cg'ej**  |  | !) |  |
| **%** | **:yflgo ;|f]t ;fwg kl/rfngsf] c+z**  |  | !% |  |
| **^=** | **ef}uf]lns ljs6tf / dfgj ljsf; ;"rsfÍdf kl5 k/]sf] If]q÷ju{**  |  | !% |  |
|  | **hDdf** |  | **!))** |  |

**s= k|:tfjbftfnfO{ lgb{]zg**

k|:tfjbftfn] lgDg Joxf]/fsf] cWoog u/L ;+nUg kmf/fdx? e/L k]z ug{'kg{] 5 .

1. **k|:tfj k]z ug{] sfof{nosf] gfd M** dlxnf tyf afnaflnsf ljefu, >Ldxn, k'Nrf]s, nlntk'/ .
2. **:kli6s/0f M** OR5's ;+:yfx?n] sfo{qmd jf sfuhftx?df /x]sf s'g} s'/f dfly :ki6 x'g rfx]df, k|:tfj k]z ug{] clGtd ldlt eGbf slDtdf kfFr lbg cufj} o; ljefudf lnlvt ¿kdf lgj]bg lbg'kg{]5 .
3. **efiff M** k|:tfjsf**]** efiffg]kfnLdf x'g]5 .
4. **k|:tfj ;DaGwL sfuhftdf ;+zf]wg M** k|:tfjkq k]z ug{] clGtd ldlteGbf cuf8L s'g}klg ;do ljefun] k"/s–c+z ;+zf]wg hf/L u/L ;DalGwt sfuhftdf x]/km]/ ug{ ;Sg]5 .
5. **k|:tfj tof/Lsf] vr{** **M** k|:tfj tof/L / k]z ug{] l;nl;nfdf x'g] ;a} vr{ k|:tfjbftf ;+:yf :jodn] Joxf]g{' kg{]5 .
6. **k|:tfjbftfsf] u|fXotf M** dfgj ljsf; ;"rsfÍdf kl5 k/]sf sfo{qmd ;~rfng x'g] #) lhNnfx¿df sfo{If]q /xL ;f]xL lhNnfdf dlxnfdfq ;Ël7t eO ;xsf/L P]g tyf ;+3 ;+:yf btf{ P]g cg';f/ ljlwjt ?kdf bt{f eO{ sfo{ ;+rfng ul/ /x]sf ;++:yfdfq o; cg'bfg sfo{qmddf ;xefuL aGg ;Sg]5g\ .
7. **k|:tfj dfu ul/Psf] c+s M** k|:tfjbftfn] ;Dk"0f{ sfo{qmd nfut /sdsf] d"Nox? g]kfnL ?k}ofFdf pNn]v ug{' kg{]5 . k|To]s v08df pNn]lvt /sd cÍ / cIf/df :ki6 ?kdf pNn]v ug{'kg{] 5 . hLljsf]kfh{g ;'wf/ sfo{qmd cGt{ut 5gf}6 x'g] ;+:yfnfO{ sfo{qmd ;~rfng ug{sf nflu k|:tfj x]/L a9Ldf ?= ^ nfv %) xhf/ ;Dd /sd pknAw u/fOg]5 h;df @) k|ltzt yk /sd ;DalGwt dlxnf ;+:yfn] Joxf]g{'kg{]5, h'g gub jf j:t'ut h'g;'s} ?kdf x'g ;Sg]5 .
8. **/fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/ sfo{qmdsf nflu k|:tfj k]z ubf{ ;+nUg ug{'kg{] ljj/0f tyf sfuhftx? M**

/fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/ sfo{qmd ;+rfng sfo{ljlw, @)&% adf]lhd k|:tfjbftfn] sfg'gL u|fXotf / of]Uotf k|dfl0ft ug{] lgDg adf]lhdsf sfuhftx¿ k|:tfj;fy k]z ug{' kg{]5 M

**\*=! clgjfo{ k]z ug'{ kg]{ sfuhftx?**

-!\_ ;xsf/L P]g jf ;+3;+:yf btf{ P]g adf]lhd ;+:yfsf] bt{f tyf gljs/0f ePsf] k|dfl0ft k|ltlnlk

