; Ddfgglo ; efdV dxfljo,

1. cfly§ aif{@)%*÷%(sf]ahj k|tltsf]o; cj ; /df ; jkyd d >L % dxf/fhflw/fh 1fgqb|jL/ ljqmd zfxb] ; /sf/df /fHof/fjof ul/aS; $fdf xflb§ awf0{6qmofpF5'.

2. :juj f;l /fhf /fgl nufot /fhkl/jf/sf cGo ; b:ox¿ / zfxL gftlf/x¿sf]ut hj7 !(ut]ePsf]bNvb 36gfdf k/l lgwg ePsfjf lbjjt cfTdfsf]rl/ zflGtsf]sfdgf ubjxflb§ >4f~hln AoQmug{rfxG5'. :julj >L % jL/lbnhf0{gjfnl hgtfsf dfjns xs, clwsf// dh:ssf]lljsf; kllt lgi7fjfg, khftGqklltkltj4 Pjljsf; kjlL /fhfsf] ¿kdf o; ; +bn]; bf :d/0f ul//xg]5 .

3. cfly§ aif{@)%*÷%(sf]cfo-Joo ljj/0f kj ug}o; cj ; /df d ; Dkjf0f{gjfnl lbbl-alxgL, bfh—ef0x¿df xflb§ clejfbg Pj kjftGqsf nflu hljg pT; u{ug]zlxbx¿k|lt xflb§ >4f~hln JoQmug{rfxG5'. bzdf zflGt ; /lff sfod /fVg]qmddf gjkfn kj/ln] bLoyfPsf]; dk}fefjsf]sb/ ub}lx÷flds cfqmd0fdf k/L lbjjt ePsf k}/Lx¿ kjltklg xflb§ >4f~hln JoQmug{rfxG5'.

4. khftGq kg:yfkgf kZrftsf]sf]o; cjlwdf xfdln]; cjlwdf Ifjx¿nf0{; bj ubjf/ pknJwl xg g; s}sf Ifjx¿sf /0fgllt / sfoqmdx¿nf0{; RofpjF]:j:y ; di6lut cfly§ ; +rgf lgdf0{f ug]; wf/fflds lbzfdf of]ahj sljb{ 5 .

rfn' aif§f] ; dLIff

; efdV dxfljo,

5. gjkfn cy{Gqsf ; fdflhs-cfly§ kl/; rsx¿lj ljjw klfsf tYof0{ / ; f$f]ljZnjf0{fsf ; fy}cyGqsf dh/t kjlQ0, ljzljtf / rgf}tx¿nf0{; dfjjk}zl cfly§ kl/b[osf¿kdf kfl/Psf]cfly§ ; jjf0f, @)%* o; ; Ddflgt ; bgdf k|tt ul/; $f]5'. To; h]md oxFcfly§ aif{@)%&÷%* sf]; du|cfly§ l:yltsf]xfn;Dd pknJw tYof0{sf]f/; bj6df dfq k|tt ug]lfgdf cfqm k|tt ug]cgdlt rfxG5'.

6. rfn'cfly§ aif{df sh ufx{y pTkfbg, dbl l:kmt, lgof{÷cfoft cgkft nufotsf sltko ; dli6ut cfly§ kl/; rsx¿df ; lfd/ cfPsf]5 . rfn'cfly§ aif{sf]kyd cf7 dlxgfsf]tYof0{sf]cfwf/df s[jf tkm{$ kltzt / uj]s[jf tkm{^÷(kltzt u/l ˆofjS6/dNodf) ; du|cfly§ a[4b/ %=* kltzt kl{]cgdfg /x§f]5 . ut cfly§ aif{df of] a[4b/ ^=$ kltzt /x§f]lyof]f].

7. cfly§ aif{@)%@÷%# blv sh ufx{y pTkfbgsf]cgkftdf nufgl tlg aif{Dd nuftf/ 36ab}uPsf]df ut cfly§ aif{df jl[4 e0{@){@$=# kltzt k0}f]lyof]f]. rfn'cfly§ aif{ To; df yk ; wf/ e0{@)%=& kltzt k0g]cgdfg 5 . To:t}sf ufx{y pTkfbgsf]cgkftdf sh ufx{y jrtsf]cgkft ; wf/ e0{@){!^=! kltzt kl{]5 .

8. o; cfly§ aif§f]kyd cf7 dlxgfdf ut aif§f]; fjl cjlwsf]thgfdf sh lgof{÷!(=& kltztn]a9§f]5 eg]cfoft j{@{*=% kltztdf l; ldt /x§f]5 . dh:ssf]zfjgfGt/ l:yltdf ljut sjl aif{otf b}Psf]; wf/ o; cfof§klg sfod /x§f]5 . sflxnf]zfjgfGt/ l:ylt cg]sh tNofpg lgofk{jn}nnYglo ; xofu k{Yofpg yfnjf]5 . cfly§ aif{@)%$÷%% df sh cfoftsf]s/lj #! kltzt dfq lgof{$n}vfDg ; Sg]

cj:yf /x$fdf cfly\[s aif{@)%^÷%& df $* kltz cæ wfGg ;Sg]cj:yfdf ku$f]
5 . bf]f] Jofkf/ 3f6fdf lg/Gt/ ;wf/ e0{cfly\[s aif{@)%$÷%% df sh ufx{y
pTkfbgsf]@)÷$ kltz Jofkf/ 3f6f e Psfdf cfly\[s aif{@)%^÷%& df ;f]3f6f !$÷^
kltz xg]cgdfg 5 . t] f] cfly\[s aif{@)%$÷%% df rfn'vftf 3f6f sh ufx{y
pTkfbgsf]% kltz /x$fdf cfly\[s aif{@)%^÷%& df ;f]3f6f @ kltz eGbf tn
/x$f]5 . ljutdf ljb}zl cgbfgn]3f6fsf]7hf]cæ kl't{ug[u/$fdf sxl aif{otf
ljk]f0f / ;f]f cfon]To; sf]7fpHn0{cyfGqsf]jfXo lfgdf ;Gthg xfl;n ug[tkm{
7hf];xofu ku$f]5 . rfyf]rfn'vftfdf ePsf]pNn}o ;wf/sf sf/0f dh'ssf]e0qfgfgl
;Gthg l:ylt ; bf) xf}cfPsf]5 . cfly\[s aif{@)%%÷%^ df ¿= (cj{*$ s/f8
zfljgfGt/ art ePsf)@)%^÷%& df e@08}¿=!$ cj{$# s/f8 jrt ePsf]5 .
;dudf pRr zfljgfGt/ jrtsf sf/0f ljb}zl ljlgdo ;lItdf pNnjglo j[4 e0{
@)%& kmfNu0f d;fGtdf ¿=!)& cj{^! s/f8 ku$f]5 . o:tf];lItsf sf/0f ljb}zl
nufglstf¿nf0{kFl leqfpgsf nflu cgsh jftfj/0f aGb}cfPsf]5 .

9. rfn'cfly\[s aif{sf]kyd cf7 dlxgfsf]/fli6@ zx/l pkefu{d dNo ;]sflf (cfwf/ aif{
@)%@÷%#) @=! kltztn]dfq j[4 xg u0{dNo l:y/tf sfod ug{df ;3fp klg uPsf]
5 .

10. rfn'cfly\[s aif{df ;fwf/0f tkm{¿=$# cj{%! s/f8 @& nfv / ljsf; tkm{¿=$* cj{
!) s/ff *^ nfv u/l sh ¿=(! cj{^@ s/ff !# nfvsf]Joo cgdfg ul/Psf]yof].
;fwf/0ftkm{z¿ Joo cgdfgsf]((=* kltz cyft ¿=$# cj{$^ s/ff (nfv vr{
xg]; zfljwt cgdfg 5 . ljsf; tkm{z¿ Joo cgdfgsf]*@=^ kltz cyft ¿=#(cj{
&^ s/ff #* nfv vr{xg]; zfljwt cgdfg 5 .

11. cfly\[s aif{@)%^÷%& df ¿= $@ cj{*(s/ff #& nfv /fh:j ; ng ePsf]df rfn'
cfly\[s aif{df !%=^ kltztn]a[4 e0{¿=$(cj{^) s/ff ^* nfv ; ng xg]; zfljwt
cgdfg 5 . of]/sd rfn'aif{sf]nIIft /fh:jsf](#=^ kltz xg cfpF5 . cfly\[s aif{
@)%^÷%& df sh ufx{y pTkfbgsf]thgdf /fh:j !!=# kltz /x$fdf o; cfly\[s
aif{df of]cgkft !@=! kltz kÜg]cgdfg /x$f]5 .

12. /fhgItts, ;fdflhs Pj+cGo cfly\[s k$[tsf sltko sf/0fx¿n]ubf{cyfGqdf
gsf/fTds c;/ k/]f]j:tl:ylt klg dfgglo ; f+bHox¿df cjut g}5 . pTkfbg
pBf]u, lgdf0{f, Jofkf/, /j6/fPj+xf)n pklfgx¿sf]sh ufx{y pTkfbg (l:y/ dNo) df
ljut aif{sf]thgdf sd b/n]dfq a[4 xg ku$f]5 . vf; u/]] xfn b[zleq 36$f
lx÷f0ds 36gf, aGb, x8tfn, /fhb/af/sf]csNkglo 36gf cflbsf sf/0f cfly\[s
hghlljgdf k/]]c;/]/n]klg xfn cfP/ cfly\[s kl/;sx¿df s}l kltsh c;/ kfg[
;efjgf /x$f]5 .

jt\[dfg rh;lx¿

;efdV dxf)dfo,

13. u/f}ljl xfdf]]; a}eGaf 7hf]/qf}t /xl cfPsf]5 . cf7f}of]]hgfsf]z¿df $(kltz
hgtf u/f}ljlsf]/Jf eGbf dgl /x$f]cgdfg /x$fdf gjf}of]]hgfsf]z¿df ePsf]
b[Jofkkl ;jf]f0fn]u/f}ljlsf]Jfdlg /x$f]hg;Vof $@ kltzdf cfh]f]aljof]]. gjf}

ofhgfsf]kyd tlg aif(df #* kltzt hgtf cemju/ljlsf]/yfdlg /x$sf]cgbfgn]xfdf
u/ljl 36fpg]kof;x¿ kofl(t Pj+kefjsf/l xg ;s$sf]blvbg .

14. u/ljl 36fpg ;~rfng ul/Psf sfofqmdx¿ 5l/P/ /xg;' ;dlÖjlt 9Ën];#fng gxg;'
sfofqmdx¿ bfxfll/g' tyf lgoldt cgudg Pj+dNofIgsf]sdl /xg'h:tf ;d:ofåf/f
ul; t xg u0{sfofqmdx¿sf]; #fngdf blufkgf sfod ug{;lsPsf]5g .

15. ljut !) aif(df gkfnsf]dfgjlo ljsf; ;¥rsf¥df s)kl ;wf/ cfPsf]5 . ;g\(() df
dfgjlo ljsf; ;¥rsf¥)=$!% /xl gkfnsf]:yfg !%@ cf}/x$sf]df ;g\(((df of]
;¥rsf¥)=$*) kul gkfn !@(;f}#:yfgdf kul$sf]5 . oBlk cfly§ ljifdtfsf sf/0f
dfgjlo ljsf; df ljkGg aul$kx¿ ;lldt /x$sf]5 / hg;Wof j[4b/ cem]pRr 5 .

16. b¿df pbf/ gllt clVtof/ u/kl5 lghl lfq lj:tf/ ePsf]/ o;sf]k:t:kwl{lfdtf tyf
sfo$zntf a9b}uPsf]af:tljstf Psllt/ 5 eg]; fdflhs Pj+cfly§ tgfj; ljub]f]
zflt ; /lff, x8tfn tyf aßb ug[kjl[Q a9}sf];fy}ljBdfg /fhglts 36gfqmdsf]
cj:yfdf cfÖtl/s tyf klolf jb]zs nufgl a9fpg]sfo{sl7g xÖ}uPsf]5 . sltko
pBfux¿ cfÖtl/s tyf jfXo sf/0fn]ubf{¿U0f cj:yfdf 5g\

17. cfly§ aif{@)$^÷$& df s:/lj % cj(df ;lldt /x$sf]lgof{t Jofkf// a9]] rfn'cfly§
aif(df s:/lj ¿=^@ cj{kllg]cgbfg ul/Ptf klg un{#f, klZdgf / tof/l kf¿zfs h:tf
xfdf kdV lgof{t a:tdf xfn s¥l lzlyntf blyf kg{yfn$sf]5 . t; y{ cÖt/flifo
ahf//df xfdf[kllt:kwl{Ifdtf, u0f:t/lotf / ;fvnf0{clej[4 ug{kg{cfjZostf 5 .

