iij&1¼ y[kkdu

Hkkx&1¼ eb] 2017 dh ijh{kk e ykx gku okyh

rFkku ykx gku okyh mn?kk"k.kk,¡

v eb] 2017 dh ijh{kk e ykx gku okyhmn?kk"k.kk,

i- **dEiuh vf/kfu;e] 2013**

31 vDVcj] 2016 rd lfp;r dEiuh vf/kfu;e] 2013 l lcf/kr /kkjk, eb] 2017 dh ijh{kk e ykx gkxhA

ii. **dEiuh lc/kh e=ky; ¼MCA½ }kjk dEiuh ¼y[kk ekud½ fu;e] 2006 e l'kk/ku**

dEiuh lc/kh e=ky; ¼MCA½ }kjk30-03-2016 rd dEiuh ¼y[kk ekud½ fu;e] 2006 e fd; x; l'kk/ku eb] 2017 dh ijh{kk e ykx gkxA

dEiuh lc/kh e=ky; }kjk dEiuh ¼y[kk ekud½ fu;e] 2006 e dEiuh vf/kfu;e] 2013 l lcf/kr ykx gku okyh /kkjkvk dk 'kkfey djr g; dEiuh ¼y[kk ekud½ l'kkf/kr fu;e] 2016 fuxfer fd;A dEiuh ¼y[kk ekud½ fu;e] 2006 e y[kk ekud ¼AS½2] y[kk ekud 4] y[kk ekud 10] y[kk ekud 13] y[kk ekud 14] y[kk ekud 21 rFkk y[kk ekud 29] fo'k"kdj mu fu;ek dk mlh uEcj l ifrLFkkfir fd;k x;kA

fuEu Vfcy e dEiuh ¼y[kk ekud½ l'kkf/kr fu;e] 2016 d lEe[k dEiuh ¼y[kk ekud½] fu;e 2006 e iij 1 l lcf/kr y[kk ekud e fd; x; ifjoru dk lf{kIr fooj.k%

y[kk ekud dk uke	ijk uEcj	dEiuh ¼y[kk ekud½ fu;e] 2006 d vuqlkj	dEiuh ¼y[kk ekud½ l'kkf/kr fu;e] 2016 d vuqlkj	ifj.kke
y[kk ekud 2	4 ¼4m}j.k½	jgfr; e e'khu d Qkyr itk dk 'kkfey ugh fd;k tkrk g ftudk mi;kx LFkk;h lEifÙk d vkbVe d lc/k e gkrk g rFkk ftudk mi;kx	jgfr; e Qkyr it] lok inku dju oky l;=] cdkj l;= 'kkfey ugh g ogh tk fd y[kk ekud 10 dh ifjHkk"kk lEifÙk]e'khu ,o	vc jgfr; e lok inku dju oky l;=] cdkj ¼Standby½ l;= 'kkfey ugh ogh tokch y[kk ekud 10

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		vfu;fer vif{kr gA ,l e'khu d Qkyr itk dk y[kkdu y[kkekud ¼AS½10 LFkk;h lEifÙk d vulkj djr gA	l;= e 'kkfey gA bl idkj d enk dk y[kkdu y[kk ekud ¼AS½10 lEifÙk] e'khu ,o l;= d vulkj fd;k tkrk gA	dh ifjHkk"kke lEifÙk] lyk.V ,o e'khu e Qkyr it 'kkfey gA
	27	jgfr; d lkekU; oxhdj.k e dPpk eky rFkk bld vx] v} fufer eky] fufer eky]LVkl rFkk Qkyr ,o [ky vk tkj	jgfr; dk lkekU; oxhdj.k g½ ¼1½ dPpk eky rFkk bld vx] ¼2½ v) fufer dk; ¼3½ fufey eky ¼4½ 0;kikj e Ld/k ¼0;kikj d fy; lcf/kr eky ikIr dju ij½ ¼5½ LVkl rFkk Li;l ¼6½ [ky vk tkj ¼7½ vU; ¼fof'k"V idkj dk½	y[kk ekud 2 d ijk 27 e jgfr; d fofHkUuoxhdj.k vif{kr gA bl ijk d 'k"k Hkkx e ^vU;* tkMk x;k gA
y[kk ekud ¼AS½10	lHkh	LFkk;h lEifÙk	lEifÙk] lyk.V ,o l;=	oreku e y[kk ekud 6 rFkk y[kk ekud 10 dk ifrLFkkfir djr g; y[kk ekud 10 lEifÙk] lyk.V ,o dk l;= dk i.k :i l l'kk/ku fd;k x;kA Nk=k dk

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				lykg g fd ifjf'k"V e fn; x; y[kk ekud 10 lEifÙk] lyk.V ,o e'khu ¼2016½ d Li"Vhdj.k dk gokyk n! iLrkfor vUrj@ldr d vr e y[kkdu Hkkx II½ ifjf'k"V d :i e fn; x;A
y[kk ekud 13	20	lgdkjh lfefr ,o dEiuh e fdlh v'k dh ykxr j[ku dk lh/kk lc/k lEifÙk e fofu;kx l gA mldk lEifÙk e fofu;kx j[ku dh ykxr e tkM nuk pkfg;A	y[kk ekud ¼AS½ 10 lEifÙk] lyk.V ,o l;= lEifÙk e fofu;kx dk y[kkdu ykxr ekMy d vulkj gA lgdkjh lfefr ,o dEiuh e fdlh v'k dh ykxr j[ku dk lh/kk lc/k lEifÙk e fofu;kx l gA mldk lEifÙk e fofu;kx j[ku dh ykxr e tkM nuk pkfg;A	bl ijk e lEifÙk e fofu;kx dk o.ku ugh g] yfdu vc mldk 'kkfey dj fy;k i.e. ykxr ekMy
	30	,d 0;olk; e lEifÙk e fofu;kx dk y[kkdu	,d 0;olk; e y[kk ekud 10 lEifÙk] lyk.V ,o	vc lEifÙk e fofu;kx dk y[kkdu y[kk

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		nh?kdkyhu fofu;kx d :i e djuk pkfg;A	l;= d vulkj e lEifÙk e fofu;kx dk y[kkdu ykxr ekMy d vulkj djuk pkfg;A	ekud 10 d vulkj i.e. ykxr ekMy
y[kk ekud 14	3 ¼v½	,dhdj.k dk rkRi; dEiuh vf/kfu;e] 1956 d iko/kkuk dh ikyuk d vulkj ,dhdj.k ;k vU; dkb dkuu tk dEiuh ij ykx gkA	,dhdj.k dk rkRi; dEiuh vf/kfu;e] 2013 d iko/kkuk dh ikyuk d vulkj ,dhdj.k ;k vU; dkb dkuu tk dEiuh ij ykx gk] ,dhdr dk 'kkfey djr g;A	,dhdj.k dh ifjHkk"kk dk foLrkj djr g; ,dhdr dk 'kkfey fd;kA
	18 rFkk 39	bl idkj d dl e] o/kkfud lp; dk gLrkrfjr dEiuh d foÙkh; fooj.k e y[kkdu fd;k tkrk g] leorh jk'kh l mfpr 'kh"kd dk MfcV fd;k tkrk g¼i.e. lfoy;u lek;ktu [kkrk½] ftldk fofo/k [kp dk Hkkx ;k leku 'kh"kd e fn[kk;k tkrk gA ;fn o/kkfud lp; dk idV dju dh vko';drk vif{kr ugh g rk nkuk lp; rFkk mi;Dr [kkr dk foijhr dj nr gA	bl idkj d dl e] o/kkfud lp; dk gLrkrfjr dEiuh d foÙkh; fooj.k e y[kkdu fd;k tkrk g] leorh jkf'k l mfpr 'kh"kd dk MfcV fd;k tkrk g¼i.e. lfoy;u lek;ktu [kkrk½] ftldk vyx en d :i e fn[kk;k tkrk gA ;fn o/kkfud lp; dk idV dju dh vko';drk vif{kr ugh g rk nkuk lp; rFkk mi;Dr [kkr dk foijhr dj nr gA	;fn lfoy;u Ø; d :i e gk rk o/kkfud lp; d leorh [kkrk lfoy;u lek;ktu [kkr dk MfcV djuk pkfg;] ftldk vyx l fn[kkuk pkfg;] dEiuh vf/kfu;e 2013 dh vulph iii d fofo/k 0;; d mi'kh"kd d :i e ughA

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c- eb] 2017 dh ijh{kk e ykx ugh gkx

1 eb] 2017 dh ijh{kk e f}rh; y[kk ekud ¼1ndASs½ ykx ugh gkxA

16 Qjojh] 2015 dk dEiuh lc/kh e=ky; ¼MCA½ u fof'k"V idkj dh dEiuh d fy; ¼Hkkjrh; y[kk ekud½ fu;e] 2017 lfp;r fd;A f}rh; y[kk ekud eb] 2017 dh ijh{kk e ykx ugh gkxA

Hkkx& 2½ i'u ,o mÙkj

i'u

dEiuh d foÙkh; fooj.k i=

1- xx fyfeVM dh vf/kdr ith 10]00]000 :- ftle 4]000 6% iokf/kdkj v'k 100 :- oky rFkk 60]000 lerk v'k 10 :- okyA 31 ekp] 2016 dk dEiuh dk fpVBk fuEu idkj Fkk½

fooj.k	MfcV	ØfMV
v'k e fofu;kx ykxr ij	1]00]000	
Ø;	9]81]000	
foØ; 0;;	1]58]000	
Ld/k o"k d ikjEHk e	2]90]400	
oru rFkk etnjh	1]04]000	
gLrLFk jkdM	24]000	
vrfje iokf/kdkj ykHkk'k30 flrEcj dk lekIr gku oky v) okf"kd d fy;	12]000	
ikI; fcy	83]000	
cd vf/kod"k ij C;kt	19]600	
_.ki= ij C;kt 30 flrEcj rd ¼iFke v) okf"kd½	7]500	
ikI; fcy rFkk n; fcy	1]00]200	1]75]700
Lodh; lEifÙk ykxr ij	7]00]000	
Quhpj ykxr ij ?kVkb; á l 30]000 :-	70]000	
6% iokf/kdkj v'k ith		4]00]000
lerk v'k ith i.k inÙk		4]00]000
tekurh _.k i= Lodh; lEifÙk ij ljf{kr		3]00]000
vfxe vk;dj dk Hkxrku pky o"k d fy;	20]000	
ykHkk'k		8]500
ykHk gkfu [kkrk ¼ikjfEHkd 'k"k½		57]000
foØ; ¼'k)½		13]40]700
cd vf/kod"k LVkd rFkk ikI; fcy dh c/kd xfgrk		

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l ljf{kr ykxr ij rduhdh Qhl o"k d nkjku pdkb vd{k.k Qhl	 3]00]000 12]000	3]00]000
;kx	**29]81]900**	**29]81]900**

dEiuh vf/kfu;e] 2013 dh vulph iii d vulkj 31 ekp] 2016 dk lekIr gku oky o"k d fy; ykHk gkfu [kkrk fooj.k i= rFkk 31 ekp] 2016 dk fpVBk] fuEu dk /;ku e j[kr g; cukuk vif{kr g½

¼1½ vfre LVkd dk eY; 2]85]000 :- FkkA

¼2½ Ø; e egRoi.k xkgdk dk 10]000 :- eY; dk ckVk x;k lkeku 'kkfey gA

¼3½ oru rFkk etnjh e fctyh rFkk fQVhX l d yxku ij [kp fd; x; 4000 :- 'kkfey] ft ldk y[kkdu Quhpj e fd;k x;kA

¼4½ ikI; fcy e 3000 :- vuknj.k fcy dk 'kkfey] ft le 50% v'kk/kuh; FkkA

¼5½ 31 ekp d ckn ifjiDo]4000 :- d fcy dk cVV ij Hkuk;kA

¼6½ vifyf[kr eY; ij 10% dh nj l Quhpj ij á l pkt fd;k tk;xkA

¼7½ v'k e fofu;kx dk xj&pky lEifÙk ekuk tk;xkA

¼8½ 31 ekp dk lekIr gku oky v) o"k d fy; _.k i= ij C;kt mlh rkjh[k dk n;A

¼9½ dj d fy; vk;ktu 8000 :- dk cukb;A

¼10½rduhd Qhl dk 10 o"kk dh vof/k e vifyf[kr djuk gA

¼11½oru rFk etnjh e 20]000 :- lpkyd dk ikfjJfed 'kkfeyA

¼12½ikI; fcy e 12]000 :- d 6 ekg l vf/kd n; _.k 'kkfey g½

jkdM iokg fooj.k i=

2. 31 ekp] 2016 dk lekIr gku oky o"k d fy; fuEu lpukvk l jkdM iokg fooj.k i= cukb;½

fpVBk----------

	fooj.k	ukV	31-03-2016 ¼:-½	31-03-2015 ¼:-½
1	**lerk ,o nkf;Ro**			

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iij&1½ y[kkdu

	1- v'k/kkfj;k dk dk"k			
	¼v½ v'k ith	1	3]50]000	3]00]000
	¼c½ lp; ,o nkf;Ro	2	82]000	38]000
	2- xj&pky nkf;Ro			
	3- pky nkf;Ro			
	0;kikfjd n;		65]000	44]000
	vU; pky nkf;Ro	3	37]000	27]000
	vYidkyhu vk;ktu ¼dj d fy; vk;ktu½		32]000	28]000
	;kx		5]66]000	4]37]000
2	**lEifÙk;k**			
	1- xj&pky lEifÙk;k			
	n'; LFkk;h lEifÙk;k	4	2]66]000	1]90]000
	vn'; lEifÙk ¼[;kfr½		47]000	60]000
	xj&pky fofu;kx		35]000	10]000
	2- pky lEifÙk;k			
	Ld/k		78]000	85]000
	ikI;		1]08]000	75]000
	jkdM ,o jkdM rY;		32]000	17]000
	;kx		**5]66]000**	**4]37]000**

ukV 1½ v'k ith

fooj.k	**31-03-2016 ¼:-½**	**31-03-2015 ¼:-½**
lerk v'k ith	2]50]000	1]50]000
8% iokf/kdkj v"k ith	1]00]000	1]50]000
;kx	3]50]000	3]00]000

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iij&1½ y[kkdu

ukV 2½ vk;ktu ,o lp;

fooj.k	31-03-2016 ¼:-½	31-03-2015 ¼:-½
lkekU; lp;	30]000	20]000
ykHk gkfu [kkrk	27]000	18]000
ith lp;	25]000	
;kx	**82]000**	**38]000**

ukV3½ pky nkf;Ro

fooj.k	31-03-2016 ¼:-½	31-03-2015 ¼:-½
ykHkk"k dh ?kk"k.k	37]000	27]000

ukV4½ n"; LFkk;h lEifÙk;k

fooj.k	31-03-2016 ¼:-½	31-03-2015 ¼:-½
Hkfe ,o Hkou	75]000	1]00]000
e'khujh	1]91]000	90]000
;kx	**2]66]00**	**1]90]000**

vfrjDr lpuk,

¼i½ o"k dk lyk.V ,o e'khu ij 18]000 :- ál vifyf[kr fd;k x;k rFkk Hkfe ,o Hkou ij ál pkt ugh fd;k x;kA

¼ii½ Hkfe dk ,d VdMk 50]000 :- e cpk x;k rFkk 'k"k dk iueY;kdu fd;k x;kA bl foØ; rFkk iueY;kdu ij ykHk dk ith lp; e gLrkfjr fd;k x;kA bld vfrjDr ith lp; e dkb ifof"V ugh gA

¼iii½ lyk.V dk foØ; 12]000 :- ¼vifyf[kr eY; 15]000 :-½

¼iv½ ykHkk'k ikIr 2]100 :- ftle vf/kxg.k l io dk ykHkk'k 600 :- 'kkfeyA

¼v½ vrfje ykHkk'k dk Hkxrku 10]000 :- fd;k x;kA

¼vi½ fpVB e fn; x; xj&pky fofu;kx] vU; dEiuh d v'kk dk ifrfuf/kRo djr gA

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Lkekeyu l io ykHk

3- vkt Loh ,UVjikbtt d lk>nkjk u 1 tuojh] 2015 l lk>nkjh Qe dk ikboV dEiuh rt Loh ¼ikboV½ fyfeVM e ifjoru dju dk fu'p; fd;kA ;|fi] dEiuh dk lekeyu 1 tu] 2015 dk gvkA dEiuh d Lrj ij 0;kikj dk pky j[kk x;k Fkk rFkk ml rkjh[k dk Ø; ifrQy 6]00]000 :- 12% okf"kd C;kt lfgr r; fd;k x;kA dEiuh u 1 tu] 2015 dk 9]00]000 :- 10% okf'kd C;kt ij Ø; ifrQy rFkk pky ith d fy; _.k fy;k x;kA dEiuh u igyh ckj 31 ekp] 2016 dk [kkr cn fd; rFkk fuEu lf{kIr ykHk gkfu [kkrk iLrr fd;k

foØ;		19]80]000
foØ; fd; x; eky dh ykxr	11]88]000	
Mhyl dk NV	46]200	
lpkydkdk ikfjJfed	60]000	
oru	90]000	
fdjk;k	1]35]000	
C;kt	1]05]000	
ál	30]000	
dk;ky; 0;;	1]05]000	
ikjfHkd 0;; ¼iFke o"k e vifyf[kr½	15]000	17]74]200
ykHk		**2]05]800**

tu] 2015 l fnlEcj] 2015 rd foØ; vkIr foØ; dk $2\frac{1}{2}$ x.kk] tuojh l ekp] 2016 frekgh dk vkIr foØ; c<dj $3\frac{1}{2}$ x.kk gk x;kA dEiuh u 0;olk; dk c<ku d fy; vfrfjDr dke dju oky 0;fDr;k dk p;u fd;kA tykb] 2015 l oru nxuk FkkA tykb] 2015 l dEiuh u vfrfjDr 'kk:e 12]000 :- ifrekg fdjk; ij fy;kA

vkil vif{kr g fd lekeyu l io rFkk ckn e ykxr ,o vkxe dk vuHkk tu fn[kkr g; fooj.k i= cukb;A lekeyu l io d ykHk rFkk lekeyu l io gkfu d i;kx d lc/k e lykg nhft;A