-@\_ d"No clej[l4 s/ jf :yfoL n]vf gDa/ btf{ k|df0fkqsf] k|ltlnlk

-#\_ s/ r'Qmf k|df0f kqsf] k|ltlnlk

-$\_ cl3Nnf] cf=j= sf] n]vf kl/If0f ;DkGg ePsf] k|df0fsf] k|ltlnlk

-%\_ ;+:yfsf] ljwfg÷ljlgod /

-^\_ k|:tfljt sfo{qmd ;~rfng ul/g] ;DalGwt :yflgo txsf] ;xhLs/0f ;ldltsf] l;kmfl/; -:yfgLo ;xhLs/0f ;ldltsf] Joj:yf æ/fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/ sfo{qmd ;+rfng sfo{ljlw, @)&%Æ sf] bkmf !)=@ df pNn]v ul/Psf] 5 .\_

-&\_ ;+:yfsf ;Dk"0f{ ;b:o / kbflwsf/Lx? dlxnfdfq ePsf] v'Ng] sfuhftx?

-\*\_ /fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/ sfo{qmd ;+rfng sfo{ljlw, @)&% sf] bkmf % adf]lhd sfo{qmd ;+rfng x'g] lhNnfdf btf{ eO{ ;f]xL lhNnfdf ;+:yf sfo{/t /x]sf] v'Ng] sfuhftx?

-(\_ k|:tfj k]z ug{] lgj]bg

**\*=@ ;+:yfn] k|:tfj k]z ubf{ ljj/0f ;lxt a'emfpg'kg]{ sfuhftx?**

-!)\_ sfo{qmdsf] k|:tfj k]z ubf{ ;+rfns ;ldltn] :jLs[t u/L cg'bfg dfu u/]sf] lg0f{osf] k|ltlnlk

-!!\_ ;~rfns ;ldltsf kbflwsf/Lsf] gfd, 7]ufgf / ;Dks{ 6]lnkmf]g gDa/ v'n]sf] ljj/0f,

-!@\_ ;+:yfsf] tkm{af6 kl/rfng ul/g] sDtLdf @) k|ltzt ;|f]t nufgLsf] ;'lglZrttf v'Ng] sfuhft

-!#\_ ;+:yfsf] cjwf/0ff kq, p2]Zo, cf}lrTotf v'Ng] sfuhftx?

-!$\_ k|:tfljt sfo{qmd ;+rfng ubf{ s'g lsl;dsf] ljifo ;d]6]/ ug]{ xf] ;f] sf] ljifout If]qx? **-s[lif, u}x|s[lif tyf ko{6g\_** v'Ng] ljj/0f

-!%\_ sfo{qmd ;+rfng ubf{ s'g lsl;dsf] ljlw, k|lqmof k|of]u ug]{ xf] ;f] sf] ljj/0f

-!^\_ k|:tfljt sfo{qmd ;+rfng sfo{ of]hgf

-!&\_ cg'bfg sfo{qmdsf] lbuf]kgfsf] cfwf/x? -nlIft ;b:osf] cfly{s ;jntf, ahf/;+usf] kx'Fr / Joj;fonfO{ lg/Gt/tfsf] k'i6ofO{\_

-!\*\_ ;xefuL 5gf}6sf] k|s[of

-!(\_ Joj;fosf] gfd tyf k|s[lt, nlIft ju{sf] ljj/0f

-@)\_ ;+:yfsf] ef}lts ;+/rgfsf] cj:yf–hUuf, ejg tyf kmlgr{/sf] ljj/0f

-@!\_ ;+:yfsf] hgzlQmsf] cj:yf–sfo{qmd tyf ;+:yf ;+rfng ug{ cfjZos cfGtl/s÷afXo÷k|ljlws÷kfl/>lds ;lxt / afx]ssf] hgzlQmsf] ljj/0f

-@@\_ ef}uf]lns ljs6tf / dfgj ljsf; ;'rsf+sdf kl5 u/]sf] If]q÷ju{–uf=kf=÷g=kf=, blnt÷hghflt÷dw]zL÷Psn÷lk58fju{sf] afx'Notf nufotsf] cj:yf emNsg] sfuhftx?