18. xfdf]cfly§ j[4nf0{pRr, blufl]/ Jofkks agfpg s[if / uk|slif lfg$sf]pTkfbg j[4
tyf ljljwls/0fdf yk kof; xg'h¿l 5 . b¿sf]hljs ljljwtfn]slif Pj+g lfqdf
ljsf; sf cgÖt ; efjgf vflnlbPsf]ePtf klg To; tkm(clxn]Dd ePsf kof; x¿
kof(t blvPgg\

19. ; 8s, kh, l; #f0{vfgkfgl, ljB'tf h:tf cTofjZos cfwf/zlnf lgdf0@fdf xfdf]nufgl
ljut aif{¿df cTolws /x5f kg sg sfofoncog Pj+Joj:yfkg kllsf]] sdhf/l tyf
rxfj6sf sf/0fn]ubf{plrt klTkmn kf[t xg ; sf$s]5g . gtlhfdVl xg$sf]]; §f
kf/0DklL/s sfoz/jhlsf sf/0fn]ahf ljlgofoghgdf a[4 u/fpg]kj[Q a9#sf]5 . ; fy}xfdf]
ahÖn]wfÖg]g; lsglu/L w]}sfof(mdx¿ ; #fngdf /x$sf 5g\

20. tnj, e0f, lgj[Qe0f/0f, ; fÖf Aofnhsf]e0füfl / zflÖt ; /'flssf]nflu ug{kg[; fna; fnl
vr(df ePsf]a[4sf sf/0f ; fwf/0f vr{dflysf]rfk lgs;}a9g yfn$sf]5 . s¥l aif{
otfbl[v a9b}uPsf]/fi6«»]sn]k{t ug[lgj[Qe0fsf]dfq ljZniLf0f ug[xf]eg]klg
cfufdl !% aif{leq sh tna e0fsf]b0{txf0{e0f a9l /sd lgj[Qe0fdf ljlgofÖg
ug{kg{aflotf x5 .

21. clwsfÖz ; fjjÖlgs ;+!yfgx¿ gf$; fgldf 5g\ ; dli6ut ¿kdf ;/f/sfjljft nufgldf
rfn'cfly§ aif{; +yfgx¿af6 vÖl Enl nufgnsf])=$ kltzt 3f6f xg]cgbfg 5 .
; fjjÖlgs ; +yfg dfq ge0{ ;/sf/l ;jfldÖjdf /x$sf cÖo ; +yf, kllti7fg Pj+
; ldltx¿df wfÖg ; §g]e0bf a9L ; ljwf j[4 u/l bl3$fsfnlg ljQlo bflotj ykg]kj[[Q
lbg kllblbg a9$sf]5 . a9$sf]uPsf]o:tf]ljQlo bflotj ; /sf/n]axg ug{; §g]l:ylt
5g .

22. gofFvh$f ljQlo ; ÷yfx¿sf]plrt lgodg xg g;s$f]jf1f0fHo a$x¿df t/ntf eP klg ; /lf0f cgkft kof{t gePsf]/ v/fj shf{¿sf]cgkft a9$fn]ljQlo lfg klg ; d:ofdQm5g .

23. el6frf/, rxfj6 Pj÷cfly§ ljs[tx¿sf]lgoGq0f cfhsf]ckl/xfo{cfjZostf xf]. ; zf;gsf nflu lghfdtl kzf;gdf lhDdjf/l / kf/bzltf a9pg ; ÷yfut lfdtf a9pg$f cltl/Qmxfdf cfly§ lgodfjnlx¿sf];dofsah ; wf/ klg TolQs5}cfjZos /x$f]5 .

24. xfdf]cy{; Ärgfsf rgf$tlx¿; fdgf ug{; femf / lg/G÷t/ kbf;n]dfq ; Dej xg]x$Ff cfly§ ; wf/sf]cleofgdf ; a$f]; lqmo ; xeflutfsf]ck]ff ul/Psf]5 . Ps bO{aif$fl ah$n]Nofpg]; wf/n]dfq kUb$g . o; fnflu yk kpTg, ; wfl/Psf]sfo¿zhL, ; b9 ; ÷yfut lfdtf, cg;zf;g nufot ; DkOf{/fhglts zlOqm¿ / gfful/s ; dfhsf]Plsst klltj4tf / ; xofusf]vfFf] 68$f]f]¿kdf blyf kb5 . To; ø]h]xfn}; Ddfgglo kwfdGqln]k|tfj ug{ePsf]/fli6ø ; xdltsf cfwf/e't ; fofdldf plNnlvt cfly§ kglgdf0ffsf]nflu pBfu, Jofkf/ / ko6g km6fpg]jftfj/0f lgdfof ug{zflGt ; /lff sfod ug{]el6frf/ lgoGq0f ug[nufotsf kd\V /fli6ø d2fx¿df Gofdtd /fli6ø ; xdlt sfod u/L ; du|cfly§ lfgdf ; wf/ ub[hfg' cfhsf]cfjZostf xf]. o;} kl/k]fdf dh]o; ah$ dfkmft bluf]cy{{9fFf lgdfof ug$f nflu k$pfut, glltut / ; ÷yfut ; wf/ ug[tkm(hdsf[u/$f]5'.

; efdV dxflo,

25. cfly§ aif{@)%&÷%* sf]ah$n]ckgfPsf]p2$o, gllt / sff$mdx¿sf]sfof{jog ug[qmddf dGqfnout vr$f]ljj/0f, nIo / kult ; Dj&vL ljj/0f kl:tsf 5§k|t$ u/$f]5'.

26. ca d cfufdl cfly§ aif{df ckgfpg]p2$o, /0fglltsf ; fy}dVo lf${ut sfo$mdx¿ k|t$ ug[cgdlt rfxG5'.

p2$o, /0fglltt tyf sfo$mdx¿

27. :j:y Pj÷jn cyf{Gq lgdf0ffsf]nflu ljutdf ckgfOPsf vNnf Pj÷hf//f$dV cfly§ ; wf/sfgllltx¿nf0f{; b9 ub$b1df ljBdfg u//ljl 36fpg'g]o; ah$sf];jff/kf p2$o /x$f]5 . o;fnflu pknJw ; fwgsf]clwstd pkofuu/L Jofkks cfwf/ ePsf]blufj?/ pRr cfly§ a[4sf]ckl/xfoftf Psflt/ 5 eg]csfft/ Tof]j[4af6 ; lht klltkm Pj÷cj ; /x¿df ; fwgxlg Pj÷ljkGg jg$f]kxF a9fpg, dfgjlo jsf; Pj÷fnuf/lsf cj ; /x¿sf]l; hf[n ug{tyf ; fdflhs Gofof / ; /lfsf]k/lofelt lbg klg ; ÷yfut ; wf/ blÿG5 . o; ah$n]lglb$6 u/$f p2$ox¿ kf{t ug[b$vfosf glltx¿ cjnDjg ul/Psf 5g\V

   S) nufgtsf]jftfj/0fdf ; wf/ Nofpg$]

   V) ljQlo lfgdf ulzlntt Nofpg$]

   u) ; fj$Þlgs vr{wfGg ; lsg]; ldf leq /fVg$]

   3) p$kfbgzln ; ø]t ÷; wgdf ljkGg ju$f]klltkmV a9fpg$]

   a) ; zf;g Pj÷jjslb$$f/0f kIf dhj't ug[.

28. s[if xfdf]cy{Gqsf]d}¿b08 xf]. kf/Dkl/s tyf lgjf{dVl v}tl Joj:yfnf0{kl/jt{g u/l s[fsx¿sf]cj:yf g;¿wf/]Dd u/lal 36fpg]xfdf]kbf/; ;fy§ x5g . v}lkftlnf0{ Aoj;fosf]¿kdf abNg bL3§fnlg s[if of{hgfn]tof/ u/§sf]sfo{9fFf cg;¿k s[if pTkfbsTj a[4sf sf/s tTjx¿ p{Gggt jlpm dnvfb, pkoQm klljlw, l; rf0{/ s[if C0fsf]; Dk0f{ ljwf s[if ks§ lf{gx¿df k¥ofpg]; /Fgfnf0{ b?l ul/g]5 . o; sf nflu s[if, u{dl0f ;8s, u{dl0f ljB*tls/0f, l; Ff0{ tyf pkoQm klljlwsf]If{gdf ul/g] nufglsf]c± pNn¥glo ¿kdf a9fPsf]5' .

29. lgof{tof]lo s[if k}bjjf//, dx, s6 ^nfjj/, tfhf t/sf/l, bfn, ; kf/l, kmnkmh, d; nf, cn#L, cfFÑ, s7f, ; Gtnf, :ofp, cfy//, vkf{gl, t}hxg, ; 'tl{hl8a5l h:tf s[ifhGo a:t§sf]Joj ;flos v}tl Pj÷cGo k{yldstf kf{kt If{gdf hfg]shf§sf]Jofnhb/df ! kl|tztn]s6f}l ug{Joj:yf ldnf0Psf]5 .

30. vfBf0{g Go} ePsf tyf ; 8s oftfoftsf];]f gklu§sf jf cf}lÑs ;]f dfq klu§sf @! j6f bL§d lhNnfx¿df s[if klljlw Pj +; fdfufl|sf]cfkl't{Joj:yfnf0{; bpy ul/g]5 . tl If{gx¿nf0{vfBf0{gdf cfTldlge{ agfpg yflnPsf s[if pTkfbg a[4 ug{lj zi|f s[if pTkfbg sfo§mdnf0{; fgf l; ¿f0{/ s[if C0f ; ⊞ cfj 4 u/f0{lg/Gt/tf lb0Psf]5 .

31. lrof If{gsf]¿kdf ljsf; e} s$§f emfkf, 0nfd, kf¥y/, wgs6f tyf txjd lhNnfx¿df lrof If{gsf]cem lj:tf//, u0f:t/ ; jf/ / pTkfbsTj j[4sf nflu s[if ljsf; a§af6 lb0g]gofFFC0fsf]nflu rfn'Aofh b/df yk @ kl|tzt 36f0{!) kl|tzt sfod x§j Joj:yf ul/Psf]5 . lrof v}lsf]; efjgf ePsf cGo lhNnfx¿df lrof v}tsf]ljsf; sf] nflu ; f]Aofhdf cfufdl % aif§f nflu yk %) kl|tzt cgbfg lbg]Aoj:yf ldnfPsf]5' .

32. bwsf]pTkfbg a9f0{b§w Joj ; fosf]lj lj lws/0f / a9l df§h hf{bthwhGo kbfy{pTkfbg ug{/ b§w kz§wg ug§pBf§lux¿sf]:yfkgf tyf ; ~rfng ug{df{E, 0nfd, effkf, l-rtjg, ¿kGbÑl, wglff, sf:sL, sfe]lhNnfx¿ / sf7df8f8}pkTosfsf ufdl0f e§df ; xlnot b/df C0f kjfx ug§sfof§mdnf0{lg/Gt/tf lb0g]5 .

33. clw/fFosf !) lhNnfdf cfufdl tlg aif{leq /¢d v}tsf]Jofj ;flos pTkfbg ul/g]5 .

34. cfufdl @ aif{leq s0ff{l c~rnsf]hDnf ; Dd df{/ oftfoft k§g]nf onf nf0{Wofgdf /fvl s0ff{l c~rn s[if ljsf; ljz§f sfo§md c§tu§ ;⊞flnt kz'kl/ kfng, r/g ljsf;, kmnkmh tyf t/sf/l ljsf;, alh a$4 tyf alp k|f/, s[fs tflnd sfo§mdnf0{ cem k§fjsf/L agf0g]5 . cfodhs Jofj ;flos kmnkmh au§f :yfkgf ug[p2§on] s0ff{l c~rnsf kfFj6§lhNnfdf cfn'Rofpm :ofp / cfkV/ tyf kfFFcfja/]/ s⅍/ h:tf h8a5l, sflnsf§lhNnfdf ; Gtnf / sfutlsf lj¿jf Jofks dqfdf lj t/0f ul/g]5g\ ol Jofj ;flos v}tsf nflu !) kl|tzt Jofjhb/df C0f pknJw u/f0g]Joj:yf ldnf0Psf]5 .

35. Psls{ cf§tl/s ; /Iff tyf ljsf; cfof§hgf nfu'ePsf lhNnf Pj + b/bfd;fd/Dd ; 8s oftfoft hf]]8Psf / cfufdl # aif{leq hfl8g]c§f lhNnfx¿df Joj ; foljd§lj kmnkmh au§f :yfkgf ug{kfx ul/g]C0fsf]Jofjhb/df @ kl|tzt s6f}l ug{Joj ;fy ldnfPsf]5' .

¿U0f pBfu kg:yfkg

; efdV dxfljo,

36. ¿U0f pBfu Pj +ko6g Joj ;fox¿sf]klxrfg, ¿U0ftfsf]sf/0f Pj +kgp[yfgsf]; efjgf nufot kgp[yfg sfo6mdsf]; Ffng, /ljbV, cgUdg Pj +; +yfut ; dGjosf]lglDt /fli6@ ofhgf cfoflun]; dGjo ug[u/L pBfu jfl0fHo tyf cfkLt{dGqfno, cy{dGqfno, gkfn pBfu jfl0fHo dxf; 3, ko6g Joj;fosf klltglw, gkfn /fi6«a$s tyf a$s; { Pzfl; Pzgsf klltglwx¿ ; dfjK ePsf]Ps pRr:t/lo ¿U0f pBfu kgp[yfg ; ldlt sf]u7g ul/g]5 . :jlst dfkb08sf cfwf/df kgp[yfgsf]nflu ; ldltaf6 pkoQm 7x\of0Psf ¿U0f pBfux¿sf]kg; {rfng ug{cfjZos yk k[l nufglsf]lglDt ljleGGf afl0fHo Pj +jsf/; a$x¿af6 a9ldf &=% kltzt Aofh b/df C0f kJfx ul/g]Joj:yf ldnfOg]5 . o;u/L eQmgf ug{afl6L /x$sf]; fFf Aofhsf]kgtf{nsls/0f, kg Jofh Pj + kFlst Jofh ldGxf, Jofh bfloTj lknh, aSoftf /x$sf]s/sf]eQmgdlaf ; xlnot cflbsf] kJGw klg ldnf0g]5 . cfjZostf cg'; f/ kflljws ; xofu ; dt sf]Joj:yf klg ldnf0g]5 . of]sfo6mdsf]nflu gkfn /fi6«a$af6 cfufdL cflyS aif{df ¿= ! cj{ Ddsf]/sd kgsfljf$sf]nflu a$x¿nf0{pknJw u/fpg]Joj:yf e}s$sf]5 .

