

**ÔÔA_© e"e"vcbv
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(ACCOUNTS MANUAL)**

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ÒgyLeÜÓ

WASDPA 1197 L,,óvã †_†K `wi`a I AwZ `wi`a Rb†Mvôxi Av_©-mvgvwRK Ae`vi Dbœq†b Avš—wiKfv†e `¶ I AwfÁ Ges cwik^agx Kgx©evwnbx Øviv ms`vi Kg© GjvKvi cÖZ`š— `v†bi DcKvi †fvMx†`i gv†S mivmwi Dbœqb †mev cÖ`v†bi j†¶¶ wewfbœ Dbœqbg~jK cÖKí cwiPvjb I ev`—evqb K†i Avm†Q| GB Kg©Kv†Ûi Avw_©K welqvw` g~jZt cwiPvwjZ n†`Q †K>`axq A_©wefvM I cÖKí A_© wefv†Mi gva`†g| D†j-L` A_© cÖ†Z`K Kg©Kv†Ûi cÖavb PvwjKvkw³ Avi GRb` cÖ†qvRb A†_©i mwVK I myô e`envi| †h†nZz Avw_©K I wnmve msµvš— Kvhv©w` ev`— eagx© mgm`v wb†q wePvi we†k-lY K†i _v†K †m†nZz cÖYxZ bxwZgvjv Abyhvqx Kvh©µg msMVb Ki†j/Kv†j DTMfzZ mgm`vi h†_vchy³ mgvav†bi Rb` hZ`~i m^æce mymse× I hyw³wbf©i Z†Z†i Av†jv†K GB bxwZgvjvi cÖwZwU wel†qi w`†K `,,wó †`qv n†q†Q|

Avgiv wek'vm ivwL,GB bxwZgvjv mgm`vi bvbvwea RwUjZvi †¶†Î mywbw`©ó Dcvq D`fveb, fwel`r mgm`vi c~e© ms†KZ I cÖwZKv†ii e`e`v, cÖvmw^{1/2}K mgm`vi mgvavb, mgm`vi wePvi we†k-lb, cÖ†qvM c×wZ BZ`vw`i †¶†Î AZ`š— Dc†hvMx n†e| g~jZt GB Dc†hvMxZv I cÖ†hvRb†K gv_vq †i†L ^Zix Kiv n†q†Q GB bxwZgvjv| Avw_©K `^”QZv I Kvh©µ†g myôZv Avbq†bi j†¶¶ msw`-ó mKj†K bxwZgvjvwU cÖwZcvj†bi/Abymi†bi Rb` we†klfv†e Aby†iva Rvbvw”Q| GB bxwZgvjvq †Kvb †Kvb ms†hvRb, cwieZ©b, wKsev ms`iY Aby†gv`b bv nlqv ch©š— Gi cÖwZwU aviv, Dcaviv I Aa`vq c~Y©i“†c ejeZ i†q†Q e†j me©`v MÖnY†hvM` n†e| GB bxwZgvjv cÖYq†b ms`vi KbmjV`v†U i wbKU ms`v Avš—wiKfv†e K...ZÁ I hv†`i mnvqZvq Gi AvZ†cÖKvk Zv†`i†K Avgv†`i ab`ev`|

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01	cÖ_g Aa`vqt msÁv I wk‡ivbvg	5-6
02	wØZxq Aa`vqt ev‡RU, A‡_©i Pvwn`v wej Aby‡gv`b ¶gZv, wej I fvDPvi, †fvë e`e`vcbv	6-11
03	Z,,Zxq Aa`vq e`vswKs msμvš— Kvh©vejx	12-14
04	PZz©_ Aa`vq ‡eZb fvZv I †eZb msμvš— KZ©b	14-15
05	cÂg Aa`vq `vqx mꝑú`, óK †iwRóvi μq-weμq, †UŪvi Ges †Kv‡Ukb msμvš—	15-17
06	lô Aa`vq mv‡c©vU †mj, Avqg~jK Kg©m~Px, cÖKí	17-18
07	mßg Aa`vq AwWU msμvš—	18
08	Aóg Aa`vq wewea	19-20

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aviv-1t f~wgKvt

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aviv-4t msÁvt

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aviv-5t †Pqvig`vb I wbe©vnx cÖavbt

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cÖPwjZ el© cwÄKv A_©vr lju Rvbyqvix †_†K 31†k wW†mœ^i mgqKvj†K ms`vi Avw_©K eQi e†j Mb` Kiv n†e| cÖKvk wnmve Kv†Ri Rb` cÖK†i `vZv†Mvwô KZ...©K wbav©wiZ A_© eQi cÖ†hvr` n†e|

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- ❖ ms⁻vi ⁻v_† © c~e © AwfÁZv, fwel^r Kg©cs^v, `¶Rbej, e^q wbqš_z†b GKvMÖZv, Kvh© m^æcÖmvi†bi AwfcÖvq w^wó mg†q Kvh© m^æúv^b BZ^{vw} we†ePbv†š— Kg© cwiKíbv I ev†RU cÖYqb KiY|
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we†kl [›]áe^t ms⁻vi ⁻v_† © Ges Ri[›]wi cÖ†qvR†b wbe©vnx AYy†gv[›]†b mv†c†¶ Dc†i Dwj-wLZ kZ©vejx wk_xj Kiv †h†Z cv†i|

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Dcaviv-15.3t AwMÖg A₋ © cÖ⁻vbt

ms⁻vi Dbæqb ⁻v_† ©, cÖKí ev⁻—evq†bi cÖ†qvR†b Ges wefvMxq Kg©KvÚ †nZz M_{,nx}Z A₋ © [›]“Z wej fvDPv†ii gva[›]†g mgš[^]†qi Rb[›] cÖwZkÖ“wZe×| ms⁻vi ⁻v_† © †KbvKvUv, ágY, hvZvqvZ, †U^awbs BZ^{vw} †¶†Í AwMÖg wn†m†e ms⁻vi SR f^{~3} Kg©KZ©v/ Kg©PvwiMY mvgwqK fv†e AMÖxg A₋ © (cwiwkó-T) MÖnY Ki†Z cvi†e| Zv †Kvb Ae⁻v†ZB †eZ†bi wecix†Z AMÖxg cÖ⁻vb Kviv hv†e bv| AMÖxg AYy†gv[›]†bi †¶†Í Kg©KZ©vM†Yi wej Aby†gv[›]†bi ¶gZv AYym,,Z n†e|

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AwMÖg MÖnYKvix Kg©KZ©v/Kg©Pvix wb†qš^{v3} kZv©ejx gZv†eK AwMÖg MÖnbK...Z A₋ © mgš[^]q Ki†Z eva[›]_vK†e|

- ❖ ⁻vbxq evRvi n†Z μq msμvš— AwMÖ†gi †¶†Í AwMÖg MÖn†bi w^b A₋ ev Dchy³ KviY †wL†q c†ii w[›]†bB wej fvDPv†ii gva[›]†g AwMÖg (cwiwkó-) mgš[^]q Ki†Z n†e| Z†e 03 (wZb) w[›]†bi †ekx Kv©h w[›]em mgq AwZevwnZ Kiv hv†e bv|
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- ❖ ágb/hvZvqZ msuvš— AwMÖ†gi †¶†Í ágb/hvZvqZ mgvcbv†š— 03(wZb) Kvh©w'em Gi g†a" wej/fvDPvi Ki†Z n†e| wej fvDPvi `vwL†ji c†i n†Z 07(mvZ) w`†bi g†a" hvPvB evQvB I AYY†gv`bv†š— AwMÖg mgš^q Ki†Z n†e|
- ❖ GKgvm AwZevwnZ nevi ci Avi †Kvb AwMÖg mgš^q Kiv hv†e bv| †m†¶†Í AwMÖg MÖnbKvix wbR^- bM` A_© Rgv w`†q AMÖxg mgš^q Ki†Z eva" _vK†e| Z†e G†¶†Í †K bM` A_© Rgv cÖ`v†bi gva"†g mgš^q Ki†e Zv mswk-ó wefvM cÖav†bi gva"†g wm×vš— w`†Z n†e| A_vr© MÖnYKvixi wb†Ri ev wefv†Mi ev Ab" †Kvb Kvi†b M,,nxZ A_© mgš^q-G wejw^Z n†q†Q Zvi e"vL`v mswk-ó wefvM cÖavb†KB w`†Z n†e|
- ❖ e"e"vcbv KZ...©K wejw^Z AYY†gv`b/hvPvB m^uv`†bi †¶†Í AwMÖg mgš^†qi mgq ewa©Z chv©†q c†e|

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2.	GjvKv cÖavb/GjvKv e"e"vcK	m†ev©"P-4,000/-
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3.	Director	m₄ev©”P-15,000/-
4.	Deputy Director	m₄ev©”P-8,000/-