-@#\_ k|:tfljt of]hgf ;+rfng ug{sf] nflu cfjZos nfut ljj/0f v'Ng] sfuhftx?

-@$\_ k|:tfjbftfsf] of]Uotf k|dfl0ft ug{] sfuhftx¿

-@%\_ k|:tfljt ;Lk tyf Jofj;flostf ljsf; sfo{qmd ;+nUg /xg] ;DalGwt k|fljlwssf] ;xdlt kq .

-@^\_ ;+:yfn] s'g} j}b]lzs ;xfotf k|fKt u/] gu/]sf] ;+:yfsf] hfgsf/L kq

-@&\_ ;+:yfn] g]kfn ;/sf/, k|b]z ;/sf/ tyf :yfgLo txaf6 rfn' cf=j= df s'g} sfo{qmd k|fKt u/], gu/]sf] ljj/0f

-@\*\_ ljutdf dlxnf tyf afnaflnsf sfof{noaf6 k|fKt cg'bfg a]?h' g/x]sf] k|df0f -;+:yfn] cfkm"nfO{ :j3f]if0ff ug{ ;Sg]\_

1. **k|:tfj k]z ug{] M** k|:tfj k]z ug{] :yfg / ;do b]xfo adf]lhd /x]sf] 5 .

**sfo{fnosf] gfd / 7]ufgf M** dlxnf tyf afnaflnsf ljefu, >Ldxn, nlntk'/

**k|:tfj k]z ug{] clGtd ldlt / ;do M** @)&%÷!@÷% ut]

**;do M** lbgsf] !@ ah] leq

k|:tfj k]z ug{] / k|:tfj vf]Ng] clGtd lbg ;fj{hlgs ljbf k/], ;f]sf] ef]lnkN6nfO{ clGtd lbg dflgg]5 / :yfg / ;do eg] ;"rgfdf tf]lsPadf]lhd g} x'g]5 .

1. **k|:tfj lkmt{f jf ;+zf]wg M** k|:tfj k]z ug{] clGtd ldlt cufj} ;~rfns ;ldltsf] a}7saf6 cfof]hgf k|:tfj lkmtf{ jf ;+;f]wg ug{] lg0f{osf] k|ltlnlk /fvL k|:tfjbftfn] cfkm"n] k]z u/]sf] k|:tfj lkmtf{ lng jf ;+zf]wg ug{ ;Sg]5g\ .
2. **k|:tfjsf] uf]kgLotf M** cflwsfl/s ¿kdf 5gf}6 k|lqmofdf ;+nUg ;fj{hlgs lgsfosf kbflwsf/L afx]s cGo s'g} JolQmnfO{ cg'bfg k|bfg ul/Psf] ;"rgf k|sflzt geP;Dd 5gf}6 l;kmfl/z ;DaGwL hfgsf/L lbOg] 5}g . k|:tfjbftfn] s'g} klg lsl;dn] 5gf}6 ug{] / 5gf}6 ul/ cg'bfg k|bfg ug{] lg0f{o k|lqmofdf k|efj kfg{] sf]l;; u/]df To:tf] k|:tfjbftfsf] k|:tfj c:jLsf/ x'g ;Sg]5 .

**k|:tfj 5gf}6ubf{ ckgfOg] k|lqmof b]xfo adf]lhd x'g]5 .**

-s\_ Ps lhNnfaf6 k|To]s ljifout If]q -s[lif, u}/s[lif / ko{6g\_ dWo]af6 ;Dej eP !÷! j6f ;+:yf u/L al9df tLgj6f 5gf}6 ul/g] 5 t/ @)&%÷(÷@^ sf] ;"rgf adf]lhd 5gf}6 e};s]sf] lhNnfsf] xsdf afFls ;+Vofsf] nflu k|:tfj 5gf}6 gePsf :yfgLo txsf ;+:yfdfq 5gf}6 ul/g]5 . olb tLgj6} ljifosf k|:tfj k]z x'g gcfPdf jf k]z ePsf k|:tfjx¿ oy]i6 gePdf s'g} Ps ljifosf k|:tfjx¿ klg a9Ldf tLgj6f 5gf}6 ug{ afwf kg{] 5}g .