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ckul fuxeu d fy; y[kkdu

4- 31 ekp] 2017 dk ,DlVk fyfeVM dklf{kIr fpVBk fuEu idkj gk

vf/kdr ith	
50]000 12% iokf/kdkj v'k 10 :- oky	5]00]000
4]00]000 lerk v"k 10 :- oky	40]00]000
	45]00]000
fuxfer ,o vfHknÙk ith½	
24]000 12% iokf/kdkj v'k 10 :- oky i.kinÙk	2]40]000
2]70]000 lerk v"k 10 :- oky 8 :- pdrk	21]60]000
lp; ,o vkf/kD;½	
lkekU; lp;	3]60]000
ifrHkfr ihfe;e	1]00]000
ykHk gkfu [kkrk	6]00]000

1 viy] 2017 dk dEiuh u vfre ;kpuk @2 :- 2]70]000 lerk v"kk ij dhA 20 viy] 2017 dk ;kpuk jkf"k ikIr gk xbA bld i'pkr] dEiuh u iR;d pkj v"kk d cny ,d ckul v"k d fuxeu }kjk lp;k dk ithdj.k fd;kA

dEiuh dh iLrdk e vko';d tuy ifof"V;k fn[kkb; rFkk ckul fuxeu d i'pkr 30 viy] 2017 dk lf{kIr fpVBk fn[kkb;A

dEiuh dk vkrfjd iufuek.k

5- fd'kkj fyfeVM u vR;f/kd gkfu d dkj.k iufuek.k dk fu'p; fd;kA 31-03-2016 dk iufuek.k l io dEiuh dk fpVBk fuEu idkj g½

31-03-2016 dk fpVBk

fooj.k		**fooj.k**	
6]00]000 lerk v"k 10 :- oky i.k inÙk	60]00]000	[;kfr	10]40]000
		,dLo	3]00]000
3]20]000 6% iokf/kdkj v"k 10 :- oky i.k inÙk	32]00]00	Hkfe ,o Hkou	34]00]000
		lyk.V ,o e'khujh	4]00]000

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6% _.ki= ¼Hkfe ,o Hkou ij ljf{kr½	30]00]000	fofu;kx ¼ykxr ij½	4]40]000
cd vf/kfod"k		0;kikfjd ikI;	34]80]000
0;kikfjd n;	11]60]000	Ld/k	34]00]000
vk;dj d fy; iko/kku	24]00]000	ykHk gkfu [kkrk	37]00]000
	4]00]000		
	1]61]60]000		1]61]60]000

lHkh lcf/kr i{k rFkk U;k;ky; }kjk iufuek.k dh fuEu ;ktuk vuekfnr dh%

¼1½ lHkh lerk v'k 3 :- rd rFkk iokf/kdkj v"kk dk 7 :- rd de fd;k x;kA

¼2½ _.ki=/kkjh Hkfe ,o Hkou d ,d fgLl dk yu ij lger] ftldk iLrd eY; 14]00]000 :-] 50% nko d cny] 'k'k 50% _.ki= dk C;kt 9% rd c<xkA

¼3½ [;kfr ,o ,dLo dk vifyf[kr djuk gA

¼4½ Mcr _.k d fy; 0;kikfjd ikI; dk 10% inku djuk gA

¼5½ Ld/k 5]20]000 :- l vifyf[kr djuk gA

¼6½ Hkfe ,o Hkou dk 50% 12]00]000 :- e cpk rFkk 'k"k Hkfe ,o Hkou dk eY;kdu 12]00]000 :-A

¼7½ fofu;kx dk 4]00]000 :- e cpkA

¼8½ vk;dj nkf;Ro dk 4]50]000 :- e fuiVkjk fd;k x;kA mld vu:i vk;dj d fy; vk;ktu c<k;k x;kA

¼9½ 0;kikfjd n; viu nko d 10% NkMu ij lgerA

¼10½mi;Dr lek;ktu dju d ckn] bl ;ktuk d vrxr miyC/k 'k"k jkf'k dk i;kx ml lhek rd lyk.V ,o e'khujh dk vifyf[kr dju e fd;k tk;xkA

dEifu;k dk ,dhdj.k

6- ,p fyfeVM rFkk ,u fyfeVM dk ,p,u fyfeVM e ,dhdj.k fd;k x;k gA ub dEiuh ,dhdj.k gku okyhdEiuh dh lHkh lEifÙk;k ,o nkf;Ro y jgh gA

,p fyfeVM dh lEifÙk;k ,o nkf;Ro dk iLrd eY; ij,p ,u fyfeVM d v'kk d cny y jgh gA ,p ,u fyfeVM d iR;d 10 :- oky 2 v'kk d cny ub dEiuh 3 v'k 20% ihfe;e ij fuxfer dj jgh gA

,u fyfeVM dh fuEu ;ktuk vuekfnr dh xb%

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¼1½ ,u fyfeVM d /kkfjr rhu 10% iokf/kdkj v'k d cny ,p,u fyfeVM d nk 15% iokf/kdkj v'k 100 :- oky fn; tk;xA

¼2½ ,p ,u fyfeVM d le eY; ij _.ki=k d fuxeu }kjk ,u fyfeVM d _.ki=k dk 5% cVV ij Hkxrku A

¼3½ ,u fyfeVM d lerk v"k/kkjh viu [kkr dh 'k'k jkf'k d cny ,p ,u fyfeVM d vud v'k le eY; ij yu ij lgerA bl mí'; d fy;] lyk.V ,o e'khujh dk eY;kdu 15% de ij rFkk vipfyr LVkd dh dher 7]500 :- dk ¼LVkd dh jkf"k e 'kkfey½ eY;ghu eku jg gA

,dhdj.k l io nk dEifu;k dk lf{kIr fpVBk fuEu idkj gh

nkf;Ro	,p fy0	,u fy0	lEifÙk;k	,p fy0	,u fy0
lerk v"k 10 :- oky	3]20]000	6]25]000	lyk.V ,o e'khujh	6]40]000	10]00]000
10% iokf/kdkj v"k		3]75]000	0;kikfjd ikI;	76]000	62]500
100 :- oky			Ld/k	50]000	75]000
lkekU; lp;	4]40]000		jkdM ,o cd 'k"k	54]000	50]000
ljf{kr _.ki=		2]50]000	ykHk gkfu [kkrk		1]75]000
0;kikfjd n;	60]000	1]12]500			
	8]20]000	**13]62]500**		**8]20]000**	**13]62]500**

vkidkt uy ifof"V;k fn[kkuk vif{kr rFkk ,dhdj.k d rjUr i'pkr ,dhdr dEiuh dk fpVBk cukuk gA

vkIr n; frfFk

7. fdju u fguk dk n; fcy Lohdkj fd;k] fofHkUu frfFk;k ij n; fcyk dk fooj.k fuEu idkj gh

fcy dh rkjh[k	jkf'k	0;ogkj
9 viy] 2016	3]000	4 eghu d fy;
18 viy] 2016	5]500	3 eghu d fy;
25 eb] 2016	3]000	6 eghu d fy;
5 tu] 2016	6]000	3 eghu d fy;

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1 tykb dk ;g r; gvk fd bu fcyk dk okil y fy;k tk;xk rFkk ml rkjh[k dk fdju nk fcy Loh dkj djxh] ,d 10]000 :- dk 4 eghu d fy; rFkk 'k"k C;kt lfgr 6 ekg d fy;A 10% okf"kd C;kt yr g; f}rh; fcy dh jkf"k dh x.kuk dh ft;A o"k 2016&17 e 365 fnu yu gA

pky [kkrk

8- feLVj ijQDV dh iLrdk e fuEu 0;ogkjk l] 31 ekp dk lekIr gku okyh frekgh d fy; x.ku Qy fof/k }kjk feLVj LekV dk Hktk tku okyk pky [kkrk cukb;A 12% okf"kd nj l oly fd;k tku okyk rFkk@;k fn;k tku okyk C;ktA

2016		:-
1 tuojh	LekV [kkr dk 'k"k ¼ØfMV½	3]500
12 tuojh	LEkkV dk eky cpk ¼1 Qjojh dk n;½	30]000
31 tuojh	LekV dk eky cpk ¼15 Qjojh dk n;½	27]500
15 Qjojh	uxn ikIr	40]000
20 Qjojh	uxn ikIr	7]500
10 ekp	LekV }kjk eky okil	7]000
25 ekp	uxn ikIr	6]500

Lodh; lryu fof/k

9- nunkj [kkrkcgh e lkekU; lek;kstu [kkrk rFkk yunkj [kkrkcgh e lkekU; lek;kstu [kkr e fuEu en fdl idkj fn[kkb tk;xh%

	:-
nunkj [kkrkcgh l yunkj [kkrkcgh e gLrkrj.k	2]200
ikI; fcy dk yunkjk dk cpku	8]000
cpku fd; x; fcy dk vuknj.k	2]000
Mcr _.k vifyf[kr ¼Mcr _.k olyh 600 :- ?kVku d ckn½	4]400
lfnX/k _.k d fy; vk;kstu	1]100
nunkjk ij cVV d fy; vk;kstu	2]000
yunkjk ij cVV d fy; lp;	4]000

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uxn foØ;	6]000
uxn Ø;	8]000
ifjiD;rk frfFk ij ikI; fcy l oly h	10]000
ikI; fcy ij NVV	12]000
n; fcy ifjiDork ij	14]000
NVV nh	3]000
NVV ikIr	1]200
Ykunkjk l NVV	6]400

xj&ykHkdkjh lLFkkvk dk foÙkh; fooj.k i=

10- d".kk LikVl Dyc dh fuEu lpuk; nh tk jgh gA

	31 fnlEcj] 2015	31 fnlEcj] 2016
Hkou ¼c'kr pky o"k d fy; 10% á l½	60]000	
Quhpj ¼c'kr pky o"k d fy; 10% á l½		20]000
LikVl lkexh dk LVkd	5]000	2]000
ionÙk chek	3]000	6]000
vnÙk pnk	12]000	8]000
vfxe pnk	6]000	4]000
vnÙk ykdj fdjk;k		6]000
vfxe ykdj fdjk;k ikIr	&	2]000
xknke dk vnÙk fdjk;k	6]000	3]000
12% lkekU; dk"k fofu;kx	2]00]000	&
mi;Dr ij vftr C;kt ¼2 efgu d fy;½	&	4]000
jkdM 'k"k	1]000	64]000
cd 'k"k	2]000	&
cd vf/kfod"k		2]000

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ikIr io'k 'kYd 20]000 :-] ikIr vkthou lnL;rk Qhl 20]000:- vk; ,o 0;; [kkr dk vkf/kD; 60]000 :-A Dyc dh ikfylh g fd io'k 'kYd dk 60% rFkk vkthou lnL;rk Qhl dk 40% vk;xr idfr dk gA 1-1-2016 dk Quhpj [kjhnkA

1 tuojh] 2016 rFkk 31 fnlEcj] 2016 dk d".kk LikVl Dyc dk ikjfEHkd ,o vfre fpVBk cukb;A

vi.k y[kk l [kkr

11. feLVj ihr dh fuEu lpukvk l 31 ekp] 2016 dk lekIr gku oky o"k d fy; 0;kikj ,o ykHk gkfu [kkrk rFkk ml rkjh[k dk fpVBk cukuk g½

		31-03-2015	31-03-2016
1	**nkf;Ro ,o lEifÙk;k**		
	0;kikj e LVkd	1]60]000	1]40]000
	foØ; d fy; nunkj	3]20]000	\
	ikI; fcy		\
	Ø; d fy; yunkj	2]20]000	3]00]000
	Quhpj dk vifyf[kr eY;	1]20]000	1]27]000
	vnÙk [kp	40]000	36]000
	ionÙk 0;;	12]000	14]000
	gLrLFk jkdM	4]000	3]000
	cd 'k"k	20]000	1]500
2	2015&16 d nkjku ikflr ,o Hkxrku nunkj l olyh ¼2&1/2%cVVk nu d i'pkr½ yunkjk dk Hkxrku		11]70]000
	¼2% cVVk ikIr dju d i'pkr½	7]84]000	
	ikI; fcy ij vkxe 2% cVV d ckn	1]22]500	
	ekfyd dk vkgj.k	1]40]000	
	30-09-2015dk Quhpj dk Ø;	20]000	

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	01-10-2015 dk 12% ljdkjh ifrHkfr;k dk Ø; [kp fofo/k vk;	2]00]000 3]50]000 10]000	
3-	foØ; d ifj.kkeLo:i] ykxr ij 50% ldy ykHk olyA		
4-	ekfyd }kjk o"k d nkjku pd }kjk ykb xb ith dk y[kkdu jkdMcgh e dju Hky x;A ;|fi] 31 ekp] 2016 dk cd 'k"k 9]500 :- ¼tlk Åij fn[kk;k x;k½] iLrdk e mi;Dr dk 'kkfey djr g;A		
5-	Ø; ,o foØ;doy Å/kkj ijA		
6-	o"k d nkjku] nunkj ij 2]00]000 :- d ikl; fcy fy[k x;] mle l 40]000 d fcy yunkj d uke cpkuA ckn dh 'k"k jkf'k e l] nunkj }kjk 8000 :- dk fcy dk vuknj.kA		

fØjk;k Ø; i)fr

12- fuEufyf[kr 0;ogkj fdjk;k Ø; i)fr l lcf/kr g%

¼v½ ,Dlu rhudkj okb l fdjk;k Ø; i)fr ij [kjhnh] iR;d dk uxn eY; 2]00]000 :- gA

¼c½ fdjk;k Ørk Øekxr ál fof/k d vk/kkj ij @20% ál pkt fd;k x;kA

¼l½ fdjk;k foØrk }kjk 2 dkj tCr djyh xb] tcfd f}rh; o'k d vr e f}rh; fdLr dk Hkxrku ugh fd;k x;kA foØrk u nk dkj dk eY;kdu eY; uxn eY; e l 30%?kVkdj Øekxr ál fof/k d vk/kkj ij ál oly djr g; fd;kA

¼n½ foØrk u dkj ij 10]000 :- fji;j ij 0;; fd; rFkk bld ckn dy 1]70]000 :- cpkA

vkil x.kuk vif{kr g%

¼i½ fdjk;kfoØrk }kjk 2 dkj okil yr le; r; eY;A

¼ii½ fdjk;k Ørk d ikl NkMh xb dkj dk Ø; eY;A

¼iii½ fdjk;k foØrk }kjk dkj okil yu ij fdjk;k Ørk dk ykHk gkfuA

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¼iv½ iuk okil yh xb dkj ij ykHk gkfu tc fdjk;k foØrk }kjk cph xbA

fofu;kx [kkr

13- 1 eb] 2016 dk eLdku u 'kk; l 5]000 :- 13-5% _.k i= vfdr eY; 100 :- oky] 105 :- C;kt lfgr [kjhnA bu _.k i=k ij C;kt 31 rFkk 30 ekp rFkk flrEcj dk Øe'k n; gA 1 vxLr] 2016 dk mlu nckjk 2500 _.k i= iR;d 102-50 :- C;kt lfgr [kjhnA mlu 1 vDVcj] 2016 2]000 _.ki=k dk iR;d 103 :- C;kt lfgr cpAo"k d vr e] _.k i= dk Ckktkj eY; 106 :- gA 31 fnlEcj] 2016 dk lekIr gku oky o"k d fy; vklr ykxr fof/k d vk/kkj ij eLdku dh iLrdk e _.ki= fofu;kx [kkrk cukb;A

chek nko

14- 1 tykb] 2016 dh lcg ell d d 0;kolkf;d Hkou e vkx yx xbA Hkou] ;= rFkk LVkd u"V gk x; rFkk vof'k"V dk fuEu y[kk g%

Hkou 4]000(l;= 2]500(LVkd 20]000A 1 tuojh l 30 tu] 2016 rd miyC/k fjdkM l fuEu lpuk; ikIr gb%

foØ;	11]10]000
Ø;	9]37]500
xkMh HkkMk vkod	17]500
etnjh	7]500
gLrLFk LVkd ¼31 fnlEcj] 2015½	1]50]000
Hkou ¼31 fnlEcj] 2015½	3]75]000
l;= ¼31 fnlEcj] 2015½	75]000
ál dk vk;ktu ¼31 fnlEcj] 2015 rd½	
Hkou	1]25]000
l;=	22]500

31 fnlEcj] 2015 rd dkb ál ugh fn[kk;k x;kAoreku e LFkk;h ykxr i)fr d vk/kkj ij ál dh nj Hkou ij 5% rFkk l;= ij 15% okf'kdA

