MVcⅤⅤⅤŠγ̣evsj vʮ`k miKvi

evsj vʮ`k   †MΖRU

AvΖⅵ³ msLˑ¨v
KΖ@Ƭ¶| KΖℝ c̈⒣vkΖ

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kibevi witm¤t 27, 2003

MⅣbcⅤⅤⅤŠγ̣evsj vʮ`k miKvi
¯Ⅴbxq miKvi, cj×Dbqb Ⅰ mgevq gŠⅤⅤjq
cj×Dbqb Ⅰ mgevq uefⅣ
c̈⒣vmb kvLv-3
bs cDm/kvLv-3/FY-34/2003/352, XiKv/10 †cŠ| 1410 e½ã /24 witm¤t 2003 uⓛ⁺-vã
uelq: miKvixch@q c⒣Pujㆎ Ζ ¶|ⅲ FY Kg⒣Pxi Avl Ζq AveΖℝ FY Ζmⓔj eˑ¨em‡ii
mg⒣šΖ bxⅠgyj v|

fⅥgKv

1.1 | ¶|ⅲ FY Kg⒣Pxevsj vʮ`‡ki uecj msLˑ¨K `ⅵ̄`ˉℝb‡Mˑⓞxi gℝȳⅿfⅤĚK Kg⒣s¯‡bi
c⒣e‡Ζ◎AⅥⅥKΖi gh◎kⅵj ueKⅰ̄ ¯⁴Kg⒣s¯‡bi mℏhⅯm⁺c̈⒣iY Ges Avq Dc√ℝℍ eⱳ ‡¶|‡Ĩ
eˑ¨cK Ae`Ⅵb †i‡L Pⅵj‡Q| eΖ@⒣tb †`‡ki Abㆎb 14ⅣⅣ gŠⅤⅤjq Ges Dm‡t`ⅰ Aⓐb¯ʹ uⅵⱳfbœ
AⅤⅤⅤmiKⅵix¸ ¯⁴qΖ̣kⅤⅤⅤⅿΖ Ges GⅤⅣⅣⅤcfȳ̄ⅺKΟⅤⅤⅤⅤmṡⅤL¨K Dbqb c̈⒣ⅰ̄ , iⅴó⒣qΖ¡euⅣⅤℝ̄`K Ⅰ
ueⱳ‡kⅠuⱳΖ eˑ¨sK Gesuecj msLˑ¨K †emiKⅵixms¯ⅴ Ⅰ mgevq mg⒣šΖ ¶|ⅲ FY Kⅵh@‡gi m‡_
mⅆké-i‡q‡Q|

1.2| ¶|ⅲ FY ueΖiⅤ Ⅰ eˑ¨e¯⁴cbⅣq MⅣΖkⅵjⅤ Ζv√bqⅆtbi j‡†¶|ˑ miKvi ¶|ⅲ FY Kⅵh@‡gi uⱳ`¨gⅥb
bxⅠgyj vⅠ ueΖiⅤ eˑ¨e¯ⅴ ch@ⅵjⅤ√PbvK‡i c⒣ⅰⅶjv¶|Ζ mgⱳ×Ζⅶngⅿ uⱳ‡ePbⱳq G†b GKⅣⅣ mg⒣šΖ
bxⅠgyj v ⅵbaⅶ‡Yi Dⅰ̄ ¨ⅣⅤⅣⅥb‡q‡Q| uⱳⅶfbⅼⅴⓞ⒣qΖ¡Ⅰ ueⱳ‡kⅠuⱳΖ eˑ¨sK, miKⅵixms¯ⅴⅣGes
GⅣⅣⅣⅤcfȳ̄ c̈⒣‡ⅰ̄ i gⅵⱳ‡tg c⒣ⅰ̄PujⅥΖ uⱳ`¨gⅥb ¶|ⅲ FY Kg⒣Pxmg‡tn eĒb Ⅰ eˑ¨em‡ii ʰ0ΖΖⱴ
mⅼ̄ⅴ i mⅵi Ⅰ kΖ̝@ⅤⅤv i ueⱳfbΖ̈ⱴ, kΖ⁹baⅶ‡tⱵⅤ mgŠ⒣qⅿbΖⅴ Ges Auⱶⱶgb c⒣ⅰ̄jv¶|Ζ nq| FY ueΖi‡Y
AbⱴⅥⅤiΖ ⱴ `x⒣Ⅿⅶ̄iΖⱴ, †¶|ⅲ̄ueⱴ‡kⅲⅠ MΖvbⅥⅤⅤΖKΖvAbⱴⅥⅲ‡b c̈ⅶbΖⱴ|

bZb Avq ea‡Dgj̈K K৲R mbv³KiY I mÂq K৲h@g D™ৄe‡b MöZkj Zvi Af৲e gj D‡Ï k¨‡K e¨nZ K‡i|
Mö৲b I K৲bufẍK A_öৄZZ c‡V¨i euৄg৲Zv Avbq‡b ¶žFY K৲h@‡tgi fwgK৲tK k৲i²kj৲KiY Ges ¶ž৲ª D‡Ï v³v m৶i gvৄtg †৷ ‡ki mৄeR `৶i `ªe‡gvP‡b ¶žFY K৲h@g‡K A_@n Ki‡Z mgৄšZ bৄZgjৄi Acৄimh2v Ab৲Z   nq| ‡m j‡৶¶ ¶žFY Kg@Pৄi Avl Zq AৄeZR FY Zmৄej‡i m‡৲Lj Mlb, cৄiPৄjbui ‡৷৲৷‡Î ^e‡lg ৲binb, weZi‡Y Av৲KZi ¯৴0Zv Avbqb,¶žFY e‡em‡ii djcöৄ½v m¤cৄnuiY, ng`৴ i mui ৲ba৲৷‡tY `৲Zv M৲i Zvi ¯৲_৭msi¶, cui৴ex¶Y ৲bix¶৲tK h৸?msMZKiY Ges ms‡e৲৷ Ae¨nZ gj৴‡৲tbi gvৄtg c×৲Z c৲৷u৲tK mij৲Ki‡Yi j‡¶¶ ‡hS৲iK , cৄ৲nRb৲q I mn৲Pb ৲ete৲Pbv K‡ti Rb¯৲t‡© miK৲i mgৄšZ ৲b‡tgu² bৄZgjৄi v‡Ü৲qb K‡‡i‡Q|

02| mvwiY bৄZ

**2.1| eu৲l৶ Dbqb Kg@P৲f৶`  cৄ‡Zৄ  Dbqb L৲Z †_৴‡K ¶žFY cৄiPৄjbui Rb¨ AৄeZR FY Zmৄej ei৲li ci‡teৄZ©g৲Sৄyjq I Dmvi Aaৄb¯৲c‡৲Aৄb mg‡ni mg_©weৄMZ emৄt‡i i cৄiPৄjbv¨¶Zv weৄx¶vc৲৷‡te`b I ev¯৲feৄ`ৄM Pm৲`vch@gjৄtPbvKৄti cৄZ ermi R৲Zq euⁿR৴Ui iৄR¯৲L৲tZ †_৴‡K m৲৶÷i i cৄZ¨৲ Zvi vf৶tZ gš ৲yjq/ms৴i AbৄK‡tj wetkl FY Zmৄej ei৲li †৴qvn‡te|

**2.2| we`kxmmh৲cý  Dbqb cৄ‡Z৴ i †¶৲tÎ `৲Zvms৴i mt_ mৄu৲niZ PৄZৄ Abৄyqx ¶žFY eve` AৄeZR FY Zm৲ej‡i ms৴b iৄLvh‡te Ges cৄZৄ `৲j‡j eW৴²৲ c×৲Z Abৄyqx D³ Kৄh@g cৄiP৶j Z n‡te|

**2.3| 8.1 Ab৲Yৄt` eW৴²৲ Dr mncÖ** (Incentive) **mৄeav `৲b e৲iZৄ‡ti‡tK GKৄU FY m৲৶i৴© cৄi‡tkৄtai cicৄiB ‡Kej Aci GKৄU FY †৲qv hৄte| j¶ৄ i৲Lৄt‡Z n‡te, weৄ৶৭ †gqq‡i c‡j‡©¶žFY Mö৲Zৄiv h‡tZ bZb FY wৄtq c৶ৄtbv FY cৄi‡tkৄjv bv K‡ti, ‡Kbbv G‡tZ FYf৴i Mö৲Zvi MöY‡t hwMৄM mgv Av‡Zৄµg Ki‡tZ c৲ti|

**2.4| eW৴²৲ ¶য়FY cৄiPৄjbui j‡tৄ ৲ AৄeZR FY Zm৲ej e৴emৄt i i Rb¨ iৄR৲‡Lৄt bZb †Kৄb c`  mৄ?Rb ev†tjৄKej ebৄtqৄM৲Ki vhৄte bv| Z‡te iৄR৲^eৄR৲tUi Avl Zvfৄ৷৴ †h mৄKj cৄZৄôৄb GৄtjৄtKkb Ae weৄ‡tbm Abৄti `৲i৴৴৲৷wgvPb Kg@Pৄi mt_ mivmwi m৲৶¾৴৴, †mmৄKj cৄZৄôৄb †Kৄbi৴,£ bZb Rbe‡tj i c` mৄ?Rb e৲iZৄ‡ti‡tK Kg@Pৄti eW৴²৲ c×৲Z Abৄyqx ৲bৄR৲^Rbej ৶৴‡tq ¶žFY K৲h@g cৄiPৄjbv Ae৸nZ iৄLৄt‡e|