37. dh'S leq}pTkfbg xg]u0f:t/lo ; fdfull$sf]pkefu a9fpg sk8f, cfljfwL, hOf, l; dl6, 58, klglg[/ nufotsf j:tx¿ pknJw eP;Dd >L % sf] ; sf// lgssfox¿ Pj + ; /sf/L :jfldTj ePsf ; +yfgx¿df clgjfo{¿kdf vkt ug[Aoj:yfsf nflu cfly$ kFlf; g ;Da Jwl lgodfjlnldf cfwfl cfly$ aif{blV g}nfu'xg}u}u/L ; wf/ ul/g]5 . o; sf cltl/Qm :jb$l pTkfbgsf]pkefu a9fpg æ:jfnDal agf} :jb$l a:t'kof[u u/}Á eGg]hgr]tgf clea[4 ug]sfo6md ; ~rfng ul/g]5 . o; sfo6mdsf]; dGjo ug{tyf ; /sf/L lgfdf v/lb ul/g];}Ff Pj +a:tx¿sf]dNo, u0f:t/ Pj +kl/df0fsf]lgoldt cglugf ug{cfjZoksf]lglDt cg'ugsf]; +yfutsf]; wf/ ug]Joj:yf;DaJwl pBfu, jfl0fHo tyf cfkLt{dGqfnodf Pp6f 5§0sf0Osf]:yfkgf ul/g]5 .

38. xfnsf ljleGg 36gfqmd Pj +afXo ; +f/df ePsf]unt kf/f/n]a9L keflj t ko6g Ifgnf0{kghLljg kbfg ug{cfwlwl cflf$ aif$f ; /sf/ Pj +lghL Ifqsf]; femfl/ldf ljljw kJ4f0Ids sfox¿ ; zQm¿kdf ; +Ffng ul/g]5g\

39. æuGtJo gkfn/Á gfds b0{aifl6 ljz]lf sfo6md ; g\@))@ df z'¿ ug{tyf o; nf0{ kaljsf/L agfpg ko6g k[l k Pj +hgr]tuf clea[4sf sfox¿ ; Ffng ul/g]5g\

nufgL kj4{g

40. thgffyms nfesf Ifgx¿df lghL Ifgsf]nufgL kj4{g ug{pBfu, hnljB't tyf lgoff{ kj4{g ; DjGwL glltx¿sf]kg/fjnufg u/L ; dofsth agf0g$sf]; fy}; Dj4 sfgunx¿df cfjZoks ; +zfwg nflu ; +bdf ljwksf kz ul/g]5 .

41. ljb$l nufgLsf]cgdlt k$lhfdf ; /ls:/0f Nofpg ljb$l nufglsf]lglDt vNnf ul/Psf If6mdf ¿= ! cj{; Ddsf]nufgLsf]cgdlt pBfu ljefusf dxflgbZsn]lbg ; Sg]u/L Joj:yf ldnf0g]5 . o;u/L ; Dj4 ; a}klf}; + 5nkmn u/L cffflus zflGt eÈ xg]Pj + pBfu Joj ; fonf0gsf]lglDt kgfj[ltljlwwnf0fl¿; T; flxt ul/g]5 . hOf Ifgsf] ; xeflutfdf cffflus ; /If/sf]; ljulifsf]Joj:yf ul/g]5 .

42. ljb‰df cfo cfh§ u/l a;f]f; u/‰f gˆfnlx¿sf]nufglnf0{kfˆl;flxt ug{o:tf]
nufglnf0{:jb¦l nufglstfˆ¿n]u/‰f]nufgl ;/x dfgl k‰f;slo, ljQlo Pj+c«o
;ljwf / ;xlnot kˆfg ul/g]5 . nufglsf lgldQ Nof0Psf]kˆl Pj+cfosf];fˆt
vhfpg gkg‰tyf nufglstfˆ¿af6 kˆt dgfkmf Pj+nfefz¬ nufot ;DklQ Pj+zØ/sf]
j‰ljvgaf6 kˆt /sd kl/jTo{dbˆdf lkmtf{n§hfg ;Sg]u/l Joj:yf ldnfOg]5 . o;f]f]
nflu ;Djl«Gt lgod sfg§df cfjŒos ;wf/ ugˆsfo{t¿Ct}z¿ ul/g]5 .

43. cfwf/e't ;]fx¿ ljsf; e0{s‰f Ifˆx¿df lghl Ifˆ ;dtsf];fem‰bf/ldf yk ;]fx¿
ljsf; ub‰To:tf Ifˆx¿nf0{ljzˆf cfˆflus Ifˆsf]¿kdf ¿kfGtl/t ul/g]5 . o;
sfosf]kfˆl/De cfufdl cfly‰ aifˆdf w/fg-lj/f6gu/, al/u-h-k/jfglk0/, aˆan-e¿xjf,
gkfnu~-h-sfˆnk0/ tyf wgu9L-cQl/ofsf Ifˆx¿af6 ul/g]5 . cfˆflus Ifˆ nufot
o:tf ljzˆf Ifˆx¿df cGo ;]fsf cltl/Qmgkfkn ljB't kf¦lws/0fn]gjjf‰¿kdf ljB't
cfkl‰t‰f]Uof¢/J6l ug{Joj:yf ldnf0g]5 .

44. hnljB't cfofˆngfx¿df lghl Ifˆsf]nufgl kˆl;flxt ugˆgllt cg‰z¿k ;fgf tyf demˆf
ljB't cfofˆngfx¿nf0{kˆfyldstf kˆt Ifˆsf];‰ldf ;dfj§ u/l jflofHo a‰sx¿af6
k¦oz¬ kl/ofhgfdf ¿=!) s/f§;Dd nufgl ug{kj§w ldnfOPsf]5 .

lgofˆk j4§j

45. xfn‰f aif{¿df bjˆsf]lgofˆt Ifˆdf pT;fxhgs ;wf/ cfPtf klg cem}; fˆB‰/]cfwf/ /
b‰ut ;lldttf h:tf ;d:ofaf6 lgofˆt Ifˆ dŒm xg ;s‰f]5§ . klZdgf, tof/l
kf‰fs, un¦f tyf x:tsnf h:tf kdV lgsf;l ldhs a:t'nufotsf]lgofˆtnf0{e/kbf{
Pj+blufu]agfpg lgofˆtstf{¿nf0{kl/jTo{ljb¦l dbˆdf afl0fHo a‰sx¿af6 pknAw
u/fOg§lgofˆt shf‰f]Aofhb/df !–% klltzt sd ul/g]Joj:yf ldnf0Psf]5 . o;§u/l
:jb¦l dbˆdf kˆfx ul/g]lgofˆt shf‰f]Jofhb/df ! klltztn]s6f‰l ug{Joj:yf
ul/Psf]5 .

46. klZdgfsf]u0f:t/df xˆl; cfpg glbg o:tf pBfˆ¿n]kˆfl ug{sRrf klZdgf cfoft ubf{
;DalGwt dh‰sf]cflwsf/lls ; ‡yfaf6 u0f:t//sf]kˆdf0fkq kˆt u/l cfoft eG;f/
ljGbdf clgjfofˆ¿ ug{Aoj:yf nfu"ul/g]5 .

47. Psåf/ ;]f cGtu‰t lgofˆtsf]cgkftdf lgofˆtstfˆnf0{kknJw u/fpˆf}cfPsf]eG;f/
dxzh lkmtf‰f]; ljwf cfufdl cfly‰ aifˆ¿V lgsf;l e Psf]avtdf lgsf;l lsf cgkftdf
;DalGwt eG;f/ ljGbaf6§eQmfgl ul/g]u/l kˆf/L ubf§f jft lt‰f]dxzh jfktsf]
/sd 5§w/f‰l vftfdf /fvl rqmsfˆl ;lxtsf]kf; a˜ kdffgl nfu"ul/g]5 . ljutsf
cflws cfˆ¿f ff lgsf;l e}dxzh lkmtf{e}g; ;‰fx¿sf xsdf >l % sf];/sf/n]
;DalGwt lgofˆtstfˆ¿nf0{% kllztt Aofh b/df kfF aif/[C0f kq hf/l ug{Aoj:yf
ldnfOPsf]5 .

48. lgdf0f kjˆf e0;‰fsf tlg j6f ;Vvf j‰b/ufxsf]; ~rfng, gkfn kf/jxg tyf ufˆbfd
Joj:yf sDkglsf dfkm‰t snsQf j‰b/ufxdf s§6‰/ kj§ :6¦zfsf]lgdf0‰f tyf k¦hjf/l-
j‹nfˆljGb kf/jxg dfu‰fsf]clwstd¬kˆfuldf hf§ lb0g]5 . o;af6 kf/jxg ;do tyf
nfutdf pNn¦Vglo art xg u0{lgofˆt Ifˆsf]klt:kwf‰dts Ifdtfdf clea¦4 xg§
ljZjf; lnPsf]5'.

49. al/u~h, lj/f6gu/ tyf e}xjfdf lgdf{f ePsf ; Vvf aGb/ufx Ifgx¿sf cf;kf;df lgofft kJ4g Ifg :yfkgfsf lglDt hUuf Joj:yf ug{sfo{k/f u/l lghl Ifgsf] ;mUgtfdf cfwf/e't ;Argfsf]]ljsf; ul/g]5 .

50. lgsf;l j[4nf0{bluf]Pjd\pRr agfpg lgofft kJ4g sf]]fn]lghl Ifgsf]; xeflutfdf kjfu/sf]]tof/l tyf kJ4gfTds sfo]md ; ffng u/l ; g\@))# nf0{algofft aifÉsf] ¿kdf dgf0g]5 . o; sfo]mdaf6 clxn}sf]V a:tx¿sf]lgsf/ldf b}yf k/]fsf] cj/f}wx¿nf0{x6f0{gofFa:tx¿sf]klxrfg tyf ljsf; ug{d2t ldNg]ljZjf; lnPsf] 5' .

; Fgf kljlw

; efd\V dxf]o,

51. ; Fgf kljlwsf] Ifgf0nf0{Igofft Pj+/fghuf/lsf]Ps kdf0 Ifsf ¿kdf ¿kfGt/0f ug{cfjZos kJfwf]/ Pj+hgzlQm nfjsf;df hf8 lb0g]5 . o; lglDt cfufdl tlg aif{f0g lghl Pj+ux}|/:/fl Ifg ; dtsf]; mUgtfdf %) xnf/ ojf oj tlnf0{dfu cg';/f;l klZIfF0 lb0{0 ljfgf kljlwsf]ljljw ljdf0g lgDg, dWod Pj+pRr:t/sf]hgzlQmsf]jsf; ul/g]5 . o; sf]nflu lj1fg tyf kljlw d0qfnon]/fhuf/ kJ4g cfofu]; dGjo u/l sfof{gog ug{Aoj:yf ul/Psf]5 . o; }u/l k|tflj t 6Igfhfhl kfs{sf]lgdf{f sfo{cfufdl @ aif{leq k/'f u/l g]5 .

52. ; Fgf kljlw Ifgf0nf0{kfyldsf tf kf{t Ifgsf]; F]ldf ; dfjl u/l C0f kfix ug{Joj:yf ldnf0g]5 . xf8{j}/ tyf ; ´6jo/ pTkfbgsf nflu l:y/ nfutdf xg]hfljdf0{Go ug{lghl Ifg ; d:sf]; mUgtfdf Pp6f e0r/ kfFl sfifsf]:yfkgf]nflu cfjZos /sdsf]Joj:yf u/\sf]5' .

53. xfn sf7df8f}+kkFosf leqsf dflobs ljBfnox¿df z}´ ul/Psf]0G6/g]6 ; ljwf h8fgsf]jl/0uh, kfV/f/ tyf lj/f6gu/ gu/kflnsf Ifgdf ;fsft :/sf/l dflobs ljBfnox¿df ; d} lj:tf/ ug{g]5 . hgs lzIff ; fdful sldf0g6 pTkfbg ul/Psf dfljbs ljBfno ; Ddsf kf7\& k:tsx¿ OG6/g]6sf];jl kfifl ePsf lhNnfx¿df j0f ; f06 dfkmf]{; d} pknJw xg]Joj:yf ldnf0g]5 .

54. sd{f/l ;~rosfif dfkmf ;~rosfifsf] Joj:yfkg u/\sf] lgsfox¿df sf/{t ; d{f/lx¿sf 5f]f÷5f]fx¿sf nflu ; Fgf kljlw Pj+cÉo kfljlws ljifo clboog ug{sd{f/l ;~rocfif dfkmf ¿=#nfv;Dd z}Jls C0f pknJw u/fpg]Joj:yf ldnfOg]5 .

ljQLo Ifq ; wf/

55. ljQLo Ifgdf b}VPsf] ;d:ofx¿sf]lg/fs/0f ug{ljutsf cfly´ aifdf z}¿ ul/Psf]ljQLo Ifg ; wf/sf]sfo{md0g:ug/ft/tf lb0g]5 . o; sf]d cGt/ut gkfn a}s lnld68]/ /flj®f jfl0fHo a}sf0{Joj:yfkg s/f/ cGt/ut ; ~rfng ug{sfo{clanDj k/'f u/l g]5 . o; }u/l glsfn cfBflus ljsf; lgud tyf sf]if ljbf; ; fsf]]eGdsf, sfo{ ; ~rfng k4lt, ljQLo sf0{ szntf, Aoj:yfksln Ifdtf nufotsf ljifox¿sf] k6g/fjnfg ug{sfo{klg k}/De ul/g]5 .