1. Deputy Director I Co-ordinator c`exf~³ Kg©KZ©vMY wefvM cÖavb wn₄m₄e `vwqZ; cvjb bv Ki₄jI wefvM cÖav₄bi c`ex wecix₄Z ¶gZv e`envi Ki₄Z cvi₄eb|
2. we₄kl we₄kl ¶¶ĀĀ AbygwZ cÖvß n₄q cwiPvjKMY m₄e©v”P 1,00,000/- UvKv ch©š— wej Aby₄gv`b Ki₄Z cvi₄eb|
3. cÖavb wbe©vnx mgg©hv`vi Kg©KZ©v 1,50.000/-UvKvi wej Aby₄gv`b Ki₄Z cvi₄eb|
4. cÖavb wbev©nxi wej Aby₄gv`₄bi ¶gZv †h †Kvb cwigvb A_© G₄¶ĀĀ cÖavb wbev©nxi Rb` †Kvb cÖKvi mxgve×Zv bvB|

mviYx-L:

- ❖ mvaviYZt cÖavb wbev©nx A_v©r †Pqvig`vb KZ...©K wej Aby₄gv`₄bi c₄₄qvRb nv₄j Zvi mgch©v₄qi Kg©KZ©v/cwiPvjK/wefvM cÖavb ×viv wejwU mycvwikK...Z n₄Z n₄e|
- ❖ †Pqvig`vb mgch©v₄qi Kg©KZ©v A_v©r KbmVjU`v)U Øviv ev KZ...©K wej Aby₄gv`₄bi cÖ₄qvRb n₄j cwiPvjK/mgš^qKvix/wefvM cÖavb Øviv wejwU mycvwikK...Z n₄Z n₄e|
- ❖ cwiPvjK KZ,,©K wej Aby₄gv`₄bi cÖ₄qvRb n₄j wefvM cÖavb/DaŸ©Zb wnmve Kg©KZ©v/wbe©vnx Kg©KZ©v/ wnmve cÖavb KZ...©K wejwU mycvwikK...Z n₄Z n₄e|
- ❖ Z` wbgœ Kg©KZ©v KZ...©K wej Aby₄gv`₄bi cÖ₄qvR₄b Zvi wbgœ Kg©KZ©v Mb KZ...©K wejwU mycvwikK...Z n₄Z n₄e|
- ❖ ms`vi ^v₄_© Ri“ix cÖ₄qvR₄b AwZ †MvcbxqZv i¶v Kivi Avek`KZvq (Avgjv Zvwš;K RwVjZv, wejᵝ^Zv Ges Z_` dvum iwnZ Keb n«vm) c₄wZôvZv wbev©nx cÖav₄bi †h wek` — ev mgchv©₄qi Kg©KZ©vi Avw_©K Pvwñ`v, cÖ`—ve/mycvwik`^qs wbev©nx cÖavb I †Pqvig`v₄bi Aby₄gvw`Z n₄e gvĀ|
- ❖ mycvwik Qvov †Kvb wej Aby₄gv`b Kiv hv₄e bv|

Dcaviv-16.3: AvswkK wej (part Bill)t

ms`v I wØZxq c₄¶i g₄a` mᵝúvw`Z †Kvb Pzw³e× Kv₄Ri AvswkK mgvß Kv₄Ri g~j“(cwiwkó-S) dig c~i₄bi gva`₄g cÖ`vbK...Z A_© hv KvRwU mgvß A₄š— we₄ji wØZxq c¶ mgš^₄q eva`_vK₄e|

Dcaviv-16.4: †h mg` — †¶ĀĀ AvswkK wej Pzw³ mᵝúvw`Z n₄Z cv₄i:

- ⇒ ms`vi wewis wbg©vb A_ev wewis₄qi Ask we₄kl wbg©vb KvR|
- ⇒ cyKzi Lbb, Rwg µq I wjR MÖnY|
- ⇒ eo ai₄bi †givgZ KvH© (†hgb: wewis, Mvox, ms`vi wBR`^ iv`—v BZ`vw`)|

ms`vi I wØZxq c₄¶i g₄a` Pzw³/Av₄jvPbv mv₄c₄¶ AvswkK wej cwi₄kva chv©₄q co₄e| wbav©wiZ QK gZv₄eK AvswkK wej MÖnY Ki₄Z n₄e| Aek` G₄¶ĀĀ Kv₄Ri †gRvi₄gU, KvR cÖK,,Z c₄¶ KZUzKz mgvß n₄q₄Q Zv ms`v KZ...©K Aby₄gvw`Z

KwguU hvPvB mv†c†¶ mswk-ó K,Zc¶ KZ...©K Aby†gvw`Z n†Z n†e| Z†eB D³
`vwLjK...Z AvswkK wej Qvo Kiv hv†e|

**Dcaviv- 16.5: we†K>`axKib K...Z Kg©m~Px I ^vqZ; kvwmZ Kg©m~Pxi mv†
Avw ©K †jb†`b msuvš—t**

WASDPAZvi Kg©GjvKv , Kg©cwiwa w`b w`b D†ËviËi we`Z...Z Ki†Q| A`~i
fwel`†Z Kg©cwiwa I GjvKv e`vcK m©cÖmvqb n†j, †K>`a wfwËK Avw_©K cÖkvmb
hyw³ m½Z ev AvaywbK e`e`v e†j we†ewPZ n†e bv| Avi ZvB GiB aviv evwnKZvq
wKQz wKQz Kg©m~Px†K ^qs m©ú~b© K†i M†o †Zvjvi Rb` H mg`—
Kg©m~Px†K we†K>`axKib Kiv n†e ev n†Z hv†¶Q| GKB fv†e ^vqZ;kvwmZ I sister
concern Gi mv†_ WASDPAGi Avw_©K †jb†`b Df†qi mv†_ m©úvw`Z Pzw³ gZv†eK
m©úbce n†e|

Dcaviv-16.6: wej QvoKi†b cvjbxq:

†Kvb wefvM/cÖKi/†Rvb ev GjvKv/ kvLv †_†K bM`, e`vsK, wWwW I wUwU Gi
gva`†g A_© cÖ`vb/`vex c~ib/A_© mieivn Ki†Z n†j wb†q§v³ welq,†jv ,iæZ; mn
we†ePbvq G†b A_© Qvo Ki†Z n†e:

- ⇒ mswk-ó wej fvDPv†ii gva`†g A_© Qvo w`†Z n†e|
- ⇒ Dc`vwcZ e`q `vex ev†RU f~³ _vK†Z n†e|
- ⇒ Aby†gvw`Z Pvwn`v cÎ _vK†Z n†e|
- ⇒ µq msuvš— wewagjv h_vh_ Abymib Kiv n†q†Q wKbv, Zv †`Lv|
- ⇒ weµq Kvixi mv¶i Av†Q wK bv|
- ⇒ ev†RU AwZwi³ Li†Pi wej/fvDPvi cwi†kv†ai †¶†Î cÖavb wbev©nx
†Pqvig`v†bi Aby†gv`b _vK†Z n†e|
- ⇒ we†j/fvDPv†i mswk-ó wefvM cÖavb/Aby†gv`bKvixi ^v¶i I mxj Ave`kK|
- ⇒ f`vU I U`v· msuvš— bxwZgjjv mwVK fv†e AbymwiZ n†q†Q wKbv|
µqKvix/µq KwguUi ^v¶i wbdZ Kib|
- ⇒ µqK...Z cY` óK Kiv n†q†Q wKbv GB g†©g gRy` mb` cÎ Av†Q wKbv Ges
µq KwguU Zv wbdZ n†q ^v¶i K†i†Q wKbv |
- ⇒ we†j UvKvi cwigvb K_vq I As†K †jLv Av†Q wKbv Ges Zv†Z mvgÄm`
Av†Q wKbv|
- ⇒ cwÎKvi gva`†g ev `úó †KvUk†bi gva`†g cb` µq Kiv n†j me© wbgæ `i`vZvi
wbKU †_†K cb` µq Kiv n†q†Q GB g†©g hveZxq cÖgvb cÎv`x †hgb cwÎKvi
KvwUs me©wbgæ `i`vZvi cÖgvb Zzjbvg~jK weeiYx Ges me©wbgæ `i`vZvi
wbKU †_†K cb` µq Kiv n†q†Q g†©g cÖwZóvb KZ...©K Aby†gvw`Z
KwguUi ^v¶i m©^wjZ Kvhv©†`k cÎ|
- ⇒ h_vh_ cÖvc†Ki wbKU A_© hv†¶Q wKbv Zv wbdZ Ki†eb| MÖnYKvixi
^v¶i cÖ`vb/MÖnY wbdZ Ki†eb|
- ⇒ wej KvuPv ev cvKv wKbv A_v©r K`vk †g†gvi gva`†g µq bv Kiv n†q _v†K ev
_vK†j †mwU KvuPv wej wnmv†e cwiMwYZ n†e G†¶†Î KvuPv wejwU 500/-
(cvuPkZ) UvKv ev Z†Zv©× n†j D³ we†j †iwfwbD ó`vú jvM†bv Av†Q
wKbv|
- ⇒ †h mKj we†ji †¶†Î ms`vi Aby†gvw`Z di†gU e`env†ii wbgq Av†Q †m †¶†Î
D³ Aby†gvw`Z di†gU e`envi wbdZ Kib|