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lkekU;r% 0;kikj e foØ; ij 25% ykHk dekr gA vkidk chek dEiuh dk fn;k tku oky nko dh jkf'k dk fooj.k i= cukuk gA

lk>nkj [kkr e fopkj.kh; i'u%

15- Lkk>nkjh Qe ugk ,.M dEiuh e feLVj ih] feLVj D; rFkk feLVj vkj lk>nkj g] ykHk gkfu vuikr 10 % 6 % 4 gA 31 ekp] 2016 dk Qe dk fpVBk fuEu idkj g%

nkf;Ro			lEifÙk;k	
ith			Hkfe	10]000
fe- ih	80]000		Hkou	2]00]000
fe- D;	20]000		lyk.V ,o e'khujh	1]30]000
fe- vkj	30]000	1]30]000	Quhpj	43]000
lp;		20]000	fofu;kx	12]000
¼vuHkkfjr ykHk½			Ld/k	1]30]000
nh?kdkyhu _.k		3]00]000	0;kikfjd ikI;	1]39]000
cd vf/kfod"k		44]000		
0;kikfjd n;		1]70]000		
		6]64]000		6]64]000

;g vkilh lgefr l r; gvk fd 1 viy] 2016 dk D; lk>nkjh Qe l lokfuoÙk gkxk rFkk mld LFkku ij Vh dk lk>nkj d :i e io'k fn;k tk;xkA bl mí'; d fy; fuEu le;ktu dju g%

¼v½ [;kfr dk eY; 1 yk[k :- gkxk ijr iu%fufer Qe dh iLrdk e leku jkf'k l lEifÙk d :i e ugh fn[kk;k tk;xkA

¼c½ Hkou rFkk lyk.V ,o e'khujh dk Øe'k% 5% rFkk 20% l vifyf[kr djuk gA lokfuoÙk lk>nkj }kjk fofu;kx 15]000 :- e fy; tk;xA 0;kikfjd ikI; ij 20% lfnX/k _.k dk vk;ktu djuk gA

¼l½ iufufer Qe dh dy ith 2 yk[k :- gkxh rFkk ih] vkj rFkk Vh u; ykHk gkfu vuikr 2 % 2 % 1 d vuikr e foHkkthr djxA

¼i½ vkf/kD; dk"k] ;fn dkb] cd vf/kod"k d iuHkxrku d fy; i;kx e fy;k tk;xkA

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¼iii½ lokfuoÙk lk>nkj dk n; jkf'k mld _.k [kkr e gLrkrfjr gkxhA

vif{kr½ cukb;

¼i½ iueY;kdu [kkrk

¼ii½ lk>nkj dk ith [kkrk

¼iii½ cd [kkrk rFkk

¼iv½ 1 viy] 2016 dk iufufer Qe dk fpVBk

dEl;Vjkbtd okrkoj.k e y[kkdu

16- oreku e y[kk dk; dk vkmVlkflx rhlj i{k l djku dh iofÙk c<rh tk jgh gA bl idkj dh vkmVlkflx d D;k Qk;n g\ bl idkj rhlj i{k dk nu dk vk/kkj D;k g\

y[kkekud ¼AS½ dh i;kT;rk

17- ¼v½ ell ,Dl ,.M dEiuh ¼,d lk>nkjh Qe½ dk xro"k e foØ; 1-25 djkM :- ¼vU; vk; dk NkMr g;½ rFkk m/kkj -95 djkM :-A 31-03-2016 dk lekIr gku oky o"k d fy; og xj&dEiuh lxBu dk miyC/k y[kk ekud d lc/k e NV ikIr djuk pkgrk gA ,Dl ,.M dEiuh dk lykg nhft;] y[kk ekud d NV lc/kh iko/kku d lc/k e] tlk ICAI }kjk tkjh fun'k d vulkjA

y[kk ekud 1 y[kk uhfr;k dk idVhdj.k

¼c½ feuh fyfeVM dk 31-03-2016 rd xr 12 ekg e fcuk fuxeu d vk/kkj ij xj&ipfyr LVkd dk vk;ktu cukuk FkkA

31-03-2016 dk lekIr gku oky o"k d nkjku dEiuh rduhdh eY;kdu d vk/kkj ij inku djuk pkgrh g%

dy LVkd dk eY;	100 yk[k :-
12 ekg d fuxeu d vk/kkj ij vif{kr vk;ktu	3-5 yk[k :-
Rkduhdh eY;kdud vk/kkj ij vif{kr vk;ktu	2-5 yk[k :-

D;k y[kk uhfr bl jkf'k e ifjoru djrh g\ D;k dEiuh vk;ktu d rjhd e ifjoru dj ldrh g\

y[kk ekud ¼AS½2 Ld/k dk eY;kdu

18- ¼v½ ljt LVkl ,d fMikVeUVy LVkj g ftle eky [knjk foØ; d vk/kkj ij cpr gA ;g 'k) foØ; jkf'k ij 20% ldy ykHk dekrh gA o"k d vr e fuEu led miyC/k g%

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ikjfHkd Ld/k 50]000 :(Ø; 3]60]000 :-(Ø; okilh 10]000 :-(vkod xkMh HkkMk] 10]000 :-(ldy foØ; 4]50]000 :-(foØ; okilh 11]250 :- rFkk tkod xkMh HkkMk 5000 :-A

vfre rkjh[k dk Ld/k dh vuekfur ykxr dh x.kuk dhft;A

á l y[kkdu y[kk ekud ¼AS10½d vulkj lEifÙk] lyk.V ,o l;=A

¼c½ 2016 e ,d lEifÙk 10]00]000 :- ykxr e [kjhnhA bldk vuekfur dy okLrfod thou 50 o"k gA ;|fi] dEiuh fopkj dj jgh g fd bldk 20 lky ckn foØ; dj nxhA

2016 d vk/kkj ij vuekfur vof'k"V eY; g%

dl ¼v½ 10]00]000

dl ¼c½ 9]00]000

vkidk o"k 2016 d fy; á l dh jkf'k dh x.kuk djuh gA

y[kk ekud ¼AS½7 fuek.kh Bd

19- ¼v½ feLVj egrk ,d Bdnkj g ft lu vHkh ,d ¶ykbvkoj cuku d fy; LFkkuh; E;ufliy ckMh l Bdk fy;k gA Bdk 'krk d vulkj] ;fn Bdk dk; ikjEHk dju dh frfFk l 2 o"k d vUnj ¶ykb vkoj ijk dju ij] 2 djkM :- vfrfjDr ikIr djxkA feLVj egrk bl vk; dh igpku nuk pkgrk g] og fiNy o"kk e vklkuh l bl mí'; dk ikIr dj jgk gA

D;k egrk viu iLrko ij lgh g\ foopuk dhft;

y[kk ekud 9 vk; igpku

¼c½ d fyfeVM u viuk Hkou 50 yk[k :- e ch fyfeVM dk cpk rFkk ch fyfeVM dk dCtk Hkh fn;kA Hkou dk iLrd eY; 30 yk[k :- gA 31 ekp] 2016 dk dkxtkr rFkk dkuuh dk;okgh ckdh FkhA dEiuh u fcØh d :i e y[kkdu ugh fd;k rFkk ikIr jkf'k dk vfxe ikfIr d :i e fn[kk;kA D;k vki bl 0;ogkj l lger gA

y[kkekud 10 lEifÙk] lyk.V ,o l;=

20- ¼v½

,UVhVh gYyk d ikl Lodh; dkj[kkuk lEifÙk g ft ldk bjknk fxjkdj rFkk iu% fodkl djukA iu% fodkl d nkjku] dEiuh mRiknu lfo/kkvk dk nljh ¼vLFkk;h½ txg cnyxhA

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fuEu vfrfjDr ykxr [kp dh tkoxh%

ub txg ij e'khu dh LFkkiuk dh ykxr 5]00]000 :-

fdjk;k 15]00]000 :-

ijkuh txg l e'kuh gVku rFkk vLFkk;h txg ij ifjogu dh ykxr 3]00]000 :-

vkillykg vif{kr g%

D;k u; Hkou dh ykxr e bl idkj dh ykxr dk ithdj.k dj ldr gA

y[kk ekud ¼AS½ 13 fofu;kx dk y[kkdu

31-03-2016 dk tM cd u dy fofu;kx dk rhu idkj l oxhdj.k fd;k ¼v½ ifjiDork rd j[kuk ¼c½ foØ; d fy; miyC/k ¼l½ fjto cd vkQ bf.M;k ¼RBI½ d fn'kk fun'kk d vulkj 0;kikj d fy; j[kukA

ifjiDork rd j[k fofu;kx dk ikIr dju dh ykxr ?kVkb; ifj'kk/ku jkf'kA foØ; d fy; miyC/k fofu;kx dk ckt kj l ckt kj eY; ij vkx y tkuk gA 0;kikj d fy; j[k fofu;kx dk eY; llrkg vrjky ij ckt kj eY; ;k FIMMDA }kjk ?kkf"kr eY;A 'k) á l ;fn dkb gk rk vk; l pkt djuk g rFkk 'k) of) gk rk ml /;ku ugh j[kuk gA D;k y[kk ekud ¼AS½ 13 d vulkj D;k cd dh uhfr lgh g\ foopuk dhft ;A

iLrkfor mÙkj@ldr

1- 31 ekp] 2016 dk lekIr gku oky o"k d fy; xx fyfeVM dk ykHk gkfu dk fooj.k i=

	fooj.k	ukV	bl lky
I	ifjpkyu l vk;		13,40,700
II	vU; vk; ¼ykHkk'k l vk;½		8,500
III	dy vk; (I rFkk II)		13,49,200
IV	[kp:		
	(v) Ld/k dk Ø; (9,81,000 – foKkiu 0;; 10,000)		9,71,000
	(c) fufer eky d Ld/k/ v) fufer eky rFkk Ld/k e ifjoru(2,90,400 – 2,85,000)		5,400
	(l) depkjh dY;k.k ij 0;;	9	80,000
	(n) foÙkh; ykxr	10	34,600

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	(;) ál ,o ifj'kk/ku [kp [10% of (70,000 + 4,000)]		7,400
	(j) vU; [kp	11	2,31,700
	dy 0;;		13,30,100
V	viokn Lo:i rFkk vlk/kkj.k en rFkk dj l io ykHk (III-IV)		19,100
VI	viokn Lo:i en		-
VII	vlk/kkj.k en rFkk dj l io ykHk (V-IV)		19,100
VIII	vlk/kkj.k en		-
IX	dj l io YkkHk (VII-VIII)		19,100
X	dj 0;;:		
	pky dj		8,000
XI	o"k d fy; ykHk@gkfu (dj i'pkr)		11,100

31 ekp] 2016 dk xx fyfeVM dk fpVBk

	31 ekp dk fooj.k	**ukV**	
I			
(1)	**v'k/kkjh dk"k:**		
	(v) v'k ith	1	8,00,000
	(c) lp; ,o vkf/kD;	2	44,100
(2)	**xj&pky nkf;Ro:**		
	nh?kdkyhu m/kkj	3	3,00,000
(3)	**pky nkf;Ro:**		
	(v) vYidkyhu m/kkj	4	3,00,000
	(c) 0;kikfjd n;		1,75,700
	(l) vU; pky nkf;Ro	5	19,500
	;kx		**16,39,300**
II	**lEifÙk;k**		
(1)	(v) xj&pky lEifÙk;k		
	LFkk;h lEifÙk;k (i) n'; lEifÙk;k	6	7,66,600
	(ii) vn'; lEifÙk;k	7	2,70,000
	(c) xj&pky lEifÙk;k (v'k ykxr ij)		1,00,000

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	pkyy lEifÙk;k:		
	(v) fofu;kx		2,85,000
	(c) 0;kikfjd ikI;	8	1,81,700
	(l) jkdM ,o jkdM rY;&gLrLFk jkdM		24,000
	(n) vYidkyhu _.k ,o vfxe&vk;dj (Hkxrku 20,000-vk;ktu 8000)		12,000
	dy		**16,39,300**

ukV½ ;gk ij cd d Hkuk; g; fcyk ij lfnX/k nkf;Ro 4]000 :-A

y[kk ij fVIif.k;k

			(:-)
1.	**v'k ith**		
	vf/kdr,		
	60,000 lerk v'k iR;d 10 :- oky	6,00,000	
	4,000 6% iokf/kdkj v'k iR;d 100 :- oky	4,00,000	
	fuxfer] vfHknÙk rFkk ekxh x;h ith		
	40,000 lerk v'k 10 :- oky	4,00,000	
	4,000 6% 'kk/kuh; iokf/kdkj v'k iR;d 100 :- oky	4,00,000	8,00,000
2.	**lp; ,o vkf/kD;**		
	1 viy] 2015 dk 'k"k	57,000	
	tkfM;½ pky o"k dk vkf/kD;	11,100	68,100
	?kVkb;½ iokf/kdkj ykHk'k		24,000
	31 ekp] 2016 dk 'k"k		44,100
3.	**nh?kdkyhu m/kkj**		
	5% tekurh _.k i= (Lodh; lEifÙk ij ljf{kr)		3,00,000
4.	**vYidkyhu m/kkj**		
	ljf{kr m/kkj:cd l vf/kod"k ekx ij _.k dk iu Hkxrku (LVkd rFkk ikI; dh tekur }kjk ljf{kr)		3,00,000
5.	**vU; pky nkf;Ro**		
	vftr C;kt rFkk m/kkj ij n; (5% _.ki=)	7,500	

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	vnÙk iokf/kdkj ykHkk'k	12,000	19,500
6.	**n"; LFkk;h lEifÙk;k**		
	Quhpj		
	Quhpjykxr ij ?kVkb; ál 30,000 :- (tlk ryiV e fn;k gvk)	70,000	
	tkfM;: ál	30,000	
	Quhpj dh ykxr	1,00,000	
	tkfM;: fctyh fQVhX l yxku d 0;;] xyrh l oru rFkk etnjh 'kh"kd e 'kkfey	4,000	
	dy ldy Quhpj dk Cykd	1,04,000	
	lp;h ál [kkrk ¼ikjfHkd 'k"k&ryiV e fn;k gvk½: 30,000		
	ál o"k d fy;:		
	ikjfHkd vifyf[kr eY; ij 10%i.e.(10% x70,000) =7,000		
	o"k d nkjku vfrjDr Ø; ij 10% i.e. (10% x 4,000) =400		
	?kVkb;: lp;h ál	37,400	66,600
	Lodh; lEifÙk (ykxr ij)		7,00,000
			7,66,600
7.	**vn'; LFkk;h lEifÙk;k**		
	rduhdh Kku	3,00,000	
	?kVkb;: vifyf[kr	30,000	2,70,000
8.	**0;kikfjd ikl;**		
	fofo/k nunkj (v) cdk;k _.k Nh ekg l vf/kd	12,000	
	(c) vU; _.k (lnHk dk;'khy fVli.kh)	89,700	
	0;kikfjd ikl; (83,000 -3,000)	80,000	1,81,700
9.	**depkjh ykHkkFk 0;;**		
	jkf'k ryiV d vulkj	1,04,000	
	?kVkb;: etnjh [kp dh xbl fctyh fQfVX l yxku ij] ithdj.k djuk g	4,000	

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	?kVkb;: lpkyd dk ikfjJfed vyx l fn[kkuk	20,000	
	'k"k jkf'k		80,000
10.	**foÙkh; _.k**		
	C;kt cd vf/kod"k ij	15,600	
	_.k i= ij C;kt	15,000	
	_.k i= fuxeu ijcVk	4,000	34,600
11.	**vU; [kp**		
	vd{k.k dk Hkxrku	12,000	
	lpkyd dk ikfjJfed	20,000	
	foØ; 0;;	1,58,200	
	rduhdh Kku vifyf[kr (3,00,000/10)	30,000	
	foKkiu (eky rFkk lkeku forjhr)	10,000	
	Mcr _.k (3,000 x50%)	1,500	2,31,700

dk;'khy fVli.kh

fofo/k nunkj dh x.kuk& vU; _.k

fofo/k nunkj tlk dh ryiV r fn;k gvk	1]00]200
tkfM; iu½ ikI; fcy dk vuknj.k	3]000
	1]03]200
?kVkb;½ Mcr _.k vifyf[kr& 3000 :- dk 50%	¼1]500½
lek;kftr fofo/k nunkj	1]01]700
?kVkb;½ n; _.k 6 ekg l vf/kd ¼tlk dh lpuk nh gb½	¼12]000½
dy vU; nunkj i.e. vnÙk nunkj 6 ekg l de d fy;	89]700

2. 31 ekp] 2016 dk lekIr gku oky o"k d fy; jkdM iokg fooj.k i=

		fooj.k	:-	:-
I		**ifjpkyu fØ;kvk l jkdM iokg**		
	,.	vfre ykHk gkfu [kkr d vulkj		27,000
		?kVkb;: ikjfHkd 'k"k ykHk gkfu [kkr d vulkj		(18,000)
		tkfM;: ykHkk'k ?kkf"kr o"k d nkjku		37,000