-v\_ ;+:yfn] h'g lhNnfdf sfd ug{] xf] ;f]xL lhNnfdf btf{ eO{ sfd u/]sf] x'g'kg]{5 .

-u\_ ;+:yfsf] ljutsf] Jofj;flos sfdsf] cg'ejsf ;fy} ef}uf]lns ljs6tf / ju{nfO{ k|fyldstf lbOg]5 .

-3\_ Pp6f ufFpkflnsf jf gu/kflnsfaf6 PseGbf a9L ;+:yf 5gf}6 ul/g] 5}g .

1. **k|ltj]bg lbg'kg{] M ;**+:yfn] ;~rflnt sfo{qmdsf] :ynut ?kdf lgoldt ;fy ;Dk{s e|d0f / cg'udg u/L dfl;s, rf}dfl;s, aflif{s / cfjZostf cg';f/ k|ult k|ltj]bg dlxnf tyf afnaflnsf ljefudf k7fpg' kg]{5 . ;+:yfn] k|fKt u/]sf] ljQLo cg'bfgaf6 ;DkGg u/]sf sfo{, vr{ / k|ltkmn ;lxtsf] sfo{ ;DkGg ePsf] ljj/0fh]7 d;fGtleq ljefudf k]z ug{'kg{]5 .
2. **cg'bfg /f]Ssf ug{ ;Sg] M** :yflgo tx, ljefu jf dGqfnon] cg'udg ubf{ 5gf}6 ePsf] ;+:yfn] k|fKt ljQLo cg'bfgsf] ;b'kof]u gu/]sf] jf ;Demf}tfsf] s'g} zt{ kfngf gu/]sf] kfOPdf cg'udg k|ltj]bgsf] l;kmfl/;sf] cfwf/df ;DalGwt :yflgo tx, ljefu jf dGqfnon] dgfl;a ;do lbO{ ;Demf}tfsf] ;t{ kfngf gePsf]df kfngf ug{ nufpg] 5 . lbOPsf] ;doleq ;+:yfn] cfjZos ;'wf/ gu/]df afFsL ls:tfsf] e'QmfgL /f]Ssf /fVg ;lsg]5 .
3. **c;"n pk/ ul/g] M** :yflgo tx, ljefu jf dGqfnon] cg'udg ub{f ;+:yfnfO{ k|bfg ul/Psf] ljQLo cg'bfgsf] /sd s'g} lsl;dn] b'?kof]u ul/Psf] kfOPdf To:tf] /sd b'?kof]u ug{] ;+:yfsf ;b:o tyf kbflwsf/Lsf] 3/ 3/fgfaf6 ;/sf/L afFsL ;/x c;"n pk/ ul/g]5 .
4. **ljQLo cg'bfgsf] n]vfk/LIf0f M** ;+:yfn] k|fKt ljQLo cg'bfgsf] k|rlnt sfg"g adf]lhd n]vfk/LIf0f u/fpg'kg{]5 .
5. **/fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/sfo{qmd ;+rfng sfo{ljlw, @)&% nfu" x'g] M** of] k|:tfj ;DaGwL sfuhftdf plNnlvt s'g} k|fjwfg /fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/ sfo{qmd ;+rfng sfo{ljlw, @)&% df /x]sf k|fjwfg;+u aflemPdf aflemPsf] xb;Dd of] k|:tfj ;DaGwL sfuhftdf /x]sf k|fawfgx? :jtM lgliqmo x'g]5g\ .

**v= k|:tfj k]z ug{] lgj]bg**

**-;DalGwt ;+:yfsf] n]6/Kof8df clwsf/ k|fKt k|ltlglwn] ;xL 5fk u/]sf] x'g'kg{]5\_**

ldlt M ================

>L dlxnf tyf afnaflnsf ljefu

>Ldxn, k'Nrf]s, nlntk'/

ljifoM **hLljsf]kfh{g ;'wf/ sfo{qmd** cg'bfgsf nflu k|:tfj k]; ul/Psf] .