Dc̣ịi mKj welq,̣j̣v Zx̣è ` „wó Øviv hvPvB Ạš— `vexK...Z wẹj̣i A_© Qvo KịZ ṇe| wKš‘ Dc̣ịi welq,̣j̣v h_vh_ fṿe cÖwZcvwjZ nevi c̣il hw` wẹj̣ †Kvb ṃ›`n _ṿK Zvṇj̣ A_© Qvo bv Ḳi wej nb: hvPvB Ḳi wṃš— wḅZ ṇe| Ẓe GLṿb Ḍj-L` †h wẹj̣i ,i“Z; wẹePbv Ḳi hZ `ayZ wej Qvo †`qv hvq Zvi e`e`v me©`v KịZ ṇe|

aviv-17t fvDPvit

msNwUZ †h †Kvb †jḅ`̣bi cÖgvbK|

Dcaviv-17.1t fvDPvi msuvš— wbggvejx t

- ⇒ ms`v KZ...©K Abỵgvw`Z wnmve LvZ ev DcLvZ,wj h_vh_ fṿe wjwce× KịZ ṇe|
- ⇒ %`bw`b hveZxq †jḅ`̣bi,̣j̣vi hveZxq cÖgvbK,̣j̣v GKwU Qvcṿbv (ms`v KZ...©K Abỵgvw`Z) Ucmx̣Ui gva`ṿg mṣY KịZ ṇe|
- ⇒ Ucmx̣U μwgK ḅi w`̣Z ṇe|
- ⇒ cỌ̈Z`K A_© eQi A_v©r Rvbyqvix ṇZ wẈṃi mgqKṿj̣i Rb` 01 ḅi ṇZ ii“ Ḳi †kl KịZ ṇe| bZzb eQ̣i Avevi 01 ḅi †_̣K ii“ ṇe|
- ⇒ cÖwZwU fvDPvi h_vh_ dvBwjs KịZ ṇe Ges GK dvBj †kl ṇj cybivq bZzb dvBj Lyj̣Z ṇe| cỌ̈Z`K dvḄj KZwU fvDPvi A_v©r KZ ḅi †_̣K KZ ḅi ch©š— msiẉZ AṿQ Zv dvḄj Dc̣i `úóṿi wjḶZ ṇe Ges dvBj ḅi w`̣Z ṇe|
- ⇒ fvDPṿi LịPi wbw`ó ZvwiL_ KṿZ ṇe|
- ⇒ fvDPvi,̣j̣v AwWU Dc̣hvMx Kivi Rb` hveZxq Kv hv©ejx ṃúv`b KịZ ṇe| G̣ị AZxZ AwWU mṣvš— μwU mg~n wePvi wẹk-lY I AwfÁZv KṿR jvMṿZ ṇe| cỌ̈Z`K fvDPṿi Rb` Avjv`v Avjv`v μwgK bs w`̣Z ṇe|
- ⇒ fvDPṿi UvKvi AsK K_vq I AṣK wjḶZ ṇe|
- ⇒ †Kvb †jḅ`̣bi f̣j̣ †cvwós †`qv ṇj KvUvKvwU ev NlvNwl bv Ḳi Rvbṿbvi gva`̣g mṣkvạbi e`e`v KịZ ṇe|
- ⇒ fvEPṿi fvDPvi cÖ`ZKvix, cix̣vKvix I Abỵgv`b Kvixi `^ṿi _vḲZ ṇe|
- ⇒ †̣ki cÖPwjZ A_© AvḄbi Abỵmịb KvUv fvDPṿi †iwfwbD óvúú _vḲZ ṇe|
- ⇒ cỌ̈Z`K c^vb fvDPṿi f`vU I ó`ṿúmn Ab`vb` KZ©bv`x h_vh_ fṿe mgš^q mvab KịZ ṇe|
- ⇒ cỌ̈Z`K cÖ`vb fDPṿi cwịkva mxj e`envi KịZ ṇe|

aviv-18 t gvwb (Money) iwK` t

ms`vi Abỵgvw`Z iwK` hv Øviv †Kvb Kg©x, e`w³ ev cÖwZóṿbi wbKU †_̣K A_© Rgv/MÖnY welqK c^gvbḲK eySvq|

- ⇒ gvwb iwK` ms`vi cÖavb wbev©nxi Abỵgvw`Z A_© I msịY wefvM KZ...©K Qvcṿbv ṇe Ges msiẉZ _vḲe|

- ⇒ Pvwñ`v cÖ`vbKvix wefvM/cÖKí Pvwñ`vi gva`g gwwb iwkw` msMÖñ Kíi wbR wefvM/cÖKíí óK ey`K Aš—fy³ Kivi Ges wefvMxq Kg^{xi} Pvwñ`v gZv`eK mywbw`ó WKz`g`Uí gva`g mieivn Kíi|
- ⇒ gwwb iwkw`i cÖwZwU cvZv µwgK bs Abyhvqx avivevwnK fv`e e`envi KíiZ n`e|
- ⇒ cÖKí/wefvMxq Pvwñ`vi cÖw`Z A_© I msi`Y wefvM gwwb iwkw` (cwiwkó-O) mieivn Kíi| G`Í msiw`Z wefvM gwwb iwkw` MÖñY I cÖ`v`bi óK íivRóvi msi`b Kíieb hv`Z Ae`kB Avw` iwkw`i ewn bs I µwgK bs D`j-L_vK`e|
- ⇒ gwwb iwkw` íh íKvb msi`bi í`Í ewnbs Ges ewn`Z KZ b[^]i í`K KZ b[^]í íkl n`q`Q Zv D`j-L_vK`e|
- ⇒ íKvb gwwb iwkw` evwZj n`j íKvb Ae`v`ZB wQ`o ídju hv`e bv| D³ gwwb iwkw` evwZj K_vwU wj`L H ewn`Z msi`Y KíiZ n`e|

aviv-19 t ífvë e`ve`vcbv t

Awdwmqvj Zvr`wbK Ri`ix íKvb cÖ`qvRbxq Pvwñ`v wgUv`bvi Rb` Mw`QZ A_© hv me`v Awdm `b`i msw`Z_vK`e|

µwgK bs	weeib	A`_©i cwigvb
1.	íKw>`aq A_© wefvM	50,000/-
2.	Kvhµ ^g welqK A_© wefvM	30,000/-
3.	gvbe m ^ú ` wefvM I cÖkvmb	20,000/-
4.	mvgvwRK Dbæqb welqK	15,000/-
5.	Dbæqbg~jK Kvh ^g	10,000/-

Dcaviv-19.1t ífvë msuvš— wbggvejx t

wbR`^ ífvët

- ⇒ wmwjs Z`y`×^v UvKv ífv`ë ivLv hv`e bv|
- ⇒ Mw`QZ A_© gy`avgvb Abymv`i ev íbvU wfw`EK ivL`Z n`e|
- ⇒ mswk-ó K`vwkqi/ wnmvi mnKvix I wnmve/ wefvM cÖavb G`i íhŠ`^v ífvë íiwRóvi msiw`Z n`e|

Dcaviv-19.2t íK>`axq ífvët

- ⇒ Kvh^g w`em ík`l íjb`bi ci wmwjs AwZwi³ (wmwjs e`enviKvix`i í`Í) A_© e`vsK Rgv í`Iqv m^æ bv n`j íK>`axq ífv`ë msi`b ev Mw`QZ ivLv n`e|
- ⇒ ífvë e`enviKvix bq GB ifc wefv`Mi Mw`QZ A_© I íK>`axq ífv`ëRgv ivLv hv`e|
- ⇒ Kvh^g w`e`m weKvj 05 UvKvi g`a` ífv`ë A_© Rgv w`Z n`e|
- ⇒ AcwiKwíZ fv`e A_© D`Évjb I ífv`ë Rgv cÖebZv cwinvi Kíi Pj`Z n`e| íK>`axq ífv`ë UvKv ivLvi Rb` Mw`QZ A_© gy`avgvb Abymv`i Mw`QZKvix I mswk-ó wefvM cÖav`bi `v`í íK>`axq A_© wefvM cÖav`bi Aby`gv`bi íK>`axq ífv`ë UvKv Mw`QZ ivLv hv`e|

⇒ msiw¶Z A_© Aek`B c‡ii w`b ‡fvë †_‡K DVv‡Z n‡e hw` †mB w`b †Kvb miKvix QzwU bv_v‡K|