-8-

56. gkfn /fi6«a}sf]lg/LIf0f Pj+;kl/j]}f0f Ifdtfdf a[4 u/f0{; zQm; ;+yfsf];¿kdf ljsl; t ug{; ;+bsf]rfn'clwj}zgdf gkfn /fi6«a}s ; DaGwl ljw}s k}z ul/g]5 . jfl0fHo a}s P}, ljQ sDkgl P}, Pj+ljsf; a}s Pgnf0{ldnf0{Psls[t ¿kdf lglffk ; ;ng lgsfo ; DjGwl ljw}s ; +bsf]cfufdl clwj}zgdf k}z ul/g]5 . o; }u/L ljb}zl ljlgbo ; DjGwl sfg}df ; d;fdlos ; Wf/ ug}ljw}s rfn'clwj}zgdf k}z ul/g]5 .

57. a}s+ Ifgdf /x}sf]v/fj shf{c; Hlnf0{kefjsf/L agfpg ; +bsf]o;)clwj}zgdf C0f c; hL ; DjGwl ljw}s k}z ul/g]5 .

58. jfl0fHo a}sx¿sf]kRol sf}f, shf{aul§/0f, hu§f Aoj:yf, Psn shf{; ldf ; DaGwl dfkb08, n}jf k0ffnl tyf ljQlo ljj/0f ; DjGwl lgb]}zsf cfufdl cfly§ aif6}v nfu" ul/g]5 . o; af6 :j:y, kl|tikwl{Pj +bluf]ljQlo k0ffnlsf]ljsf; df ; xoflu k}g}5 .

59. gofFafl0fHo a}s, ljsf; a}s Pj+ljQlo ; +yfx¿sf]:yfkgfsf]cg}Itsf]nflu kFlsf]xb tyf xfn ; +fngdf /x}a}s Pj+ljQlo; +yfx¿sf]kRol j[4 ; DjGwl gofF:ki6 gllt th§f u/L cfudl efb|d; fGt;Dddf nfu"ul/g]5 .

60. ; +oQmnufgldf vh}sf jfl0fHo a}sx¿df ljb}zl nufglstf{x¿n]cf^gf]zk}/sf]lx:; f %) kl|tztaf6 a9f0{bO-ltxf0{; Dd k}ofpg rfx}df cg}dlt lb0g]5 .

61. ljutsf aif{x¿df 3f}f0ff ul/Psf t/ k/f f sfof{}jogdf cfpg g; s}sf cGt/f}i6«o ljQlo sf]if} f/ s}b}; fv dNofsg ; yf, ; Dkl0Q lgbf}f sDkgl cflb ljQlo Ifg ; DjGwl sfo}dx¿nf0{cfufdl cfly§ aif6}df cl3 a9f0f]5g\

kFlsf ahf//sf]ljsf;

62. lwtfkq jh8}sf]; kl/j]}f0f Ifdtfsf]clea[4 ug{tyf lwtfkq sf/f]jf/sf]lgodgnf0{kefjsf/L agfpg lwtfkq jh8{; DaGwl Pgdf ; zflg ug{; +bsf]o;)clwj}zgdf ljw}s k}z ul/g]5 . o; }u/L Jofj; los nfef+zdf nufglstf{uf];]; jGwl tyf k/Llf0fnf0{cGt/f}i6«o :jsf/ dfGotf cg}¿k agfpF}nfhfg} gkfn nfa ufGsf;f0ffz}kRol sf/f}jf/df thf§ u/L nfu"ul/g]5 .

63. gkfn :6s PS; r}h lnld6}8sf]; +fng k4lt, ;+7gfflds 9fFf / :jfldTjnf0{cem}l kf/bzl{ cfufnf/ / :bzl}{ cGt/f}i6«o dfkb08 cg}¿k agfpg cfufdl cfly§ aif6}df cfj cfgfb cfGy cfufg cfufdl aif{z¿ ul/g]5 . gkfn :6s PS; r}h lnld6}8df ; l}rs sDkglx¿n]cfn]; }ffk{ePsf]b0{cfufefbf a9l cjlw; Dd klg nofo k/LIf0f u/L ljQlo ljj/0f ; fj}lgs ¿kdf k}fzg gulF}f To:tf sDkglx¿nf0{; l}s0faf6 x6f0f]y}k sfg}l sf/jfxl ul/g]5 .

; fj}lgs vr{Joj:yfkg

; efd}V dxf}fo,

64. ; fj}lgs vr{k0ffnlsf cg}flggf0ff b}Psf ; +fjx¿nf0{cgdzfMnfu'ul/}f}nlug]5 . o;)}qmddf s}n cg¿ljQlo s}b}f, Ifglo Pj +hNnf:t/lo sfof{}fnox¿nf0{cfGtl/s n}vf k/LIf0fsf]nflu s}lnf0f0{uflePsf]ub ul/g]5 . ; fy}s}l ; jfx¿ :yglo lgsfonf0{x:tfGt/0f ul/}fnfcfufdl cfufdl cfly§ aif{z¿ ul/g]5 .

65. ; fwg / ; f]tsf]km6s/ afBkmfBsf]; §f kfylds Ifq / l56f]; DkGg ug{cfofhgfdf a9L nufgl ug{sltko cgfjZos cfofhgfx¿nf0{36fpg]ufEg]nufotsf sfoaf6 cfufdl cfly§ aiffdf ; ~rfng xg]cfofhgfx¿sf]; Wofnf0{jfl~5t ; ldf leq Nofpg]k0f; ul/Psf]5 .

66. ljsf; ; ldlt Pjg nufot sltko sfgaf6 l ; hgf ePsf t/ cf^gf]sfofdf kefjsf/L xg g; s$f Pj +cgfjZos bNvPsf ; ldlt, kl/ifb, cfofij tyf s0bhnf0{vf/h ug{tyf sXlnf0{kg; hrgf u/l Jojl:yt ul/g]5 .

67. jtdfg sfff ljxlg lgj[Qe/0f k0ffnLsf sf/0f Psflt/ jtdfgsf]vr{cgfjZos ¿kdf sd bLvg]Pj +eljiodf wfGg}g; lsg]lsl; dsf]ckfofl; t ; /sf/L ljOlo bfloTj a9b} uPsf]5 egJcsffkkm{; fjhlgs vr§kkLfk0fsf]sfodf; dt sl7gf0{pTkGg ePsf]5 . t; y{cfufdl cfly§ aifMv >L % sf]; /sf/sf]:yofl ; jfdf kJz ug[zfxl gsfnl ; jf, gkfn kx/L nufot ; d:t /fi6«; sf sd{f/L, ; /sf/ ; jfsf lzIfs tyf sd{f/lx¿nf0{nfu"xg]u/l kfl/>lds eQmfgl ubffsf avtdf g}; /sf/n]/ ; DalGwt JolOml]Aoxfg]cz j/fj/sf]/sd lgj[Qe/0f sffdf hDdf ul/g]5 . lgj[Qe/0f Pj +; ~ro sffif ; DjGwl gofFJoj:yfsf]nflu 5§}lgb{zsf hf/l ul/g]5 . o; sffsf] ; ~rfngsf]lhhDdf f/L gfufl sffnf0{; 0bfg ; affnf0{lb0g]5 .

68. lghfdtl ;]fnf0{; Wf/ ug{sfofnf0{lg/Gt/tf lb0n]5 . lghfdtl ;]faf6 ln0g]; fx¿ dWb]lghl Ifqn]; lfdtf Pj +sd nuftdf kbfg ug{; Sg]; fx¿nf0{>L % sf] ; /sf/nf0{sg}klg bl35fnlg bfloTj yk gxg]u/l lghl Ifqsf]; nsftfdf >l % sf] ; /sf/sf]s/f/ lgb§zsfsf]cfwf/df ; ~rfng ul/g]5 . o:tf ; fx¿df ; /; dfof{f Joj:yfkg, kqsf]cf]f/k; f/, sfofno ; /; dfof{f tyf d]lzg ddt ; Def/ cflb kg§g\ o; /L ; f x:tfGt/0f ul/Psf sfofnox¿df ; f/t sd§/f/lx¿ lgj[Q ePkl5 To:tf kbx¿ ; jtMvf/h xg]Joj:yf ul/Psf]5 .

69. cfufdl cfly§ aif{Af6 zfxl gsfnl ; jf, gkfn hkkb kx/l tyf ; z:q kx/l ; f/fd kj§ ug]/fi6«; sjf;]fsf]:jL$5s cjsf; lng]k6td ; f cjldff @) aif{ / pd]/sf]xb $% cif{sfb ug]tyf kbjifl Kj +cjsfz ; DalGwt Pj / lgodjnldf ; dofgs; ¿ kf{fg ul/g]5 .

70. kfyldstfsf]pRr ; fLdf /flvPsf sl/ofhgfx¿sf]k|fIkt nfut / /fofFjog tfLnsfsf cfwf/df ax.jfilf$ ljlgofhgsf]cff]adf6 sfjZos ; ft / ; fwgsf]pknAwtfsf] kjfel't lb0Psf]5 . jx.jfilf$ ahf]k0ffnlsf]zf¿jft ug[jmddf cfufdl cfly§ aif{ aflv cyj]Jgqsf]kdV Ifqsf]nflu tlg aifdf ul/g]jr§;]df / nJo sfod u/l ; DalGwt lgsfon]; fl cfwf/df cf-cf`gfsf]nd kctff ug[Joj:yf ul/g]5 . o; u/l xfgn aflifa 7§sf k§sf]cfwf/df ; rfng xE}cfPsf lgdf0ffffwLg cfofhgfx¿ cfufdl tlg aif{leq ; DkGg xg ; Gg]lgPdf /flisx ofhgf cfoflsf]jls$t ln0{Ps§6s 7§sf lbg]Jon:yf ; df ldnfg]5 .

; fwg kl/rfng

71. cfo cfh¿sf ; j}k$f/sf/sf cflo; l6fssfknf0{cfos/sf]bfo/fleq Nof0{/fh:j k§zf; gf0{; dofgs, ulzln / kefjsf/L agf0g]5 . dNf clej[4 s/sf]xgf;̀ 0bsf] cgjjsf]cfwf/df ; fofljogdf bNvPsf sdhf/lx¿nf0{nf0{x6f0{ cf]tl/s /fh:jsf] d;̀b08sf]¿kdf ljsf; ul/g]5 . o; }cg¿k rfn"aif{df dNo clej[4 s/ ljefu / s/

ljefu Ps cfk;df ufel cfGtl/s /fh:j ljefu u7g ul/Psf]5 . /fh:j k‡f;g ;DjGwL Pg, lgod, b/jGbL / ;‡7g ;Argfsf]kg/fjnf§g u/l pkoQmagf0g]5 .

72. >L % sf];/sf/af6 ul/Psf]nufgldf kfIKt xg]nfefzsf]b/ Go§ /x§fin]o;df ;Wf/ ul/g]5 . xfn k‐ngdf /x§f ljleGg b:t‑Y Pj‑zNssf]b/ Pj‑foN6Lsf]kg/fjnf§g u/l ;Dofg§sh agf0g]5 .

73. abllzs ;xfotfnf0{a9L eGbf a9L cfly§ Pj‑;fdflhs kltkm kIKt ug§Ifgx¿df kl/rfng ul/g]5 .

;fjlhlgs ;‡yfg ;Wf/

74. ;fjlhlgs ;‡yfgx¿df Joj:yfkslo, nY/f / ljQlo kOffnldf ;Wf/ Nofpg k]o§ ;‡yfgx¿sf]5§§0fgj‐ts÷;‡yfut ofhgf Nof0{o; nf0{jfoQtf lbg sDkglldf kl/0ft ug[;ffnsx¿sf];]Wofdf s6fut ug[;ffns / Joj:yfkssf]sfd st{osf];]ldf tf}§g/ Jofj;flos k4ltsf]kg;Argf u/l :j:y 9‑un];ffns ul/g]5 .

75. ;fjlhlgs ;‡yfg tyf ljsf; ;ldtx¿df klg ;fdflhs ;Yffnf0{a]f:tf u/l cNkksfnlg ;ljwf a[4 ug§ka]lQnf0{lg¿T;flxt ub§kpkbfg Pj‑lgj[Qe/0fsf]Aoj:yf ePsf ;‡yfgx¿nf0{o; aif{clgjfo{kn] pkbfg Pj‑lgj[Qe sf{fsf]nflu /sdsf]Aoa:yf u/l ;f]/sd gful/s nufgl sf{f dfkm{ Aoj:yfkg ug{clgjfo{ul/g]5 .

76. ;fjlhlgs ;‡yfg Pj‑ljsf; ;ldtx¿sfcflys Ifdtfn]wf§g g;Sg]u/l bl3§fnlg bfnfTj l; h§f ug{kOftfof aGblh nufO0g]5 . jflif§ nY/f k/LIf0f ;DkGg gu/l Pj‑cf^gf] cflys ;[tn]Eofpg g;Sg]u/l tnj, eQf tyf ;ljwf nufotsf lj/Qlobflnf§j l; h§a ug{sf{0g]Aoj:yf ul/g]5 . olb o:tf]bflnf§j ykdf ;DalGut ;ldtlbflnf§j l; h§a tyf nY/f ;DalGut pRr Aoj:yfklgsf]fgfufbl rrj d;f6t ;Dddflnf§v /x§f]cjlwsfcflys ;DalGut pRr Aoj:yfklgsf]sf/0fk[Qun]bf aln08t ul/g]5 .