dxf]bo,

dlxnf tyf afnaflnsf ljefu >Ldxn, k'Nrf]s, nlntk'/ af6 ldlt ============== df ============ /fli6«o b}lgsdf k|sflzt “/fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/ sfo{qmd” cGtu{t cg'bfg ;DaGwL ;"rgf cg';f/ o; ;+:yfn] g]kfn ;/sf/sf] sfo{qmd cg'bfg ;d]tdf ============== cfof]hgf ;~rfng ug{] u/L ldlt ============== sf] ;+rfns ;ldltsf] a}7sn] lg0f{o u/]sf]n] ;"rgfdf, k|:tfjbftfnfO{ lbPsf] lgb{]zg / /fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/ sfo{qmd ;+rfng sfo{ljlw, @)&% df tf]lsPsf sfuhft ;+nUg /fvL of] b/vf:t k]; ul/Psf] 5 .

**xfdL of] 3f]if0ff ub{5f},**

-s\_ o; k|:tfj ;fy k]z u/]sf ;a} hfgsf/L / ljj/0fx¿ ;To x'g / xfdL of] :jLsf/ u5{f}+ ls k|:tfjdf ;dfj]z ul/Psf] s'g} klg unt sfuhft, JofVof jf unt ;"rgfn] xfdL 5gf}6 k|lqmof ;fd]n gx'g ;Sg]5f}F .

-v\_ o; cg'bfg sfo{qmd;Fu xfd|f] s'g} :jfy{ hf]l8Psf] / k]zf jf Joj;fo ;Fu ;DalGwt ljifodf unt sfo{sf nflu bl08t jf sfnf] ;"rLdf k/]sf 5}gf}F .

-u\_ xfdL ;"rgfdf pNn]lvt ljifout If]qdWo]af6 s'g} Ps laifout If]q **s[lif jf ko{6g jf u}/ s[lif** dWo] **==============** ljifout If]qdf ?================== sf] k|:tfj k]z u/]sf5f} . h;df @)Ü /sd ? ===========-gub jf j:t'ut nufgL\_ yk ug{ xfd|f] ;+:yf ;xdt 5, afWosf/L x'g]5 . xfdL cg'bfg sfo{qmdsf] k|lqmofdf PseGbf a9L ljifout If]qdf ;xefuL ePsf 5}gf}+ .

-3\_ k|:tfj 5gf}6 “/fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/ sfo{qmd ;+rfng sfo{ljlw, @)&%” cg';f/ x'g] hfgsf/L xfdLnfO{ yfxf 5 / k]z ePsf k|:tfj :jLsf/ ug{ ljefu afWo
5}g .

-ª\_ “/fi6«klt dlxnf pTyfg hLljsf]kfh{g ;'wf/ sfo{qmd ;+rfng sfo{ljlw, @)&%” ;t{, aGb]hx¿ kfngf ug{ of] ;+:yf dGh'/ 5 .

-r\_ cg'bfg k|bfg ug{] cfzosf] ;"rgf cg';f/sf] lnlvt :jLs[tL geP;Dd / ;f] s/f/ sfo{fGjog geP;Ddsf] nflu of] xfdL aLrsf] aGwgsf/L s/f/ x'g]5 eGg] xfdLnfO{ yfxf 5 .

-h\_ xfdLn] k|:tfj;fy k]z u/]sf] sfo{ljlw, ;do tflnsf cg';f/ sfo{ ;DkGg ug{ afWosf/L 5f} o;/L gu/]df cg'bfg /sd k|fKt ug{ xfd|f] dfubfaL /xg] 5}g .

ejbLo,

========================

clwsfl/s x:tfIf/ M

x:tfIf/ ug{]sf] gfd M

;+:yfsf] gfd, 7]ufgf M

;+:yfsf] 5fk

;Dks{ hfgsf/L -kmf]g / Od]n\_ M

**u= k|:tfjsf] 9fFrf**

**u=! k|:tfjbftf ;+:yfsf] ljj/0f M**

;+:yfsf] gfd M ==================================================

7]ufgf M k|b]z M lhNnf M

g=kf=÷uf=kf= j8f g+= M ufpF÷6f]n M

;Dks{ JolQm M !\_ =====================================, ;Dk{s g+= ===================================

 @\_ =======================================, ;Dk{s g+= ==================================