ÒZ,,Zxq Aa`vqÓ Òe`vswKs msuvš— Kvh©vejxÓ

aviv-20t e`vswKs msuvš— welqvejx t

Dcaviv-20.1 t e`vsKt

H mKj jMœx Kvix miKvix/miKvi Aby‡gvw`Z †h †Kvb RvZxq, †emiKvix I Avš— RvwZK evwYwR`vK e`vsK eySvq hviv evsjv‡`k miKv‡ii †K`axq e`vs‡Ki wewa weav‡bi AvIZvq †_‡K RbMbI wewfbœ miKvix/†emiKvix/AvavmiKvix, e`vw³ ev cÖwZóv‡bi A_© Rgv iv‡L I FY cÖ`vb K‡i Ges %o`bw`b Kvhµ©g cwiPvjbi A‡_©i Av`vb cÖ`v‡bi GKwU DrK...ó gva`g wn‡m‡e KvR K‡i|

Dcaviv-20.2 t ms`vi e`vsK t

ms`vi Avw_©K †jb‡`b A‡_©i †hvMvb, A‡_©i Rgv wel‡q GB ms`vi KZ...©K g‡bvwbZ I Aby‡gvw`Z †h †Kvb miKvix/†emiKvix evwYwR`vK e`vsK‡K eySv‡e| GB mg`— RvZxq I Avš—©RvwZK e`vsK cwiPvwjZ wbqgYxwZ I wewa mg~n h_vh_ Abymib K‡i ms`vi Rb` `vwqZi cvjb Ki‡e|

Dcaviv-20.3 t ms`vi e`vswKs Kvh©vejw cwiPvjbv t

1. Kvh©wbe©vnx cwil` KZ...©K ¶gZv cÖvß cÖavb wbe©vnx ev cÖavb wbe©vnx ¶gZv cÖvß e`w³i cÖ`—vebv †gvZv‡eK e`vsK wnmve †Lvjvi ¶gZv msi¶b K‡i|
2. cÖavb wbe©vnx ev cÖavb wbev©nxi Aby‡gvw`Z Kg©KZ©v/Kg©Pvix wnmve cwiPvjbv Ki‡Z cvi‡e|
3. `vwqZi c^avß e`w³MY wb‡gœ D‡j-wLZ †¶‡Î Awc©Z ¶gZv e‡j A_© D‡Ëvjb Ki‡Z cvi‡e|
 - ◆ Af`š—ixb cÖK‡ii †jb‡`‡bi †¶‡Î|

- ◆ H mg⁻ — A_© cwi[†]kva Ki[†]eb hv ms⁻vi⁻vi wn[†]m[†]e we[†]ewPZ n[†]e|
- ◆ e⁻vsK wnmv[†]e Mw[†]QZ A_© `x©N ev⁻^i †gqv`x wewb[†]qv[†]Mi †[†]†I ev AwaK jvfRbK †[†]†I wnmv[†]e ms⁻vi⁻^v_© RwoZ_vK[†]e|
- ◆ †h †Kvb Avw_©K `vqx e⁻vs[†]Ki gva[†]g cwi[†]kv[†]ai c_©†e Dchy³ Z₋ msMÖn Ki[†]eb hv[†]Z cieZx_©†Z AvBbMZ †Kvb RwUjZv m,,wó bv nq|
- ◆ †Kvb †[†]†I †gZv cÖvß Kg_©KZ_©v/Kg_©KZ_©vM[†]bi m[†]›`n m,,wó ev cwic_©b fv[†]e Pvwn`v K,,Z A_© cwi[†]kv[†]ai mš`ó bv n[†]j Zv cÖ`vb Kib⁻wmZ Ki[†]eb|
- ◆ ms⁻vi Kg_©KZ_©v/Kg_©x whwb ev hviv †PK⁻^v[†]i A_{ev} cÖwZ⁻^v[†]i Kivi †gZv msi[†]b K[†]ib A_{ev} wej cÖ`v[†]bi †gZv msi[†]b K[†]ib Zv[†]i ci⁻ú[†]ii bgybv⁻^v[†]i msi[†]b Kiv Df[†]qiB †gŠwjK `vwqZ_i| mswk-ó wefvMxq cÖav[†]bi Aby[†]gvw`Z Kgx_©i wbKU †PK ewn msiw[†]Z_vK[†]e wZwb Ae⁻kB †PK⁻^v[†]iKvix n[†]eb bv|

Dcaviv-20.4 t e⁻vsK wnmve †Lvjvi c^xwZt

†Kvb cÖKi/wefv[†]Mi bZzb e⁻vsK wnmve †Lvjvi cÖ[†]qvRb n[†]j wb[†]gœv³ bxwZ Aby[†]miY Ki[†]Z n[†]et

- ◆ weLvMxq cÖavb e⁻vsK wnmve †Lvjvi †hŠw³KZv D[†]j-L c_©eK cÖavb wbe_{vnx}eive[†]i Av[†]e`b Ki[†]e|
- ◆ Av[†]e`b c[†] cÖavb wbe_{vnx} Gi mycvwi[†]k cieZx_©†Z Kvh_©Kix cwil`KZ..._©K Aby[†]gvw`Z n[†]e|
- ◆ e⁻vsK wnmvewU †Lvjv n[†]j Zvi b[†]^i I cÖviw[†]çK w⁻wZ mn Z₋vw` †K[†]^xq Awd[†]m AewnZ Ki[†]Z n[†]e|
- ◆ Dchy³ KZ,,_©c[†]†K †PK⁻^v[†]iKvix wngv[†]e Kgc[†]† 03 (wZb) ⁻^v[†]iKvix g[†]bvbX Ki[†]Z n[†]e| hvig[†]a⁻ Kgc[†]† †h †Kvb 02 (`yB) R[†]bi †hŠ₋^v[†]†i A_© D[†]Ëvjb Kiv hv[†]e g[†]g_© e⁻vsK[†]K AewnZ Ki[†]Z n[†]e|
- ◆ kvLvq/cÖK[†]ii/wefv[†]Mi †jb[†]†[†]bi e⁻vcKZv/cwiwai Dci wfwËK[†]†i †PK⁻^v[†]†ii †gZv wba_{vwiZ} n[†]Z cv[†]i | hv cÖavb wbe_{vnx} KZ..._©K Aby[†]gvw`Z n[†]e|
- ◆ Ae⁻en`Z wnmve cybivq Pvjy/eÜ Ki[†]Z n[†]j Aek⁻B c_©†e †K[†]^xq A_© wefv[†]Mi gva[†]g cÖavb wbe_{vnx} KZ..._©K Aby[†]gvw`Z n[†]Z n[†]e|
- ◆ bZyb wnmve †Lvjv, Ae⁻en`Z wnmve Pvjy/e[†]Üi †y[†]† ZvrÿwbK fv[†]e †K[†]^xq A_© wefvM[†]K wjwLZ AvKv[†]i AewnZ Ki[†]Z n[†]e|

Dcaviv-20.5t Bmy`K...Z †PK hvPvB msuvš—t

evnK †PK ev Account Payee †PK Bmy`i c_†e_© †PK⁻^v[†]iKvix M[†]Yi ^`wbK A_© D[†]Ëvjb msuvš— Pvwn`vc[†] †iwRóvi, †PK †iwRóvi evn[†]Ki bvg, UvKvi cwigvb, ZvwiL I wnmve bs we[†]kl †[†]†I Bmy`K...Z †P[†]Ki wecwi[†]Z fvDPvi Aby[†]gvw`Z wKbv hvPvB mv[†]c[†]† †P[†]K⁻^v[†]i wbwðZ Ki[†]eb| Pvwn`v c[†] †PK †ivRóvi dig (cwiwkó-K) e⁻envi Ki[†]Z n[†]e|

Dcaviv-20.6t †PK cÖ`vb msuvš—t

- ◆ AvBbMZ cÖvc[†]KB †PK cÖ`vb Ki[†]Z n[†]e|
- ◆ †PK cÖ`v[†]bi mg[†]q †P[†]K Count Part/†PK gywo[†]Z cÖnxZvi bvg, ZvwiL I cwivPZ b[†]^i (cÖ[†]hvR⁻ †[†]†I) wjL[†]Z n[†]e Ges †PK gywoi Aci c,,óvmn dig G (cÖvwb/cÖ`vb di[†]g) MÖnxZvi ⁻^v[†]i wbwðZ Ki[†]Z n[†]e|

Dcaviv-207t evnK †PK cÖ`vbt

Awdm LiP cwiPvjbv, ¶z`a FY weZi†bi †¶††I evnK ev ms`vi †Kvb Ri“ix cÖ†qvR†b evnK/Bearer †PK Bmy” n†e| evnK †PK c~i†Yi †¶††I evn†Ki bvg,UvKvi cwigvb (AsK I K_vq), ZvwiL Aek`B wjL†Z n†e| KLbB dvuKv/Blank †PK Bmy” Kiv hv†e bv| evnK †P†Ki gva`†g A_© D†Ëvj†bi †¶††I Aby†gvw`Z wZb Rb Kg©KZ©v/Kg©Pvix (bvg, c`ex I kvLvI bvg D†jØL mn) †P†Ki evnK wnmv†e By Rotation †h †Kvb `yB Rb `vwqZi cvjb Ki†eb| †P†Ki evnK wn†m†e `vwqZi cvjb Gi welqwU mswk-ó wefvM/cÖKí/kvLv/Gwiqv/†Rv†bi Awdm cÖavb Awdm Av††ki gva`†g wbwðZ Ki†eb| cÖ†qvR†b `vwqZi cwie©Zb n†Z cv†i|
Aby†gvw`Z Kg©xi gva`†g whwb †P†Ki evnK wZwb Ges mswk-ó wefvM/cÖKí/kvLv/Gwiqv/†Rv†bi Ab` †h †Kvb Kg©x †P†Ki evn†Ki ms†M e`vsK n†Z A_© D†Ëvj/A_© Avbq†bi `vwqZi †hŠ_fv†e cvjb Ki†eb|