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		tkfM;:vrfje ykHkk'k o"k d nkjku pdk;k		10,000
		tkfM;: lp; e gLrkrj.k		10,000
		tkfM;:vk;dj d fy, iko/kku		32,000
	ch.	'k) ykHk vk;dj rFkk vlk/kkj.k enk l io		98,000
	lh.	tkfM;: tkMu okyh en		
		á l	18,000	
		lyk.V d foØ; ij gkfu	3,000	
		[;kfr vifyf[kr	13,000	34,000
	Mh.	?kVkb;:ykHkk'k dh vk;		(1,500)
	b.	ifjpkyu ykHk dk;'khy ith e ifjoru l io [ch + lh- Mh]		1,30,500
	,Q.	tkfM;: pky lEifÙk e deh rFkk pky nkf;Ro e of)		
		Ld/k e deh	7,000	
		0;kikfjd n; e of)	21,000	28,000
	th.	?kVkb;:0;kikfjd ikI; e of) (ldy)		(33,000)
	,p-	ifjpkyu l jkdM dk fuek.k (b+,Q-th)		1,25,500
	vkb-	?kVkb;:vk;dj pdk;k		(28,000)
	t-	ifjpkyu fØ;kvk l 'k) jkdM (i;kx e)		97,500
II.		**fofu;kx fØ;kvk l jkdM iokg:**		
		lyk.V dk Ø;		(1,34,000)
		Hkfe dk foØ;		50,000
		lyk.V dk foØ;		12,000
		fofu;kx dk Ø;		(25,600)
		ykHkk'k ikIr		2,100
		fofu;kx fØ;kvk e 'k) jkdM dk i;kx		(95,500)
III.		**foÙkh; fØ;kvk l jkdM iokg:**		
		v'k ith fuxeu l vkxe		1,00,000
		iokf/kdkj v'k dk 'kk/ku		(50,000)
		vrfje ykHkk'k pdk;k		(10,000)
		vfre ykHkk'k pdk;k		(27,000)
		foÙkh; fØ;kvk l 'k) jkdM		13,000
IV.		**jkdM rFkk jkdM rY; e 'k) of) (I+II+III)**		15,000

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V.		jkdM rFkk jkdM rY; o"k d ikjEHk e		17,000
VI.		jkdM rFkk jkdM rY; o"k d vr e (IV+V)		32,000

1- Hkfe ,o Hkou [kkrk

fooj.k	:-	fooj.k	:-
To 'k"k ch@Mh	1,00,000	By cd [kkrk (foØ;)	50,000
To ith lp; [kkrk (foØ; ij ykHk@iuey;kdu)	25,000	By 'k"k lh@Mh	75,000
	1,25,000		1,25,000

2- lyk.V ,o e'khujh [kkrk

fooj.k	**:-**	**fooj.k**	**:-**
To 'k"k ch@Mh	90,000	By ál [kkrk	18,000
To cd [kkrk (Ø;)	1,34,000	By cd [kkrk (foØ;)	12,000
		By ykHk gkfu [kkrk (foØ; ij gkfu)	3,000
		By 'k"k lh@Mh	1,91,000
	2,24,000		**2,24,000**

3- fofu;kx [kkrk

fooj.k	**:-**	**fooj.k**	**:-**
To 'k"k ch@Mh	10,000	By cd [kkrk (ykHkk'k ikIr)	600
To cd [kkrk ¼Ø;½	25,600	By 'k"k lh@Mh	35,000
;kx	**35,600**		**35,600**

3- rtLoh ikboV fyfeVM

ykHk gkfu [kkrk

31 ekp] 2016 dk lekIr gku oky 15 ekg d fy;

	lekeyu l io ¼5 ekg½ (:-)	**lekeyud i'pkr ¼10 ekg½ (:-)**
foØ; (W.N.1)	3,00,000	16,80,000
?kVkb;:foØ; dh ykxr	1,80,000	10,08,000
Mhyl dk cVVk	7,000	39,200
lpkyd dk ikfjJfed	-	60,000

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oru (W.N.2)	18,750	71,250
fdjk;k (W.N.3)	15,000	1,20,000
C;kt (W.N.4)	30,000	75,000
ál	10,000	20,000
dk;ky; 0;;	35,000	70,000
ikjfHkd 0;;		15,000
dy ykHk	4,250	2,01,550

lekeyu l io ykHk gkfu dk fuEu mí'; d fy; i;kx

lekeyu l io ykHk dk i;kx:	lekeyu l io gkfu dk i;kx:
• ikIr dju ij [;kfr vifyf[kr djuk • ikjfHkd 0;; vifyf[kr djuk • lEifÙk;k dk vf/keY; vifyf[kr djuk • ckul v'kk dk fuxeu • v'kr½ inÙk v'kk dki.kinÙk djuk	• lekeyu d ckn d ykHk l lek;k tu • [;kfr d eY; e of) ikfIr ij • ithdr ykHk dk vifyf[kr djuk

dk;'khy fVIif.k;k

1. foØ; vuikr dh x.kuk

;g ekur g; fd foØ; lekeyu l io vkIr foØ; ifr ekg x

vkIrfoØ; ¼lekeyu l io½	¾ xX 5 ¾ 5x
foØ; ¼lekeyu d i'pkr½ tu l fnlEcj] 2015 rd	¾ $2\frac{1}{2}$x7¾17-5x
tuojh l ekp 2016 rd	¾ $3\frac{1}{2}$x3¾10-5x
dy foØ;	28x

foØ; vuikr lekeyu l io rFkk ckn e 5x ½ 28x

2. oru d vuikr dh x.kuk

;g ekur g; fd vkIr oru x

lekeyu io oru	= x X 5	=	5x
lekeyu i'pkr oru tu] 2015	=		x
tykb l ekp] 2016 rd	= xX 9 X 2	=	18x
			19x

vuikr 5½19

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3- fdjk; dh x.kuk

dy fdjk;k		1,35,000
?kVkb;: vfrjDr fdjk;k 9 eghu @ 10,000 ifrekg		90,000
Hkou dk ijkuk fdjk;k le; d vk/kkj ij vuHkkftr		45,000
vuHkkt u	lekeyu l io	lekeyu d i'pkr
ijkuk Hkou dk fdjk;k	15,000	30,000
vfrjDr fdjk;k	____	90,000
	15,000	1,20,000

4- C;kt dh x.kuk

lekeyu io dh vof/k tuojh] 2015 l eb] 2015 rd

$\left(\frac{6,00,000\times12\times5}{100\times12}\right)$ = 30,000 :-

lekeyu l ckn dh vof/k tu] 2015 l ekp] 2016 rd

$\left(\frac{9,00,000\times10\times10}{100\times12}\right)$ = 75,000 :-

1,05,000 :-

4- tBk fyfeVM dh iLrdk e ifof"V;k

			:-	:-
1-4-2017	lerk v"k vfre ;kpuk [kkrk	MfcV	5,40,000	
	To lerk v'k ith [kkrk			5,40,000
	(2]70]000 lerk v'kk ij 2 :- ifr v'kdh vfre ekx] ckM d iLrko d vulkj fnukd----------)			
20-4-2017	cd [kkrk	MfcV	5,40,000	
	To lerk v'k vfre ;kpuk [kkrk			5,40,000
	(2,70,000 lerk v"kk ij vfre ekx ikIr)			
	ifrHkfr ihfe;e [kkrk	MfcV	1,00,000	
	lkekU; lp; [kkrk	MfcV	3,60,000	

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	ykHk gkfu [kkrk	MfcV	2,15,000	
	To v'k/kkjh ckul [kkrk			6,75,000
	(iR;d 4 v'kk d cny ,d ckul v'k d fuxeu dfy; vk;ktu cuk;k)			
	v'k/kkfj;k dk ckul [kkrk	MfcV	6,75,000	
	To lerk v"kith [kkrk			6,75,000
	(ckul v'k d fuxeu d fy;)			

30 viy] 2017 dk fpVB dk lkjk'k ¼ckul fuxeu d ckn½

	:-
vf/kdr ith	
50,000 12% iokf/kdkj v"k iR;d 10 :- oky	5,00,000
4,00,000 lerk v'k iR;d 10 :- oky	40,00,000
fuxfer ,o vfHkn Ùk ith	
24,000 12% iokf/kdkj v'k iR;d 10 :- oky	2,40,000
3,37,500 lerk v'k iR;d 10 :- oky	33,75,000
(mijkDr e l 67]500 lerk v'k 10 :- oky ckul v'k d :i e fuxeu)	
lp; ,o vkf/kD;	
ykHk gkfu [kkrk	3,85,000

5- fd'kkj fyfeVM dh iLrdk e ifof"V;k

			MfcV (:-)	ØfMV (:-)
1.	lerkv'k ith [kkrk (10 :-)	MfcV	60,00,000	
	To lerk v'k ith [kkrk (3 :-)			18,00,000
	To ith deh [kkrk			42,00,000
	(iR;d lerk v'k 10 :- oky e l 3 :- rd deh] iufuek.k ;ktuk d vulkj)			
2.	6% iokf/kdkj v'k ith [kkrk (10 :-)	MfcV	32,00,000	
	To 6% iokf/kdkj v'k ith [kkrk (7 :-)			22,40,000
	To ith deh [kkrk			9,60,000

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	(iokf/kdkj v'k 10 :- oky d eY; e deh iR;d 7 :- rd] iufuek.k ;ktuk d vulkj)			
3.	6 % _.k i= [kkrk	MfcV	30,00,000	
	To Hkfe ,o Hkou [kkrk			14,00,000
	To 9% _.k i= [kkrk			15,00,000
	To ith deh [kkrk			1,00,000
	(_.ki=/kkfj;k d 50% nko dk fuLrkj.k Hkfe ,o Hkou d fgLl }kjk ftldk iLrd eY; 14]00]000 :- rFkk 'k"k 50% _.ki=k dk C;kt 9% rd c<kuk] iufuek.k ;ktuk d vulkj).			
4.	cd [kkrk	MfcV	12,00,000	
	To Hkfe ,o Hkou [kkrk			10,00,000
	To ith deh [kkrk			2,00,000
	('k"k 50% Hkfe ,o Hkou dk iLrd eY; 10]00]000 :- dk cpk]iufuek.k ;ktuk d vulkj)			
5.	Hkfe ,o Hkou	MfcV	2,00,000	
	To ith deh [kkrk			2,00,000
	('k"k 50% Hkfe ,o Hkou dk iLrd eY; 10]00]000 :- dk eY;kdu 12]00]000 :- e] iufuek.k ;ktuk d vulkj)			
6.	cd [kkrk	MfcV	4,00,000	
	ith deh [kkrk	MfcV	40,000	
	To fofu;kx [kkrk			4,40,000
	(lHkh fofu;kx cp] iufuek.k ;ktuk d vulkj)			
7.	0;kikfjd n; [kkrk	MfcV	8,00,000	
	To ith deh [kkrk			8,00,000
	(0;kikfjd n; d 1/3 fgLl dk NkMu ig lger] iufuek.k ;ktuk d vulkj)			
8.	ith deh [kkrk	MfcV	61,58,000	
	To [;kfr [kkrk			10,40,000

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	To ,dLo [kkrk			3,00,000
	To lfnX/k _.k d fy; vk;ktu [kkrk			3,48,000
	To Ld/k [kkrk			5,20,000
	To vk;dj d fy; vk;ktu [kkrk			50,000
	To ykHk gkfu [kkrk			37,00,000
	To lyk.V ,o e'khujh [kkrk ('k"k jkf'k)			2,00,000
	([;kfr] ,dLo] ykHk gkfu [kkrk] LVkd dk ,d Hkkx] lyk.V ,o e'khujh [kkrk dk vifyf[kr djuk] Bdk fujLr dju ij vFkn.M dk Hkxrku] lfnX/k _.k d fy; vk;ktu [kkrk cukuk] vk;dj iuZfuekZ.k ;ktuk d vu:i)			

6. ,p ,u fyfeVM dh iLrdk e ifof"V;k ¼gLrkrjh dEiuh½

	fooj.k		MfcV	ØfMV
			:-	:-
1.	0;kikjØ; [kkrk	MfcV	12,56,000	
	To lekid [kkrk ,p fyfeVM			5,76,000
	To lekid [kkrk ,u fyfeVM			6,80,000
	(,p fyfeVM rFkk ,u fyfeVm dk 0;kikj Ø; fd;k] lnHk dk;'khy fVIi.kh)			
2.	lyk.V ,o e'khujh [kkrk	MfcV	6,40,000	
	0;kikfjd ikI; [kkrk	MfcV	76,000	
	Ld/k [kkrk	MfcV	50,000	
	jkdM ,o cd [kkrk	MfcV	54,000	
	To 0;kikfjd n; [kkrk			60,000
	To lkekU; lp; [kkrk			1,84,000
	To 0;kikj Ø; [kkrk			5,76,000
	(,p fyfeVM dh lEifÙk;k ,o nkf;Ro dk fy; x;)			
3.	lyk.V ,o e'khujh [kkrk	MfcV	8,50,000	
	0;kikfjd ikI; [kkrk	MfcV	62,500	
	Ld/k [kkrk	MfcV	67,500	
	jkdM ,o cd [kkrk	MfcV	50,000	
	To _.ki=/kkjh [kkrk (2,50,000 :- dk 95%)			2,37,500

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	To 0;kikfjd n; [kkrk			1,12,500
	To 0;kikj Ø; [kkrk			6,80,000
	(,u fyfeVM dh lEifÙk;k ,o nkf;Ro dk fy;k x;k)			
4.	lekid ,p fyfeVM [kkrk	MfcV	5,76,000	
	To lerk v'k ith [kkrk			4,80,000
	To ifrHkfr ihfe;e			96,000
	(lerk v'k dk fuxeu 20% ihfe;e ij ,p fy0 dk)			
5.	Lkekid ,u fyfeVM [kkrk	MfcV	6,80,000	
	To lerk v'k ith [kkrk			4,30,000
	To 15% iokf/kdkj v'k ith [kkrk			2,50,000
	(Ø; ifrQy d fuLrkj.k d fy; lerk v'kk dk fuxeu)			
6.	_.ki=/kkjh ,u fyfeVM [kkrk	MfcV	2,37,500	
	To _.ki= [kkrk			2,37,500
	(,u fyfeVM d v'kk d cny Lo; d _.ki= fuxfer)			

,p ,u fyfeVM dk fpVBk ¼,dhdj.k d i'pkr½

fooj.k		ukV u0	:-
I.	**lerk ,o nkf;Ro**		
	(1) v'kk/kkfj;k dk dk"k		
	(v) v'k ith	1	11,60,000
	(c) lp; ,o vkf/kD;	2	2,80,000
	(2) xj&pky nkf;Ro		
	nh?kdkyhu m/kkj	3	2,37,500
	(3) pky nkf;Ro		
	0;kikfjd n;		1,72,500
	;kx		18,50,000
II.	**lEifÙk;k**		
	(1) xj&pky lEifÙk;k		
	LFkk;h lEifÙk;k		
	n'; lEifÙk;k	4	14,90,000
	(2) pky lEifÙk;k		
	(v) fofu;kx		1,17,500

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	(c) 0;kikfjd ikI;		1,38,500
	(l) jkdM ,o jkdM rY;		1,04,000
	;kx		18,50,000

y[kk ij fVIi.kh;k

		`
1.	**v'k ith**	
	lerk v'k 10 :- oky	9,10,000
	iokf/kdkj v'k 10 oky	2,50,000
		11,60,000
2.	**lp; ,o vkf/kD;**	
	lkekU; lp;	1,84,000
	ifrHkfr ihfe;e	96,000
		2,80,000
3.	**nh?kdkyhu m/kkj**	
	ljf{kr _.ki=	2,37,500
4.	**n'; lEifÙk;k**	
	lyk.V ,o e'khujh	14,90,000

dk;'khy fVIIkf.k;k

Ø; ifrQy dh x.kuk

¼**v**½ ,p fyfeVM d fy; Ø; ifrQy dk fu/kkj.k dju d fy; Hkxrku fof/k dk i;kx fd;k gA blfy; ,dhdj.k d y[kkdu dh fgrk dk legdj.k fof/k gA ,p fyfeVM d v'k/kkfj;k d fy; ,p,u fyfeVM }kjk tkjh fd; tku oky v'kk dhI[;k ¾ 32]000 x $\frac{3}{2}$ ¾ 48]000 v'k pfd] fuxeu eY; 12:- ifr v'k] Ø; ifrQy¾ 48]000 x 12 ¾ 5]76]000:-

¼**c**½ ,u fyfeVM d fy; Ø; ifrQy dk fu/kkj.k dju d fy; 'k) lEifÙk fof/k dk i;kx fd;k x;kA pfd] lEifÙk;k iLrd eY; ij ugh yh xb] ,dhdj.k dk y[kkdu Ø; fof/k ij fd;k x;kA

		:-
lEifÙk;k yh xb:		
lyk.V ,o e'khujh	(10,00,000?kVkb;15%)	8,50,000
0;kikfjd ikI;		62,500

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Ld/k	(75,000 ?kVkb;7,500)	67,500
jkdM rFkk cd 'k"k		50,000
dy lEifÙk;k		10,30,000
?kVkb;:nkf;Ro		
0;kikfjd n;		(1,12,500)
ljf{kr _.ki=		(2,37,500)
'k) Ø; ifrQy		6,80,000
fuLrkj.k:		
iokf/kdkj v'k/kkjh	(3,75,000 x 2/3)	2,50,000
lerk v'k/kkjh ('k"k jkf'k)	(6,80,000-2,50,000)	4,30,000
		6,80,000

7- vklr n; frfFk dh x.kuk

21-07-2016 dk vk/kkj frFkh yr g;

fcy dh rkjh[k	vof/k	n; frfFk	jkf'k	vk/kkj frfFk l fnuk dh l[;k	x.kuQy
			:-		:-
9.4.2016	4 efgu	12.08.2016	3,000	22	66,000
18.4.2016	3 efgu	21.07.2016	5,500	0	0
25.5.2016	6 efgu	28.11.2016	3,000	130	3,90,000
5.6.2016	3 efgu	8.09.2016	6,000	49	2,94,000
			17,500		7,50,000

vklr n; frfFk ¾ 21 tykb $ $\frac{7]50]000}{17]500}$ ¾ 21-07-2016$43 fnu ¾ 2-09-2016

pfd] 2 u; fcy tkjh dju g] mudh n; frfFk fuEu idkj gkxh

igyk fcy ¾ 1-07-2016 $ 4 efgu ¾ 4-11-2016

f}rh; fcy ¾ 1-07-2016 $ 6 efgu ¾ 4-01-2017

C;kt dh jkf'k olyh dh tk;xhmi;Dr fcyk d lc/k eA

igyk fcy ¾C;kt oly fd;k tk;xk 10]000:- @10% okf"kd 63 fnu d fy; ½02-09-2016 l 04-11-2016 rd½