77. ;/sf/L ;ffnfgtf cfjZos gbflvvPsf Pj‑lgl Ifflnf§j nufgl cflslif§ xg ;Sg] ;‡yfgx¿df nglg Ifflnf§j nufgl a9fpg nglls;0f sfofdfnf§g/Gt/tf lb0g]5 .

<u>;fdflhs Ifffnf]njsf;, u/l lglj ljj/f]0f tyf /fhuf/ k[j§</u>

; efdjNj dxfnfo,

78. cfwf/eft ;fdflhs ;]jf ;a]jsxxBf a9fpg kflylds lzfIff, :jf:Yo, vfg fvfgl / ;/; kmf0{clb sfofdfnf o; aif{f]; zfNwt Joo cgbfgufdf @&=@$ kltztn] nufgl a9f0Psf]5 . o; clti/Qmufpkfljsf; ; bl]txf¿df hgf]cgbfgg Pj‑ f‑b lj lj sf; cfgbff6 klg dfgalo lj sbf /sd af[4 u/fpg ;ffnst lgbflzsfdf sf]/rjs ;fflvg ul/g]5 .

79. u/l bl 36fpg]tkm{nllft ul/Psf ;flj sssf uffld0f lj sf; aYf§, u/l ; ula laZjfldj//, hfu[t dlxnf cf;cfZfg§ nufotsf sf]fdx¿nf§n dzM u/l bl lgj ljf:o/ sf]f/f]5tf dg; Pslsb ¿; /f/fn; ~rfng u/l Itglx¿df]cgudg Pj‑dNoffflgf§gsf]sfdfa/ g}

xg]Aoj:yf ldnf0Psf]5 . sfo{mddf bf{xf7fkgf cfpg glbg Ps 7f5df Pp6f dfq
nllft sfo{md ; #fng ul/g]5g\

80. u/Lj ; ₩ laZj7j / / hfu[tL dlxnf cfo cfh{ sfo{mdnf0{u/Ljl lgjf/0f sf]faf6 aflif{
¿kdf :jls[u/f0{; Dj lGwt dGqfnox¿s)dftxtdf :yflkt ; /sf/L ; e{Gqåf/f/f ; #fng
u/L k¿f/;lgs vr{GoG ul/g]5 . lhNnf:t/df hfu[t dlxnf cfo cfh{ sfo{mdnf0{
dlxnf ljsf{; sfof{no dfkm{t ; #fng ul/g]5 eg]u/Lj ; ₩ ljZj7j / sfo{mdnf0{qmdzM
; #yfut ; ₭oGq leq NofOg]5 . u/Ljl lgjf/0f sf}fnf0f0{5§)Pgåf{f/f :jfoQ ; #yfsf]¿kdf
:yflkt u/f0{/g]5 . ; f§sf]Aoj:yf gxGhh ; Ddsf nflu /fli6® ofhhgf cfofl;usf]pkfNdloff;sf]
clWolftfdf u/Ljl lgjf/0f sf{fsf]Aoj:yfkg ug{kj]Gw ldnf0Psf]5 . u/Ljl lgjf/0f sfh
cGtu{ ; #fng xg]sfo{mdnf0{cfufdL % aif{leqdf clw/fHosf ; a}ufoFljsf/;
; ldltx¿df lj:tf/ ul/g]5 .

81. u/Ljl lgjf/0f sfo{mdnf0{kefjsf/L agfpg ; fdflhs ; zlQms/0fnf0{dfWodsf]¿kdf
ckgf0g]5 . ljkGg ju{sf hgtfsf]Ifdtf a9f0{gsf]; fy}cfo cfh{sf sfo{mdx¿df
ltgsf]; #Ugtf a9f0{g]5 . nllft ; dxnf0{sd Aofhdf ; lhnf}₩ n3®hf{pknAw
u/fpg]p27on]>L % sf]]; /sf/n] ufl0{dL0f n3®hf{sfo{mdnf; ₩ lng]Aofhb/df @
kl}tztn]sdL NofPsf]5 . ufl0{dL0f n3®hf{lasf; s§bh]cfoflhgf cjlwe/df u§|
; /sf/L ; ₭yf / ljQLo dWo:ystf{; ₭yf dfkm{ s/Lj ¿= ! cj{{%) s/f{§ ufl0{dL0f n3®
hf{kj]flxt ug§5 .

82. ufl0{dL0f ljsf; a}§n]3/b}hfdf kuL ll/nllft ; dxnf0{k¥of0f0{cfPsf];]fnf0{b[i6ut u/L
o;df]; fv clf00f /fVg ufl0{dL0f ljsf; a}§sf]; ₭fut / k¥Llsf]; Ārgfdf ; ₩f/ u/g]
5 . o;df]lglDt u/Ljl lgjf/0f sfh{f dfkm{ yk ¿= !) s/f{§ nufgl ug{Aoj:yf
ldnf0Psf]5 . eljiodf ufl0{dL0f ljsf; a}§x¿sf]Aoj:yfkgdf ; /§sf//jfnfx¿n]g}
lglZrt cjlw leq cfTdlge{/ e0{; #fng ug{u/L :jfldTjdf kl/jt{g ug{lgllt
canDag ul/g]5 .

83. ufl0{dL0f :jfnDjg sfh{f dfkm{ ljkGg jufdf :j/ff]huf/ Pj{cfo cfh{sf yk cj; /
; |hgf ug{:yfkgf ul/Psf]sf§nf]/sdnf0{¿= @ s/f{§af6 al4 u/L ¿= $ s/f{§
k¥of0Psf]5 .

84. ; fgf ls;fgx¿n]cf^g} :jfldTjdf ; #fng u/§f ; fgf ls;fg ; xsf/L ; ₩x¿
k¥fjsf/L / ; Ifd xf5)uPsfh]}cfufdL cfly§ aif{df yk @% j6f o:tf ; ₩x¿ :jfkgf
ug{Joj :yf ldnfPsf]5'. ; fgf ls;fg ; xsf/L ; ₩fnf0{cem; Ifd agfpg kll/jws
; xofj pknJw u/f0{yk ; fgf ls;fg 3/ kl/jf/nf0{n3®hf{{;] f / jrt ;] f kl/g hfg]
ljZjf; lnPsf]5'.

85. ufl0{dL0f lfGqf jj:lNks phf§f]]ljsf; ug{cfufdL cfly§ aif{df sl/j ^% lhNnfdf @$
xhf/ %)) uf]/ / UoffF KnfG6 lgdf{f, #$ lhNnfdf %)) lsnf]f6 n3'hnljB{ pTkfbg,
$(lhNnfdf ^ xhf/ lk∞el=xfl l; i6ddf{§ ; f}{phf§lpTkfbg tyf ljt/0f ul/g]5 .
o; sfo{mdaf6 s/Lj #% xhf/ %)) 3/ kl/jf/ nfeflGjt xg]5g\

86. :yfglo sRrf kbfy{{/ zlksf]lx;fjn]efu§ns ljlzi6tf kfPsf pTkfbgx¿sf]]kf] 4§
u/L ahf/;/ ₩ cfj4 ug{:yfglo lgsfo Pj ±ghl lfG ; d] sf]; ₭utfnf0{cfufdL cfly§
aif{df s§L lhNnfx¿df gd¥f pBf]u u/f]{ :yfkgf ul/g]5 . Voftl sdfPsf To:tf

pTkfbgx¿ ljsf; ug{pkoQm kljlw, kFl / ahf/ Joj:yf h:tf ;Jfn]d2t kÜg] ljZjf; lnPsf]5'.

87. buÖ IfÖdf ko6g ;Jf zNsaf6 p7\$f]/sdsf]sÖl cz Io:tf IfÖsf]kJfÖf/ ljsf;sf lglDt vr{ug{Äoj:yf ldnf0g]5 . cfufdl cfly§ aifÖdf o; sfoÖmdsf]z¿jft cÖgk0f{IfÖ ;Älf0f cfofÖgf ;d'tsf];xeflutfdf pkNnf]d':tfË IfÖsf]ljsf;af6 z¿ ul/g]5 .

88. cÜwf, ckfËx¿nf0f{:j/f/fhuf/ l; hÖfsf]dfÜlodaf6 cfly§ ¿kdf cfÖdlge{ Pj+; Ifd agfpg pknÄw u/fpb]cfPsf]C0f ;ljwdf ztkÜtzt aÖ4 u/L ¿=\$) xhf//;Ðd pknÄw xÖ ;g]Aoj:yf u/}\$f]5'.

89. blnt, pTkll8t tyf pkjÖIft ju\$f hgtfnf0{;Ddfgk%§ hljg ofkg ug{; Ifd agfpÖ§} nÖfg k/Dk/fut ¿kdf ;Fflnt kljlw tyf ;lknf0f{cfwlgs ;do ;Xfp6Ö]agf0f{cfo cfhÖsf cj;/x¿ l; hÖf ug{u/Jl lgjf0f0f sfÖfaf6 3/h' tyf ;gf pBfÖl ljefu dfkm§ ljz0f tflndsf/]Joj:yf Pj+jgf lwtf]; xlnotk0f{C0fsf]Joj:yf ldnf0g]5 .

90. kj§{sddfx¿nf0f{kÖ:yfkg ug{qmddf lzIff, :jf:Yo tyf ;/;kmf0f{sfodm, zlkdfÖs tfnld sfodm, sfdsf]nflu vfBf0g sfodm ;~rng ul/g]5 . sdÖsf]a;fJf; sf]nflu ;:tÖcfjf; lgdf§fsf]nflu xlnot C0f;xofl kÖfg ul/g]5 .

91. u/lbx¿sf]klxrfg ug{u/ljl ;Djgl ;°gf tyf cfs8fnf0f{cBfljws ug{IgS;fÖg ug{tyf lg/ftÖ cgÖdg ug{kÖfflnsf]ljsf; ul/g]5 . o;sf]nflu /flioÖ tyof0f§gf cfofÖgf Pp6 jØn}0sf0f§f]:yfkgf u/l cfjws ¿kdf kÖjÖfzl kÖflzt ug{Aoj:yf ldnfPsf]5'.

92. bÖ leq /x\$f cwÖ\ll/fhuf// tyf j:fflhuf//sf >dzlQmnf0f{cfjZos kg{tflnd, ;lk kÖfg u/l /flhuf// tyf :j/fhuf/sf cj;/¿ pknÄw u/f0g]5 . 3/h' pBfl, ;-; fgf Joj;fo, kl§ljws lzIff, l;nf0f{s6f0f{l; sdl{nufotsf IfÖut ljlfox¿df ;lk Pj+/fhuf/ldÖs tflnd kÖfg ul/g]5 . o; sf cltÖQm lghl IfÖaf6 kÖfg ul/g]gÖfo ljleÖg Isl;dsf k£fut tflndx¿af6 ;dÖ /fhuf// kfÖt ug{d2t kÜg]ljZjf; lnPsf]5'.

93. xfnsf aifÖdf oJf /fhuf//sf]dxÖjk0f{dflÖodsf]¿kdf aØzs /fhuf// l ljsl; t ePsf]5 . ljbÖdf sfd ug{rfxg]oJfx¿nf0f{cfjZos lwtf]lnÖf0{jf lghhnf0f{/fhuf//sf] Joj:yf ugÖ/fhuf// sÐkglsf]hdfglbdf ljQlo ;*yfx¿af6 shf{pknÄw xÖ]Joj:yf ldnf0g]5 .

ljsÖb l; /Öf0f

94. :yflglo lgsfox¿sf]; ÖyfÖt ;bÖl; /Öf0f uÖfa9l lhDd]Jf/ agfpg]p2Öo cg¿k a]ljs§b/f0f sdofÖj§jg gfÖghfE tof/ u/l nfu"ul/g]5 . :yflglo lgsfosf]jÖftÖbfg ;+7g, ;Ärgf / ;Vofnf0f{k9/fjf§g ug{cfjZos cÖboog ;dÖ ul/g]5 .

95. lhNnf:t/df ;Öfng xÖ]ljsf; lgdf0f{sfoÖf]u0f:t// sfod /fÖb):yflglo pkefÖmf ;dÖn]kljlw hgzlQmsf]cefjdf ef§g'k/\$f]sl§gf0f{x6fpg lhNnf l:yt kljlw sfodnf0f{sfodm cÖof0f{cem a9l ;fwg ;Ðjg / kljlw ¿kn]; Ifd agfpg kÖo§

- 13 -

lhNnfdf :yfglo ljsf; clwsf/Lsf]; ef]hsTjdf lhNnf kfljlws sfof]no :yfkgf ul/g] 5 . o;n]:yfglo :t/sf vfgfkfgl, ;-; fgf l; #f0{ufldl0f ; 8s, emfnfË]kh, ejg, ufldl0f phf{h:tf sfof]dx¿df l56f]5l/tf]/ ; /n tl/sfn]; DkGg u/fpg Pslst kfljlws ;]f k¿ofpg]5 . o; afx\; lhNnfdf ; #fng xg]slcbo :t/sf ; 8s, l; #f0{ vfgfkfgl, cfjf; sf sfof]dx¿sf]nflu cfjZostf cg'; f/ ; DjlGwt dGqfnonljlwkf]¿ l8lehg sfof]nox¿ :yfkgf u/l ; #fng ug]Joj:yf ldnfOg]5 .