Dcaviv-20.8t µm †PK cÖ`vbt

ms`vi `vqx m`ú` µq óvd†i wewfbæ cÖKvi FY cÖ`vb, óvd†i P~ovš— `vi-†`bv wb@úwËKib, GK cÖKí †_†K Ab` cÖK†i Av`vb-cÖ`v†bi, ME FY weZiY, †h †Kvb e`w³/ c`wZóv†bi Paument Gi †¶††I Aek`B 10,000/- UvKv ev Z†`v©× A†_©i †¶††I A/C Payee †PK Bmy” Ki†Z n†e| A_v©r †PK, MÖnxZvi cÖwZóv†bi bvg, wnmve bs wjL†Z n†e| A/C Payee mxj cÖ`Ë †P†K Aek`B e`envi Ki†Z n†e|

Dcaviv-20.9t e`vs†K A_© Rgv`vb msuvš—t

gvV †_†K Av`vqK...Z ev wewfbæ Drm †_†K AvMZ bM` A_© e`vs†K Rgv`v†bi †¶††I †hŠ_fv†e Aby†gvw`Z Kg©xMb A_© Rgv `vwqZi cvjb Ki†eb| A_v©r 10,000/- (k nvRvi) UvKvi D†aY© Rgv `v†bi †¶††I Aby†gvw`Z Kg©x mn kvLv/wefvMxq cÖav†bi g†bvbxZ cÖwZwbwa e`vsK n†Z A_© Rgv/Avbq†bi `vwqZi †hŠ_fv†e cvjb Ki†e| †Kvb µ†gB Aby†gvw`Z evnK †Kvb mg†qi Rb` A_© D†Ëvj/Rgv Ki†Z cvi†e bv|

Dcaviv-20.10t wWwW/wUwU/GgwU/wcI msuvš—t

†K>`xq Awdm †_†K †Rvb/Gwiqv/kvLv Avevi kvLv/Gwiqv/†Rvb †_†K †nW Awd†m GK kvLv †_†K Ab` kvLv, cÖK†i †¶††I GK _vbv/Dc†Rjv †_†K Ab` Dc†Rjvq ev Avš—:kvLv/cÖKí †jb††bi gva`†g dvÛ Av`vb Aek`B wWwW/wUwU/GgwU/wcI Gi gva`†g †jb†`b Ki†Z n†e| Kv†RB e`vsK n†Z A_© D†Ëvj†bi †PK evn†Ki cwie©†Z Avcbvw`M†K wWwW/wUwU/GgwU/wcI Kivi wbwg†Ë K_vwU Aek`B wjL†Z n†e| A_v©r Demanal Draft (DD) Kivi †¶††I evnK †PK Bmy” ev bM` †Kvb A_© e`vsK n†Z D†Ëvj n†e| bv|

Dcaviv-20.11t ^bw>`b e`vs†K e`v†jY (†K>`xq Awd†mi Rb`)t

%o`bw>`b e`vsK †jb†`b mgvß A†š— ms`vi e`eüZ wewfbæ wnmve G wK cwigb A_© Mw”QZ Zv eySv†e| wewfbæ cÖK†i, e`eüZ e`vsK wnmv†ei ^bw>`b ev %o`wbK

†jb†`b A_v©r wnmve n†Z A_© D†Ëvjb Ki†Z n†j †K`axq wnmve wefv†M iw¶Z
 A_© D†Ëvjb †iwRóv†i wnmve b^i D†ËvwjZ UvKvi cwigvb, A_© D†Ëvj†bi KviY,
 ZvwiL wj†L †PK enb Kvix e`vw³ ^v¶i Ki†e Ges †P†Ki †Kvbnq †iwRóv†i †cvwós
 n†q†Q g†g© `vwqZ; cÖvß e`vw³ ^v¶i Ki†eb|

- wW†m^i Closing Gi mg†q e`vsK Pv©R I e`vsK my` mn cÖwZ†e`b `vwLj
 Ki†Z n†e|
- cÖwZw`†bi †jb†`b †k†l †h mKj wnmv†e UvKv D†Ëvjb I Rgv n†q†Q Zv †ejv
 03 Uvi g†a` %o`wbK e`vsK e`v†j†Yi cÖwZ†e`b (cwiwkó -M) †gvZv†eK
 `vwqZ; cÖvß e`vw³i wbKU `vwLj Ki†Z n†e|
- me mgq e`vsK cvk ewn ev e`vs†Ki †óU†gU AvcUz-†WU ivK†Z n†e|
 cÖ†qvR†bi Bank Reconciliatiion statement cÖ`Z K†i e`vs†Ki mv†_ Cash
 Book Gi Bank Balance wgj KiY Ki†Z n†e|

ÒPZz©_Aa`vqÓ
Ò†eZb fvZv I †eZb msµvš— KZ©bÓ

aviv-21t †eZb I fvZvw`t

- mvwf©m i`jm (SR) f~³ Kg©x†`i †¶††† Staff Compensation Plan Abymv†i
 †eZb cÖ†`q n†e|
- cÖKí Kg©x†`i †¶††† cÖKí cÖ`—vebv ev wb†qvM c††i kZ© Abymv†i †eZb
 cÖ†`q n†e|
- †h gv†mi †eZb †mB gv†mi †kl mßv†ni g†a` Qvo Kib chv©†q co†e|
- AMÖxg wn†m†e †Kvb †eZb fvZv cÖ`vb Kiv hv†e bv|
- †eZ†bi Rb` †eZb mxU/†eZb †iwRóvi msi¶b Ki†Z n†e|

- nvwRiv LvZvfz³ Kg©x†`i †eZb n†e| Z†e hv†`i nvwRiv LvZvq bvg DVv†bvi cÖ†qvRb bvB Zviv Gi AvIZvq co†e bv|
- †eZb Aek`B kvLvi SD (óvd wW†cvwRU) / e`vs†Ki gva`†g cÖ`vb Ki†Z n†e|
- cÖ†Z`K Kg©xi †eZb mx†U h_vh_ †iwfwbI óvóú jvMv†Z n†e|
- civgk©K, G`vWfvBRvi, G`vW†fv†KU I Dc†`óvM†bi mǻšvbx fvZv Pzw³i kZ© Abyhvqx me©`v cÖ`Ě n†e|
- Kg©wfwĚK Kg©x†`i †eZb wefvMxq cÖavbM†bi Aby†gv`b I Kg©wfwĚK Kg©x`i †eZb cÖ`vb bxwZgvjv Aby†gvw`Z Abymv†i cÖ`Ě n†e|

aviv-22t †eZb KZ©b msuvš— welqt

- ❖ cÖwZôvb KZ...©K wba©vwiZ KZ©b ms`vi PvKixwewa gZv†eK wbqwsjZ I cwiPvwjZ n†e| †hgb- cÖwf†WU dvŰ, wW†cvwRU, weGdG, wR.AvB.G|
- ❖ Kg©xi e`w³MZ KZ©b, †hgb- †gvUimvB†Kj, evB-mvB†Kj, K`vjKz†jUi, †iBb†KvU, †gvevBj FY, D`P wk¶v FY, M,,n FY, M,,n-miĀvg FY, Kj`vY Znwej FY, KĀygvī FY BZ`vw` F†Yi wbqwgZ fv†e FY Pzw³i k©Z gZv†eK c^awZgv†m Kg©xi †eZb †_†K KZ©b Ki†Z n†e|
- ❖ WASDPA–i Avqg~jK cÖKí/wefvM †_†K †Kvb Kg©xhw` evuwK†Z †Kvb wKQz e`w³MZ fv†e MÖnY K†i Z†e mswk-ó wefv†Mi Z` gZv†eK cÖwZgv†m wbqg Abyhvqx †eZb mx†U KZ©b Ki†Z n†e|
- ❖ mswk-ó wefv†Mi cvl bv (KZ©†bi Ask) KZ©b cieZx© 15(c†bi) w`†bi g†a` mswk-ó Kg©x†`i e`vsK wnmv†e †cÖiY Ki†Z n†e|