¾10,000 :- x 10% x 63/365 = 172.60 :-

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iij&1½ y[kkdu

f}rh; fcy ¾ C;kt oly fd;k tk;xk 7]500 :- ¼17]500 :- & 10]000 :-½@10% okf"kd 124 fnu d fy; ¼2-9-2016 l 4-1-2017 rd½

¾ 7]500 x 10%x 124@365 ¾ 254-80 :-

blfy; nk fcyk dk eY;¼&

igyk fcy ¾ 10]000 :-

f}rh; fcy ¾ ¼7]500 $ 172-60 $ 254-80½ ¾ 7927-40 :-

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8- feLVj ijQDV dh iLrdk e

feLVj ijQDV d lkFk feLVj LekV dk pky [kkrk

¼31 ekp] 2016 rd C;kt@12%okf"kd½

¼x.kuQy fof/k }kjk½

rkjh[k 2016	fooj.k	n; frfFk	jkf'k :-	fnu	x.kuQy	rkjh[k 2016	fooj.k	n; frfFk	jkf'k :-	fnu	x.kuQy
tuojh] 12	To foØ; [kkrk	Qjojh] 1	30,000	59	17,70,000	tuojh] 1	By 'k"k ch@Mh	tuojh] 1	3,500	91	3,18,500
tuojh] 31	To foØ; [kkrk	Qjojh] 15	27,500	45	12,37,500	Qjojh] 15	By jkdM [kkrk	Qjojh] 15	40,000	45	18,00,000
ekp] 31	To C;kt		132			Qjojh] 20	By jkdM [kkrk	Qjojh] 20	7,500	40	3,00,000
	$\frac{4,03,000}{366} \times \frac{12}{100}$					ekp] 10	By foØ; oki lh	ekp] 10	7,000	21	1,47,000
						ekp] 25	By jkdM [kkrk	ekp] 25	6,500	6	39,000
ekp] 31	To 'k"k lh@Mh		6,868			ekp] 31	By Xk.kuQy dk 'k"k				4,03,000
			64,500		30,07,500				64,500		30,07,500

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9. nunkj [kkrkcgh

lkekU; [kkrkcgh lek;ktu [kkrk

fooj.k	:-	fooj.k	:-
To nunkj lek;ktu [kkrk½		To nunkj lek;ktu [kkrk :	
cVVk fn;k	3,000	cpku ikI; fcy dk	2,000
Mcr _.k (4,400 + 600)	5,000	vuknj.k	
Ykunkj [kkrkcgh e gLrkrj.k	2,200		

yunkj [kkrk cgh

lkekU; [kkrkcgh lek;ktu [kkrk

fooj.k	:-	fooj.k	:-
To yunkj lek;ktu [kkrk:		By yunkj lek;ktu [kkrk	
cpku ikI; fcy dk vuknj.k	2,000	nunkj [kkrkcgh l gLrkrj.k	2,200
		ikI; fcy dk yunkj dk cpku	8,000
		cVVk ikIr	1,200
		NV	6,400

ukVI:

(i) fuEu en nunkj [kkrk cgh e lkekU; lek;ktu [kkr e idV ugh gkxA

1. uxn fcØh
2. lfnX/k _.k d fy; vk;ktu
3. nunkj d fy; cVV dk vk;ktu
4. Mcr _.k ikI;
5. ikI; fcy ifjiDo@ifjiDork ij olyh
6. ikI; fcy cVV ij
7. ikI; fcy dk cpku

(ii) fuEu en yunkj [kkrkcgh d lkekU; lek;ktu [kkrkcgh e idV ugh gkxA

1. uxn Ø;
2. yunkjk ij cVV dk lp;
3. n; fcy ifjiDo

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10. d".kk LikVl fyfeVM dk fpVBk

1 tuojh] 2016

nkf;Ro	:-	lEifÙk;k	:-
vnÙk fdjk;k xknke	6,000	Hkou	60,000
vfxe pnk	6,000	[ky dn lkexh dk LVkd	5,000
ith dk"k ('k"k jkf'k)	2,71,000	ionÙk chek	3,000
		vnÙk pnk	12,000
		12% lkekU; dk"k fofu;kx	2,00,000
		jkdM 'k"k	1,000
	-	cd 'k"k	2,000
	2,83,000		2,83,000

d".kk LikVl fyfeVM dk fpVBk

31 fnlEcj] 2016

nkf;Ro	:-	:-	lEifÙk;k		kkrk
vnÙk fdjk;k		3,000	Hkou		
vfxe pnk		4,000	iLrd eY;	60,000	
vfxe ykdj fdjk;k		2,000	?kVkb;s á l	6,000	54,000
cd vf/kfod"k		2,000	Quhpj ykxr	20,000	
ith dk"k:			?kVkb;s á l	2,000	18,000
ikjfHkd 'k"k	2,71,000		[kydn lkexh dk LVkd		2,000
tkfM;s io'k 'kYd [20,000 x 40%]	8,000		ionÙk chek		6,000
tkfM;s vkthou lnL;k 'kYd[` 20,000 x 60%]	12,000		vnÙk pnk		8,000
tkfM;s vkf/kD;	60,000	3,51,000	vnÙk ykdj fdjk;k		6,000
			12% lkekU; dk"k fofu;kx		2,00,000
			vftr C;kt 12% lkekU; dk"k fofu;kx ij		4,000

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			jkdM 'k"k		64,000
		3,62,000			3,62,000

11. 31 ekp] 2016 dk lekIr gku oky o"k d fy;

feLVj ihr dk 0;kikj ,o ykHk gkfu [kkrk

	jkf'k		jkf'k
	:-		:-
To ikjfHkd LVkd	1,60,000	By foØ;	13,98,000
To Ø; (W.N.5)	9,12,000	By vfre LVkd	1,40,000
To ldy ykHk lh@Mh ('k"k jkf'k)	4,66,000		
	15,38,000		15,38,000
To [kp (W.N.7)	3,44,000	By ldy ykHk ch@Mh	4,66,000
To cVVk fn;k (W.N.9)	32,500	By cVVk ikIr (W.N.10)	16,000
To Quhpj ij á l (W.N.1)	13,000	By ljdkjh ifrHkfr ij C;kt (W.N.8)	12,000
To 'k) ykHk	1,14,500	By fofo/k vk;	10,000
	5,04,000		5,04,000

31 ekp] 2016 dk feLVj ihr dk fpVBk

nkf;Ro		jkf'k :-	lEifÙk;k	jkf'k :-
ith (W.N.6)	3,76,000		Quhpj	1,27,000
tkfM;:vfrfjDr ith (W.N.2)	1,72,000		12% ljdkjh ifrHkfr;k vftr C;kt ljdkjh	2,00,000
tkfM;:o"k d nkjkuykHk	1,14,500		ifrHkfr ij (W.N.8)	12,000
	6,62,500		nunkj (W.N.3)	3,26,000
?kVkb;:vkgj.k	(1,40,000)	5,22,500	ikI; fcy (W.N.4)	35,000
yunkj		3,00,000	LVkd	1,40,000

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vnUk [kp		36,000	ionUk 0;;	14,000
			gLrLFk jkdM	3,000
			cd 'k"k	1,500
		8,58,500		8,58,500

dk;'khy fVIif.k;k:

1. **Quhpj [kkrk**

	:-		:-
To 'k"k ch@Mh	1,20,000	By á l ¼'k"k jkf'k½	13,000
To cd	20,000	By 'k"k lh@Mh	1,27,000
	1,40,000		1,40,000

2. **jkdM ,o cd [kkrk**

	:-		:-
To 'k"k ch@Mh		By yunkj	7,84,000
jkdM	4,000	By vkgj.k	1,40,000
cd	20,000	By Quhpj	20,000
To nunkj	11,70,000	By 12% ljdkjh ifrHkfr;k	2,00,000
To ikI; fcy	1,22,500	By [kp	3,50,000
To fofo/k vk;	10,000	By 'k"k lh@Mh	
To vfrfjDr ith ('k"k jkf'k)	1,72,000	jkdM	3,000
		cd	1,500
	14,98,500		14,98,500

3. **nunkj [kkrk**

	:-		:-
To 'k"k ch@Mh	3,20,000	By jkdM rFkk cd	11,70,000
To Ykunkj (ikI; fcy dk vuknj.k)	8,000	By cVVk	30,000
To foØ; (W.N.11)	13,98,000	By ikI; fcy	2,00,000
		By 'k"k lh@Mh ('k"k jkf'k)	3,26,000
	17,26,000		17,26,000

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iij&1½ y[kkdu

4. ikI; fcy [kkrk

	:-		:-
To nunkj [kkrk	2,00,000	By cd [kkrk	1,22,500
		By cVVk	2,500
		By yunkj	40,000
		By 'k"k lh@Mh ('k"k jkf'k)	35,000
	2,00,000		2,00,000

5. yunkj [kkrk

	:-		:-
To cd	7,84,000	By 'k"k ch@Mh	2,20,000
To cVVk	16,000	By nunkj (ikI; fcy dk vuknj.k)	8,000
To ikI; fcy	40,000	By Ø; ('k"k jkf'k)	9,12,000
To 'k"k lh@Mh	3,00,000		
	11,40,000		11,40,000

6. 1 viy] 2015 dk fpVBk

nkf;Ro	:-	lEifÙk;k	:-
yunkj	2,20,000	Quhpj	1,20,000
vnÙk 0;;	40,000	nunkj	3,20,000
ith ('k"k jkf'k)	3,76,000	LVkd	1,60,000
		ionÙk [kp	12,000
		jkdM	4,000
		cd 'k"k	20,000
	6,36,000		6,36,000

7. [kp o"k d nkjku g;

		:-
o"k d nkjku [kp pdk;		3,50,000
tkfM;: 31-03-2016 dk vnÙk [kp	36,000	
31-03-2015 dk ionÙk [kp	12,000	48,000
		3,98,000

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?kVkb;: 31-03-2015 dk vnÙk [kp	40,000	
31-03-2016 dk ionÙk [kp	14,000	(54,000)
o"k d nkjku [kp fd;		3,44,000

8. ljdkjh ifrHkfr;k ij C;kt

2,00,000 x 12% x 6/12= 12,000 :-

ljdkjh ifrHkfr;k ij 6 ekg dk C;kt ikI; = 12,000 :-

9. cVVk fn;k

		`
nunkj dk cVVk fn;k	$\left(\frac{11,70,000}{97.5\%}\times 2.5\%\right)$	30,000
ikI; fcy ij cêk	$\left(\frac{1,22,500}{98\%}\times 2\%\right)$	2,500
		32,500

10. cVVk ikIr

		:-
yunkj dk cVVk	$\left(\frac{7,84,000}{98\%}\times 2\%\right)$	16,000

11. m/kkj foØ;

cp x; eky dh ykxr = ikjfHkd LVkd + 'k) Ø; – vfre LVkd

= 1,60,000 :- + 9,12,000 :- –1,40,000 :-

= 9,32,000 :-

foØ; eY; = 9,32,000 :- + 50% of 9,32,000 = 13,98,000 :-

12.

		:-
(i)	nk dkjk dk eY; = 2,00,000 :- x 2	4,00,000
	?kVkb;: iFkeo"k dk á l @ 30%	1,20,000
		2,80,000
	?kVkb;: f}rh; o"k dk á l = 2,80,000 :- x $\frac{30}{100}$	84,000

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	fdjk;k foØrk }kjk okil yh xb 2 dkjk dk r; eY;	1,96,000
(ii)	,d dkj dk uxn eY;	2,00,000
	?kVkb;: 2,00,000 :- ij á l 20% ,d lky d fy;	40,000
	iFke o"k d vr e vifyf[kr eY;	1,60,000
	?kVkb;: 1,60,000 :- ijál 20% f}rh; o"k d fy;	32,000
	fdjk;k Ørk d ikl NkMh xb dkj dk iLrd eY;	1,28,000
(iii)	,d dkj dk iLrd eY; tl k dh dk;'kh y fVli.kh (ii) e x.kuk d vulkj	1,28,000
	nk dkjk dk iLrd eY; = 1,28,000 :- x 2	2,56,000
	nk dkjk dk eY; ftl ij okil fy;k x;k mi;Dr (i) d vulkj	1,96,000
	blfy;] okil yh xb dkj ij gkfu = 2,56,000 :–1,96,000 :-=	60,000
(iv)	iu% ikIr dh xb dkj dk foØ; vkxe	1,70,000
	?kVkb;: okil fy; x; lyk.V dk eY; 1,96,000 :-	
	ejEer 10,000 :-	2,06,000
	iu% foØ; ij gkfu	36,000

13-

eLdku fyfeVM dh iLrd

'kk;k fyfeVM d 13.5% _.k i= fofu;kx [kkrk

¼C;kt n; 31 ekp rFkk 30 flrEcj½

fnukd	fooj.k	vfdr	C;kt	jkf'k	fnukd	fooj.k	vfdr	C;kt	jkf'k
		eY;					eY;		
2016 eb 1	To cd	5,00,000	5,625	5,19,375	2016 flrEcj 30	By cd (C;kt 6 ekg)		50,625	
vxLr 1	To cd	2,50,000	11,250	2,45,000	vDVcj 1	By cd	2,00,000		2,06,000
vDVcj 1	To ykHk gkfu [kkrk			2,167					
fnlEcj 31	To ykHk		52,313						

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	gkfu [kkrk				fnlEcj 31	By 'k"k lh@Mh	5,50,000	18,563	5,60,542
		7,50,000	69,188	7,66,542			7,50,000	69,188	7,66,542

ukV % ykxr ckt kj eY; l de g] _.ki=k dk ykxr eY; ij vkx y x;A

dk;'kh y fVlif.k;k %

1- 1 eb] 2016 dk 50]00]000 :- dh [kjhn ij ekg viy] 2016 dk C;kt pdk;k] tlk fd Ø; eY; dk fgLlk 5,00,000 x 13.5% x 1/12 = 5,625 :-

2- 30 flrEcj] 2016 dk C;kt ikIrA

5]00]000 :- ij = 5,00,000 x 13.5% x ½ = 33,750 :-

2]50]000 :- ij = 2,50,000 x 13.5% x ½ = 16,875 :-

;kx 50,625 :-

3- 1 vxLr] 2016 dk 2]50]000 :- d Ø; ij viy 2016 l tykbZ 2016 rd C;kt pdk;k] tlk fd Ø; eY; dk fgLlkA

2,50,000 x 13.5% x 4/12 = 11,250 :-

4- _.ki=k d foØ; ij gkfu

ikIr dju dh ykxr

(5,19,375 + 2,45,000) x 2,00,000/7,50,000 = 2,03,833

?kVkb; % foØ; eY; (2000 x 103) = 2,06,000

foØ; ij ykHk = 2,167

5- 'k"k _.ki= dh ykxr

(5,19,375 :-+ 2,45,000 :-) x 5,50,000 :-/7,50,000 :-= 5,60,542 :-

6- vfUre _.ki=k ij C;kt vDVcj l fnlEcj] 2016 rd dh vof/k dk C;kt vkx y tk;k x;k ¼vftr C;kt½

=5,50,000 :-x 13.5% x 3/12 = 18,563 :-

14- **nko dk fooj.k i=**

en	Ykkxr ¼:-½	á l ¼:-½	vof'k"V ¼:-½	nko ¼:-½

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v	c	l	n	¼v=c&l&n½
LVkd (W.N. 2)	2,80,000		20,000	2,60,000
Hkou	3,75,000	1,25,000 + 9,375	4,000	2,36,625
l;=	75,000	22,500 + 5,625	2,500	44,375
				5,41,000

dk;'khy fVIif.k;k ¼

1. 1-1-2016 l 30-06-216 rd dh vof/k dk Lej.kkFk 0;kikj [kkrk

	:-		:-
To ikjfEHkd LVkd(1.1.2016)	1,50,000	By foØ;	11,10,000
To Ø;	9,37,500		
To xkMh HkkMk vkod	17,500	By vfUre LVkd	2,80,000
To etnjh	7,500	('k"k jkf'k)	
To ldy ykHk (25% of ` 11,10,000)	2,77,500		
	13,90,000		13,90,000

2. u"V gvk LVkd [kkrk

	:-		:-
To 0;kikj [kkrk	2,80,000	By LVkd vof'k"V [kkrk	20,000
		By 'k"k lh@Mh ¼nko d fy;½	2,60,000
	2,80,000		2,80,000

15. iueY;kdu [kkrk

	:-			:-
To Hkou [kkrk	10,000	By fofu;kx [kkrk		3,000
To lyk.V ,o e'khujh [kkrk	26,000	By lk>nkjk dk gkfu:		
To lfnX/k _.k d fy, vk;ktu [kkrk	27,800	ih	30,400	
		D;	18,240	
		vkj	12,160	60,800
	63,800			63,800