**2.5| iৄR৲^eৄR৲tUi Avl Zq eiৄiৄKZ AৄeZR Zm৲ej gĀৄycৄŪ gš৲yjq/wefৄtMi ৲bৄR৲^ c৲৶mbbK †bUIqK©Kmev †jৄtK‡tji i Af৲te, c৲mnR৴‡†¶ৄৄôৄΪ, †hৄM৴ †emiKৄui x msৄM৶b, e৴iK ৴K৶ev m৴Ɓg Abৄ৶‡৳ †Kৄb cৄZৄô৴bi guৄtg ¶žFY K৲h@g cৄiPৄjbui `৴qZৄৄ¡Ac৲Ÿ Kiৄ‡Z c৲ti| c৲৶R৲৶b GB mৄKj gš৲yjq / wefৄŪI h mৄKj gš৲y‡jৄtqi gW ch‡tৄq Av৲fÁ Rbej ito৶Q Zৄf৶i gvৄtgI FY weৄZiY Kg@Px ev¯৲ewqb KiৄতZ cৄi‡te | gš৲yjq / wefৄtMI Rbej mvwiYf৲w‡te ¶žFY weৄZiY m৴৴³ᷓ bv n‡tq cৄöbZZ: ch‡৲৲¶¶৶Y, gj ৲wqb cৄiৄex¶Y I weৄx¶৲‡তY m৴৴³ᷓ n‡teb|

**2.6| ¶žFY e৴em৴i mdj cৄiPৄjbv৲nৄgZv ARৄতব Kৄ৲ix Dbqb cৄ‡Z৴ i ngn c‡Z৴ i †gqvৄ ৲tk‡tI †emiKৄui x msৄ৴৴i Ab৲‡৳ m৲৶৭৶miKৄui x`৴৶dgৄ fৄte ms৶k৶- gšৄ৲yjৄtqi Avl Zq A_ev ¯Z¡š৴৶uene× ms৶v w৲w৲ti e wbৄR৲^e¨e¯৲(cbৄq miKৄti i AbৄiZৄµg Kৄh@g Ae৲nZ iৄLৄtZ c৲ti| GQৄov c৲৶R৲tb miKui GB Kg@Px iৄR৲^eৄR৲tUi Avl Zvfৄ৷৴ KiৄZ c৶৴te Ges cৄ৶jৄZ c×৲ Abৄyqx cৄ‡Z৴ i Kg@Z A_ev cৄmR৲ ‡¶৴৴Î AZৄۚ ৲ek৴Kxq weৄtejৄ‡Z ntj   bZb Rbej m৴৶K৹৲miKui ci x৲‡I৶vixৄ৶lৄui ci wn×šৄ́ MöY Ki‡te|

mঠh<Rbx- 5

2.7| Pjgvb Dbqb cَⁿ ng+n webtqıRZ AıeZR FYZmªtj i e¨emi cَⁿ tgqⁿKyj›b ch§ⁿ cَⁿ `yj·tj eW/2 kZ©gvZ¡teK cıiPıjⁿ Z n†e| cَⁿ tgqⁿ   †k‡I eıWZ AıeZR Zmªj I Kgf®Z Rbej Dc‡iv³ 2.6 Ab¨Qۆ¯ eW/2 weab Ab¨wqx cıiPıjⁿ Z A_ev miKıi KZ۩. †KBm eıB †KBm ur×tŠi-ur\ۆⁿZ cieZıⁿe¯vMjxⁿZ n†e|

2.8| ¯ⁿ^Kgⁿns¯ⁿtb mdj ¶ⁿżⁿFY e¨emiKui×ⁿⁿ i gtaⁿ Dchⁿৈ I AıMüx FYMüZ٩tK ¶ⁿżⁿkⁿⁿ Dˆⁿ ¯ⁿ³vuntnte c۪Zⁿôıtb me§ⁿKui mmqZv I ng_ⁿ cÖۆtbi e¨e¯ⁿtbqvn†e|

2.9| miKui× c۪Zⁿôıb iv¯óⁿqⁿZ¡eubwRۆK I iv¯óⁿbqৈҚⁿ   wetkIⁿmqZ e¨sK   Ges ¶ⁿżⁿFY weZiۆY ubtqıRZ GbıRI ngⁿtni gtaⁿ eৌEg ngⁿtSvZv¯ⁿ(cb I c۪Zⁿⁿ‡Ki nt½mঠh$Mi fⁿgKvcyj‡bi Dci ¸iⁿZ¡ fⁿqvn†e|

2.10| ¶ⁿżⁿªFY Müû¯Z٩ⁿ i `yhⁿGM  tgⁿKuejⁿq  m¶ⁿgZv  e¨ⁿi  Rbⁿ  exgv  I  `yhⁿGMKyj›b FۆⁿYi e¨e¯ⁿvMⁿØY Kivn†e|

03| bⁿżⁿgyjⁿvi AvıⁿZv
3.1| `wⁿ¯ⁿªI †eKui RbⁿMˆbi AˆqeaୀR ¯ⁿ^Kgⁿns¯ⁿtbi ubⁿgtˌ ¯ⁿ f ngⁿtqi Rbⁿ e¨w²/ j ch§ⁿq RⁿgⁿbuⁿZⁿeⁿmb I GKKⁿyj›b cÖⁿ q A_©¶ⁿżⁿFY untne Mⁿⁿ n†e Ges GB bⁿżⁿgyjⁿvi AvıⁿZⁿq Avnte| FۆⁿYi A_©FYMüZ٩viv ¯ⁿtⁿb BⁿⁿQ٩gaⁿK ‡h-†Kⁿıb AüBbMZ c۪ۆ¶ⁿ/ctivৌ AˆqeaⁿⁿgjK Kⁿ¡tR webtqıM Ki‡Z cvi†e| `wⁿ¯ⁿªI  †eKui  RbⁿMˆbi  AˆqeaⁿR  I  ¯ⁿKgⁿns¯ⁿtbi  ubⁿgtˌ  cˌ:Zdⁿwj  e¨w²‡i‡tK  AbⁿⁿK  `ß ermi tgqvⁿⁿ i Rbⁿ e¨w²ⁿ ch§ⁿq RⁿgⁿbuⁿZⁿeⁿmb GKKⁿyj›b 5,000/-UⁿKvⁿ†_‡tK 1,00,000/- UⁿKvⁿGesⁿ`j  I  mgⁿ¡vZ  ch§ⁿq  RⁿgⁿbuⁿZⁿeⁿmb  50,000/-  ৳_‡tK  5,00,000/-UⁿKvⁿ ch§ⁿⁿ  cÖ© q  A_©¶ⁿżⁿFY  untne  Mⁿ¨ⁿ  n†e|  e¨w²/ch§ⁿq  ¶ⁿżⁿªDˆⁿ ¯ⁿ³vⁿ i‡KI  2,00,000/-  UⁿKvⁿ ch§ⁿⁿ  FY  cⁿⁿb  Kivⁿ h†e|  D'PZi  As‡Ki  FYMüZ٩ⁿ`i

Kⁿwⁿⁿۆ‡tZ FY cⁿi‡tkⁿtai tgqvⁿ 3 (uⁿżৱb) ermi ch§ⁿI eWⁿ2 Kivi nⁿhⁿM_ⁿ¨K‡te|

3.2| mauiYfⁿvte The Foreign Donations (Voluntary Activities) Regulation Ordinance, 1978 Abⁿⁿ¨ti GbⁿRI weⁿlqK e¨ⁿ†ivⁿtZ ubeⁿÜZ †emiKui×mⁿ¯ⁿ'vⁿGes Müⁿ¨ⁿW e¨sK cⁿiPıjⁿZ ¶ⁿżⁿFY Kⁿh§ⁿⁿg   GB bⁿżⁿgyjⁿvi AvıⁿZⁿq Avnte bⁿ, Z‡te ivⁿR¯ⁿ^LⁿⁿۆZi AıeZR FYZmªj eⁿUⁿtbi Rbⁿ Pⁿⁿ×P‡× †emiKui×ubeⁿÜZ c۪Zⁿô٩bmgn mⁿˆ٩×nⁿiⁿⁿZ ngⁿtSvZⁿⁿgⁿtj GB bⁿżⁿgyjⁿvAbⁿ¨†Y eⁿⁿ¨ _٩K‡te|

3.3| miKui cⁿⁿⁿۆmbK c۪qⁿⁿÖⁿ‡tb ubⁿeⁿxAv` ke‡tj GB bⁿżⁿgyjⁿv cÖⁿ qⁿtۆⁿMi AvıⁿZv mⁿKⁿⁿ۩Z ev nⁿcⁿcۆbⁿⁿiⁿZ Ki‡Z cvi‡te|

04| eulۆR FY Pⁿn`vubiⁿfCY
4.1| iⁿvۆR¯ⁿ^LⁿⁿۆvZ ৳_‡tK AıeZR Zmªj cⁿⁿⁿ¨\kxc۪ⁿⁿۆWⁿ gŠⁿ$yⁿjⁿq/ⁿwefWⁿ Kۆiⁿ eQi Rⁿbⁿ¨qⁿⁿⁿ i gⁿ¨tⁿmⁿ ¯ⁿ^Dˆⁿ ¯ⁿ¨tⁿ K×ⁿhⁿ§ⁿⁿtgi mⁿⁿⁿ¤ewⁿfⁿWⁿkⁿ I ueⁿtkⁿIÁ ch§ⁿqi ueⁿⁿk۩ e¨ⁿⁿ¯ⁿfⁿ‡etMⁿ$P Dcwⁿۆ٩Z‡tZZ †Rⁿjv/Z¨ⁿ y©ch§ⁿq c۪qⁿⁿ¨Rbⁿxq mⁿ˴L٩K AvৗⁿjⁿK eulۆR cⁿⁿiKⁿۆⁿbv nt¤ⁿ¤ⁿ۪b Avⁿt¤ⁿⁿRb Ki‡te| GB nt¤ⁿ¤ⁿ۪b weⁿۆWⁿ eⁿQⁿⁿ i i Mⁿ¸Zⁿ cⁿⁿiKⁿۆⁿbv ev ¯ⁿⁿۆeⁿqব, Kⁿh§ⁿ§ⁿg gjⁿৢ¨qb I Avⁿnbaⁿ¨A_©ermtⁿi FY Pⁿn`vubiⁿfcb  Kgⁿ·PxMⁿØY  Ges  weⁿtkI  K‡ti  `ⁿmqⁿZⁿৢÖٞ c۪ⁿⁿۆWⁿ GjⁿvKui AvDU wⁿP (Out reach) KⁿfⁿⁿۆtiR eⁿⁿⁿmm bⁿZb FY Kⁿh§ⁿⁿg nⁿcⁿⁿⁿۆ‡tYi nⁿ¤ⁿtebv ubⁿtq Av·tjⁿPbv I ev ¯ⁿⁿۆeⁿqbⁿthⁿⁿৢ۪M Kgⁿ·PÖⁿⁿۆⁿKⁿۆⁿbvⁿMⁿØY Kit‡e|