96. :yfglo lgsfo ljQlo cfof]u, @)%& sf]; emfjx¿nf0{qdzM sfof]jog u/l :yfglo lgsfox¿nf0{cem a9l ; fwg ; DkGg, pQ/bflol Pj +hjfkmbxlLk0{agfOg]5 . xfn;Dd :yfglo lgsfox¿nf0{x:tftl/0f ul/Psf /fh:j ;DaGwl clwsf/, lhDdf]jf/L tyf pkofu]usf]kefjsfl/tf ; d\; sf]kg/fjnf]sg u/l ; fwg kl/rfngdf :yfglo lgsfox¿nf0{ cfld lge{ agfpbf]nlug]5 . :yfglo lgsfox¿df kjfx ul/g]gub cgbfgnf]ljlwk0{ljlwk¿sf]t sfof]dsf]cfwf/df :yaglo ljsf; clwsf/Lsf]l;kml/; ln0{sflbf tyf nyf lgo#s sfof]non]; w}ufpFHjsf; ; ldltnf0{ kknAw u/fpFJAoj:yf ul/g]5 . cfly{; aif{; dflt eP kl5 vr{gePPsf]cgbfg /sd lkmtf xb]; d\; Joj:yf ldnfPsf]5'.

97. :yfglo lgsfon]kflt ug]cgbfg nufotsf ljQlo ; ftsf]n}yf k/LIf0f / pQ/bfloTj ; DjGwdf b}jPsf sdl sdhf/]Lnf0{; wf u/l vr{df kf/blztf Nofpg cf#tl/s n}yf k/LIf0fnf0{ k¿fjsf/L agfpg]; fof]fhgf tyf clGtd n}fk/LIf0fsf]nflu dxfn}yf k/LIf; f]ljefpusf]k/fdz{ln0{Ps :yof ; e#qsf]ljsf; ul/g]5 .

98. æufpPkf]clwsf/ ufpFnf0{g}f sf]cjwf/0ff cg'; f/ :yfglo :t/df k¿fx ul/g]kf]ldsf lzlff, kflds :jf:Yo, xhfs ;]f, s}if kl f/ tyf kz':jf:Yo ;]f h:tf cfwf/e't ;]fx¿ sf]Aoj:yfgdf :yfglo lgsfox¿sf]klIolf ; dUgtf sfof ug{o:tf]]f ;-rfng ug]sfo{:yfglo lgsfox¿nf0{qdzMx:tftf]0f ul/g]5 . o;/l x:tftf]0f ul/Psf sfof]dx¿ ; ~rfng ug{Psdl6 /sd cgbfgsf]¿kdf pknAw u/f0g]5 . To:tf sfof]dx¿sf]; ~rfng Pj +jbjAjsf]lhDdf]jf/L :yglo txdf g}; IDkOg]5 . o;/l x:tft]0f u/}sf 0sf]F{åf/f k}fx xb];]fx¿sf]u0f:t/ Pj +kefjsf/l/tsf]cB0Doog Pj +cgudg ; DaGwt lhNnf:t/lo sfof]nox¿af6 xb]Aoj:yf ldnfOg]5 .

99. :yfglo lgsfo, ; dbfo jf Joj:yfkg ; ldltnf0{ x:tftf]0f ul/g] lj Bfnox¿df lzlfsx¿sf]lgoloQmsf]ubf{flli6€ lzlfs ;]f cfofu}f/f l}fglt dfkb08sf cfwf/df dfq lgoOQm ug{kg]Joj:yf ldnfOg]5 . o;sf]nflu 5§}lgbf]zsf tof/ ul/g]5 .

;'zf;g tyf k'zf;g ;'wf/

100. e¿6frf/ lgoGq0f tyf cglrt cfld ;]fsnfks]/f/{; yfdfi6 hgtfnf0{;'zf; gsf]k]fel't lbg clVtof/ b'¿kof]u cg'; wfg cfof]u ; DjwL ljBdfg sfgb/ ; d}df dl;c;/o]s ; wf/ ul/g]5 . dfgjclwsf/ cfofunf0{kfljlws agf0}}nhfg]tyf dfgjclwsf/ ; DjwL ; ffonhfg tof/ ugsfofnf0{kflsltfsf ; fy cufl8 a9fOg]5 .

101. lghfdtl ;]fnf0{p2bf]/ glthfdbs agf0{glet lgdf]f blj; fof]dd sfof]jog ug'z; Djwf lhDdf]jf/L tyf hjfkmbxlLk agfOg]5 . /fdf]sfsd ug}sdf/l/nf0{k/':st ug}/ cgQ/bfol, s dkf5fpg]tyf u0f:t/lo sfo{; Djwf ; sflbg gug}sdf/l/nf0{bl08t ug}5 .

102. >l % sf]; /sf/n]o; cfly§ aif(df cjnDjg u/§sf]:j]R5s cjsf; of]hgfnf0{ljQlo
¿kdf wf(g ; lsg]lsl; dn]lg/(t/tf lb0g]5 . lghfdtl ;]fnf0{l7\$s cfsf/df Nofpg
kbkl't{; DjGwL sf/jfxL kf)/De e}s\$sf kbx¿ afx\$ cGo l/0mb/aGbL lkdh ul/g]5 .
o:tf b/aGblsf]k\$/fjnf\$g u/L cfj¿os gblvPsf]b/aGbL vf/h ul/g]5 .

103. lgoldt kl\jzlf0fsf]df0bodaf6 Gofokflnsf, cGo Goflos Pj +cw{Goflos lgsfodf sfof\{t
hgzlQmsf]kl\jfut Ifdtf cleav\[4 ug{cfufdl cfly§ aif(df /fli6@ Goflos kl\ti7fgsf]
:yfkgf ; DalGw sfo{kf/De ul/g]5 .

104. ljBdfg cfly§ kl\zf; g lgodfjnldf /x\$sf sdhf7Ilx¿sf sf/0f xg]u/\$sf]ljleGg ljs\[t
Pj +rxfj6nf0f0{lgoGq0f ug{cfly§ kl\zf; g ; DaGwl lgodx¿df cfufdl cfly§ aif{blv
g}Aofkks ; wf/ ul/g]5 . ¿= ! nfv ; Ddsf]v/ldb jf lgdf0\{f sfo{Iznj Gbl sf6j|zg jf
jfhnkq ljgf ; f]em]\ug{; lsg] ¿= !) nfv eGbf a9lsf]v/ldb jf lgdf0\{f sfo{clgjfo{
Iznj Gbl jfhnkqaf6 ug{jf jfhnkq :jls\[t ; DjGw ; DkOf{sf]ljefulo kbVsf]
txaf6\jlIEg,]kfjldstf kf\kt kl/of\hgfgfx¿df axf-aif\o{ 7\$sf-k§f k0fnL nfu"ug\[tyf
7\$sf k§sf]el\/P; g c8\[!% kl\tzt eGbf a9l x0 gkfpg]Aof}:yf ul/g]5 .

105. sd;n u0f:t/sf efl\ts k/\fwf/ lgdf0\{f sfoh/nf0{lg¿T; flxt ug{cfofhgfgfsf]l8hf0g
r/0f blv lgdf0\{f ; DkGg e0{;]jf kbfg ul/g]r/0f; Dd ef0\ts u0f:t/sf]:jtGq k/\Ifl0f
ug{jhoj:yf ldnf0g]5 . o:tf]:jtGq ef0\ts k/\Ifl0f ug{lgsfo /fli6@ofhgf cfofl\u
cGtut /fvL k]\0fq aif{5gf\$ ul/Psf ; fhhnf\$s ; /f\f/sf sil\cfofhgf tyf ph\'/L k/\
ljjfbf k/\cfofhgfx¿sf]ef0\ts k/\Ifl0f u/0g]5 . ef0\ts k/\Ifl0f ubf{bf0\l
blv/Psf kflljws tyf lgdf0\{f Joj; folx¿nf0{; fnf /fVg]jf cfhljg To:tf]
Joj; folb ; aUg xg gkfpg]u/L kl\tjGw ntfpg ljBdfg sfgf\x¿df cfj¿od cfjsf ; wf/
ul/g]5 .

106. ljsf; cfofhgf tyf sfof\{mdx¿sf]sfof\{Gjog kl\fbf ; jf u/L jflif§ ljlgof\hgf
cfwfl/t kl/of\hgfx¿ ; dod}sf[{; DkGg ug{cfufdl cfly§ aif(lv klxnf]rf\fl; s
cjlwdf 7\$sf-k§f ; DjGw ; a)kzf{; lgs sfd k'/f ug]\/ jf] f]rf\fl; ssf]z¿; bl\Vg g}
lgdf0\{f sfof\$f]ofgfl u/L hj]7 d; fGt ; Dddf lgdf0\{f sfo{/ ug]Aof}:yf ldnf0g]5 .
cfly§ aif§sf]k\od cf7 dlxgfdf klg lgdf0\{f sfo{z¿; gePsf cfofhgfx¿df ljlgofl\lht
/sdnf0\{lkdh u/L To:tf cfofhgfx¿nf0{sfof\$j;og ug]; Tlaf6 x6fpg]glt clVtof/
ul/g]5 .

107. lghl Ifqdf /x\$sf lzlIf0f ; +:yf, gl;\$ xfl / c:ktfnx¿sf]lgodg bxf\]agfpg dfkb08
tof/ ul/g\$f ; fy}ef0\ts kf\fwf\/ / cfwf/e't ;]\fsf]cfwf/df zNs ; /A+gf nufot
;]\fsf :t/sf]guUdg k\of0nf0{k0{/jsf/l agf0g]5 .

Pslst cfGtl/s ; /Iff tyf ljsf; sfof\md

; efdV dxfbo,

108. b\\fsf s¿l eefux¿df dfcfjflbl hgo4sf gfddf ; #flnt lx÷fl\ds ultljlwsf sf/0f
tl Ifqx¿df ; /Iffsf]l:ylt hl6n /\$; DjbgzLn xl}uPsf]5 . lx÷f / cftssf sf/0f
; j}flgs / sfg§l clwsf/x¿sf]lgjf\w pkefl\df pTkGg ePsf]cj:/fljnf0{x6f0{zf0Gt
; /Iffsf]k\fofed t / ljsf; lgdf0\{fsf sfonf0{cl3 a9fpg tl Ifqx¿df ; /Iff /
ljsf;sf]Pslst sfof\/fhgf sfof\Gjog ug]\Joj:yf ldnfPsf]5' . o; cfly§ aif(df

; Fflnt Pslsť 8fnf]kØffnl cČtuť ; Fflnt cfoffngfx¿nf0{klg Pslsť ; /Iff / ljsf; sf]sfoqmd nfu"ePsf lhNnfx¿df ; fXl sfoqmd cČtuť ; dfoffng u/l ; ~rfng ug[Joj :yf ldnfPsf]5'.

Joo cgdfgsf]k|tfj

; efd∨ dxfbo,

109. ca d cfly§ aif{@)%*÷%(sf]Joo cgdfgsf]k|tfj k|z ub§'.

110. cfufdl cfly§ aif{df hDdf ¿= ((ca{&(s/f]8 @@ nfv !(xhf/ vr{xg]cgdfg ul/Psf]5 . o; d∨o]; fwf/0f vr{¿= $(ca{#@ s/f]8 !(nfv $! xhf/ tyf lasf; vr{tkm{¿=%) ca{$& s/f]8 @ nfv &* xhf/ 5§ofPsf]5'. of]/sd rfn'cfly§ aif§sf]; zflwwt cgdfgsf]thgfdf ; fwf/0f tkm{!#÷% k|tzt, lasf; tkm{@^=(k|tzt / sh vr{tkm{!(=(k|tztn]a9l 5 . rfn'cfly§ aif§sf]kf/lDes cgdfg; u thgf ug[xf]eg]cfufdl cfly§ aif§sf]sh Joo cgdfg *=(k|tztn]a9l 5 .

; fwf/0f vr{

111. ; fwf/0f vr§sf]ljlgofflng d∨o]cfČtl/s tyf afXo C0fsf]; fFf Aofh eQmfgltkm{¿=!$ ca{!! s/f]8 $) nfv, lzIfftkm{¿=!) ca{$@ s/f]8 ** nfv, kx/Ltkm{hgkb / ; z:q u/l sh ¿=% ca{&(s/f]8 $^ nfv, /Ifftkm{¿=$ ca{%@ s/f]8 !@ nfv / :jf:Yotkm{¿=@ ca{@@ s/f]8 *) nfv ljlgofflng u/§sf]5'.

112. dh§sf]zflČt ; /Iffsf]ljBdfg l:yltnf0{; wf/0a ug{zflČt ; /Iffsf]sfoqf ; rUg xg] gkfn kx/L, zfxl gkfnl ; gf tyf cČo lgsfox¿nf0{ljsf; sfoqmd; u cfj4 u/f0{ Pslsť ¿ kdf kl/rfng u//g]5 . o; sf nflu cfjZo /sd ljlgofflng u/§sf]5'.

113. axbnlo ; ÷blo klhftČqsf]cfwf/e'Ç hu g}:yflglo lgsfox¿ ePsf]s/f o; ; Ddfglt ; bgnf0{cjut g}5 . cfufdl aif{xg]:yflglo lgjf/Čqsf]nflu ¿=#! s/f]8 !# nfv ljlgofflng u/§sf]5'.