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iij&1½ y[kkdu

Lkk>nkjk dk ith [kkrk

fooj.k	ih	D;	vkj	Vh	fooj.k	ih	D;	vkj	Vh
To iueY;kdu [kkrk	30,400	18,240	12,160	-	By 'k"k ch@Mh	80,000	20,000	30,000	-
To fofu;kx [kkrk	-	15,000	-	-	By lp; [kkrk	10,000	6,000	4,000	-
To D; dk _.k [kkrk	-	22,760	-	-	By vkj rFkk Vh dk [kkrk	10,000	30,000	-	-
To ih rFkk D; dk ith [kkrk			20,000	20,000	By cd [kkrk ¼'k"k jkf'k½	10,400	-	78,160	60,000
To 'k"k lh@Mh	80,000		80,000	40,000					
	1,10,400	56,000	1,12,160	60,000		1,10,400	56,000	1,12,160	60,000

cd [kkrk

	:-		:-
To ih dk ith[kkrk	10,400	By cd vf/kfod"k [kkrk	44,000
To vkj dk ith [kkrk	78,160	By 'k"k lh@Mh	1,04,560
To Vh dk ith [kkrk	60,000		
	1,48,560		1,48,560

ugk dEiuh dk fpVBk

1 viy] 2016 dk

nkf;Ro	:-	lEifÙk;k	:-
ith [kkrk		Hkfe	10,000
ih 80,000		Hkou	1,90,000
D; 80,000		lyk.V ,o e'khujh	1,04,000
vkj 40,000	2,00,000	Quhpj	43,000
nh?kdkyhu m/kkj	3,00,000	Ld/k	1,30,000
0;kikfjd n;	1,70,000	0;kikfjd lkkl; 1,39,000	

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D; dk _.k [kkrk	22,760	?kVkb; ¼ lfnX/k _.k d fy; vk;ktu(27,800) cd e 'k"k	1,11,200 1,04,560
	6,92,760		6,92,760

16- gky gh e y[kk dk; dk rhlj i{k }kjk vkmVlkflx djku dh iofr c<rh tk jgh gA bld ihN ykxr e deh djuk rFkk vkmVlkflx i{k }kjk ikIr fof'k"V Kku dk mi;kx djukA rrh; i{k y[kkdu lk¶Vo;j rFkk xkgd d led cuk; j[krk g rFkk ifØ;kdu djr le;]le; ij fjikV nrk gA

rrh; i{k l y[kk dk; dk vkmVlkflx djku l Qk;n¼

1- **le; dh cpr** ¼ lxBu y[kk dk; dk vkmVlkflx djd 0;olk; d egRoi.k dk;k d fy, le; cpk yrk gA

2- **rrh; i{k dk fof'k"V Kku** ¼ lxBu }kjk y[kk dk;dk djku e rrh; i{k d fof'k"V Kku dk i;kx dju e leFk gA

3- **led dk j[k j[kko** ¼ led d lxg.k rFkk j[k j[kko dk dk; i'koj 0;fDr;k d gkFk e gkrk gA

4- **fer0;;rk** ¼ lxBu e y[kk dk; d egRoi.k ink dk NkMu ij dkbZ ij'kkuh ugh gkrh gA ;g iLrko feRk0;;h gkrk g rFkk nckjk ykxk dk if'k{k.k ugh nuk iMrkA bl idkj if'k{k.k dh ykxr cprh gA

vkmVlkflx dk puko bu foØrkvk }kjk ikIr iLrko d vk/kkj ij gkrk gA iLrko dk eY;kdu fd;k tkrk g rFkk fuEu vk/kkj ij fu.k; fy;k tkrk gA

vkmVlkflx dk puko bu foØrkvk }kjk ikIr iLrko d vk/kkj ij gkrk gA iLrko dk eY;kdu fd;k tkrk g rFkk fuEu vk/kkj ij fu.k; fy;k tkrk g¼

1- nh tku okyh lok dk idkj rFkk D;k mlh idkj dh ekx l feyku djrh gA
2- foØrk dh i"BHkfe rFkk [;kfr
3- fofHkUu iLrkodk dh ryukRed ykxr
4- x.kork dk fo'okl

17 ¼v½ ;g i'u dEiuh lxBu ij y[kk ekud ykx gku d fopkj.kh; fcUnq l lEcfU/kr gA NV ikIr dju d fy;] lcl igy ;g n[kuk iMrk g fd feLVj ,DI ,.M dEiuh xj&dEiuh lxBu d fdl Lrj ij vkrh g ICAI }kjk fu/kkfjr xj&diuh lxBu d oxhdj.k d vk/kkj ij fd;k tkrk gA

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ICAI d vulkj] xj&diuh lxBu dk rhu Lrj ij oxhdj.k fd;k tkrk gh ILrj] II Lrj (SMEs) rFkk III Lrj (SMEs)

,dlxBu ftldk vkor ¼vU; vk; "kkfey ugh½ xro"k l rjUr io d o"k e 50 djkM :- ¼vU; vk; dk NkMr g,½ l vf/kd ugh g] ok iFke Lrj dh J.kh e vkr gA xj&diuh lxBu tk iFke J.kh e ugh vkr yfdu o dkbHkh ,d ;k vf/kd fuEu J.kh d f}rh; Lrj e vkr gh

(i) lHkh okf.kT;d] vk|kfxd rFkk 0;kolkf;d lxBu] ftudk ¼vU; vk; dk NkMr g,½ y[kk o"k l rjUr io d o"k e vkor ,d djkM :i; l vf/kd g yfdu 50 djkM :- l de gA

(ii) lHkh okf.kT;d] vk|kfxd rFkk 0;klkf;d lxBu ftudk m/kkj y[kk¼LFkk;h tek dk 'kkfey djr g;½ o"k l rjUr io d o"k e fdlh Hkh le; 1 djkM :- l vf/kd fdUr 10 djkM :- l de gA

(iii) mi;Dr e fdlh dh Hkh l=/kkjh ;k lgk;d dEiuhA

tlk fd ,Dl ,.M dEiuh dk vkor 1 djkM :- l T;knk g] mi;Dr d vulkj xj&diuh lLFkk d f}rh; Lrj dh iFke dlkVh d vUrxr vkr g] ;|fi m/kkj -95 djkM] 1 djkM :- l de gA blfy; lLFkk d oxhdj.k dk Lrj f}rh; gA bl dl e] y[kk ekud 3] y[kk ekud 17] y[kk ekud 21] y[kk ekud 23] y[kk ekud 27 ell ,Dl ,.M dEiuh ij ykx ugh gkxA y[kk ekud 15] y[kk ekud 19] y[kk ekud 20] y[kk ekud 25] y[kk ekud 25] y[kk ekud 28] y[kk ekud 29 dh fuf'pr ekx d lcU/k e ell ,Dl ,.M dEiuh dk NV ikIr gA

¼c½ rduhdh eY;kdu d vk/kkj ij xl&ipfyr LVkd dk vk;ktu y[kkdu uhfr;k e ifjoru ugh djrk gA y[kkdu uhfr d vulkj xj&ipfyr LVkd dk iko/kku vif{kr g yfdu iko/kku dk vk/kkj y[kkdu uhfr dk fgLlk ugh gkrk gA ;g y[kk vueku d :i e fopkj.kh; gA vk;ktu jkf'k d vueku d rjhd e ifjoru gk ldrk g tc ldh.k vueku yxk;k tkrk gA fn; g; dl e LVkd dh dy jkf'k dk fopkj djr g,] xj&ipfyr LVkd d vif{kr vk;ktu dh jkf'k 3-50 yk[k :- l 2-50 yk[k :- egRoi.k ugh gA bl idkj d ifjoru dk fefu fyfeVM d 2015&16 d okf"kd [kkrk e y[kk fVlif.k;k d :i e idV dj ldr gA

dEiuh }kjk xj&ipfyr LVkd dk eY;kdu rduhdh eY;kdu d vk/kkj ij djuk pkfg; flok; fiNy o"kA fiNy o"k d rjhd dk ykx djuk pkfg;] o"k dk ykHk rFkk lcf/kr o"k e bldk 'k) lEifÙk ij iHkko 1 yk[k :- l T;knk gA

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18¼v½ vfre Ld/k dh ykxr dh x.kuk

fooj.k	
ikjfHkd Ld/k	50]000
Ø; ?kVkb; okilh ¼3]60]000&10]000½	3]50]000
vkod xkMh HkkMk	10]000
	¼4]10]000½
?kVkb;½ 'k) foØ; ¼4]50]000&11]250½	4]38]750
	¼28]750½
tkfM;½ ldy ykHk ¼4]38]750 x20%½	87]750
vfre Ld/k	59]000

¼c½ dl ¼v½

dEiuh fopkj djrh g fd vof'k"V eY;] fpVB dh rkjh[k ij ipfyr cktkj eY;] ykxr d cjkcj blfy;] dkb ál dh jkf'k ugh rFkk ál thjk gA

dl ¼c½

dEiuh fopkj djrh g fd vof'k"V eY;] fpVB dh rkjh[k ij ipfyr cktkj eY; ij 9]00]000 :- g] blfy; ál dh jkf'k 1]00]000 :-A

okf"kd ál ¼ljy j[kk i)fr ij½ 5]000 :- gkxk[{¼10]00]000&9]00]000½÷ 20}]

19¼v½- y[kk ekud 7 d ijk 14 ¼l'kkf/kr½ d vulkj fuek.kh BdA ikRlkgu Hkxrku Bdnkj dk vfrjDr Hkxrku n; g ;fn dk; ekid d cjkcj ;k vf/kd gA mnkgj.kkFk] ;fn Bdnkj dk; dk le; l io i.k djrk g rk ikRlkgu Hkxrku fey ldrk gA ikRlkgu Hkxrku Bd eY; e 'kkfey gk ldrk g] tc (i) Bdk i;kIr vfxe rFkk lEHko rFkk fof'k'V fu"ikfnr dk; ieki d leku ;k vf/kd g] rFkk (ii) ikRlkgu Hkxrku dh jkf'k dk ekiu fo'oluh; g] (iii) fn; g, i'u e] Bdk dk; ikjEHk ugh gvk rFkk blfy; Bdnkj ¼feLVj egrk½ ml Bd dh vk; dh igpku ugh dj ldrkA

¼c½ ;g vkfFkd 0;ogkj dh okLrfodrk ,o lkj g fd lEifÝk d vf/kdkj rFkk ykHkdkfjrk vf/kdkj gLrkUrfjr g;] ;|fi dkuuh vf/kdkj gLrkrfjr ugh g;A d fyfeVM foØ; dk y[kkdu djxk rFkk 20 yk[k ykHk dk ykHk gkfu [kkr e ekU;rk nxkA Hkou dk fpVB l gVk fn;k tk;xkA

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20½v½- u;h lEifŸk dk fuek.k ;k ikIr dju d ifj.kkeLo:i vf?keku ykxr mRiUu gkrh gA bldk Vky ldr g] ;fn lEifŸk dk fuek.k ;k ikIr ugh djA bl idkj dh ykxr dk lEifŸk dh ykxr e 'kkfey ugh djx ;fn lEifŸk dk lh/kk LFkku ij ugh yk ldr rFkk c'kr ic/kd }kjk bjknk d vulkj e'khu dk pyku dk lkEFk; gkA

fu"d"k ½ dEiuh }kjk [kp dh x;h ykxr y[kk ekud 10 d vu:i ugh g] blfy; ithdr ugh djuk gA

¼c½ y[kk ekud 13 ^fofu;kx d fy; y[kkdu*A y[kk ekud cd] chek dEiuh rFkk E;Pky Q.Ml ij ykx ugh gkrA bl dl e] tM cd ,d cd g] blfy; y[kk ekud 13 ykx ugh gkxA cd d fy;] Hkkjrh; fjto cd u fofu;kx d eY;kdu rFkk oxhdj.k d fy, fn'kkfun'k tkjh fd; g rFkk tM cd mu fn'kk fun'k] fu;ek dh ikyuk djxkA ;|fi cd y[kk ekud 13 d iko/kkuk dh ikyuk ugh djxk] ;|fi mudk ikyuk ugh djuk dgyk;xkA pfd fjto cd vkQ bf.M;k d fu/kkfjr fu;ek dh ikyuk dj jg gA

ifjf'k"V

y[kk ekud (AS) 10 : lEifŸk] lyk.V ,o l;=

1- iLrkouk

y[kk ekud dk mÌ'; lEifŸk] lyk.V ,o ;;= (PPE)dk y[kkdu 0;ogkj fuf'pr djuk gA lEifŸk] lyk.V ,o l;= d y[kkdu e e[; fopkj.kh; fcUn lEifŸk dk ekU;rk] mudh ykxr fu/kkfjr djuk rFkk oly fd;k tku okyk ál rFkk mul lEcfU/kr gku okyh gkfu dk ekU;rk nukA

2- ekud dk {k=

lkekU; fu;e d vulkj] y[kk ekuo 10 PPE d y[kkdu ij ykx gkxA

viokn ½

tc dkb nljk y[kk ekud vyx rjhd l y[kkdu dh vi{kk ;k vueknu djrk gA

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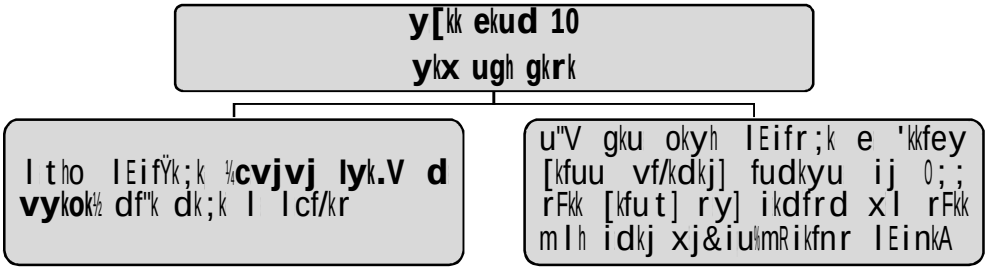
y[kk ekud ykx ugh gkrk½



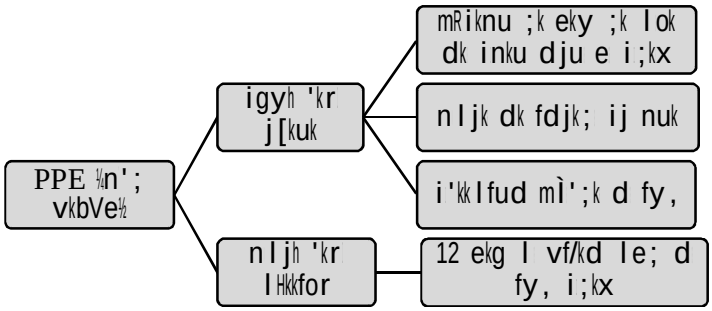
ukV% y[kk ekud 10 cvjvj lyk.Vl ij ykx gkrk fdUr cvjvj lyk.Vl d mRiknu ij ykx ugh gkrkA

Li"Vhdj.k %

1- y[kk ekud 10 PPE d **fodkl ,o j[kj[kko** ij ykx gkrk gA
2- fofu;kx lEifÙk;k ¼y[kkekud 13 e ifjHkkf"kr½ dk y[kkdu bl **y[kk ekud d ykxr ekMy** d vu:i gkuk pkfg;A

3- Hkou] lyk.V ,o l;= (PPE) dh ifjHkk"kk

n'; vkbVe d fy, nk 'krk dh lrf"V ijPPE dgykrk gA PPE **n'; vkbVe** g%



ukV% vn'; lEifÙk;k y[kk ekud 26 d vUrxr vkrh g tk fd iij 1 d ikB;Øe e 'kkfey ugh gA

i'kklfud mÌ'; d fy, % i'kklfud mÌ'; dk **foLrr vFk** e i;kx djr gA **lHkh 0;kolkf;d mÌ'; 'kkfeyA** bl idkj] **PPE e lEifÙk;k dk fuEu i;kx Hkh 'kkfey %**

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- foØ; ,o forj.k
- foÝk ,o y[kk
- depkjh rFkk vU; dk; 0;oLkk; d

PPEd vkbVe e **lj{kk rFkk okrkoj.k d dkj.kk**dk Hkh 'kkfey dj ldr gA

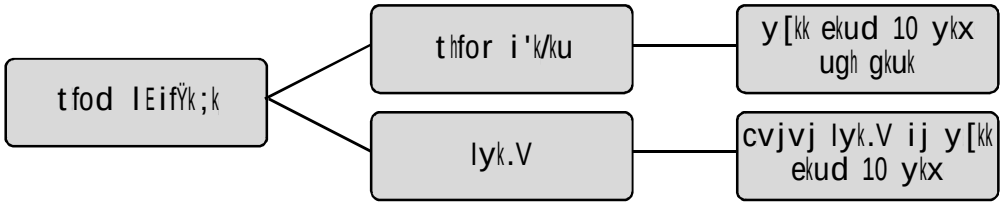
PPE d vUrxr ikIr] fo'k"kdj dkb Hkh oreku e ektn PPE vkbVe Hkfo"; e mRiUu gku oky ykHk dk iR;{k ugh c<krk gA ;g ,.Vjikbt d fy, t:jh fd vU; lEifÝk;k l Hkfo"; e mRiUu vkfFkd ykHk dk ikIr djA

PPE dh bl idkj dh en] lEifÝk d :i e ekU; g D;kfd ,.Vjikbt Hkfo"; e mRiUu vkfFkd ykHk vf/kd ikIr djrk gugh ikIr dju dh ryuk eA

mnkgj.k ½ ,d dfedy fuekrk u [krjukd dfedyl d mRiknu ,o lxg.k dh i;koj.k dh 'krk dh ikyuk d fy, u;k dfedy LFkkfir fd;kA lcf/kr lyk.V dk lEifÝk d :i e ekU;rk nh D;kfd bl d fcuk ,.Vjikbt dfedyl dk mRiknu ,o foØ; ugh dj ldrkA