4.2| Av¸yⁿjⁿৢK ch§ⁿq AvtqⁿⁿۆuⁿRZ eulۆR cⁿⁿiKⁿۆⁿbvⁿnt¤ⁿ¤ⁿۆৢ۪bⁿmgn cÖⁿ mⁿ¨wⁿk mⁿⁿKⁿj٩ b K‡ti cۆⁿⁿWⁿ gŠⁿ$yⁿjⁿq/ⁿwefWⁿ cieZⁿⁿ¨A_©ⁿⁿৈૺQⁿ‡ti i ueⁿtqⁿⁿtⁿঠhⁿⁿ৥৖ⁿ gⁿjⁿⁿৢ¨‡tbi c۪ⁿⁿۆⁿZ Pⁿⁿۆⁿ·P٩Zmªjⁿ Mⁿⁿ/mⁿⁿۆ٩bi nⁿৢ‡te٬¨ Drmⁿ¸FY weⁿZⁿiY I Av§ⁿৢ‡tqi j¶ⁿ‡g٬٩ۆ GK×ⁿۆKZ Zⁿ_¨ cۆⁿⁿZ‡te`b  AvⁿKⁿ‡ti  cⁿⁿ  eۆⁿi  gৢٞÖⁿgⁿtmi  gtaⁿ  cⁿⁿqb  Ki‡te|  mⁿⁿkৢৢ৬-gŠⁿ$yⁿjⁿq  KZR٩  gŠⁿ$yⁿjⁿqfⁿۆ⁢K  Afⁿ‡šۆۆix¨  I  eⁿৢn:AⁿWU  c۪৥Z‡te` b Ges mⁿৢeR Kⁿh§ⁿⁿg gⁿj۪ⁿⁿqb K‡ti ¶ⁿżⁿFۆⁿYi ev ¯ⁿⁿৢۆৢ۪eⁿঠbⁿⁿৢ¨bⁿ৖ Pⁿⁿn`vubiⁿfcbⁿceⁿৣৢR  A_©ⁿৢ৪wefWⁿ tˀÖⁿ Ki‡Z  n†e|  ubⁿ×¶ⁿ vc۪৥Z‡te` b I I mⁿⁿeⁿR Kⁿh§ⁿⁿg A_©ⁿৢ৪wefWⁿKZR٩ gⁿj٩ৢ۪qtbi ci nⁿৢ¤ৢûⁿ i c۪¯ⁿ¯৑Zui wⁿfⁿۆ٩tZ euⁿRU eⁿiⁿû cÖۆtbi   e¨e¯ⁿ৑vKivn†e|

05| FY eÅ‡b †emiKvixms¯’vi †hŠZv I be‡Pb c„ôuqv

5.1| miuv†`‡k Pœ``vi wecixtZ chŠ cwigv†b ¶‡ż FY mRj f¨ Kivi mÁav‡©The Foreign Donations (Voluntary Activities) Regulation Ordinance, 1978 (**Gb ÆÄ welqK e‡ïiv**), Social Welfare Ordinance, 1961 (**nÁR †mev Aua`‡ßi),** Society Registration Act, 1860 (**RÿpU óK †iÆÕvi)-mm** wewfbgšÿjvq KZÆL wewne× c×uŹ‡Z wewiiŻZ msMÄb Ges wewÜZ ngevq mguZngv miKvi wbaÆZ mjwŸ© †hŠZv ARŠ m‡c‡¶ FYeÈbKvix †emiKvixmsÄb nlqvi A‡še`b Ki‡Z cvi‡e| FY eÈbKvixu‡nte Gb ÆÄ‡`‡i wetqu‡mi †¶‡ÏÎ eXuB c„uqvPKSF KZÆL AbyÆZ c×uZ Ab¼uqxn‡Z n‡e|

5.2| cÅ¼Rbxq †hŠZvARŠ m‡c‡¶ †emiKvixms¯^bngn µguš‡q BDubqb, Dc‡iRjv, †iRjv I f¨ ke¨cx Kvh¨g m¤cÄuiYvi mhwM c‡i| miKvi c„K cuicÎ/ †iRÿjkb Rv‡x¼tg GZ`msuvšÍ †hŠZvGes Zv AR¥bi cÅqwbK chŠ¶bKvj, ¶‡ż wZi‡Yi AbyŹZ c„Žtbi c„vmbK ¯¨ż, †kYxewWÎ I Zvm¼y›i kZÆv,ubR¯^c‡Äi cwigb I gjab uvm‡Y, m¼q m¤Vb I g‡jab wu†m†` †kx kvI we†`kx Ab¼yb A_ev BKiBwU Awniż¥Yi kZÆv, AwgbZKuix¯`±i Awgb‡Zi wewcÈvwbwÜZKui‡Y M¾xEze¨ cÅ¼Rbxq ev¨e¯,mmufÌm mi ay‡th©c„uqv, mdj ¶‡ż eÈbKuix‡i ch¶¼¼tg ¯f, ga¨g I ¯M¼qvÚ xuewfbgŠLxFY cÈuibi mjwŸ©`b Ges wei‡© GjivKvi `¼qZ¡AcŠ msyvuŚÍ weumwb ejwi Ki‡e|

06| †mwgj¨¨ eue` Av¨ vq mvi

6.1| ¶ÿF‡×Yi Ici m¾,†mwgj¨¨ BZÿvw` wewfbcwvbutg cÖ¨¨ Av¨utqqi cwietZŠ¨ agu†á †mwgj¨¨ ev mmufÆPÈÌbutg mi jj m‡ti (Flat Rate Method) nKÖ cÄỮ ¶‡ż F‡×Yi Dci n‡te‡É 11% A_Æ¨ Av¨ ug Kiv huté| Z‡e †hthnZZ3.1 Aby¤È¨ Ab¼yqx ¶‡ż cui‡kuaui †gquvŸ `ß e£‡i ey¥ Kivn‡q‡tEQ, †mt‡Zzc‡Ög eQÄi †megj¨mm Avnj FY cui‡kuai c‡Ÿ wŹZxq eQ‡ii ïïu‡Zž ¶‡ż Acuuikuma Æ_‡K ¼agÃ ‡nß cwigb F‡×Yi Ici †mwgj¨¨ ahŠKi‡Z n‡te A_¼© cØg eQ‡ti cwuikunaZ gj F‡×Yi Ici wŹZÆq eQ‡ti †Kub †mwgj¨¨ ahŠKiv huté bv| wŹb eQi †gquv xFŸYi ¶‡ż GKB f‡te ZZ¥q eQ‡ii ïïu‡ZI †mwgj¨¨ auth¶ ¶‡ż GKB c×uŹ AbnuaZ n‡te|

6.2| Av¨ ug†hnMÆM 11% †mwgj¨¨i g‡ta¨ 4% A_Æ¨AveZZŠ FYZm‡tj eu-`ZvgjqgjK c‡övž w`‡nte Rgvn‡te Ges Aewkó 7% A_Æ¨_tK Abv¨ wq I KF‡×Yi S¼Kci¥Ymm FYeÈb mß`Ûi †heZZ‡tq cui¥Pjbv eŠq ev¨ MŽ‡bi njhM¼K‡te|

6.3| AveZZŠ Zmutj cui¥Pjb¥Kuix gšÿjv q ngutSuŸjv ¯¹iK ¯hvÿti¨ii gvußg Ab¼ gšÿjv q/wwfuVMi ôuiv ¶ÿF‡×Y cui¥Pjb¥ Ki‡Z cvi‡e| Abyjct ¶‡żÎ c‡öÇ AveZŠ FY Zm‡tjii 4% evu`ZvgjqK f‡te msKé- AveZz Zm‡tjii c‡övž w`‡nte cÖub Ki‡Z n‡te| FY Kvhv¥g cui¥PjbKuix gšÿjv/wwfuVMAe¥Ké 7% Abv¨ vq I KF‡×Yi S¼KcŠ¥Ymm heZZ¼q cui¥Pjb e¨q eue` MŠY Ki‡Z cui‡te|

07| FYM¿iZvube‡Pb I FY weZiY

7.1| FYM¿iZvube‡Pb‡bi gjbuZ w`‡nte FYMÿ‡iY¶Új AwŠ, Pun`v¼v, cŁ¼iZZ¥Z. cÅ¼Rbv,c‡ôÇY I DchŠ¼ZÿtK gj¼ we‡teP‡i etj MŸ¥ Ki‡Z n‡te| gj¼ Z FYPŧR¥ n‡te FYMÿiZv e‰ÿÆi mt_ m¾Mû‡b Kgÿ¥Z e‰ÿÆi cui¨ui¿uiK wekÿmi vfÌUZ| FY MÿiZv ube‡Pb‡bi ci FY weZi‡Yi c‡te©cÿÆ¹K cŞ¥Ôu‡tK mju¡ú©fute ch¶¼¼tg Dô¥KiY, `jMŸb, mßunK/ibquqZ mfvi AvtnRb, mÂg Rgv MŠY, welqufŠK `¶Zvea¥®c¸Y `ub c‡øÿZ ¯¹i h_¼u‡ptg AbziY Ki‡Z n‡te|