114. hl]7 gful/s, c; xfo, lj wjf, cČwf, ckfËnf0{kbfg ul/g]/sd ; DalČwt :yflglo lgsfo dfkm{t ; /n ¿kdf pknJw u/fpg Psdl6 cgbfg lbg]Joj :yf ldnfPsf]5'. o; sf nflu cfufdl cfly§ aif{df (=$ k|tztn]al4 u/l ¿=%* s/f]8 k∥ofPsf]5'.

115. clw/fHosf 5) lhNnfx¿df dtbftf kl/rokq lj t/0f ug{¿= & s/f]8 *@ nfv ljlgofflng u/§sf]5'.

ljsf; vr{

; efd∨ dxfbo,

116. sh ljlgofflht /sddWo]ljsf; vr§sf]cz %)=^ k|tzt /x§sf]5 . h; dWo]; fdflhs ;]fdf #&=@ k|tzt, cfly§ ;]fx¿sf nflu ^) k|tzt tyf ; jflgs lgsfo, ; fwf/0f kzf; g / ljljw kf]ffngdf @=* k|tzt /x§sf]5 .

117. rfn'aif{sf]; zf]wt Joo cgbfgsf]thgfdf ; fdflhs ;]fx¿ tkm{##=* k|tztn]a9l /sd ljlgofhg u/$f]5'. o;dWb]lzIff Ifgdf !*=* k|tzt, :jf:Yo Ifgdf $%=! k|tzt, vfgkfgl Ifgdf #$=$ k|tzt / :yfglo ljsf; Ifgdf ##=! k|tzt j9l 5 . o;u/l cfly{ ;]fsf Ifgdf ; zf]wt Joo cgbfgsf]thgfdf @&=(k|tzt a9l ljlgofhg ul/Psf]5 . o;dWb]oftfoftdf !@=* k|tzt, ljB'tdf !&=$ k|tzt, s[if, l; #f0{eld; Wf/ tyf gfkL / agdf @*=* k|tztn]a9l ljlgofhg ul/Psf]5 .

118. rfn'cfly{ aif{df ; #flnt s0ff]l c~rn ljz]f s[if ljsf; sfo{dsf nflu ¿= (s/f{} ^ nfv / oftfoft ; ljwf gkL{f jf cfl{zs ; ljwf ku{f clw/fHosf @! lhNnfdf ; #flnt ljz]f s[if pTkfbg sfo{dsf ; fy}s[fsx¿nf0{; dodf g}p&gt hftsf]jlp ljhg pknJw u/fpg ¿= (s/f{} !) nfv ljlgofhg u/$f]5'.

119. kz'ljsf; ;]f sfo{dsf c&tu{ @@ lhNnfdf ; #flnt Joj; fofbV afvfkfng sfo{dsf tyf e8f-Rofa{ul k|t:yfkg nufot ; b\'klZrdf-rnsf (lhNnfdf ; #flnt Joj; fofbV sVfkfng ljz]f sfo{dx¿nf0{lg/Gt/tf lbg ¿= !$ s/f{} *& nfv ljlgofhg u/$f]5'. clw/fHosf !) lhNnfdf ; #fng ul/g]/jed v[tl sfo{dsf nflu ¿=% s/f{} !& nfv ljlgofhg u/$f]5'.

120. sf7df8f}pk/;f]sdf cfkl{t{x}s[ifh0f j:tx¿; f]ahf/ Aoj:yfsf]nflu vf; u/l pQ/, k"j{l{/ blhf0fl gfsffx¿df Aoj}l:yt ahf/; f]l ljsf; ; ug{¿= !) s/f{} !! nfv ljlgofhg u/$f]5'. ; fy}clw/fHosf pkoQm uf7df0f Ifgdf s[if ahf/; f]Aoj:yf ug{cfj/Zos /sdsf]Aoj:yf u/$f]5'.

121. ; fgf l; #f0{ljz]f sfo{dsf]nflu ¿= & s/f{} ljlgofhg u/$f]5'. s[if ljsf; cfofhgf, hgsk/{/af6 yk l; #f0{; ljwf pknJw u/fpg ¿= ^ s/f{} %% nfv ljlgofhg u/$f]5'.

122. sf[nk/{df Pp6f b&w ks/f{ sf/vgf Pj ÷¥f{} kfF" j6f ; efJo :yfgx¿df b&w ks/f{ sJb|l:yfkgf ug{/flio b&w ljsf; ; af{}{dfkmt{ k[fx xb{u/l ¿= @ s/f{} !) nfv ljlgofhg u/$f]5'.

123. s[if Ifgdf ¿= # cj{{*& s/f{} % nfv ljlgofhg u/$f]5¦, hg rfn'cfly{ aif{sf] ; zf]wt Joo cgbfg eGbf $& k|tztn]a9l /x}f]5 .

124. k[f{{rn tyf dWodf-rnsf #% lhNnfdf ; #flnt bf]l{l l; #f0{ ; }6/ sf[if{d, klZrdf-rn, dWoklZrdf-rn tyf ; b\'klZrdf-rnsf $) lhNnfdf ; #flnt gkf{f l; #f0{; }6/ sf[if{d / dWoklZrdf-rn IfgsfA fnf}f]; ¿fVt, bj\Y Pj¿ flnsfs{{} lhNnfdf ; #flnt l; #f0{ljsf; sf[ifdx¿sf nflu ¿= ! cj{{%@ s/f{} % nfv ljlgofhg u/$f]5'. ; g\;/-df?ÉÉ l; #f0{cfofhgf -t] l]f nflu ¿= &% s/f{} $* nfv tyf jfUdtl l; #f0{cfofhgfsf nflu ¿= %! s/f{} ^* nfv ljlgofhg u/$f]5'.

125. t/f0{Ifgdf ; tx l; #f0{sf]cnfjf ; b\'Jotfsf]cfwf/df s[fx¿sf]dfu adf{{hd :ofnf] Pj¿8lk 6 qbf}jh{u h8fg sfof{f]lglDt ¿= !& s/f{} ^ nfv tyf bf{{f lhNnfdf yk l; #f0{ ; ljwf k¥fofpg k:Ggf l; #f0{cfofhgfsf{}nflu ¿= @) s/f{} !% nfv ljlgofhg u/$f]5'. gbL Igf}Gq0f sf[if{d{]lglDt ¿= #^ s/f{} !$ nfv tyf lgdf{Gf k"/f ePsf l; #f0{ cfofhgx¿{sf]ks/a&r dd{t{ Pj¿Def//sf lglDt ¿= @# s/f{} ljlgofhg u/$f]5'.

126. o; }u/L cGo l; #f0{cfofhgf cGt(ut ; fX+5lQ; dfhf shf] 88jf l; #f0{ofhgf, sGsf0{l; #f0{ofhgf, dNnfh l; #f0{ofhgf / rfbjfW l; #f0{ofhgfsf]nflu ; dt cfjZos /sd ljlgofhg u/\$f]5'.

127. l; #f0{Ifqdf sh ¿= $ cj{*(s/f8 &@ nfv ljlgofhng u/\$f]5; hg rfn'aif\$f] ; zfjt Joo cgdfgsf]@)=$ k|tztn]a9l xg cf5 .

128. ag Joj :yfkg sfo{ofhgf, ag ; Dawg Pj +a[f ; Wf/ sfoqmdsf cltl/Qmjg ljsf; åf/f ufdlL0f Ifqdf u/ljl lgjf/0f sfodf 6jf k¥ofpg ; fdblos ag ljsf; , /fli6\@ tyf sjlnotl ag ljsf; tyf hLljsfkhgsf nflu ag sfoqmdx¿ ; #fngsf nflu ¿=@% s/f8 *) nfv ljlgofhng u/\$f]5'.

129. h8laåLsf]cWoog, cg'; Gwfg Pj +ljsf; , nfk xg nfu$sf ag:kltsf]cWoog u/L l6:o" sNr/åf/f lj¿jf p\Tkfbg Pj +ljt/0f Jofj; flos v¿Tsf]lglDt klljlwsf]ljsf; tyf h8laål ljsf; sbff]:yfkgf ; dtsf nflu cfjZos /sdsf]Joj:yf u/\$f]5'.

130. ag Ifqtkm{sh ljsf; vr{¿=&* s/f8 @ nfv ljlgofhng u/\$f]5'.

131. xf|f8f cfBfllus Ifq nufotsf pBfjl Ifqaf6 lg:s$f 3fts kmf|k/nf0{k¿fvg u/L jftfj/0f-d$f lofljo agfpg]sfoqmdnf0{lg/Gt/tflb0Psf]5 . o; sf nflu ¿=$) s/f8 !) nfv ljlgofhng k|tfj u/\$f]5'.

132. pBdzlntfsf]ljsf; sf]nflu tflnd / ; lksf]Joj:yf tyf Joj;fo ; hgf nufotsf sfoqmdx¿ ; #fng ug{cfjZos /sd ljlgofhng u/\$f]5'.

133. ;Vvf aGb/ufx lgdf0{f e0{; s$f lj/f6gu/, jL/uhm / ex/jfdf lgoft k¿fvg Ifq :yfkgf ug{tyf k|fWf/ lgdf0{f ug{sfoqmdsf nflu ¿=^ s/f8 ljlgofhng u/\$f]5'.

134. pBf|, jfl0fHo / cfkl't{Ifqsf nflu ¿=! cj{*@^ s/f8 ^^ nfv ljlgofhng u/\$f]5'.

135. clw/fHosf kf#F]ljsf; ; Ifqsf ljleGg %) :yfgx¿df yk (),*%^ nf0g 6nkmf#j ;]f lj :tf/ tyf kjf|rnsf]lkm0sn, ; ¿aÖjf, sl; 6f, lxn] xgdfgu/, nSnf, uffahf// / rfhk/, dW0bf|rnsf]dl6xfgl, lh/L, kfVl/of, r0b|lguffxk?/, /fhk/ km/xbjf / ult/fgu/, klZrdf|rnsf kDbleDbl, uNofaÖ jhf, r?0fvf#jhf, rgfff, c¿0/fvvjf / demjf, dW0klZrdf|rnsf vh?f, tf/ftfn / gf/fofofk;jf tyf ; bvklZrdf|rnsf] axNbjf d08ldf !%) nf0g Ifdtfsf Ps÷Ps PS; rfh :yfkgf ug{¿=!^ s/f8 (# nfv nufgl ug{k¿tfj u/\$f]5'.

136. bVf ; #f/ Ifq ; Wf/ sfoqmd cGt/ut kjff|rnsf bVf ; #f/ ;]f gkLu$f %#$ ufpF ljsf/ ;]f; ldltdf cfufdl b0{aif{leg kf|08 ufpFljsf/ ;]f; ldltdf Gfgtd @ nf0g 6nkmf#j ;]f lj :tf/ ug{; 3fp k¥ofpg ¿=& s/f8 (nfv ljlgofhng u/\$f]5'.

137. cfufdl cfly#; aifdf clw/fHoe/ 6nlehg k¿f0f k¿fvg]qmddf kjff, uNdL, ; Wjf; ef, 8f$L, c5fd, 88Ww/f / jffl8L lhNnfdf u/L &j6 k¿f0f s$b|:yfkgf ug{¿= $ s/f8 ljlgofhng u/\$f]5'.

138. /f08of]k¿f0f ;]fnf0{clw/fHofe/ sgf sfkf{rf ; Dd /fdL/l k¿fvg cfufdl cfly#; aifdf yk PkmPd= 6fjgx¿ / yk :6l8of]lgdf0{f ug{¿=# s/f8 ^) nfv ljlgofhng ul/Psf]

5 . o; sf cltl/Qm; ‡f/ u﬇ddf k] sfpl& nsf]ejg lgdfﬀf sfo{z¿ ug{tyf ldl8of
ljsf; sf﬇sf lglDt ; dﬦ cfjZos /sd ljlgofﬁg u/\$f]5'.

139. ; ‡f/ If﬇sf]lglDt sh ¿= $% s/fﬃ #@ nfv ljlgofﬁg ul/Psf]5 .

140. b﬍sf]oftfoft kﬀfnldf xfnsf]dx﬇b|/fhdfuﬦf]cltl/Qm c&o b0{kﬃ{klZrd hf8ﬃy]
j﬎lNks /fhdfu{ljsf; ug{lnlo cg;k d﬎okxf8l lhNnfx¿ hf8ﬃy]/fhdfu{lj:tf/
ugﬅf ; fy}t/f0﬇f]xhfsl /fhdfunf0{kﬄV /fhdfu﬇f]¿kdf ljsf; ul/g]5 . d﬎o
kxf8l /fhdfu﬇f]/﬊f﬇g ubf{xfn ePsf lgdfﬀffwlg Pj ﬅk|tfljt kﬃ{klZrd ; 8sx¿sf
; fy}pQ/-blIf0f /fhdfu﬇f]l:ylt ; dﬦnf0{cfwf/ agf0g]5 . o; sf]nflu cfjZos
c﬎bog Pj ﬋8hf0g sfﬃz¿ ul/g]5 .

141. ; j}﬇lhNnf ; b/d'sfddf ; 8s oftfoft kﬁofpg]3f﬇}ift glLt cg;k ; 8s oftfoftsf
b|[i6n]k5f8l k/\$f]f lhNnfx¿ d﬎o]cfufdl cfly&; aif{df aem﬋, c5fd, ¿;ﬃl, sfnlsf]fﬀ
/ hfh/sf]fﬁ lhNnf u/l yk % lhNnf ; b/d'sff ; 8s kﬁofpg]sf﬇ﬅd 5 . o; sf
nflu cfjZos /sd ljlgofﬁg u/\$f]5'.