Dcaviv-22.1t fwel`r Znwej (contributory Provident Fund)t

SR f³ Kg©x†`i fwel`r†Zi Rb` Kg©xi wb†Ri I cÖwZôvb KZ...©K RgvK...Z Ask| hv ms`vi PvKzix wewai aviv-38 gZv†eK cwiPwjZ| fwel`rZ Znwe†ji A_© c,, K e`vsK wnmv†ei gva`†g msi¶b Ki†Z n†e Ges †h †Kvb jvfRbK Lv†Z wewb†qvM Ki†Z n†e|

Dcaviv-22.2t wR AvB G (GIA)t

ms`vi PvKzwi wewai aviv-40-L gZv†eK cwiPvwjZ n†e| D†j-wLZ dv†Űi hveZxq wnmve cĬv`x †K>`axq wnmve wefvM KZ...©K c,, K e`vsK wnmv†ei gva`†g msi¶b Ki†Z n†e| D³ Znwe†ji A_© jvfRbK Lv†Z wewb†qvM Ki†Z n†e|

Dcaviv-22.3t Avby†ZvwlK (Gratuity)t

ms`vi PvKzix wewai aviv 40-M gZv†eK cwiPvwjZ n†e Ges hveZxq wnmve cĬv`x †K>`axq wnmve wefvM KZ...©K e`vsK wnmv†ei gva`†g msi¶b Ki†Z n†e| D³ Znwe†ji A_© jvfRbK Lv†Z wewb†hvM Ki†Z n†e|

Dcaviv-22.4t RvgvbZ (Security)t

cÖwZóv†b `vqx wfwĚ†Z †Kvb Kg©K©Zv/Kg©Pvix wb†qvM cÖvwb cieZx© †hvM`v†bi mgq ms`vi wewai gZv†eK †MÖW Abyhvqx GKwU wbw`©ó cwigvb A_© Rgv cÖ`vb K†i hv, cieZx©†Z wewa gZv†eK †dir †`qv n†e| †Kvb Kg©x wewa ewn©fyZ fv†e D³ A_© `vex Ki†Z cvi†eb bv| Rvgvb†Zi Dci e`vsK †i†U jvf/my` cÖ`vb Kiv n†e| G gZv†eK hveZxq cĬv`x msiyb Ki†Z n†e|

ÒcĀg Aa`vqÓ

Ò`vqx mǻú`, óK †iwRóvi μq-weuq, †UŰvi Ges †Kv†Ukb msuvš—Ó

aviv-23t `vqx mǻú` msuvš—t

†h mg⁻ m^oú` weμ†qi D†Ī†k^o μq bv K†i e^oenvi I ms⁻vi Avq Kivi D†Ī†k^o μq Kiv nq Ges †h mg⁻ m^oú` 01(GK) eQ†ii AwaK e^oenvi Kiv hvq I hv †_†K cÖwZôvb/ms⁻v †mev †c†q _v†K Zv†K ⁻vqx m^oú` e†j| †hgb- AvmevecĪ, f~wg I `vjvb †KvUv BZ`vw`|

Dcaviv- 23.1t ⁻vqx m^oú` mbv³ Kib wPý cÖ`v†bi wbqgt

bgybvt WASDPA/wefvM ev cÖKí/Awd†mi bvg / m^oú†`i bvg/μ†qi eQi/wmwiqvj b^o^i|

Dcaviv-23.2t ⁻vqx m^oú` wnmve fz³ Ki†bi we†eP^o welqt

- ✓ ⁻vqx m^oú†`i μq Pvwn`v Aby†gv`b wb†Z n†e|
- ✓ μq KwgwUi gva^o†g †UŪvi/†Kv†Ukb/`icĪ msMÖnK†i Kgc^ov†iwUf †óU†g>U ^Zix K†i Zv μq KwgwUi gva^o†g ev KZ...©K Aby†gvw`Z n†q Kvhv†`©k cÖ`vb Ki†Z n†e|
- ✓ μq KwgwUi gva^o†g μq Kvh©m^oúv`b Ki†Z n†e|
- ✓ μq m^oúv`†bi ci Zv ÷K †iwR÷vi I ⁻vqx m^oú` †iwR÷vi (cwiwkó- Q) DVv†Z n†e|
- ✓ mswk-ó ⁻vqx m^oú†` Identification Mark w`†Z n†e|
- ✓ ⁻vqx m^oú` wfwĒK wmwWDj ^Zix Ki†Z n†e|
- ✓ ⁻vqx m^oú†`i wej G^ovKvD>U †c-†P†Ki gva^o†g cwi†kvaxZ Ki†Z n†e|
- ✓ eQi †k†l ⁻vqx m^oú` wdwRK^ovj †fwiwd†Kkb K†i wi†cv©U Ki†Z n†e|

Dcaviv-23.3t m^oú†`i AePqt

cÖwZôv†bi ⁻vqx m^oú` mg~†ni e^oenvi, ¶qcÖvß nIqv, e^oenvi Aby†cv†hvMx nIqv aŸsm cÖvß nIqv BZ`vw` Kvi†b m^oú†`i g~j^o n«vm†K AePq e†j|

Dcaviv-23.5t AePq av†h©`i cĪwZt

ms⁻vi hveZxq ⁻vqx m^oú†`i Dci μgn«vmgvb †Ri cĪwZ†Z (Reducing Balance Method) evrmwiK AePq avh©` Ki†Z n†e|

Dcaviv-23.6t AePqmwÂwZ Znwej m.,wót

evwl©K AePq wbav©ib c~e©K AePq mwÂwZ Znwej m.,wó Ki†Z n†e| c~e©eZx evrm†ii †gvU AePq mwÂwZ Znwe†ji mv†_ cÖwZeQi AePq †hvM K†i μg cywRf~Z (Cumulative) fv†e †`Lv†Z n†e|
 AePq mwÂwZ Znwe†ji A_© wefvM/†Kw>^aq wfwĒ†Z FDR ev c, _K e^ovsK wnmv†e ev jvfRbK Lv†Z wewb†qvM Ki†Z n†e|

Dcaviv-23.7t ⁻vqx m^oú†`i wba©vwiZ AePq nvit

Sl. No	Name of Assets	Details Assets	Depreciation Rate
1.	Building	Building and Flat	5%
2.	Furniture	Chair, Table, Board, Almirah, Cot, Book self, File cabinet, Showcase, TV, Trolley, Carpet, Sofa sets, Trunk etc.	15%
3.	Office	UPS/IPS, Computer, Stabilizer, Printer, Generator,	20%

Sl. No	Name of Assets	Details Assets	Depreciation Rate
	Equipments	Refrigerator, Tubewell, Calcolator, Cookeries, Photocopier, AC, Microover, Gas Burner etc	
4.	Electric & Electronics Goods	Telephone, Mobile, Television, Fan, Camera, Sound system, Varitical scrine, Charger Lisht, Mltimedia etc	20%
5.	Vehicles	Motor-cycle, Bi-cycle, CNG, Car, Jeep, Ambulance, Bus, Rickshaw, Microbus, Pickup, Truck, Tempu, Taxicab, etc.	20%
6.	Machinery	All kinds of machinery, Waterpump, Spray machime etc.	20%

wet `at Avw_©K eQ†i `vqx m᳚ú` μq e`envwiK gvm wfwĚK AePq av©h` n†e|

Dcaviv-23.9t `vqx m᳚ú†`i weu†qi †¶†Ĭ Aby†gv`b Kibxqt

μq-weμq bxwZgvjv Abymi†b `vqx m᳚ú` weμq n†e|

aviv-24t óK †iwRóvi cÖms†Mt

gRy` c†b`i AwaK e`env†ii gva`†g ms`vi cÖkvmwbK I cwiPvjbvq e`q m©ewbgæ ch©v†q ivLvi Rb` gRy` c†b`i cwiKíbv I wbqš; b Ki†Z nq| gRy` c†b`i e`e`vcbvi Rb` óK †iwRóvi Ki†Z nq|

- ✓ óK †iwRóvi G c, óv b᳚^i w`†q Zv e`env†ii Rb` Aby†gvw`Z n†Z n†e|
- ✓ gvj MÖnY/μq Ges weμq/Bmy` msuvš— hveZxq Z`vw` h_vh_fv†e óK †iwRóvi†i msi¶b Ki†Z n†e|
- ✓ óK †iwRóvi me©`v Up to date ivL†Z ev_vK†Z n†e|
- ✓ gv†m Kgc†y GKevi `vwqZ; cÖvβ Kgc©KZ©v óK †iwRóvi hvPvB Ki†eb|
- ✓ eQ†i Kgc†¶ `yB evi óK m†iRwq†b cix¶v I bxwi¶v †k†l †K>`axq A_© wefv†M wjwLZ cÖwZ†e`b Ki†Z n†e|

aviv-25t μq-weμq msuvš— wbgqvejxt

μq-weμq bxwZgvjv Abymv†i cwiPvwjZ n†e| (μ†qi †¶†Ĭ cwiwkó gZv†eK Pvwn`v cĬ w`†Z n†e|)

aviv-26t †UŬvi I †Kv†Ukb msuvš— wbgqvejxt

`icĬ I †Kv†Ukb ej†Z ms`vi Rb` μq I weμq †hvM` mvgMÖx Ges m᳚ú†`i μq ev weμq RwbZ AvnevqZ μq I weμqKvix KZ...©cý KZ...©K weÁwβ cĬ/Notice †K eySvq| GB weÁwβ/†bvU†k μq I weμqKvix kZ©vejxi D†j-†L μq I weμ†qi ai†bi eb©bv w`†q B`QzK †μZv I we†μZvi wbKU n†Z †h `iLv`— Avnevb K†i Zv†K eySvq|