4- vU; ifjHkk"kk

1- **tfod lEifÝk ½** ^df"k* ij y[kk ekud fopkjk/khu g] nljh oLrvk d chp e i'k/ku ij y[kkdu 'kkfey gA bl le; rd] ^df"k* ij y[kk ekud tkjh dj fn;] PPE dh ifjHkk"kk e i'k/ku ij y[kkdu 'kkfey] y[kk ekud 10 ¼l 'kkf/kr½ e 'kkfey djr g,A



2- **cvjvj lyk.V ½ og lyk.V tk rhuk 'krk dk ijk djr gA**

- mRiknu ;k ifr e i;kx djuk
- mRikn dk Hkkj lHkkfor
- df"k mRikn d :i e cpuk
- df"k mRikn
- 12 ekg l vf/kd le; d fy,
- ikIfxd LØi foØ; d vfrfjDr

ukV ½ tc cvjvj lyk.V dk vf/kd i;kx mRikn d fy, ugh fd;k tkrk rc dke djd Ldi d :i e cp nuk pkfg,A

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mnkgj.k % b/ku d :i e dke e yukA bl idkj dh vku'kkfxd foØ; cvjvj lyk.V dh ifjHkk"kk dh 'krk dh ikyuk dk ugh jkdrkA

fuEu cvjvj lyk.V ugh g

¼v½ df"k mRikn rFkk df"k mRikn d **dkVu d le;** lyk.V

mnkgj.k % dkB dckM d fy, iM mxkukA

¼c½ df"k dk; rFkk df"k mRikn d fy; lyk.V tc nj l vf/kd dh lHkkouk gA rFkk lxBu Qly **dkVr le;** rFkk lyk.V dk df"k mRikn d :i e **cp**] ikIfxd LØi d vfrfjDrA

mnkgj.k % iM ftldk Qly rFkk dkB dckM d fy, dkVA

¼l½ okf"kd Qly

mnkgj.k % eDdk ,o xgA

,UVjikbt dh **lkho lEifÙk** e Qly **dkVu d le; mRikn** df"k mRikn gA

3- **df"k dk;** % ,d ,.Vikbt }kjk **ic/k** %

(i) tfod :ikUrj rFkk
(ii) tfod lEifÙk df"k dk; d fy,
(iii) foØ; d fy, ;k
(iv) df"k mRikn e ifjoru ;k
(v) vfrfjDr tfod lEifÙk

5. PPE d fy, vk/kkj dh igpku

PPE dh en dh ykxr lEifÙk d :i e igpku **;fn doy ;fn** %

¼v½ ;g lHkkouk g fd vkbVe l Hkfo"; e ikIr vkfFkd ykHk ,.Vjikbt e vk;x rFkk

¼c½ vkbVe dh ykxr dk fo'oluh; ekiu

ukVl %

1- **iR;d xj&egRoi.k vkbVe dk ;kx djuk mfpr g**] tl ekM;yl] VYl rFkk Mkbt rFkk dy eY; dk vk/kkj ykx djuk gA
2- **,UVjikbt vkbVe dk [kp r; dj** vU;Fkk PPE e 'kkfey djr g

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D;kfd [kp dh jkf'k egRoi.k ugh gA

ge mi;Dr igpku dk vk/kkj dc ykx djr g

,d ,.Vjikbt dk igpku d fl)kUr d vUrxr eY;kdu **PPE dh dy ykxr dk eY;kdu [kp dju d le; djuk g %**

6- vfrfjDr it] cdkj] l;= rFkk lok inku dju d l;= dk 0;ogkj

dl 1- ;fn y[kk ekud 10 d vulkj PPE dh ifjHkk"kk dk lr"V djr gA

- y[kk ekud 10 d vulkj PPE d :i e igpku

dl 2- ;fn y[kk ekud 10 d vulkj PPE dh ifjHkk"kk dk lUr"V ugh djr g%

- y[kk ekud 2 d vulkj bl idkj d vkbVe dk oxhdj.k Ld/k d :i eA

7- ckn okyh ykxr dk 0;ogkj

ifrfnu lok inku dju dh ykxr

vFk%

ifrfnudhlok inku dju dh ykxr e ey :i e Je dh ykxr rFkk miHkkX; lkexh rFkk NkV ikVl dh ykxr 'kkfey gA bl idkj d [kp dk mÌ'; lkekU;r% PPE dh vkbVe dh ejEer ,o vuj{k.k dk o.ku djuk gA

y[kkdu 0;ogkj %

,UVjikbt lok d [kp dh ykxr dk PPEd vkbVe dh cuk; j[ku dh ykxr d :i e ekU;rk ugh nrA fdUr] bl idkj [kp d :i e ykHk gkfu [kkr e ekU; gA

PPE d ikVl dk iuLFkkiu

PPE d dN ikVl dk yxkrkj vUrjky d ckn iuLFkkiu vif{kr gA

mnkgj.k

1- fu/kkfjr ?k.Vk d mi;kx d ckn HkVVh dk Hkhrjh iu% vkoj.k
2- gokb tgkt d thou dky d nkjku db ckj vkUrfjd lTtk tl lhVl rFkk xyht dk iuLFkkiu vkif{kr gA

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3- Duo;j flLVe d thou dky d nkjku egRoi.k ikVl tl Duo;j cYVl] ok;l vkfn dk db ckj iuLFkkiuA
4- Hkou dh vUnj cMh nhokj dk iuLFkkiu ;k vukord ifrLFkkiu djukA

y[kkdu 0;ogkj %

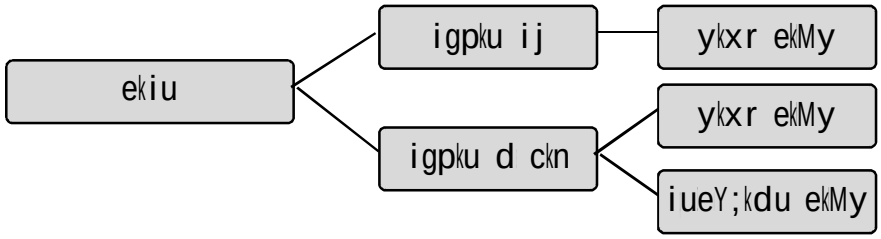
PPE d ,d vkbVe d cuk; j[ku dh jkf'k dk iuLFkkiu ykxr d :i e igpku] tc ykxr [kp dh tkrh g] ;fn igpku d vk/kkj dk lr"V djr gA

ukV %mu ikVl dk cuk; j[ku dh ykxr] ftudk iuLFkkiu vekU;] y[kk ekud d vekU; iko/kku d vulkjA

yxkrkj egRoi.k fujh{k.k &y[kkdu 0;ogkj

tc egRoi.k fujh{k.k dk dk; fd;k tkrk g] PPE d ,d en dk cuk; j[ku dh ykxr dk iuLFkkiu d :i e ekU;] ;fn ekU;rk dh 'krk dk lr"V djr gA fiNy fujh{k.k dh 'k"k ykxr dh jkf'k ¼Hkkfrd ikVl l vyx½ vekU; gA

8- PPE dk ekiu



9- igpku ij ekiu

PPEdk ,d vkbVe dk lEifÙk d :i e igpku ij bldh **ykxrij** ekiu djuk pkfg;A

ykxr d D;k rRo g

PPEdh ,d vkbVe ykxr e 'kkfey %

PPE en d rRo

'kkfey %

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1- Ø; eY;
2- dkb iR;{k vkjkfir ykxr
3- iokfLFkfr dh iu½ ikfIr rFkk blh idkj d nkf;Ro l iFkd djukA

'kkfey ugh ¼

1- ub lfo/kk ;k 0;kikj ikjEHk dju dh ykxr ¼tl &ikjEHk dju dh ykxr½
2- u;k mRikn ;k lok inku dju dh ykxr ¼foKkiu rFkk c<kok nu okyh ykxr 'kkfey½
3- u;h txg ij 0;kikj ikjEHk djuk ;k u; xkgd dh J.kh ¼depkjh &if'k{k.k dh ykxr½
4- i'klkfud rFkk vU; lkekU; mifj0;; ykxrA

iR;{k vkjkfir ykxr d mnkgj.k ¼

1- depkfj;k dk Qk;n dh ykxr ¼y[kk ekud 15 e ifjHkkf"kr½ iR;{k fuek.k l mRiUu ;k PPEd vkbVe dh ikfIrA
2- dk; LFky r;kj dju dh ykxr
3- ikjfEHkd linxh rFkk lkj lHkky dh ykxr
4- LFkkiuk ,o ,df=r dju dh ykxr
5- Tkkp dju dh ykxr D;k lEifŸk lgh dk; dj jgh g] tc dk; LFky ij lEifRr yku ij] mRikfnr eky d foØ; e l 'k) vkxe ?kVku d ckn ¼tc l;= dk tkp djr le; mRikfnr lEiy dk ½
6- 0;kolkf;d Qhl

PPEd vkbVe dk cuk; j[ku dh ykxr e fuEu dk 'kkfey ugh fd;k tkrk ¼

1- icU/k d bjkn d vu:i fdlh vkbVe dk ifjpkyu ;kX; cuku dh ykxr ftldk vHkh mi;kx e ykuk g ;k i.k {kerk l de ij dk; djr gA
2- ikjfEHkd ifjpkyu gkfu;k] tc fufer eky dh ekx cuk; j[ku ij [kp dh tkrhA
3- iuLFkkiu ykxr ;k fdlh fgLl ;k ,.Vjikbt dh lHkh fØ;kvk dk iuLFkkiu

mnkgj.k ¼ Hkou dh Hkfe dk dkj ikfdx }kjk vk; vftr djuk tc rd fuek.k ikjEHk ugh djr D;kfd ;g t:jh ugh fd iklfxd ifjpkyu d ic/k bjkn d vu:i fdlh vkbVe dk ifjpkyu d ;kX; cukuk] iklfxd ifjpkyu dh vk; rFkk lcf/kr 0;; dk ykHk gkfu [kkr e ekU;rk rFkk mul lcf/kr vk; ,o 0;; e 'kkfey djukA

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ikjEHk ugh djuk] iuLFkkiu rFkk mlh idkj d nkf;Ro

¼l½ vkbVe dk rkMu] vkbVe dk gVku rFkk LFkkfir txg ij iuLFkkiu ij ikjfEHkd ykxr dk vuekutlk lnHk ^^ikjEHk ugh djuk] iuLFkkiu rFkk mlh idkj d nkf;Ro** ijk dju d fy, 0;; djuk tc dkb vkbVe ikIr djr g ;k bl mí'; d fy, vof/k fo'k"k e i;kx djd] **bld vykok** vof/k d nkjku Ld/k mRikfnr djukA

viokn ¼ ,d ,.Vjikbt y[kk ekud 2 ^Ld/k dk eY;kdu* ykx djrk gA rkMu] gVku ;k dk;LFky ij iuLFkkiu d nkf;Ro dk ijk dju dh ykxr] tgk ij vkbVe ektn g] vof/k fo'k"k d nkjku Ld/k d mRiknu d fy, i;kxA

ukV ¼ y[kk ekud 2 rFkk y[kk ekud 10 d vu:i nkf;Ro ijk dju dh ykxr dh igpku rFkk y[kk ekud 29* d vu:i ekiu ^^vk;ktu] lfnX/k nkf;Ro rFkk lfnX/k lEifÙk;k**

*y[kk ekud 29 flycl e 'kkfey ugh gA

10- Lo; fufer lEifÙk dh ykxr

Lo; fufer lEifÙk dh ykxr d fu/kkj.k e ikIr dh x;h lEifÙk d fl)kUr dk i;kx djr g ¼

1- ;fn ,d ,UVjikbt 0;olk; dh lekU; ifØ;k d nkjku foØ; d fy, leku lEifÙk cukr g] lekU;r% oLr dh ykxr foØ; d fy, fufer oLr dh ykxr d lekUk gkrh g ¼nf[k; y[kk ekud 2½A blfy;] bl idkj ykxr fudkyr le; **vkUrfjd ykHk dk gVk nr gA**
2- Lo; fufer lEifÙk dh ykxr e **vlekU;** u"V gb lkexh] Je rFkk vU; llk/ku dh jkf'k **'kkfey ugh** gkrh gA
3- y[kk ekud 16* m/kkj dh ykxr] PPE d Lo; fufer oLr dh cuk; j[ku dh ykxr dh jkf'k d rRo d :i e C;kt **dh igpku** dk **vk/kkj LFkkfir djrh gA**
4- **cvjvj lyk.V** dk y[kkdu PPE d Lo; fufer vkbVe d leku djr g] mudh LFkkiuk l io rFkk icU/kd d bjkn d vu:i ifjpkyu d ;kX; cuku dh 'kr t:jh gA
*y[kk ekud 16 flycl e 'kkfey ugh gA

11- ykxr dk ekiu

PPE d vkbVe dh ykxr igpku dh rkjh[k dk **uxn eY; d rY; g**

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¼v½ **lkekU; m/kkj dh 'krk d ckgj ;fn Hkxrku vkLFkfxr djr gA**

dy Hkxrku - uxn eY; d rY;

- m/kkj dh vof/k d nkjku C;kt d :i e igpku
- tc rd y[kk ekud 16* d vu:i C;kt dk ithdj.k ugh fd;k tkrk

¼c½ **PPE e xj&ekfnd lEifÝk d fofue; e ikIr ;k ekfnd xj &ekfnd lEifÝk dk l;ktu**

PPE e bl idkj d en dk **mfpr eY; ij ekiu] flok;**

¼v½ 0;kikfjd egRo d fcuk fofue; 0;ogkj ;k(

¼c½ uk rk ikIr lEifÝk rFkk uk gh NkMh x;h LkEifÝk dk fo'oluh; mfpr eY;

ukV %

1- ;fn ikIr lEifÝk@lEifÝk;k dk bl idkj l ekiu ;fn ,UVjikbt NkMh x;h lEifÝk dk rjUr igpku ughA
2- ;fn ikIr lEifÝk@lEifÝk;k dk eY;kdu mfpr eY; ij ugh fd;k tkrk g] rk NkMh x;h lEifÝk;k dhcuk; j[ku dh ykxr ij djuk gA

¼l½ **PPEe ,dhdr eY; ij Ø;**

PPE d cgr lkj vkbVe ,dhdr eY; ij Ø; djr g] fofHkUu enk ij ifrQy dk vuHkktu ikIr dju dh rkjh[k dk mud mfpr eY; ij djuk gA

ukV % ;fn ikIr fd; x; enk ij mfpr eY; ij ekiu lHko ugh] bu eY;k dk vuekfur mfpr eY; vf/kdr eY;kdudÝkk }kjk fu/kkfjrA

*y[kk ekud 16 iij 1 d flyol e 'kkfey ugh

¼n½ **iVnkj }kjkfoÝkh; iVV d vUrxr j[kh x;h PPE**

foÝkh; iVV d vUrxr iVVnkj }kjk j[k x; vkbVe dh ykxr dk fu/kkj.k y[kk ekud d 19 ¼iVV½ d vu:lkA

¼M½ **PPE l lcf/kr ljdkjh lgk;rk**

PPE d ,d vkbVe dh cuk; j[ku dh ykxr e l ljdkjh lgk;rk de djuk] y[kk ekud 12 d vu:i ¼ljdkjh lgk;rk dk y[kkdu½A

12- igpku d ckn eki

,d ,UVjikbt dk puuk pkfg;

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- ;k Ykkxr ekMy
- ;k iueY;kdu ekMy

y[kkdu uhfr rFkk **PPEd ij ox** ij ml uhfr dk ykx djuk pkfg;A

PPE dh J.kh % leku idfr dh lHkh lEifÙk;k dk xi rFkk ,d ,UVjikbt d ifjpkyu e i;kxA

iFkd J.kh d mnkgj.k %

¼,½ Hkfe	¼ch½ Hkfe ,o Hkou	¼ lh½ e'khujh
¼Mh½ tgkt	¼b½ gokb tgkt	¼,Q½ ekVj xkMh
¼th½ Quhpj ,o fQDpl	¼,p½ l;= dk;ky;	¼vkb½ ;=
¼t½ cvjvj lyk.Vl		

ykxr ekMy

lEifÙk dh igpku d i'pkr PPE dk vkbVe dk y tkuk pkfg;A

ykxr& dkb Hkh lp;h ál dkb Hkh lp;h gkfuA

iueY;kdu ekMYk

lEifÙk dh igpku d ckn] PPE dk vkbVe ftldk mfpr eY; dk fo'oluh; ekiu] iueY;kdu ij y tkuk pkfg;A

iueY;kdu frfFk dk mfpr eY;	&
?kVkb; % ckn dk lp;h ál ;fn dkb gkA	¼&½
?kVkb; % ckn lp;h gkfu;k] gkfu;fn dkb gkA	¼&½
cuk; j[ku dk eY;	=

PPE dh ijh J.kh dk iueY;kdu

;fnPPE d en dk iueY;kdu fd;k tko] PPE dh ijh J.kh ftl lEifÙk l lcf/kr gk dk iueY;kdu fd;k tkoA

iueY;kdu dh ckjEcjrk

iueY;kdu i;kIr fu;efrk d lkFk djuk pkfg;] fo'okl d lkFk fd cuk; j[ku okyk eY; fpVB dh rkjh[k dk fu/kkfjr mfpr eY; l vf/kd vUrj ugh gkuk pkfg;A