7.2| cÖwZU FY mieivnKvix I weZiYKvixxcÖZôvb wbR wbR cÖ‡Rb I AMÖaKui Ab¨iY
K‡ti j¶¨tWôxfŸ‡ cúievi mbv³KiY, `jMÛb, `‡ji e¨e¯cbv, `‡ji Kvh@ig,`‡ji m`m¨/m`wmv‡`i
KiYxq,`‡ji e¨K unme †Lyjv I cúiPwjbv,`jxq mÂq I   cÿR MŸb,FY Kvh@ig u‡kI K‡ti FY cÖ ‡tbi
bxZ wba@Y,m` wm‡  i FY cÿÖi  ïhwMZv wbi¸cb,FY Av‡b`b cÿúqv¸,F‡Yi kZ@jx ,FY `Zv I M‡i¸vi
cvi¯úiiK `vq-`wnZ¸, FY gÄy I I weZiY c×wZ,F‡Yi e¨emi, Z`u‡iKx I Av¸ vq c×wZ ,FY Kvh@tgi
ev¯Íevqb,cuiexÛ¶¶Y,gj¨vqb,Af¯Í¶ŠIix¸ I eum:bix¶¶Ivb BZv¯Íw welq m‡tjZ we¯ÍiiZ Kvh@b¶ ¶Kv cÜqb
Ki‡e| AuaKZi ¯^OZi ¯¹t_©GB Kvh@t¶ ¶Kv gŸÌZ n‡Z n‡te Ges mskó-nK‡ji KvtQ Dnv Db¨¥
_iK‡te|

7.3| nbvŻb Lu‡Zi ewB‡ti bŻb bŻb Lu‡Z   welq¸qtvMi Rb¨ FY MŸi¸v‡i i civgk©w¡t¸ n‡Z n‡te|

08| FY cuit¸kva Drmnc Ö (Incentive) m¶av

8.1| wbqugZ ¶|¿¸ªFY cuit¸kvaKuiÝ‡ i Drmn Ges PjuZ gjatbi Ae‡'nZ mieivn wbu¶ZK‡¶í
GKwmqu‡tg kZKiv 75% (cŃ‡¶i) fvMi Kwī‡Í ngqgZ cuit¸kvaKuix e‡wŸ‡‚j PjuZ FY Ae‡'nZ _¸Kv
Ae‡¶‹q Kgc‡¶l cÖg F‡Yi mgcuigb A_¹jgvb Kvh@ag A_evbŻb †Kvb Lu‡Z welbtqutMi Rb¨ c¶e@
FY j‡tfi Dchyª e‡tj Mbv n‡te Ges GmKj ¶|¿t¶Î FY`vZvc¶Ö`ôwb mij Zg c×wZ   AbyiY K‡ti PumeguÍ
MŸvtK Pum`¸v Ab¨vqxb`¸bŻg cŸg FY M‡tYi ngcuigW/me¨¬¯Í ‡h-tKvb cwi¸vb A_®bZb FY wumte
cÖvb Ki‡te|

8.2| ‡tLjvcx `‡ji t‡Kvb m`m¨ ¶Kv¯Í ‡tLjvc e‡tZ‡itK h_wbqtg Zvi wbuRi Astki FY
cuit¸kva Ki‡tj mskó-m¸tmi cieZxÖ FY MŸÌbi Dchy¸Zv A¶ÿb‡g¸¸Ki‡tb| Z‡te G¶†¶†t¶Î wZvb ¸jxq ‡tLjvcx
Astki mvwmi ‡t¸q cuit¸kvtb evav _Kvteb| GKBfvte BD¶umnG ev Abjyc c¸wf³bœ‡‡tj i mgštq MŸZ
msM¶Ì¸bi Avl Zvq ¶Kvb ¶j ev mguZ h_wbqtg wbR¯^`¸xq FY cuit¸kvtai cÿ®vi wumte cieZ¶©FY
MŸtYi ïhwMZvjvf Ki‡teb|

09| Aet‡jvcb (Write off)

9.1| mawiYfvte ¶|¿ª FY ev Dmni †Kvb Ask Aet‡jvcb ev gil Kul n‡te bv| Z‡te R¸Zqfvte
†tNvteZ `¸h@¸Mi Ku¶tY cÖg¸R‡tb FY c‡j:Zdwuj Kivh¸te| ïag¥í FYMŸÌzvi g˜¸i dtj D™¥ cuiwÖ¶¸tZ
ag¸ Ab‡wmnb †tgvZvteK FYMŸÌzvi ¯ ‡btg iv¶]Z Z`¸R¨ ¯‡ti m¶¥È nt‡tZ FYcuÖg¸b A_®¸cuit¸kva/Av¸ vq
m¶e bv n‡tj ¶t‡Yi †tnevgjŸ¸m nKj Avnj cvlbv msmé-DBbqb cuilt¸‡ i mguikput¸g Aet‡jvcb nt¸tQ
etj MŸ¸ Kivn‡te Ges FY`vZvc¶Ö`ôwb wbR wbR eunmb Ab¶¶ti ZvKvh®Ři Ki‡te|

9.2| cÖKuZZK `¸h@¸M ¶¸|¿ZMŸ¸Í FY‡tLjvcx‡ i FY cuit¸kva/c‡j:Zdwmj A_evgilKut¸di welti¸q
miKvi wetkl wbu¶vŚÍ wbt¶Z cuiteb| m¶†te`¶¶|¿t¶Î Ku¶ exgvi e‡e¯vÍÍivuLtZ n‡te|

10| gubLvis I cuỉ`kÐ

10.1| ¶|¿ª FY weZiY I Av¸¸gm gül/ch@¶qi mgulŴ KgRŸtÛ Mz¶Zk¸jZv eRvq iubLvi j‡t¶¶¶í
FY¶Zv cÖZôútbi D×Üb KgRŸZŴb KZŘ gŭ/ cuỉ`kÐm Ae‡¶nZ fvte gubLvis Kvh@ig ejer iuLtZ
nte| gubLvis Gi cŏb j¶Í nte KgŘPii ¶bMŸ gub gjǘqb I Dbqtbi cÖPóvbqv¸| gubLvis-Gi Rb¨
e¨emhÖGKwU †PKwjó msthwRbx*1 G cÖuKÌ ntjv|

11| wme msi¶Y

11.1| cÖZ¨K FY¨vZv cÖ‡Zôv‡jtK Zv‡`i A‡eZwR Zm‡tji m‡Kj A_¯ÖKv¯Üqf‡ge miKvi Ab¨gvwZ †h-¯ÖKvb e¨stK m¨hÿ¨ wme‡tei gva‡tg AvwiY I w„ZiY Ki‡tZ n‡te| cwiPyjbv cI© KZRv ba‡GiZ e¨#‡¡i ¯Ih$¯Ö¶¡ti GB wme cwiPyjZ n‡te| GB e¨stK wmeeÚ miKv‡tii h_v‡hvM KZ@¶¶ KZRv ¯Ih-†Kvb mg‡tq wbx¶¶ui Rb¨ Db¥¨ ¯_K‡te|

11.2| gv¨V e¨eüZ A‡eZwR Zm‡tji cÖZ¨cwigve ¯Ö0Zi qf‡ge wba‡Gi‡tYi mgeav_¯ÖmthwRbx-2 G cÖË wba‡GiZ QtK gvmK wfˇ‡tZ wme msi¶Y Ki‡tZ n‡te|

11.3| A‡eZwR FY Zm‡tji w„ZiYKZ A_¶Avˇ‡tqi ¯Ö0Zi wf¯Ö cÖÑÖi j‡t¶¶ Avmj w¯ÖZ, cÖ¶we i j¶¨gv¨vvvARRÞ, KzFY I †mevgj¨¨ (m¨) Lt‡tZ c„,Kf‡te µgcwiZ Avˇ vq j¶¨gva vba‡GiY Ges Zvi wecix‡tZ cÖZ gv¨mi AMÖWZ ms‡thwRbx-3 G cÖË wba‡GiZ QtKi weiYx Ab¨qx gvmK wf¶ˇ‡tZ wme msi¶Y Ki‡tZ n‡te|

11.4| A‡eZwR FY Zm‡tj e¨emi Ges FY Avˇ vq Kvh‡Ög ms¨uvšÍ Dÿt¶iv³ 11.2 Ges 11.3 G eW¥2 gvmK cÖZ‡te`tbi wfˇ‡tZ ¯ÍgvmK wme cÖZ‡te`b cÖÖvmbK gš¶¨j‡tqi gv¨tg A_¶efwM‡tcÖY Ki‡tZ n‡te|

12| Af¯Íi‡iY I em:wbx¶¶v

12.1| miKv‡tix I †emiKv‡tix cÖZÖôv¨ KZRv cwiPyjZ ¶²vFY Kg@¶Px ev¯Íeu‡tbi ch¶¶ql ermi‡t¡šÍ Af¯Íi‡iY wbx¶¶v Qvov¨ †emiKv‡tix P¨U@¶GKwDbt¨b dvg©Ges miKv‡tix ms¯¶v KZRv wbqgZ wbx¶¶v Ki vnte| wbx¶¶uKvtj Aˇ_¶mt‡teP e¨emi (Value of Money) ntqt0 wK bv Zvl f¯LtZ n‡te|

12.2| mKj FY¨vZvcÖZÖô¨t‡tbi cÖb Kvhÿ‡tq GKW cb¥½Af¯Íix‡tb wbx¶¶v‡tmj Mvb‡b Ki‡tZ n‡te| evmmiK cwiKÖÝui gvi‡tg Dº †mvj m¨j‡t†fWKmbv³KiY †_‡tK FY w¯ÖZiY, e¨emi I Avˇ vqi cÖ¶vqv wme msi¶¶bmm cÖÑÖ¶K velqui¨ wbqgZ f‡te wbx¶¶v‡tKi‡te| wbx¶¶ui djvdj msKé- gvW cÖÑ¶qi kzLv/BDbtU KZRv wbqgZ weiuZ‡tZ ch¶¶Pbv Ki‡tZ n‡te|

12.3| Dc‡tiv³ Af¯Íi‡iY wbx¶¶v Ges em:wbx¶¶vK wbh¶¶i Kv‡tb miKv‡tii gnv-wme wbx¶¶K I wba¶¶ (m¨GuR)-Gi wewe× GLwZqvi †iKb¶µt‡tgB Le†te ev| gnv-wme wbx¶¶K I wba¶¶ Zvi wbR¯ÖKg@¶Px I cwiKÖÝibAb¨qxwth-†Kwb FY¨vZv I FY wecyYb cÖZÖô¨t‡tbi AwWU Kvh‡Ög cwiPyjbvKi‡tZ cwi‡teb|

12.4| Af¯Íix‡tb I em:wbx¶¶K‡t`i i Rb¨ cÑÞR Terms of Reference-Gi bgyvh_¶µvtg ms‡thwRbx-4 I ms‡thwRbx-5 G cÖË nt‡jv|