- †Kvb `a†e`i μq †¶†Ĭ GKK †Kvb `a†e`i gyj` 1,000/- UvKvi D†aY© wKš` 10,000/- UvKvi bx†P n†j @úU †Kv†Ukb msMÖn Ki†Z n†e|
- GKK †Kvb `a†e`i g~j` 10,000/- UvKvi D†aY© wKš` 1,00,000/- UvKvi bx†P n†j †Kv†Ukb msMÖn Ki†Z n†e|
- GKK †Kvb `a†e`i g~j` 1,00,000/- UvKvi Dc†i n†j †m †¶†Ĭ cwĬKvq weÁwβ w`†Z n†e|
- `icĬ MÖn†bi †¶†Ĭ †`†ki Kgc†¶ jvB†mYavix 03 (wZb) wU cÖwZóv†bi wbKU †_†K `icĬ ev †Kv†Ukb msMÖn Ki†Z n†e|

- me©wbgæ `i`vZvi wbKU Kvhv©†`k w`†Z n†e|

Òlô Aa`vqÓ

Òmv†c©vU †mj, Avqg~jK Kg©m~Px, cÖKíÓ

aviv-27t mv†c©vU †mjt

ms⁻v KZ...©K Aby†gvw`Z †mB mKj wefvM hv Avqg~jK †Kvb Kv†h© mivmwi wb†qvwRZ bv †_†K c†iv¶fv†e †MvUv cÖwZóvb†K A_v©r ms⁻vi wewfbæ Kg©m~Px†K mv†c©vU w`†q ms⁻vi †KvqvjwU g`v†bR†gU wbwðZ K†i|

Dcaviv-27.1t mv†c©vU†mj, wji e`q wbe©v†ni Av†qi Drmt

mv†c©vU †mj, wji e`q Avqg~jK Kg©myPx, †jv enb Ki†e A_v©r mv†c©vU †mj, †jvi evwl©K e`q mswk-ó Avq g~jK Kg©m~Pxi evwl©K ev†R†Ui AvbycvwZK nv†i enb Ki†Z n†e|

Dcaviv-27.2t mv†c©vU †m†ji cÖ†hvRbxqZvt

- ⇒ WASDPAGi hveZxq cÖkvmwbK Kvh©máúv`b, †hgb-Kg©x wb†qvm, Ae`vnwZ, g~j`vqb, cÖwk¶b mn e`w³MZ bw_cĪ msi¶b I cÖkvmwbK e`e⁻v MÖnY msµvš— Kvh© máúv`b|
- ⇒ ms⁻vi Avw_©K wel†q fzjmwU Rvj, RyqvPzwi, AvZÿmvr †iva I ms†kva†bi e`e⁻v MÖnY Gi Rb` ev j†ÿ` AwWU I gwBUwis msµvš— Kvh©vejx máúv`b|
- ⇒ ms⁻vi mKj Kg©KZ©v/Kg©Pvixi ⁻^v_© mswk-ó welq †hgb- c`wf†W>U dvÛ wW†cvwRU, MÖ`vPzBwU, RvgvbZ mn Kgx©i `vq-†`bv wb`úwËKib msµvš— Kvhv©ejx máúv`b|
- ⇒ e`e⁻vcbv MZ Z_` mg,× c×wZ (MIS) wbqwgZ Kib|
- ⇒ ms⁻vi ⁻^v†_© Af`š—wib I evwn`K wewfbæ cÖwZóvb, e`w³, `vZv ms⁻v, miKvix I †hmiKvix wewfbæ cÖwZóvb†bi mv†_ †hvMv†hvM iyvmn cÖ†qvRwbq Kvh©vw` máúv`b|
- ⇒ AeKvVv†gv MZ Dbæqb e`e⁻vcbv cwiKíbv|
- ⇒ Av_©-mvgvwrK Dbæqb mn M†elbv Dbæqb I g~j`vqb msµvš— Kvh©vejx máúv`b|
- ⇒ bvix ¶gZvqb welqK Kvh©µg cwiPvjbv Kviv|
- ⇒ AvZ©-gvbeZvi †mevi Rb` wkÿv, ms⁻<...wZ, `y†hvM© †gvKv†ejv, f~wg Dbæqb, Kg© ms⁻vb, gvbevwaKvi msµvš— Kvhv©ejx máúv`b|

aviv-28t Avq-g~jK Kg©m~Px/cÖK†ii Avw_©K †jb†`bt

†h mKj Kg©m~Px Avq-g~jK Kvh©Kjv†c mivmwi wb†qvwRZ| Avqg~jK Kg©m~Px ev cÖKí, †jvi cÖ†qvRbxqZv hveZxq Avw_©K †jb†`b ms⁻vi †Rbv†ij dv†Ûi mv†_ wbqwgZ fv†e máúv`b Ki†Z cvi†e| G†¶†Ī F†Yi Av`vb cÖ`vb Aby`vb I Ifvi†nW, Ab`vb` hveZxq e`†qi A_© †jb†`†bi †¶†Ī wbw`©ó di†gU e`envi Ki†Z n†e|

D³ di†gU ïay gvÎ MÖnYKvix cÖKí `yB Kwc c~iY K†i Zvi cÖK†ii `vwhZi cÖvß Kg©KZ©v I MÖnY Kvixi ^v¶i w`†q cÖ`vbKvix cÖK†ii wbKU Dc`vcb Ki†e| hv†Z cÖ`vbKix cÖKí cÖavb I cÖ`vbKvix Kg©KZ©v hvPvB A†š— ^v¶i K†i GK Kwc MÖnYKvix cÖKí†K †dir w`†e Ges GK Kwc mswkó wefvM/cÖKí msiyb Ki†e|

Òmßg Aa`vqÓ ÒAwWU msuvš—Ó

aviv-29t AwWU msuvš— weavbt

Avw_©K eQi †k†l evsjv†`†k miKvi Aby†gvw`Z Ges NGO e~`†ivi ZvwjKv f~³ AwWU dv©g Øviv ms`vi mKj Kg©m~Px/cÖKí/wefv†Mi hveZxq Avw_©K †jb†`b I e`e`vcbv welq,†jv AwWU Ki†Z n†e|

Dcaviv-29.1t AwWUi wb†qvM msuvš— weavbt

ms`vi evwl©K mvavib mfvq Aby†gv`b mv†c†¶ cÖavb wbev©nx KZ,©K Avw_©K eQ†ii Rb` AwWU dv©g wb†qvM c`avß n†e| cÖK†ii †¶†Í `vZv†Mvwói Pwn`v gvwdK ev cÖK†ii Avw_©K eQi mgvßbv†Ë `vZv †Mvwó KZ...©K wba©vwiZ A_ev `vZv †Mvóxi †Kvb wb†`©kbv bv_vK†j cÖwZóvb KZ...©K wb†qvM cÖvßvZ ewnt wbix¶K Øviv wbix¶v Kvh©máuv`b Ki†Z n†e|

†K>`axq A_© I wnmve wefvM cwÎKvq weÁwß A_ev mivmwi †hvMv†hvM K†i miKvi Aby†gvw`Z wewfbœ AwWU dv©g Gi wbKU †_†K Av†e`b msMÖn K†i ev D³ Av†e`b ,†jvi ZvwjKv `Zix K†i evwl©K mvavib mfvq Dc`vcb K†i †mLvb †_†K GKwU AwWU dv©g†K wb†qvM cÖ`vb Ki†e|

Dcaviv-29.2t ms`vi Avf`š—wib AwWUt

ms`vi Af`š—wib AwWU wefvM mviv eQi a†i ms`vi wewfbœ Kg©m~Px/cÖKí/wefvM AwWU Ki†eb| AwWU†ii Pwn`v gvwdK Z_` mswk-ó Kg©m~Px/cÖKí/wefvM Gi hveZxq f~jÍ`wU D`NvUb Ges f~jÍ`wU ms†kva†bi civg©k w`†eb|
†h †Kvb cÖKí/Kg©m~Px/wefvM cÖ†hvRb †ev†a eQ†i GKvwaKvi Avf`š—ixb AwWUi Øviv AwWU Kwi†q wb†Z cvi†e|