1. ;+:yf bt{f gDa/ / ldlt M btf{ ePsf] lgsfo tyf lhNNff M
2. cl3Nnf] cf=j=sf] n]vf kl/If0f ldlt M
3. ;+:yfsf] kl/ro M
4. ;+:yfsf] p2]Zo M
5. sfo{If]q M
6. ;+:yfsf ;~rfnsx?sf] JolQmut ljj/0f M
7. ;+:yfsf] ef}lts cj:yf M

cfkm\g} :jfldTjsf] hUuf tyf ejg cfkm\g} :jfldTjdf hUufdfq ePsf]

ef8fsf] ejgdf /x]sf]

1. ;+:yfsf] hgzlQmsf] ljj/0f M -k|fjlws Pj+ cGo\_

**s= cfGtl/s hgzlQm -;+:yf ;+rfngsf nflu\_**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| qm=;+= | gfd | kb | 7]ufgf | ;Dk{s g+= |
|  |  |  |  |  |
|  |  |  |  |  |

**v= jfXo hgzlQm -;+:yf ;+rfngsf nflu\_**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| qm=;+= | gfd | kb | 7]ufgf | ;Dk{s g+= |
|  |  |  |  |  |
|  |  |  |  |  |

**u= cfGtl/s k|fljlws hgzlQm -sfo{qmd ;+rfngsf nflu\_**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| qm=;+= | gfd | kb | 7]ufgf | ;Dk{s g+= |
|  |  |  |  |  |
|  |  |  |  |  |

**3= jfXo k|fljlws hgzlQm - sfo{qmd ;+rfngsf nflu\_**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| qm=;+= | gfd | kb | 7]ufgf | ;Dk{s g+= |
|  |  |  |  |  |
|  |  |  |  |  |

(= ;~rfns ;ldltsf kbflwsf/Lx?sf] ljj/0f

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| l;=g+=  | gfd | 7]ufgf | ;Dks{ 6]lnkmf]g gDa/  | of]Uotf |
|  |  |  |  |   |
|  |  |  |  |  |
|  |  |  |  |   |
|  |  |  |  |   |

!)= ;+:yfdf ;xeflutfsf] cj:yf M

|  |  |  |
| --- | --- | --- |
| ju{L{s/0f | ;xeflutf | s}lkmot |
| ;fwf/0f ;b:odf | ;~rfns ;ldltdf |
| ;+Vof | k|ltzt | ;+Vof | k|ltzt |
| blnt ;d'bfosf dlxnf  |  |  |  |  |  |
| dw];L dlxnf |  |  |  |  |  |
| hghflt dlxnf |  |  |  |  |  |
| lk5l8Psf cNk;ª\Vos dlxnf |  |  |  |  |  |
| cGo |  |  |  |  |  |
| hDdf |  |  |  |  |  |

***gf]6 M ;+:yfdf cfj4 dlxnf dWo] ckfËtf ePsf dlxnf / Psn dlxnfsf] ;+Vof slt slt 5 v'nfpg' kg{]5 .***

!!= ;+:yfn] s]Gb| ;/sf/, k|b]z ;/sf/ tyf :yflgo ;/sf/af6 rfn' cfjdf s'g} sfo{qmd k|fKt u/], gu/]sf] ;f]sf] lj:t[t ljj/0f v'nfpg' kg]{5 .

!@= ;+:yfn] j}b]lzs ;xfotf kfPsf] eP ;f]sf] ljj/0f v'nfpg' kg]{5 .

!#= k|:tfljt sfo{qmdsf] ;dfg k|s[tLsf] sfo{ cg'ej

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **cf=j=** | **sfo{qmdsf] gfd** | **;fem]bf/L jf ;xof]uL lgsfosf] gfd, 7]ufgf** | **>f]t****-?\_** | **nfeflGjtsf] ;+Vof** |
| **cfGtl/s** | **AffXo** | **dlxnf** | **k'?if** | **cGo** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