13| Dcmmi

13.1| ¶²FY e¨e¯Í‡tcbq wbtquvRZ mKj cÖZÖô I msW¥¨bgÿni gt¨ AvšÍ:cÖZÖô¨K Ges AvšÍ:ewf¶K m†µ¶K@¶Dbqb Kt‡tRi mgŠt¡ mat¡bi gv¨tg %¶²Zv I Au¦¶gb cwimi‡Kt¶í cÖZ¨ GB bxiZi m‡t_ Aci †Kvb gšŠt¡j‡tqi BtZvc†Rv‡tRui¨K‡. Ab¨gwnRZ bxiZi wfb¶ÖeivK‡tsev¯ÖexivZ¨ AbfZ nt¨j Zvm m¤¶Kf‡te w†te‡tPbv Kti msW¥ÖZc¶¶Kivi weltq un¥¶šÍ M¶tbi Rb¨ A_¶efWMtiv‡t¡i tcÖY Ki‡tZ n‡te|

†gv¨ †n¨v‡tqZqZj Bvnj vg †Pšÿx
fviicÖ mwPe
cjxvDbqb I ms‡µvq we¶vM

ms‡hvRbx-1

FY`vZv c‡Zôvb/`ßi gvbÛis †PKwjó

mÂq I FY Kvh©µ‡gi M‡Zkq ¯^Q I ReevwmZvgyK Kivi Rb¨ gvbÛis AZ¨ek¨K | gvbÛis I cvi`k©ó        gva¨g Kv‡Ri MZ, c‡ÉvZ, fRj‡owšÍ, cvigvb ,¸bMZgvb j¶¨ gvwÙv I ARÐ mvbK fv‡te FY weZiY, FY Av¯ vq, F‡hvi mvbK e¨emi BZ¨vwi cvkvcvk Kg8’i ngmvÛms¯Ûi msMÂbK I KvÛvZgvWZ ngmvÛms¯Ûi bÛZgyjvi ngmvÛv,¨ j cheÿq ngmvÛvBZ¨vwi ÛvýZ Kivmv®q nq| nggvb mvÛbogvbÛis e`e¯ vejveZKv‡Y mmqK GKvwU †PKwjó -Gi bgjvv bxtP † qvm‡j v-

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welq	Classification	mÛvšÍ
(1) m`m¨ Dcw¯ vZ t	(1) 100%-- 95%	(1) vWK Av‡tQ
(m`m¨ mvÛi v)	(2) 94 %-- 80%	(2) †gvÛgyvbvWK Av‡tQ
	(3) <80%	(3) vWK bvB
(2) mÂq Av¯ vq	(1) 100%--95%	(1) vWK Av‡tQ
	(2) 94%--80%	(2) †gvÛgyvbvWK Av‡tQ
	(3) <80%	(3) vWK bvB
(3) F‡hi vKwÍ Av¯ vq	(1) 100%--99%	(1) vWK Av‡tQ
	(2) 99%--98%	(2) †gvÛgyvbvWK Av‡tQ
	(3) <98%	(3) vWK bvB
(4) gvW cheÿq m‡PZbZv	(1) mK‡jB F‡hi cvigvb,mÂq, vKwÍ,FY wvWZ ej‡Z cv‡i	(1) vWK Av‡tQ
	(2) 90% ej‡Z cv‡i	(2) †gvÛgyvbvWK Av‡tQ
	(3) < 90% ej‡Z cv‡i	(3) vWK bvB
(5) Abÿ^Z †K¸`^mfv	(1) c‡É mßvn mfvnq	(1) vWK Av‡tQ
	(2) So/eÿÑi Kv‡Ýb ernÝi 2/1wW mfvnqvb‡|	(2) †gvÛgyvbvWK Av‡tQ
	(3) ernÝi 4wWi †ekxmfvnqvb	(3) vWK bvB
(6) gvW cheÿq Posting	(1) m`m¨ cvk eB-G ®ÿvó K‡ti †` qv Av‡tQ Ges Av¯ vqmvÛvi mt_ vgj Av‡tQ|	(1) vWK Av‡tQ
	(2) ÎnMvˆetqvvWM fR rvm KvÛKvWM Av‡tQ|	(2) †gvÛgyvbvWK Av‡tQ
	(3) †cvwÝ evKvx Ges vvmvtei vgj bvB|	(3) vWK bvB

welq	Classification	wÜvšÍ
(7) uame msµvšÍ	(1) cÖÎ‡ù‡tbi †cwÏs cÖÎwb †` qv nq Ges`wqZ¢v‹ KgiZ‡®ùiv ¯ÿ]uiZ nq|	(1) wK AvÍQ
	(2) g‡S g‡S c‡ti i wÏb †cwÏs †` qvnq|	(2) †gU‡gyU wK AvÍQ
	(3) GKwÏ‡tbi †ekxuame AvcÍWU _wÏK bv|	(3) wK bvB
(8) n¯ÍÍ gRÝ msµvšÍ	(1) cÖÎwÏ‡tbi A_©cÖÎwb e¨stK Rgvnq|	(1) wK AvÍQ
	(2) †Kwb Kwi‡tb c‡ti i wÏb nKwtj Rgvnq|	(2)†gU‡gyU wK AvÍQ|
	(3) GK wÏ‡tbi †ekxn¯ÍÍ gRÝ _wÏK	(3) wK bvB
(9) F‡Y›i e¨emv msÍvtK©	(1) cÖZ¨K FYxD‡tj¨Z cÖ½‡tÎ FY FY e¨emi Ki‡tQ Ges hPÏB Kivnt‡qtQ|	(1) wK AvÍQ
	(2) 90% Gi Kg FYx D‡tjwkZ cÖ½‡tÎ FY e¨emi Ki‡tQ Ges Aeókó 10% cÖ½‡tÎ cwieZ©P K‡ti‡tQ|	(2) †gU‡gyU wK AvÍQ
	(3) 90% FYxmwWKf‡tte FY e¨emi Ki‡tQ|	(3) wK bvB
(10) MIS msµvtK©	(1) nKi di‡tgU AvcÍWU AvÍQ Ges wbqwgZ w‡t‡cwU©Kivnt‡t'Q|	(1) wK AvÍQ
	(2) w‡t‡cwU©KgZ ntj I wbqwgZ cix¶]vKivnqb|	(2) †gU‡gyU wK AvÍQ
	(3) w‡t‡cwU©AvcÍWU †bB Ges wbqwgZ cix¶]vKivnt‡t'Q bv|	(3) wK bvB

K¼h‡@tgi cÖ¶nRb Abynti I c‡ti D‡tjwkZ 10wU welq Quovd FY`vZv cÖÎôôb cÖ½miZK Ab¨b¨ †¶]‡tÎ I gubUwis Gi Rb¨ Abj¨c †PKÿjó ˆZixKi‡tZ n‡te|

K¼h¼RwiZvcwigvtci gv``Ë:
(K) wK AvÍQ = 5, (L) †gU‡gyU wK AvÍQ = 3, (M) wK bvB =1 aivnt‡te| †gU cÖ§ gvb, 48 †_‡tK 50=Lye fvj, 44 †_‡tK 47= fvj, 40 †_‡tK 43= †gU‡gyU Ges 40 Gi bxtP=nt‡švIRbK bq|

msthRbx- 2

AveZR FY Zmej wīΖi gvmK wme (nKj AsK UvKvq)

gvmïi'tZ wīΖ		wteP' gvtm bZb Zmej cïΒ	tgvU Zmej (1+2+3)	wteP' gvtm Avnj Av`vq	Av`vqtš— Avnj wīΖ (4-5)	wteP' gvtm cÖµ Av`vq	wteP' gvtm weZiYKZ Zmej	gvntktl tgvU Zmej wīΖ (6+7+8)
Abv`vqx Avnj	e`vstK gRÿ							
1	2	3	4	5	6	7	8	9

- Dctiv³ QtKi 5bs Kjvtg cÖk2 Av`vqKZ Avnj cieZxKjvtg ev` †`qvi dtj GKB A_©cbt cbt ithMbvntq gvV weZviZ cïZ AveZR FY Zmetj i wme mVKfvte cÖk2 nte |

msthRbx3

FY Av`vq Kvh©g mvnK2 gvmK cïΖte`b (nKj AsK UvKvq)

weeibx	weMZ gvntkti Abv`vqtRi (Av`vqthW wīΖ)		wteP' gvtm Av`vqi j¶gvÍv (Kwī-aib I Av`vqi mi Abvnti)		wteP' gvtm tgvU Av`vqthW tgvU		wteP' gvtm Av`vq		Av`vqi ARßmi (%)		gvntkti Av`vqthW Aevkó	
	PjvZ P	tLjvcx Δ	PjvZ	tLjvcx	PjvZ (2+4)	tLjvcx (3+5)	PjvZ	tLjvcx	PjvZ	tLjvcx	PjvZ	tLjvcx
1	2	3	4	5	6	7	8	9	10	11	12	13
Avnj												
cÖµ												
tnevgj¨ (Service Charge)												
tgvU												
µgcyïifZ *												

- µgcyïifZ t weMZ gvmch©š-tgvU + wteP' gvtmi tgvU |

P   PjvZ   t F‡Yi tgqv` Kjvb ngtq wKw‡-tLjvcxI PjvZ `vq wntmte MW¨ nte |

Δ   tLjvcx t   FY cvitkvai c¥©gqqv tkti nKj cvl bv tLjvcxwntmte MW¨ nte |

ms+kiiRbx- 4

FY`vZvc‡Z`ôⱱb KZ‡R ⱱbR¯^Af¨š+W ⱱbix¶ⱱi †¶†â¯I AⱱβⱱⱱYⱡq Kⱱh@ⱱⱱⱳ

(Terms of Reference-TOR)