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PPE d vkbVe d mfpr eY; e ifjoru ij iueY;kdu dh ckjEcjrk fuHkj djrh gA

tc iueY;kfdr lEifÝk d mfpr eY; l cuk; j[ku oky eY; e vf/kd vUrj gku ij] vkx iueY;kdu vif{kr gA

¼v½ **PPE d egRoi.k rFkk mfpr eY; e vR;f/kd ifjoru**

Okkf"kd iueY;kdu djuk pkfg;A

¼c½ **PPE d vkbVe d mfpr eY; e xj&egRoi.k ifjoru**

3 l 5 lky d vUrjky e iueY;kdu djuk pkfg;A

mfpr eY; dk fu/kkj.k

PPE d vkbVe dk lkekU;r eY; fu/kkj.k **ckt kj vk/kkfjr iek.k** ij r; fd;k tkrk g] lkekU;r% i'koj ;kX; eY;kdudÝkk }kjk eY; fu/kkfjr djukA

;fn**ckt kj vk/kkfjr iek.k ugh** g D;kfd PPE vkbVe dh fo'k"k idfr d dkj.k rFkk dHkh dHkh fcØh gkrh g] flok; pky 0;olk; dk ikV] ,UVjikbt dk vk; dh vo/kkj.kk ij mfpr eY; dk vueku t :jh gA

mnkgj.k %

vk/kkfjr gkrk g

- Hkfo"; e ikIr jkdM iokg dk cVVkdr eY;
- áflr iuLFkkiu ykxr dh vo/kkj.kk

ftldk mí'; vkbVe dk ikIr dju ;k fuek.k dh **okLrfod pky ykxr dk** vueku yxkuk ftldh lHkkfor lok, ektn vkbVe d leku gA

13- iueY;kdu dk y[kk 0;ogkj

tc PPE d vkbVe iueY;kdu fd;k tkrk g] ml lEifÝk dk cuk; j[ku dh ykxr dk iueY;kdhr jkf'k ij lek;kftr fd;k tkrk gA

iueY;kdu dh rkjh[k dk] lEifÝk dk fuEu idkj l 0;ogkj dj ldr gA

¼v½ **rduhd 1%** ldy cuk; j[ku dh jkf'k dk lEifÝk d cuk; j[ku d iueY;kdu d leku lek;kftr fd;k tkrk gA

ldy cuk; j[ku dh jkf'k

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- iu% o.ku djuk lnHk ckt kj led dk /;ku e j[kr g,A
- vkuikfrd iu% o.ku djuk cuk; j[ku dh jkf'k e ifjoruA

iueY;kdu dh rkjh[k dk lfpr ál

- ldy cuk; j[ku okyk eY; rFkk lp;h gkfu d y[kkdu d i'pkr lEifÝk dk eY; d vUrj dk lek;kftr djukA
- **rduhd 2** % lEifÝk d ldy cuk; j[kud eY; e l lp;h ál dk gVkukA

iueY;kdu % of) vFkok deh

iueY;kdu

c<uk

iueY;kdu vkf/kD; lp; 'kh"kd d vUrxr ekfyd fgr [kkr dk lh/kk ØfMV djukA

viokn %

ckn e tc of) ¼ikjEHk e de gkuk½

ykHk gkfu [kkr fooj.k i= e igpku iueY;kdu d foijhr ml lEifÝk dk de djuk] igy ykHk gkfu [kkr e igpku

de gkuk

ykHk gkfu [kkr e oly djuk

viokn %

ckn e tc ?kV ¼ikjEHk e c<uk½

iueY;kdu vkf/kD; 'kh"kd d vUrxr ekfyd fgr [kkr dk lh/kk MfcV djuk] ml lhek rd] ml lEifÝk l lcf/kr ekt nk dkb Hkh ØfMV 'k"k iueY;kdu vkf/kD; [kkr eA

iueY;kdu vkf/kD; dk 0;ogkj

PPE d vkbVe l lcf/kr iueY;kdu vkf/kD; dk ekfyd fgr e 'kkfey djr g, **vk;xr lp; e gLrkUrfjr djuk pkfg; tc lEifÝk vekU; gkA**

dl 1 % tc lEi.k vkf/kD; gLrkrfjr fd;k tkrk gA

tc lEifÝk

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- ckgj gk tk; ;k
- cp nuk

dl 2 ¼ tc ,.Vjikbt }kjk lEifŸk dk i;kx fd;k tk, rc vkf/kD; dk dN Hkkx gLrkfjr djukA

bl idkj d dl e] gLrkfjr vkf/kD; jkf'k gkxh ¼

ál ¼iueY;kfdr cuk; j[ku dh jkf'k½ &ál ¼ey ykxr d vk/kkj ij½

ykHk gkfu [kkr }kjk iueY;kdu vkf/kD; dk vk;xr lp; e **gLrkj.k ugh** fd;k tkrk

14- ál

ál dh Hkkx fof/k ¼½dEikuUV fof/k½

PPEd iR;dvkbVe dh dy ykxr dh ryuk e **iR;d fgLl dh egRoi.k ykxr** dk ifro"k vifyf[kr djukA

ál ;kX; jkf'k rFkk ál vof/k

ál dh D;k jkf'k g

ál ;kX; jkf'k ¼

lEifŸk dh ykxr ¼;k ykxr d fodYi d :i e vU; jkf'k i.e. iueY;kdu jkf'k½&vof'k"V eY;A

lEifŸk dh ál ;kX; jkf'k dk thou dky d nkjku **Øec) rjhd l vuHkkftr djukA**

vof'k"V eY; rFkk lEifŸk d thou dky dh leh{kk

vof'k"V eY; rFkk lEifŸk d thou dky dk leh{kk de l de iR;d **o"k d vUr** e djuk g rFkk ;fn io o"k dh vuekfur jkf'k dh ryuk e lHkkfor vUrj dk**y[kkdu vueku e ifjoru dk y[kk djuk pkfg,A**

ukV ¼ ál dh igpku] ;fn lEifŸk dk mfpr eY; cuk; j[ku d eY; l vf/kd gA lEifŸk dh ejEer ,o j[k j[kko dk vLohdkj ugh djuk ál dh t:jr gA

ál pkt d fy, vof/k dk ikjEHk

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lEifÝk ij ál ikjEHk gkrk tc **mi;kx d fy, miyC/k g**i.e. tc ;g LFkku ij g rFkk ;g t:jh 'kr g fd ic/k d bjkn d vu:i ifjpkyu d fy, r;kj gA

ál dk cn djuk

1. **ál dk pkt cUn dj nuk pkfg; tc lEifÝk dk vof'k"V eY; mld cuk; j[ku d eY; l vf/kd gA**
   lEifÝk d vof'k"V eY; dk cuk; j[ku d eY; d leku ;k mll vf/kd c<k ldr gA ;fn ,lk djr g] lEifÝk ij ál dh jkf'k thjk g] tc rd vof'k"V eY; ckn e cuk; j[ku d eY; l de gkrk gA
2. **lEifÝk ij ál dk igy l cUn dj**
   (i) ftl rkjh[k dk lEifÝk lfØ; i;kx l ckgj gkrh g ;k cpu d fy, j[kr g rFkk
   (ii) ftl rkjh[k dk lEifÝk dh igpku ugh

   blfy;] ál cUn ugh djuk pkfg; tc rd lEifÝk vFkghu ugh gkrh ;k lfØ; i;kx l ckgj ugh gkrh]¼yfdu foØ; d fy, ugh j[kh tk;½A tc rd lEifÝk ij ál dh ijh jkf'k oly ugh gkrhA

;|fi] mi;kx fof/k d vUrxr ál thjk pkt dj ldr g tc mRiknu ugh gkrkA

Hkfe ,o Hkou

Hkfe ,o Hkou vyx lEifÝk g rFkk y[kk vyx djuk g ;|fi tcfd **mudk ,d lkFk ikIr fd;k x;kA**

¼v½ **Hkfe** % Hkfe dk thou dky vUkUr gkrk rFkk blfy; áflr ugh djrA

viokn % D;kfj;k rFkk y.MfQy d fy, lkbVl Hkfe dk i;kxA

Hkfe ij ál

1. **;fn Hkfe dk thou dky lhfer g %**
   ál ml rjhd l dkVuk g fd bll ykHk fey jgk gA
2. **;fn Hkfe dh ykxr e Hkfe [kkyh dju] gVku rFkk iufuek.k dh ykxr 'kkfey gA**

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Hkfe lEifÝk d ml Hkkx ij [kp dh xb lHkh jkf'k dk ikIr ykHk vof/k e ál pkt djuk gA

¼c½ **Hkou**

Hkou dk thou dky lhfer g] blfy; ;g áflr lEifÝk gA

;fn Hkfe d eY; e of) gkrh g ftl ij Hkou cuk g rk Hkou d ál jkf'k d fu/kkj.k jkf'k ij dkb iHkko ugh iMrkA

15- ál dh fof/k

ál dh fof/k l ;g idV gk fd **lEifÝk l Hkfo"; e mRiUu gku oky ykHk** dk miHkkx ,.Vjikbt }kjk dj fy;k x;kA

puh gb ál fof/k dk **yxkrkj iR;d o"k ykx** djuk pkfg; flok; &

- Hkfo"; e mRiUu gku oky ykHk d miHkkx d rjhd e ifjoru gk ;k
- fo/kku d vu:lk fof/k e ifjoru ftll lEifÝk d miHkkx dk lokÝke rjhdk idV djA

ál dhfof/k%

lh/kh j[kk i)fr % ifj.kke Lo:i thou dky e LFkk;h jkf'k oly djuk ;fn vof'k"V eY; e dkb ifjrou ugh gkrkA

Øekxr ál fof/k % ifj.kke L0k:ithoudky e oly dh tku okyh jkf'k de gkrh gA

bdkb mRiknu fof/k % ifj.kke Lo:i Hkfo"; e mi;kx ;k vkmViV d vk/kkj ij pkt djukA

ál d rjhd dk iujkoykdu%

lEifÝk ij ykx gku okyhál fof/k dk **de l de o"k d vUre** iujkoykdu djuk pkfg; rFkk ;fn Hkfo"; e mRiUu gku oky ykHk d miHkkx rjhd e egRoi.k ifjoru dk idV djr g rk fof/k e Hkh ifjoru djuk pkfg;A

bl idkj d ifjrou dk y[kkdu vueku e ifjoru d :lk eA

vk; d vk/kkj ij ál fof/k

vk; d vk/kkj ij ál dh fof/k fØ;kvk d vk/kkj ij fufer gkrh g ftle lEifÝk dk **i;kx mfpr ugh** gA

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16- ektnk vf/kdkj] iufuekZ.k rFkk vU; nkf;Ro e ifjoru

PPE dh ykxr e ifjoru djuk ckn e mld ikIr dju ;k fuek.k d dkj.k %

- nkf;Ro e ifjoru
- eY; e lek;kstu
- dk;k e ifjoru
- rkMu] gVku rFkk iufuek.k d fy; ikjfEHkd vuekfur jkf'k e ifjrou
- mlh idkj d dkjd

mijkDr **lEifÙk dh ykxr e 'kkfey** gA

17- vyx gkuk

PPE d vkbVe dk lfØ; i;kx l vyx gkuk rFkk cpu d fy, j[ku ij fuEu e l de fn[kkuk pkfg,%

- cuk; j[ku dh ykxr rFkk
- 'k) olyh eY;

ukV % bl lc/k e dkb Hkh vifyf[kr dk rjUr ykHk gkfu [kkr e ekU; gkrh gA

18- vekU;

PPE d vkbVe dk cuk; j[ku dh ykxr vekU; gkxhA

- fuiVkjk
  - foØ; }kjk
  - foÙkh; iê e io'k }kjk
  - nku }kjk ;k
- Hkfo"; e bld i;kx ;k fuiVkjk dju ij Hkfo"; e dkb ykHk mRiUu gku dh lHkkouk ughA

19- idVhdj.k

lkekU; idVhdj.k

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foRrh; forj.k e idV djuk pkfg;] PPE d iR;d ox d fy,%

¼v½ ekiu dk vk/kkj ¼i.e. ykxr ekMy ;k iueY;kdu ekMy½ ldy cuk; j[ku dh ykxr r; dju d fy,A

¼c½ ál dk fof/k i;kx eA

¼l½ mi;kxh thou ;k i;kx e yh xb ál dh njA

;fn mi;kxh thou ;k i;kx e yh xb ál dh nj ,.Vjikbt ij ykx gku oky dkuu l vyx g] bl rF; dk Li"V :i e crkuk pkfg;A

¼n½ ldy cuk; j[ku dh ykxr rFkk lp;h ál ¼lp;h gkfu;k dk ;kx½ o"k d ikjEHk rFkk vUr e] rFkk

¼M½ cuk; j[ku dh ykxr dk feyku o"k d ikjEHk rFkk vUr eA

vfrfjDr idVhdj.k %

foÝkh; fooj.k i= e Hkh fn[kuk pkfg; %

¼v½ vfLrRo rFkk lEifÝk] lyk.V rFkk l;= dk nkf;Ro dh lj{kk d fy, c/kd dju ij LokfeRo dh jkf'k ij ifrc/kA

¼c½ fuek.k d nkjku] lEifÝk] lyk.V rFkk l;= d vkbVe dk cuk; j[ku d fy, [kp dh xb jkf'k dh igpkuA

¼l½ lEifÝk] lyk.V rFkk l;= dk ikIr dju d fy, fu/kkfjr r; jkf'kA

¼n½ ;fn ykHk gkfu [kkr e bldk vyx l ugh fn[kk;k x;k] lEifÝk] lyk.V rFkk l;= d vkbVe d fy; rrh; i{k l ikIr {kfrifr dh jkf'k] gkfu ;k NkMu ij ykHk gkfu [kkr fooj.k i= e 'kkfey djuk pkfg;A

¼M½ lfØ; i;kx l ckgj ;k fuiVkjk dju ij lEifRr dk eY;A

lEifÝk d iu eY;kdu l lcf/kr idVhdj.k

lEifÝk] lyk.V rFkk l;= d vkbVe dk iu eY;kdu jkf'k ij] fuEu dk idV djuk pkfg;%

¼v½ iu eY;kdu dh iHkkoh frfFkA

¼c½ D;k Lor= eY;kdudÝkk 'kkfey FkkA

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¼l½ vkbVe dk mfpr vuekfur eY; d fy, egRoi.k ekU;rk, rFkk fof/k i;kx dh xb gA

¼n½ ftl lhek rd mfpr eY; dk lh/kk fu/kkj.k fd;k x;k }kjk lnHk lfØ; ckt kj e ipfyr ckt kj eY; ;k ckt kj d oreku 0;ogkj;k vHkh eY;kdu dh vU; rjhdk d i;kx }kjk vueku yxkukA

¼;½ iueY;kdu vkf/kD; vof/k d fy; ifjoru dk inf"kr djuk vkj vxj dkbZ v"k/kkfj;k dk ckVu ij jkd gA

20- ifjoru d iko/kku

io e vk;xr [kp dh igpku

tc ,d l[;k io d [kpk dk ykHk gkfu [kkr e ekU;rk nrh g] ml y[kk ekud dh ekx d vu:i tk PPE d fuek.k ifj;ktuk dh ykxr e 'kkfey d ;kX; gA

- bl idkj dh ifj;ktuk d fy, **ijkuh frfFk** l ykx djukA

ukV % ijkuh frfFk l ykx dju dk iHkko] **vk;xr lp; e dj i'pkrA**

lEifÝk d fofue; ePPE ikIr djuk

y[kk ekud 10 dh ekx d vu:i lEifÝk;k d fofue; e ikIr PPE d vkbVe dk ikjfEHkd ekiu dk **Hkfo"; e ykx djuk** pkfg;] tk y[kk ekud d vfuok; :i l ykx gku d ckn d 0;ogkj d fy,A

Li;j ikVl

y[kk ekud vfuok; :i l ykx gku dh rkjh[k dk Li;j ikVl dk y[kk ekud 2 d vu:i Ld/k d :i e ekuuk pkfg;] rFkk vc bl y[kk ekud dh **vi{kk d vu:i ithdr djuk** pkfg;] lcf/kr cuk; j[ku dh ykxr d lkFk ithdr djuk pkfg;A

ukV %ithdr fd; x; Li;j ikVl dk 'k"k cp g, thou dky e gkflr djuk pkfg;] bl y[kk ekud dh vi{kk d vu:iA

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iueY;kdu

y[kk ekud 10 dh vi{kk d vuqlkj iueY;kdu **ekMy Hkfo"; e ykx djuk** pkfg;A

bl dl e] y[kk ekud d vfuok;Z gku dh rkjh[k dk ,.Vjikbt y[kk uhfr d vu:i iueY;kdu **ekMy ugh viukrk** yfdu PPE d vkbVel dk cuk; j[ku dh ykxr] vxj dkb ijkuk iu eY;kdu fn[kkrk g rk ml jkf'k dk iueY;kdu lp; e l lek;kftr djuk g ,ot vkbVe d cuk; j[ku dh ykxrA

ukV% cuk; j[ku dh ykxr dHkh Hkh vof'k"V eY; l de ugh gkuh pkfg;A vkbVe dk cuk; j[ku dh vi{kk dkb Hkh vfrfjdr cdk;k jkf'k tl iueY;kdu lp; dk vk;xr lp; e **lek;kftr djuk** pkfg;A

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