**u=@ k|:tfljt sfo{qmd ;DaGwL ljj/0f** -;a} ljj/0f lj:t[t v'nfpg]\_

1. k|:tfljt sfo{qmdsf] cjwf/0ff, cf}lrTo, p2]Zo M
2. If]q M s[lif u}/s[lif ko{6g
3. k|:tfljt sfo{qmdsf] gfd M
4. sfo{qmd ;~rfng ljlw÷k|lqmof Pj+ sfo{of]hgf M
5. nlIot ju{ 5gf}6 k|lqmof M
6. ck]lIft pknAwL M
7. lbuf]kgsf cfwf/ -k|:tfljt Joj;foLs tflndsf] jhf/;+usf] kx'Fr, Joj;fonfO{ lg/Gt/tf lbg;Sg] cfwf/÷k'i6ofO\_M
8. k|:tfljt sfo{qmd ;+rfng :yn

lhNnf M g=kf=÷uf=kf= M j8f g+=M ufpF÷6f]n M

1. sfo{qmd k|f/De x'g] ldlt M sfo{qmd ;DkGg x'g] ldlt M
2. k|:tfljt sfo{qmdsf] s'n nfut M ?= ================================
* lhljsf]kfh{g sfo{qmdaf6 dfu ul/Psf] cg'bfg ?= M ===============
* ;+:yfn] a]xf]g{] ;|f]tsf] ljj/0fM ============== -slDtdf @)Ü x'g' kg{]5\_
* :yfgLo tx jf cGoqaf6 k|fKt ;|f]t ePdf ;f]sf] /sd ?= M ============
1. k|:tfljt sfo{qmdaf6 nfeflGjt x'g] dlxnf ;b:o M

|  |  |
| --- | --- |
|  | sfo{qmdaf6 k|ToIf nfeflGjt x'g]  |
| ;+Vof  | k|ltzt |
| blnt ;d'bfosf  |  |  |
| dw];L  |  |  |
| hghflt  |  |  |
| lk5l8Psf cNk;ª\Vos hghflt  |  |  |
| cGo |  |  |
| hDdf |  |  |

***gf]6 M k|:tfljt sfo{qmddf cfj4 dlxnf dWo] ckfËtf ePsf / Psn dlxnfsf] ;+Vof slt slt 5 v'nfpg' kg{]5 .***

1. k|:tfljt sfo{qmd ;~rfngdf :yfgLo :f|f]t ;fwg, ;Lk, sRrf kbfy{sf] k|of]usf] ljifodf lj:t[t ljj/0f M

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1. :yflgo txn] o; sfo{qmddf nufgL ;xeflutfsf] ;'lglZrttf u/]sf] eP ;f]sf] k'i6\ofO{ M
2. k|ljlwdf gjk|jt{g -pTkfbsTj a9fpg] u/L k|of]udf /x]sf] pTkfbg ljlwdf :yfgLo ¿kdf ul/Psf] ;sf/fTds kl/jt{g jf :yfgLo ;d:of ;dfwfg ug{] u/L cfw'lgs k|ljlwsf] l;h{gfTds cjnDag\_

s\_ x'g] gx'g]

 v\_ x'g] eP s] s;/L x'g] xf], v'nfpg] M

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1. sfo{;DkGg ug{] tl/sf M
2. sfo{qmdsf] sfo{of]hgf / ;dotflnsf
3. nfeu|fxL nfeflGjt x'g] ;'lglZrttfsf] k'i6\ofO{ M

cGo s'g} s'/f eP v'nfpg] M

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clVtof/L k|fKt clwsf/Lsf] x:tfIf/

gfd, y/ M

;+:yfsf] gfd, 7]ufgf M

;+:yfsf] 5fk M

;Dks{ g+=M

 **u=# k|:tfljt sfo{qmd ;+rfngsf] nfutsf] ;f/fz+**

>L dlxnf tyf afnaflnsf ljefu

>Ldxn, k'Nrf]s, nlntk'/

dxf]bo,

o; ;+:yfaf6 k|:tfljt =========== sfo{qmd ;+rfng ug{]sf] nflu ;+nUg ljQLo adf]lhdsf] ?================= k|:tfj /xsf] 5 . xfd|f] ljQLo k|:tfj cg';f/ ljefu cg'bfg lbg afWosf/L x'g]5}g .