FY`vZvc‡Z`ôⱱbi Af¨š+W ⱱbix¶ⱱvⱱefW‡¶i² FY cⱱi⁾Pⱡjⱱb\Kⱱⱱixc‡ZⱱⱱU kⱱLⱱⱱvAÂⱡj i Kⱱh@ⱡg ermⱡti Kgc‡¶¦ GKeⱱ ⱱbix¶ⱱvⱱKi‡e | ⱱbix¶ⱱvⱱnⱱⱳⱱⱠbⱳⱱei `ß mߧⱱⱱ gⱡa¨ ⱱbix¶ⱱvc‡Z`te`b cⱱq Rbⱡq mgⱱⱱik I ngⱱⱱvⱱⱱ ⱱngⱱⱱti nⱱⱱⱳⱡe¨ c‡ZⱱKvⱱⱱgⱱjⱡK e¨e¯ⱱⱱ cÖⱱe msⱱⱳⱡngⱡti c‡‡ⱱb ⱱbeⱱ⁾xeⱱivei Dc¯⁾cb Ki‡Z nⱡte | ⱱbix¶ⱱK‡j ⱱbix¶ⱱK`j (K) e¨e¯⁾cbvc‡Z`b, (L) ⱱbix¶ⱱvc‡Z`b I ⱱⱠⱱme Ges (M) gⱱⱱ cⱱⱱ`k⁾ c‡Z`b kⱱl‡Ɐ ⱱⱱZbⱱⱱ ⱱelⱡq ⱱbix¶ⱱvc‡Z`b c‡‡qb Ki‡e |

(K) e¨e¯⁾cbvc‡Z`b AⱱβⱱiⱪÜq ⱱelⱡq t-

e¨e¯⁾cbvc‡Z`b ¶⅀² FY AÂⱡj i ⱱbgⱡjⱱkⱱZ ch@e¶¶¶Y I ⱱbix¶ⱱvDc‡ⱨn Ašⱱfⱶⱦ _Ki‡e t-

(1) ⱱⱠⱱme i¶¶Y c×ⱱⱱZ

(2) AⱱⱠBb c‡‡qbKⱱⱱixKZ@‡¶¶¶i ⱱⱱivgk¶gⱱⱱZⱱteK ⱱⱠⱱmⱡtei eⱱⱱⱱⱱⱱⱱn Ges GgAⱱⱱBGm(MIS) mⱱⱱKf‡te msⱱi¶¶Y Kⱱⱱvnⱡt¶⁾Q ⱱⱱK-bv |

(3) Drmⱱ qⱱⱱixMⱱⱱⱱⱱⱱZ Zⱱⱱⱱeⱡtj i e¨emⱱ t
e¨eⱱⱱ Z Zⱱⱱⱱeⱡtj i ⱱeⱱtkⱱⱱ+Yi mⱱⱱⱡ¶¶mi, ⱱeⱱⱱfbⱱⱱⱱDrmⱱt_ⱱ‡ⱡtK gⱱⱱÄⱡyⱱⱱKⱱⱱZ FY Ges ⱱbix¶ⱱ‡q c‡ⱡÖf‡ⱱjⱱⱱ I Aⱱbⱱqⱱg ⱱeⱱtkⱱⱱ-Y |

FYwⱱⱱⱱⱱZ mⱱⱱⱡ¶¶mi ⱱeⱱtkⱱⱱ-Y |

(4) mⱱ mⱱⱱ‡¶ i‡ⱡtK FY ⱱeⱱZⱱiY I mⱱ mⱱⱱ‡¶ i ⱱbⱱKU †_ⱡ‡tK FY Aⱱ⌀vⱡq c×ⱱⱱZ Ges GZ`mⱱⱱkⱱⱱ-bⱱⱱⱱⱱc‡ⱡfⱱⱱⱱⱱi i¶¶Yⱱⱱte¶¶Y, FY Aⱱ⌀vⱡq ⱱⱱmi, e‡ⱡ‡tKqⱱⱱAe¯⁾vBZ¯⁾ⱱ⌀ⱱ⌀ | G mⱱⱱkⱱⱱ-ueqⱡtq †Kⱱⱱb AmⱱⱱⱱⱱⱱⱱⱱⱱWⱱⱱⱱZ _ⱱ‡tj Zⱱvⱱbix¶ⱱvc‡Z`te`b Z‡tj i aⱱ‡tZ n‡te |

(5) ⱱeⱱⱱfbⱱⱱDrmⱱt_ⱡ‡ⱡtK c‡‡ß ⱱeⱱⱱfbⱱⱱZmⱱⱡtj i FY Kⱱh@ⱡg e¨e¯⁾cbⱡq Af¨š+W ⱱⱱbqš‡ⱰY e¨e¯⁾ⱱ | Af¨š+W ⱱⱱbqš‡ⱰY e¨e¯⁾ⱱ ch⁾⁾ⱱ‡ⱱPbⱱKⱱyⱡjⱱb ngⱡtq mⱱⱱ¯⁾ⱱ⁾ngⱡ‡tni mⱱⱱⱱⱱMⱱⱱⱱⱱbK Kⱱⱱⱱⱱtgⱱ, cⱱⱱⱱⱱⱱⱱvgⱱZ e¨q Kⱱⱱⱱⱱtgⱱ I Aⱱⱱⱡ‡R e¨e¯⁾cbvc×ⱱⱱZ I ⱱⱱetePbv Kⱱⱱvnⱡte |

(6) `jⱡⱱⱱq mⱱ mⱱⱱ‡¶ i mⱱⱱÂq c×ⱱⱱZ I mⱱⱱÂq e¨e¯⁾cbv |

(7) Zⱱⱱⱱⱱej e¨e¯⁾cbvDbⱡqⱡ‡tbi ⱱⱱivgk¶c‡‡Öⱱb |

(8) ¶⅀² FY AÂⱡj i e¨e¯⁾cbⱱⱱⱱZ ⱱeⱱⱱfbⱱⱱeⱱⱱⱱⱡ‡tq Ges c‡ZⱱⱱⱱôⱱⱱbK nⱡtj I `ⱱyⱡⱱⱱ¶ⱱ ⱱⱱⱱⱱKngⱡ‡tni I ci c‡Z`te`b c‡‡ⱱb |

(L) wbix¶vc‡Ë‡te` b I wm‡te Ab¨Üq welq t

¶‡ò FY AÂj wf‡ËK wbix¶vc‡Ë‡te` b I wmme mské-wel‡q ms¯ivgtni A…‡R e¨e¨`cbvi we¯wiZ wPˆ Z‡j ai‡Z n‡te| wbix¶vi mjbù@Kvh©jxngn vbgé©C t-

(1)   ¶‡ò F‡Yi Rb¨ wwfbdÐrmt_‡tK M¡pZ Zmej Ges`jxq m`m‡t¨i mÂtqi m¢zwme msi¶¶Y Ki‡Q wK-bvZvcix¶¶Y |

(2)   Drmlquix M¡pZ FY I wwfbdÐrmtK †dir cÖvbKZ. FY Ges FY`vZvms¯v‡I FY AÂj mg‡tni g‡ta¨ †h ‡‡Kvb †jbf‡`b m§¢f‡te mrïbdl wmmef¾ m‡tq‡t‡Q wK-bvZvcix¶¶Y |

(3)   `jxq m`m‡t¨i wbKU †_‡tK M¡pZ mÂq I m`m‡t¨i mÂq †dir Gesm`m¨ I FY`vZvGi g‡ta¨ †h-‡‡Kvb †jbf‡`b m§¢f‡te mrïbdl wmmef¾ m‡tq‡t‡Q wK-bvZvcix¶¶Y |

(4)   FY`vZvc‡Ëôvbmg‡tni cÖãb Kvh©@tq †_‡tK FY AÂ‡tj Zmej ¯ibvši-Ges FY AÂj †_‡tK cÖãb Kvh©@tq Zmej ¯ibvši-m§uvš-wel‡tq m§¢f‡te wmmef¾ m‡tq‡t‡Q wK-bvZvcix¶¶Y |

(5)   wwfbdFY`vZv ms¯ù i m‡t_ FY AÂj mg‡tni mrïwvZ FY PwÛ©i kZ©guZvteK ms¯ivgn M¡pZ FY m§¢f‡te e¨emi Ki‡Q wK-bvZvcix¶¶Y |

(6)   AvBb cÜ¢qbKvix KZ©@‡t¶¶i civgk©guZvteK FY`vZvc‡Ëôvbmgn `jxq m`m‡t¨i mÂq mMVK f‡te e¨emi Ki‡Q wK-bvZvcix¶¶Y |

(7)   m`m‡t¨i‡tK cÖ¨¯‡KvV FY weZi‡t‡Yi c‡te¶¶_vy ‡Avb¥ubKZvcvjb Ki‡Q wK-bvZvcix¶¶Y |

(8)   Dc‡t‡i D‡t¨jkZ welqmgn e¨Z‡Z Ab¨ †h-‡‡Kvb ai‡ti ai‡tbi Au‡‡R †jbf‡`b m§¢f‡te mrïbdl wmmef¾ m‡tq‡t‡Q wK-bvZvcix¶¶Y |

(9)   ms¯v‡I M¨YZ‡t‡šj we‡tivawxA_evmské-AvB‡tbi cwicškt‡t‡Kvb †jbf‡`b msMWZ m‡tq‡t‡Q wK-bvZvcix¶¶YvKiv |

(10) ¶‡ò FY Kvh©@tg n‡t‡Z cØs murfÖPvt‡RÓe¨em‡ti ii aib cix¶¶Y |

(11) D×¸ Zmej e¨emi K‡ti evAb¨ †h-‡‡Kvbf‡te Av‡R ¯ïqxnrïÃEi cÖKZ. Aw¯Z¡hvPÆB Kiv|

(12) wwfbdÐrmt_‡tK M¡pZ FY Øivf‡tFY Kvh©@tg cwiPvjbvq yjß FYMÖbZv‡` i DrmlquixFY cwi‡t‡kvt‡ai Ae¯vcix¶¶YvKiv|

(13) FYMÖbZvKZÑ. Drmlquix†dir cÖvbKZ. F‡tYi Ae¯vcix¶¶Y |

(14) AvBb cÜ¢qbKvix KZ©¶¶ I Ab¨vb¨ KZ©¶¶‡t‡tK mieivnKZ. Au‡‡R I Ab¨vb¨ cⶶ‡te`bmg‡tni mMWZvcix¶¶Y |