ÒAóg Aa`vqÓ ÒweweaÓ

aviv-30t `e†`wkK Aby`vb (Foreign Donaion)t

- ⇒ %oe†`wkK Aby`vb MÖn†bi †¶†Í GbwRI ey`†iv Gi Clearence Certificate MÖnb Ki†Z n†e|
- ⇒ %oe†`wkK Aby`vb MÖn†bi Rb` ms`vi gv`vi e`vsK G`vKvD>U e`envi Ki†Z n†e| Z†e `vZvi k©Z mv†c†¶ Avjv`v wnmve †Lvju †h†Z cv†i|
- ⇒ g~j e`vsK wnmve cÖKí MÖn†bi ci mswk-ó cÖK†í UvKv `vbs—i Kiv n†e|
- ⇒ %oe†`wkK Aby`v†bi Rb` Avjv`v wnmve msi¶b Ki†Z n†e hw` cÖ†qvRbxq n†q _v†K|

aviv-31t `vbxq Aby`vb (local Denation)t

- ⇒ Kg©m~Px ev`—evq†bi j†¶ ev cÖKí cÖ`—vebv Abyhvqx `vbxq Aby`vb msMÖn Ki†Z n†e|
- ⇒ `vbxq Aby`vb bM` A_©, `ae` mœúwË ev †`^”Qvka g~j` n†Z cv†i cÖ†qvR†b `vbxq Aby`vb Gi Rb` Avjv`v wnmve msi¶b Ki†Z n†e|

aviv-32t g~j` ms†hvRb Ki I AvqKi (VAT & TAX) msuvš— weavbt

- ⇒ ms`vi †h mg`— Av†qi Dci f`vU I U`v· ca`vb †hvM` †mB mg`— Av†qi Dci f`vU I U`v· cÖ`vb Ki†Z n†e|
- ⇒ †Kvb cY` µq Ki†j Zv hw` f`vU I U`v·i AvIZvq c†o Z†e Zv†Z mieivn ev we†µZvi wbKU †_†K f`vU I U`v· †K†U †i†L g~j` cwi†kva Ki†Z n†e|
- ⇒ mieivnKvixMb wb†RiB f`vU I U`v· ca`vb Ki†j cY` µ†qi mgq Zv†`i wbKU †_†K f`vU I U`v· Gi bw_ msMÖn Ki†Z n†e|
- ⇒ f`vU I U`v· AvBb cwieZ©bkxj †mB †¶†Í cwiewZ©Z AvBb Abyhvqx f`vU I U`v· bxwZgvju cÖ†qvR` n†e|

aviv-33t wbivcËv mÂqt

ms`vi wbivcËv mÂq bxwZgvju Abymv†i cwiPvwjZ n†e|

aviv-34t SzuwK Znwejt

ms`vi SzuwK Znwejt bxwZgvju Abymv†i cwiPvwjZ n†e|

aviv-35t Gj Gjwct

ms⁻vi Gj Gjwct bxwZgvjv Abymv[†]i cwiPvwjZ n[†]e|

aviv-36t wjj-vn Znwejt

agx[©]q Abyf~wZ cyô gvbe m^óú` Dbœqb Z_v ^v~` Dbœqb mn AwZ `wi^{a†}`i Rb` RbKj`vb g~jK KvR Kivq D[†]Īk` m,,ó Znwejt ev wjj-vn Znwejt bxwZgvjvq cwiPvwjZ n[†]e|

aviv-37t `vwqZi cÖvß Kg©KZ©v[†]`i w`m[†]k[†]l wnmve hvPvB[†]qi we[†]kl w`K_wjt

- ❖ `vex cÖ`v[†]bi Av[†]`[†]ki mwnZ Day Book hvPvB Ki[†]Z n[†]e| Gfv[†]e mswk-ó e⁻vw³eM© ^wbK cÖ[†]Z`K A©Wvi-Ae-[†]c[†]g>U cix[¶]v Ki[†]e|
- ❖ K`vk ewni †hvMdj Av`vb I cÖ`vb wej fvDPvi Gi mwnZ wgwj[†]q †`L[†]Z n[†]e| G[†]¶[†]Ī †Kvb Awab⁻— Kg©xi Øviv cwiw[¶]Z n[†]q i× Av[†]Q g[†]g© ^v[¶]i Ki[†]Z n[†]e|
- ❖ cÖ[†]Z`K mßv[†]ni Av`vb cÖ`vb wnmv[†]ei wej fvDPvi mwVKfv[†]e wnmvei[¶]b n[†]q[†]Q Ges †m ,wj dvBj I μwgK bs (fvDPv[†]ii) Abyhvqx mvRv[†]bv Av[†]Q Zv wbwðZ Ki[†]Z n[†]e|
- ❖ cÖ[†]Z`K cvZvi †hvMvdj i×fv[†]e Day Book n[†]Z Cash Book G⁻vbvš—i n[†]q[†]Q Zvi i×Zv Zzjbv Ki[†]Z n[†]e|
- ❖ Accounts Digital c×wZ[†]Z Kw^óDUv[†]i msiw[¶]Z n[†]j †m[†]¶[†]Ī c^awZw`[†]bi †jb[†]`b †k[†]l mKj †jb[†]`[†]bi cÖgvbK hvPvB A[†]š— ^v[¶]i Ki[†]e| Z[†]e mßv[†]n Aš—Z GKevi Digital c×wZ[†]Z Accounts m^óúvw`Z n[†]”Q ZLb KvH©c×wZ I †cvwós fvBPv[†]ii mv[†]_ wgwj[†]q †`L[†]eb|
- ❖ Cash Book- G wjwce×K...Z mKj †jb[†]`b LvZIqvix Ledger Gi Posting n[†]q[†]Q GB g[†]g© GKgz †cvlb K[†]i Cash Book ^v[¶]i Ki[†]eb|

aviv-38t ms⁻v cwiPvwjZ Avw ©K e⁻vcbv wnmve msi[¶]bi Dci wbev©nx cÖav[†]bi `vwqZ;t

- wbev©nx cÖavb- WASDPAm⁻vi mgy`q wnmv[†]ei cÖvwß I cÖ`vb A[†]_©i Dci wewa m^óúZfv[†]e wbqš[†]bi c~b© AwaKvi msi[¶]b K[†]i|
- wbev©nx cÖ`vb WASDPAm⁻vi iw[¶]Z mKj m^óú`, A[†]_©i gRy` I e>U[†]bi Dci msNwUZ A_ev e⁻envwiK wb[†]`©kbv I cwiPvjbmZ Av[†]`k `v[†]bi ¶gZv msi[¶]b K[†]i|
- wbev©nx cÖavb WASDPAZvi wbqš[†]Z AwWU I gwUwis †mj KZ...©K ms⁻vi mKj cÖKi/wefv[†]Mi wnmve wbix[¶]v I gwUwis Kivi ¶gZv msi[¶]b K[†]i|
- wbev©nx cÖavb WASDPAcÖv_wgK I mvewmwWqvix wnmve Dci †h †Kvb wRÁvmv Kiv mn dvŪ g⁻v[†]bR[†]g[†]Uⁱ Dci KvH©Ki e⁻v MÖn[†]bi Av[†]`k `v[†]bi ¶gZv msi[¶]b K[†]i|
- ms⁻vi mKj cÖK[†]i e⁻q, AwZwi³ e⁻vjv[†]Y mx[†]Uⁱ Dci Rewew`wnZvi `vqx Ki[†]Z cv[†]i Ges Abyi`c fv[†]e cÖYxZ wnmv[†]ei Dci `vwqZi Kg©KZ©v mwnZ gZ wewbg[†]qi A[†]š— bZzb civg©k w`[†]q cÖK[†]i e⁻vcbv wm×vš— MÖnb Kivi AwaKvi ms⁻vi wbev©nx cÖavb msi[¶]b K[†]i|

aviv-39t bxwZgvjv welqK mvKzj@vi I wbev@nx Av†`kt

Executive Chief KZ...@K A_© welqK cwicĬ/Awdm Av†`k ev G`vKkb Av†`†k hv CCM G Aby†gVw`Z Ges Executive Chief KZ,,@K cÖwZ`^v¶i Kiv ZvI A_© bxwZgvjvi Aš—f~³ wnmv†e MY" n†e|

aviv-40t GB bxwZgvjvi aviv-Dcaviv cwieZ©b I cwiea©bt

GB wewai †h †Kvb aviv ev Dcaviv cwieZ©b ev cwiea†b©i ¶gZv ms`vi cÖavb Kvh© wbev@nx cwil` msi¶b K†i hv†Z mvavib cwil†`i Aby†gv`b _vK†e|

avivÑ41t cwiwkó mg~nt

cwiwkó-K

Bmy`K...Z †P†Ki weeiYt
Dcaviv-20.5

wnmvebs	eZ©gvb w`wZ	†PK bs	UvKvi cwigvb	†PK MÖnbKvixi `^v¶i	
				1g Rb	2q Rb
PvwN`v c†Ĭi mv†_ Bmy` K...Z †P†Ki ewY©Z UvKvi cwigvY wj I mwVK Av†Q hv †PK †iwRóvi hvPvB A†š— c~e©K `^v¶i Kwijvg †PK MÖnbKvixM†bi `^v¶i I mxj					
1g Rb			2q Rb		