**lj:t[t nfut**

|  |  |  |
| --- | --- | --- |
| qm=;+= | ljj/0f  | nfut |
| c+sdf | cIf/df |
| ! |  |  |  |
| @ |  |  |  |
| # |  |  |  |
| $ |  |  |  |
| % |  |  |  |
| ^ | nfeu|fxL ;d'xnfO{ / tflnd k|fKt ;b:onfO{ Joj;fo :yfkgf vr{ slDtdf ? -slDtdf k|ltJolQm ? !& xhf/ pknAw u/fpg' kg{]5\_ |  |  |
| & | ->f]t JolQm vr{\_  |  |  |
| \* | -sfo{qmd Joj:yfkg vr{\_ |  |  |
| ( | k|:tfljt cfof]hgfsf] s'n nfut ? .  |  |  |
| !) | ;+:yfn] Joxf]g{] nfut ? -slDtdf @)Ü x'g'kg{]5\_ gub jf j:t'ut |  |  |
| !!= | :yflgo txsf] o; sfo{qmddf nufgL ;xeflutfsf] ;'lglZrttf  |  |  |
|  | hDdf nfut |  |  |

 ==================================

clVtof/L k|fKt clwsf/Lsf] x:tfIf/

gfd, y/ M

;+:yfsf] gfd, 7]ufgf M

;+:yfsf] 5fk M

;Dks{ g+= M

ldlt M

**3= sfo{qmd ;~rfng x'g] lhNnf**

# k|b]zut dfgj ljsf; ;"rfsfÍdf kl5 k/]sf @# lhNnf dWo]

# k'gM ;"rgf k|sflzt lhNnfx?

|  |  |  |  |
| --- | --- | --- | --- |
| **l;=g+=** | ***lhNnf*** | **l;=g+=** | ***lhNnf*** |
| ***k|b]z g+= !*** | ***k|b]z g+= @*** |
| ! | ef]hk'/ | ! | wg'iff -wgf}hL ufkfsf] nflu afx]s\_ |
| @ | ;+v'jf;ef -vfFbaf/L gkfsf] nflu afx]s\_ | @ | dxf]Q/L -alb{af; gkfsf] nflu afx]s\_ |
|  |  | # | /f}tx6 -u'hf/f gkf / dfwjgf/fo0f gkf sf] nflu afx]s\_ |
| ***k|b]z g+= #*** | ***u08sL k|b]z*** |
| ! | l;Gw'nL -sdnfdfO{ gkfsf] nflu afx]s\_ | ! | afUn'ª -afun'Ë gkf / h}d'gL gkfsf] nflu afx]s\_ |
| @ | l;Gw'kfNrf]s -rf}tf/f ;fFufrf]su9L gkf / d]nDrL gkfsf] nflu afx]s\_ | @ | uf]/vf -uf]/vf gkfsf] nflu afx]s\_ |
| # | bf]nvf -led]Zj/ gu/kflnsfsf] nflu afx]s\_ |  |  |
| $ | /;'jf -pQ/uof ufkfsf] nflu afx]s\_ |  |  |
| ***k|b]z g+= %*** | ***s0ff{nL k|b]z***  |
| ! | /f]Nkf -lqj]0fL ufkfsf] nflu afx]s\_ | ! | sflnsf]6 -vfF8frqm gkfsf] nflu afx]s\_ |
| @ | Ko'7fg -Ko'7fg gkfsf] nflu afx]s\_ | @ | x'Dnf -l;ldsf]6 ufkf / vfk'{gfy ufkfsf] nflu afx]s\_ |
| # | ?s'd -k"jL{ efu\_  | # | d'u' -5fofFgfy /f/f gkf / vTof8 ufkf nflu afx]s\_ |
| $ | slknj:t' -jf0fu+uf gkfsf] nflu afx]s\_ | $ | 8f]Nkf |
| ***;'b'/ klZrd k|b]z*** |
| ! | afh'/f -huGgfy ufkfsf] nflu afx]s\_ | # | c5fd -;fFkm]au/ gkfsf] nflu afx]s\_ |
| @ | aemfª -hok[YjL gkfsf] nflu afx]s\_ | $ | 8f]6L -hf]/fon ufkf / lbkfon l;nu9L gkfsf] nflu afx]s\_ |