(15) FYMÖbZvKZÑ. mÂvZ mMWKf‡te wbY@ I wmmef¾ m‡tq‡t‡Q wK-bvZvcix¶¶YvKiv|

(16) FY`vZvc‡Rôvb KZ©„K msiv‡]Z F‡hYi meyYuixtjRvi I Av`vq kuÕUi mt_ m`m‡`i c‹kewui FY wbuÖZKiY|

(17) FY`vZvc‡Rôvtbi mskÚ-Kg`RZv‡© i cÖZKZ mßunK I gutuK c‡Z‡t`b cixf¶Y |

(18) ‡QuLwU LPivLiP e¨ZvZ Ab¨b¨ Li‡Pi ‡jb‡` bmgn e¨stKi gu¨tg msMWZ ntutQ uK-bvZvcix¶]vKiv|

(19) FY`vZv c‡Zôutbi msiv‡]Z K¨k ewui mt_ e¨sK c‡Z‡t`b uiKbmutjÕtqkb |

(20) c‡Z¨K ubix¶‡v‡ti“nevi ù‡tb FY`vZvc‡Rôutbi bM Dׇ‡Ëi ev¯e-AwZ¨jhPÊ Kiv|

(21) Drml‡quixM‚ðZ gj FY gj¨abxeÏq Lut‡Z e¨emi Ki‡Q uK-bvZvcix¶]Y |

(22) FY`vZvms¯'ngËni gu¨Kg¶iv FYMö¨vt¨ i ubKU †_tK ¯^ubK Av`v‡qKZ.UuKvh_wemn tguZvteK ms¯'ngËni e¨sK‡/MKNi ümte RgvKivntutQ uK-bvZvcix¶]vKiv|

(23) FY`vZvc‡Rôutbi Audm I gu¨Kg¶ i m‡Z bM At_©cuig¶ cixf¶]vKiv|

(24) bM ub ewu, †Rbuti‡j ‡jRvi, memMW‡quixtjRvi, Po©cÎ, gv÷u‡tyj I f‡DPutii mt_ FY eZiY µm†PK Kiv‡

(25) ‡Rbuti‡j ‡jRvi, memMW‡quixtjRvi, Kutj Kkb kuU I mßunK c‡Z‡t`bi FYwÑZi µm†PK Kiv|

(26) AwBb cÜqbKvixKZ@¶¶], FY`vZvc‡Rôvb I Gi m`m‡t` i  ¯'‡ÚuicškÕtKub †jb‡t` b msMWZ ntutQ uK-bvZvcix¶]vKiv‡

(27)   nKj c‡Zvi cÖ¨tbi/ng¡tqi R‡tb¯ wej ev f‡DPi ng¡n h_vh_ KZ@‡t¶]i Ab‡gvÕ b i‡tutQ uK-bvGesnKj c‡Zvi e¨qngn msKé-LutZi wba©Z eiv¨¨ Ab‡jqxntutQ uK-bvZvcix¶]vKiv|

(28) ubix¶]vÕ¨ÕÕ‘i ce@ZxÑvb chÖ-ms¯'ngËni µgcy¨Z AwMg-bMÙc‡Z‡t`b cÜqb KivGes Zvubix¶]vc‡Z‡t`b Dc¯'cb Kiv|

(29) `y¶v‡Pe¨e¯'cbvZ‡tji h_vh_ e¨emi cixf¶Y |

(30) FY`ubKvixc‡Rôvbng‡tni Af¯ÒÑÕ¨ ubix¶]vwefMKZR¶veMZ ubix¶]q cÖË ch½¶]‡tYi At‡jutK cÖË civgk®ev¯evqtbi weÕq cix¶]v|

(31) wuufbè¨vZvms¯'ÚÑ†_ïK M‚ð c‡Zôvbb K Dbqb Zv‡tji e¨emi cixf¶Y |

gu¨ cwÕ`kc‡Z‡t`b Aby‡tÜq weÕq t-

 (1)   fuÖvvA_ev†ebvgxFY eZiY, FY I mÂq Av¯tqi Aubqg Z uwemef¯®KiY mºuÕtK®c‡Z‡t`b cÜqb |

 (2)   mskÚ-KZ@‡t¶]i wb†¯ RbvAb‡jqxmguÕ‡tZ FY eZiY I mg¶Z †_wK FY Av¯vq nt¶Q uK-bvZv¯^ ePq‡tbi wf‡ËZ cix¶]v Kiv|

 (3)   we¯vwiZ c‡Z‡t`b  cÜqtbi j‡t¶]¯^¯ePq‡tbi wf‡ËZ cix¶]vY e¨ZvZ I Kgct¶]¯ `pyU ngmïWÖ-mguZ/¨j ußy¨Z K‡t¶i Zv cix¶]vY |

¶‡i¯FY` wZvc‡Zôb‡b †emiKvix evmª wbx¶‡ivœœe× wbx¶‡ivi †¶‡Î Ab¨uiYªq
Kvh©wmvum (Terms of Reference-TOR)

     eum wbx¶‡ivi c‡¤b D‡Ïk¨ n‡Z ¶‰„ªA_¨_qbKvixc‡Zôb KZ…R ¶‡ÏyFY Kvh©µ‡gi Rb¨ Drmlquix‡MpZ Aì_¥® mvK e‡emvi wbÕZ Kiv | FY`wZvc‡Zôbmgn Zvˆ`i uæmecÎ mvK fvˆe iv‡Lì‡Q vK bv Ges Ab¨uiYKZ¼ wæmei¶Y c×wZ cvi©ìi I ¯^Q vK bv Zv‡Q.ov Drm KZ…R côË ng~q Fì‡Yi Avbj ev Gi Ask wetkI †h Rb¨ côb Kivn‡q‡tQ Zvi h_vh_ e‰emi n‡q‡tQ vK bv †m welìq c‰„qb Kiv | wbx¶‡iv Kvh©International Standard on Auditing (or Relevent National Standards) Abymvi m~vw›b b Ki‡Z n‡e |

1| wbx¶‡ivi Avil Zv (Scope of Audit) t

(K) Drmlquix cõË Zme‡j i Rb¨ h_vh_ uæmem ewmgn msi¶Y Ki‡Q vK-bv Ges AvBb cÕqbKvix KZ@¶ vKsev A_¨Mec‡Zôb KZ…R msievnKZ¼ uæmem msi¶¶Y g`ìbj¨j I ewfbmwgvtq cõË bxZ I wbqgwejx h_vh_fvˆe AbymiY Ki‡Q vK bvZvcix¶‡vKiv |

(L) ¶‡iFY Kvh©µ‡gi wewfbœComponent-Gi Avil Zvq †hgb- Urban Credit, Rural Credit, Micro Enterprises, Hard-core Poor -ì‡i Rb¨ côË Zme‡j cõnR¯ †¶‡Î yjuæe×KiY Ki‡Q vK bv Zv‡ì‡ Lv Ges wbx¶‡lK KZ…R †mAbj¬qxc‡ƒKf‡ Z cõÑ‡e`b cõb Kiv |

(M) wewfbœDrm‡ì_‡K Zme‡j MŒY I cwiì‡Kva KivGeswewfbœFY`wZvvms¯^vi mt_ Aì`vì¨` †j‡b`‡ h_vh_fvˆe m~v‡w´ b, e‰emi GesuæmefÿY Ki‡Q vK bvZvcix¶‡vKiv |

(N) m`m¨‡ i wbKU †_‡K Avˆ`vqKZ. mÂq mvK f‡Z uæme‡ †j‡b× Kivntqtô vK bv Ges e‰stK Rgv ntqtô vK bv Z‰Qovuæmem A_¨Msms¯^vi mt_ m~v‡w´ Z Pn‡Ê? I uæZ‰ RbvAbymiv cõ´ q mŒ, mÂq AvniY I †dir côb Kivnq vK bvZvcix¶‡vKiv |

(O) DcKv‡i†fWM†` i g‡tä¨ FY weZi‡Yi c‡e©FY Ab‡jgvÿ` b, weZiY I Avˆ q KgvyUi mfvmm mKj AvˆbôyubmKZv h_vh_fvˆe cvjb Kivnq vKbvZvcix¶‡vg`jKf‡te h‡PB Kiv |

(P) MbZ Z¾evAb¨ †Kvb aiˆbi AvBÎbbi avivi cwicškt¼Kvb c쉶vi †jjb‡Ïn‡q‡tQ msM…Z ntqtô vK bvZvcix¶‡vKiv |

(Q) †mev gj ¨ D×£ì, wewfbœDrm †_‡K cõîZôvbK Dbqb (Institutional Development) FY ev Ab¨ †Kvb Drm †_‡K cõË A_¨MuivAvbiYKZ m~v‡ì` i ev¯‡ e-Av¤Z¡AvtQ vK bvZvcix¶‡vKiv |

(R) FYxm`miW F‡Yi mW‡K e¨emv Ki‡Q uK bvZvbghœ¯¯f¨c n‡iiRugtb h‡PB Kiv|

(S) mKj c‡ivi tjb‡` b ewm ‡gvZ‡veK e¨stKi/WKNiii gvœa‡g n‡tQ uK bvZvcix¶\vKiv|

(T) m`m‡¯` i wbKU Avঁ vqKZ. FY I mÂ‡qi UwKvewm ‡gvZ‡veK h_vrug‡q e¨stK/WKNii Rgvnt‡qtQ uK bvZvcix¶\v Kiv|

(U) Av‡Bb cÜqbKvixxKZ@t¶¶i wb‡` Rbv Abjyqpxm`mi‡ i wbKU †_tK Avঁ vqKZ. mÂq mW‡Kfu‡e m`m i ch‡Qq, mguZ ch‡Qq yjuce× I ewmefÿ Kivnt‡qtQ uK bvZvcix¶\vKiv|

(V) ewfbd‡rm†_tK c‡B Zmu‡j i FY Avঁ utqi mi cix¶\vKiv|

(W) Av‡Bb cÜqbKvixxKZ@t¶¶i wb‡` Rbv Abjyqpx KFY, m‡``nRbK FY BZ¨wi i Rb¨ mW‡K/h_vh_ fu‡te Provision wbY@Kvti ewmefÿ Kivnt‡qtQ uK bvZvcix¶\vKiv|

(X) wbix¶\Kvtj bW Av‡_¶ev¯e-cwigW WY‡bvK‡ti bW wb ewuZ mgvcbxgRÿi i mW‡KZvi Qvoc^ f¯qv| eQi †k‡I bW e¨uK gRÿ e¨vsK weiYxxi m‡_ wguj‡tq f¯ LvGes mgvcbxe¨vsK w¯‡Zi mW¶@i‡KU mW‡B Kiv|

(Y) wbix¶\KW wej/f¯DPui cix¶\v K‡ti f¯ L‡teb †h Zv h_v¨h__ KZ@t¶¶i Ab‡tgvঁ ‡tbi gvঁ‡tg c‡Öb Kivnt‡qtQ uK bv¸ Ab‡tgvঁ Z gjঁ Abyœ ti e¨q nt‡qtQ uK bvGeseetRUfÿ Av‡tQ uK bvZvcix¶\vKiv|

(Z) wbix¶\Kvtj huঁ †K\b Zmuej Ajmc‡›o _‡tK Zuni KviY h‡PB KivGes wbix¶\vc‡¶‡t‡`‡tb G ewm‡tq g‡še¨ Kiv|

( ) Ggb †K\b tjb‡` b mvNWZ n‡tqtQ uK bvhvAv‡Bb cÜqbKvixxKZ@t¶¶| A_vewfbd‡FY`wZvvt†MôxvA_vewDcKvi‡tfWk A_vewD³ m¯ÿi ¯t¨ @cvicšxkZvvhn‡PB Kiv|

( ) eQi†K‡tl wbufbd‡FY`wZvvms¯ÿ, Av‡Bb cÜqbKvixxKZ@t¶¶| I Ab¨ub¨ KZ@t¶¶|‡tK tc‡ÖbZ Au¸R c‡še¨ b Ges weiYxxi h_v¸ 2vhn‡PB Kiv|

(a) evWZ e‡Qiii wbix¶\vAvc‡Ëi I ci c‡ÖbKZ. gZ‡vg‡tZ ch‡jÖbvcbvKiv|

2| ewfbd‡rmmvtZ A_v০bKZ. FY K‡th‡Ät‡tgi Ges‡tbR¯¯Zm‡tj i FY K‡th‡Ä‡tg, MIS- Gi ch‡ÖZ¸, Af¯∙ঁ+W wbqšॕ i e‡te¯¸, FY †kYvKviY ch‡ÖZ¸, c¤fk‡tbi bœঁZ, FY Avঁ vq m‡tii i ch‡ÖZ¸Geq e‡tKqui ঁZgu
এK c‡š‡t‡ ‡tbi Ic‡ti wbix¶\KW ms¯¸ Protfolio Quality Abjyqpxwbix¶\vc‡š‡t‡ b c‡Öb Kiv|

3| wwfbcA_9Mans¯vGes FY`vZvc‡Zôwtbi g‡a¨ m¤úwÝZ Pnÿi Compliance- Gi Ici c‡¨wqb c‡Î BmÿKiv|

4| Ab‡gwÝZ Kwh@g gj¨wqb wbÎ R‡tKi **(Performance Indicator)** g‡a¨ mb‡twkZ Aw‚R Aby¾Z¸tjvi Zjbvq FY`vZv cwZôwtbi m‰ké-Aw‚R Aby¾Z¸tjvi ZjbvK‡ti gše¨ cÖwb Kiv|

5| c‡Zte`b Gi gj¨ wqngn (Reporting Requirement) t wwixˆ¶KIW KZÆ¾wwixˆ¶vAa¨tqi Ici cÖZKZ. wwixˆ¶v c‡Zte`b ¨W Astk fWIK‡ti cÖZ Ki‡tb |

h_vt-

A. DrmÖquixZnwtji chÞ Z_¨m¤vÖjZ ¶ÿ FY Kvh@‡tgi Ici wwixÖvc‡Zte`b Ges Ic‡ti D‡jukZ 1, 2 I 3 µvgK Aby¾ti wwme wwiYx|

B. e¨e¯'cbvc‡Zte`b |

A. wwixÖvc‡Zte`b t

wwixÖvc‡Zte`bW wwixÖvwmb ms¯'q ¶ÿ FY Kvh@‡tgi mweR wÞ^Î Z‡j ai‡te |
wwixÖvKIW wbgyÖwkZ wwl‡tq c‡Zte`b ˆ^ ‡teb t

(K) Aw‚R wweibxthgb- D×Ë‡cÎ, Aw‚q-e¨‡q wwme, Cash Flow Statement (Annexure-A AwKv‡ti Aÿjv¯vwfwte), cv¯UwKv¸ wwixÖvKyjb mg‡tqi nKj¸tjbt` tbi Ašf¢^ N¬U‡tQ¸vK bvGesDc‡tiv³ Aw‚R wweibxh_v¶vi mmZ Kiv n‡tq‡tQ¸vK bvGesBnv wwme emi mt_ mgÄ¾ic‡Y‚K bv;

(L) wwixÖvi Awil Zv **(Scope of Audit)** GB k‡ti vbwtg µvgK b¤t 1 Gi (i) t_‡tK (xix) Ges 2 I 3 µvgK ch§—Aby¾tÜq wwl‡tq cÖ Z__¨gn ;

(M) ¯wqxm¤uÀi GKW Zwgjvv(Annexure-B AwKv‡ti Aÿjv¯vwfwte) |

B. e¨e¯'cbvc‡Zte`b t

wwixÖvwmb ms¯¾i wbgyÖwkZ wwlq¸tjve¨e¯'cbvc‡Zte`tb Ašf¢^ Ki‡tZ n‡te t

(1) wwme i¶¨Y c×vZ;

(2) AvBb cÖúqbKvixKZ@¶¶ KZÆ¾ civqkÖZ wwme enm msi¶‡tYi h_vÖZv;

(3) wwfbcAÖrm‡†‡tK MyvZ FY Zwgj j¶¨f³ RbtMôxi g‡a¨ mWKf‡te F‡tYi gwv‡tg wveZiY Kivn‡tq‡tbv;

(4) Ae¨eüZ Zwgj I gÄÿxKZ F‡tYi mi ms‡t¶c e¨Lÿvc˜vGes fÿÎ¶W hv¯ÿwwixÖvq cvlqv¶t¢MY Zvi we‡tkvHÿt;

(5) DcKvi‡tfWK‡ti g‡a¨ FY weZiY GesZv¯¾i K‡tQ t_‡tK FY Av¯vt‡tqi c×vZ, c¶uqvGes¯jjcÎ hÞvB Kiv;

(6) DcKvi‡tfWK‡ti wbKU cô¨ F‡tYi mi ms‡t¶c e‡tk†lÿ;

(7) Kvh@‡tgi wwtkI K‡ti FY Kvh@g e¨e¯'cbvi Af¯ÿ wbqšÿ¨ e¨e¯'v;

(8)   wbix¶\Kyjxb mg‡qi me©šK Zwi‡Li FY K\h‡tgi eiwÏwf¨ËK wetkl¨;
        D`wiY¯‡t‘c †hgb- GmGdWc, eW©Kmgjvi-30-6-03 Zwi‡L cwi‡kvathwM FY t
        Awgj   t UwKv...................
        ‡mwgj¨   t UwKv...................

        30-6-03 Zwi‡L GmGdWc, eW©Kmgjvi-cwi‡kvathwM †gqv` DËwY¶FY (hwΨ _wtK) t
        Awgj   t UwKv...................
        ‡mwgj¨   t UwKv...................

(9)   wbix¶\wab FY`wZv ms¯‡íi w‡tK _wKvi mg_©evSwi Rb¨ weMZ wZb eQ‡tii K\h‡lg cix¶\v Ki‡Z n‡te | Zwt`i wwfbœ
        ai‡tbi LiP †hgb- K\h‡lg e¨q, Aw¸R e¨q I Ab¨vb¨ e¨q Ges gjwdvARÐ, mšMWwbK Kwhtgv, †eZb Kwhtgv, KgRZv©
        Kg¶wx‡`wi Ae¯‡tbi mt_ Zwt`i KZ@¨ K‡tg¶ mwƒß weiY, `y¶Zv, FY weZiY, wwfbœaitbi FY †cwÖig BZ¨wi
        we¯wiZ Z_¨ mšWö Ki‡Z n‡te | ††ẗnZzwbix¶\wab cZwÖôwtbi ‡UKmuZv¸wïagwˆ wwfbœFY`wZv ms¯‡vt†_K c‡ß ¶ï FY
        K\h‡lg Zm‡tj¶i Ici wbf‡fkxj bvn‡tq FY`wZvcZwÖôwtbi wbR¯‡mweR K\h‡tgi Ici wbf‡fK‡ti ZvB Gi mwˆR mg_©©
        gj¨wq‡tbi Rb¨ Ab¨wb¨ K\h‡tgi Z_¨I mšWö Ki‡Z n‡te;

(10)   Zmwej e¨e¯‡cbvDbqt‡tbi Rb¨ civgk©

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wt`t `t¸ gwš¿cwil` wefwtMi 27 †de¶wix2002Bs Zwi‡Li c̈wAvcbtj `wi¯‡etgwPb I Kg©s¯‡í mšµvš—mšké-gš∖̈jg q/wefwtMi
Awxtb miKwixI †emiKwixchwÂ ¶̈z FY Kg©Px g‡tà ngš∖̈q mab mšµvš—gwšgvfv KwgwUi c∅g mfvi (14-8-2002Bs) uwšµ‡tg
12-9-2002Bs Zwi‡L MWZ wwfbogš∖̈jg q/wefwtMi ¶̈z FY Kg©PxPwm¨v wbi‘cY KwgwU KZ® cÅhZ Ges 9-11-2003Bs Zwi‡tL
AbŷZ gwšgvfv KwgwUi mfvq Ab‡tgw∖ Z nq | hvgvbbxq c̈wbgšš∖̈KZ® 15-12-2003Bs Zwi‡L Ab‡tgwš∖ Z n‡t†tQ |