142. ; bﬅ/ klZrdf~rn ljsf; If﬇sf dxfsfnl /fhdfu{(; tafﬅ‡—jﬃ8l-bfr﬇f v08), ho
kﬀjlj jxf﬇/l; x dfu{(vf8ﬃkﬆ—jﬃemf﬌), ; fﬅﬃjlu/-dftﬃl ; 8s, ; fﬅﬃjlu/-d‡g; ﬆ ; 8s,
6gsk/l lﬀs /fﬃ8, bz/yﬁb dfu{(jﬃ8l-emhf3f6), ; xhk'/-lbkkfon, p‡tf/f-dﬀﬃﬁfnL, /
dx﬎bgu/-j8x/sf nflu ¿= $& s/fﬃ !! nfv ljlgofﬁg u/\$f]5'.

143. d﬎o klZrdf~rn ljsf; If﬇sf s0ffﬃl /fhdfu{(; Vﬅﬅ-hDnf v08), s0ffﬃl-df‡df ; 8s,
l5&r‡-hfh/sfﬀ ; 8s, /fﬅtl /fhdfu{xfﬁ﬎l-r‡jf﬇﬌, b]:yn-s‡gsfﬃﬀ-rfﬀhxf/l-8f﬉kf,
; Vﬅﬅ-/fgldQﬅ-b﬉ﬃV, cdﬅnof-th;lkﬃ-; ﬀofg, / rsrs]lnjfﬃ﬌ ; bﬅsf nflu ¿= ^%
s/fﬃ (% nfv /sd ljlgofﬁg u/\$f]5'.

144. klZrdf~rn ljsf; If﬇ cﬂt;t ¿b﬍﬇L-jﬅt﬈f﬌-9f7ﬃkf6g ; 8s, afﬀf﬌-jﬅt﬈f﬌-d﬇; fﬀ,
jfﬀf﬌-j﬇ﬂL-hfﬁd; fﬁ, jﬃ﬏lzx/-/f﬇﬍08, b﬈o zfx dfu{(xfﬅfﬀﬁ-l/8l-td3f; ; 8s tyf
ufﬅﬃl; ﬁﬀ; Gwlvs{; 8snf0{:t/f﬇gtl ug﬇ﬅ; bﬅ u/l ¿= #$ s/fﬃ &% nfv ah﬍sf]
Aoj:yf u/\$f]5'.

145. d﬎odf‡﬇/nsf]ljﬀkl= sf0﬇{fnf dfu{ (ag‡kf-l; Gwl v08), sfn'kf08]dfu{ lqzhﬅ-
:ofkﬂ﬇‡L-/; jfﬀ9l ; 8s, uN5l-bﬄl3f6 v08, sfﬃﬀl /fhky, lqefg /fhky dd﬇ ; wf/,
klknfn dfu{ gd﬈4-n]' ; 8s, sfﬂf/l /fhdfu﬇f]dd﬇ ; wf/ tyf ; f]/fhdfu﬇f]
afxﬅlj ; ﬇sfﬂf/l v08sf]:t/f‡gt ; bﬅsf nflu ¿= (* s/fﬃ (! nfv ljlgofﬁg u/\$f]
5'.

146. kﬃﬅf{ﬀ ljsf; If﬇ cﬂt;t kg]﬇bﬃﬁl /fhdfu{(lknﬃbd-tfﬆnﬅ﬌ v08) ; u/dfyf /fhdfu{
(uf0﬈f6—lbﬀﬁﬅ v08), s6f/l-cfﬁﬅn9﬌f (kh ; bﬅ), gf/bdlg yhﬄ dfu{(lx﬎lﬀﬅﬂﬁf3f6—
efﬅk'ﬃ) tyf j; ﬇tk/-rﬂgk/-vf﬇ﬅjf/l ; 8s lgdfﬀf sfoﬅf nflu ¿= @* s/fﬃ %) nfv
k|tfj ul/Psf]5 .

147. sf7df8fﬂ—zx/sf]leqL efusf] ; 8s lj:tf/ Pj; 8s :t/f‡gt sfﬃﬅdsf cﬂt;t
/Tgkf﬇ﬅf]kﬃﬀl{efu b﬉V ebﬁfn; Dd kfﬂ‡ n﬌ ; 8s lj:tf/ ug;ebﬁfn b﬉V df0tl3/
; Dbdsf]a﬏lNks dfu﬇f]lgdfﬀf / 6ﬃ8vﬅL j/lk/L af/ nufpg]sfﬃﬅdsf nflu ¿= &

s/f⅞ ljlgof]hg u/\$f]5'. o; u/l sf7df8f}+pkTosfsf]leql I/Ë /f⅞ lgdf0⁰f ug⅚qmddf lji0fdtl lns /f⅞ lgdf0⁰fsf nflu ¿=@ s/f⅞ ljlgof]hg u/\$f]5'.

148. ; 8s dd{ ; \wf/sf]nflu ¿=$(s/f⅞ ljlgof]hg u/\$f]5'. lgdf0⁰f e0; s\$sf ; 8s kj⁰f\wf/]bluf}kg sfod ug{tyf dd{ ; ef//sf]nflu eljiodf oyj⁰7 /sd kluf] e⅚g] p2⁊on]; 8s sf⅞f zl3|:yfkgf ug{; 8s ; \wf/ sf⅞f P⅚ Nof0⁰g]5'.

149. /f⅚tl kh (bf^ª) sf]nflu ¿=$ s/f⅞ / ; \gsf⅛zl kh (sfe)⁰ sf]nflu ¿=@ s/f⅞ %) nfv ; d⅚t ljle⅚g 7hf Pj⅚emf⅚h]kh, kh] f lgdf0⁰fsf nflu sh ¿=(% s/f⅞ ^% nfv ljlgof]hg u/\$f]5'.

150. xhfsl ; 8sx¿sf]lgdf0⁰f ; \wf/sf nflu cfufdl cflys aif⁰df ¿=!) s/f⅞ / ljle⅚g ; xfos ; 8ssf]lgdf0⁰f ; \wf/sf nflu ¿=@! s/f⅞sf]Joj:yf u/\$f]5'.

151. lqejg c⅚t/f⅚i6�⁰o ljdfg:ynsf]Ifdtf lj:tf/ tyf ef\⁰ts ; \wf/ sfof\⁰f nflu ¿=$& s/f⅞ !% nfv nufgl ug{k|tfj u/\$f]5'.

152. oftfoft Ifj⅚sf]nflu dflysf sfo⅚md Pj⅚c⅚o kl/ofg⅚gf ; d⅚sf nflu ¿=^ cj{#^ s/f⅞ ^& nfv ljlgof]hg u/\$f]5'. hg ; zf⁰wt Joo cgdfgsf]thgfdf !@=* kl⁰tztn]a9l 5 .

153. lgdf0⁰fffwlg sfnlu08sl #PA\⁰ hnljB't cfof⅚hgsf]lgdf0⁰f sfo{cfufdl cflys aif⅚s/f\⁰f u/{¿=@ cj{*^ s/f⅞ $# nfv ljlgof]hg u/\$f]5'. To; u/l &) djfjjf6 Ifdtfsf]d⅚Wo d:of⅚el hnljB't cfof⅚hgsf]lgl⅚Dt ¿=@ cj{%& s/f⅞ %* nfv ljlgof]hg u/\$f]5'.

154. ljB't k⁄f//0⁰f nf0⁰gsf nflu ¿=@) s/f⅞ ## nfv, uf⅚dl0⁰f ljB't lj t/0⁰f tyf ljB1lts/0⁰f sfof\⁰f c⅚tuf{clw c⅚o Jgfosf ljleGg :yfgdf ljB't lj t/0⁰f nf0⁰gsf]lj:tf/sf nflu ¿=! cj{*! s/f⅞ $@ nfv, ; j1f0⁰f tyf ; \wf⁰otf c\⁰Wogsf nflu ¿=(s/f⅞ %* nfv ljlgof]hg u/\$f]5'.

155. ljB't tkm⅚¿=(cj{@(s/f⅞ (* nfv vr{ug⅚k|tfj u/\$f]5'. hg ; zf⁰wt Joo cgdfgsf]thgfdf !&=$ kl⁰tztn]a9l 5 .

156. ko⅛g Ifⅈdf b\⁰vPsf] lzlyntfj6 ko⅛g Ifⅈnf0⁰{kghL⅚g k⅛bfg ug{ko⅛gsf] kj⁰4⁰fTds Pj⅚cfwf/e\⁰t ; Jfsf]lljsf; ; Dj⅚Gdl sf]; 3g ¿=kdf ; \fng ug{ g⅚fn ko⅛g af⅞af6 pknAw xg]; fwgsf]cltl/Qm¿=# s/f⅞ ljlgof]hg u/\$f]5'.

157. lj Zjsf]; jf⅚{r lzv/ ; u/dfyf bz k6s ; Dd ; km⁰ cf/f⅚0f u/l c⅛t/f⅚i6⁰o Ifⅈdf gkfn / gkfnlsf]OHjt a9fpg];juol]; jul⅚ kj tf//fxL afa'l5/L zkf\$f]; Ddfg :¿=k cfufdl cflys aif⁰Vd % aif{Dd pxf⁰sf 5f⁄lx¿sf]cljoog Pj⅚kl/jf/sf]kfng kf⁰f/sf lglⅈsf]ffsf lglⅈfsf lgl⅚Dt pgsf]ljwjf fnf0⁰{ktldl/ktlxgf ¿=!) xhf/ eQf :¿=k kljg ug{cfjZos /sdsf]Joj:yf u/\$f]5'. o; u/l ; aeⅈf sd pd⁊df ; u/dfyf cf/f⅚0f ug⅛ojf kj tf//fxL t⁰affl5/L zkⅈnf0⁰{plrt ; Dfafg ul/g]5 .

158. ko⅛g Ifⅈsf]nflu ¿=$) s/f⅞ @^ nfv ah⅚ ljlgof]hg u/\$f]5'.

159. cf/fNob] kzkltgfy Ifgdf ljB't zjbfxux[sf] lgdf'f nufotsf efl]ts kj'fgf/ ljsf; sf]nflu ¿=!! s/f8 %) nfv ljlgofhg u/]\$f]5'.

160. nlDagL u'¿ofhgf cg';f/ dfofb]l dlGb/ hl0ff'f/ nufotsf sfo(mdsf nflu ¿=\$ s/f8 ljlgofhg u/]\$f]5'. o;/u/l b]l3f6 Ifgsf] ljsf;sf nflu cfjZos /sd ljlgofhg u/]\$f]5'.

161. efiff, snf, ; flxTo, ; Ël t cflbsf]ljsf; / kjl46gsf nflu cfjZos /sd ljlgofhg u/]\$f]5'.

162. oljf, vl hsl tyf ;+s[t Ifgsf]nflu sh #^ s/f8 ^! nfv ljlgofhg u/]\$f]5'.

163. ; l'gf kl ljlwtkm{agl kfdf ; l'gf kl ljlw kfs[sf]lgdf'fsf lglDt ¿=!@ s/f8 ljlgofhg u/]\$f]5'. cfufdl cfly\$ aif'df ; l'gf kl ljlwsf Ifgdf s/ljl @) xhf// lgDg, dNod Pj+ pRr:t/lo hgzlQmsf]ljsf;sf lglDt tyf el// kFl sfl sf]sf]:yfkgf ug{cfjZos /sd ljlgofhg u/]\$f]5'.

164. zlk ljsf; tflnd sl bl Jofj; flos kl zlIf0f sl bl 3Dtl tflnd tyf dlxnf zlk ljsf; tflnd sl bl af6 %,#^% hgfnf0{ljleGg zlkdlx kl zlIf0f kl bfg ug{tyf jfn>d lgjf/0f ug{cfjZos /sdsf]Joj:yf u/]\$f]5'.

165. >d Ifgsf]ljsf; ahl tkm{¿=!^ s/f8 %@ nfv ljlgofhg u/]\$f]5'.

166. /fli6@ ; fIf/tf cleofg sfo(md nfu"ePsf clw/fHosf @) lhNnf dNob]sDtldf % lhNnfdf cfufdl @ aif{leq}lg/Iff/tf pGdhg ugl sfo$sf nflu ¿=^ s/f8 (nfv ljlgofhg u/]\$f]5'.

167. lzIffnf]nfl0{/fhuf/dlx agfpg clw/fHosf !% j6f dfNolds ljBfnox¿df gdgfsf] ¿kdf kl ljlws lzIff tyf Aoj;flos tflnd sfo(md ;+rfng ug{cfjZos /sdsf] Aoj:yf u/]\$f]5'.

168. kf ylds ljBfno hfg]pdl/sf ;Dk0{jfnjflnsfnf0{kfylds ljBfnodf kj!z ; he u/fpg rfn"cfly\$ aif{df ^) lhNnfdf dfq ;+flnt cfwf/e't tyf kfylds lzIff sf0(mdnf0{clw/fHosf]&% j6}lhNnfdf lj:tf/ ug{u/l ¿=! cj{@& s/f8 &) nfv ahl sf]ljBfno Joj:yf u/]\$f]5'.

169. zxlbsf 5fl/f5fl/nf0{kf ylds tx blNv pRr lzIff ;Ddsf]lzIff cfh+sf]ljlDt Joj:yf u/l cfPsf]5fqj[ltnf0{lgrf{oyfjt /fvl\$f]5'.

170. lzIff Ifgsf]lglDt ljsf; vr{tkm{sh ¿=# cj{%) s/f8 #@ nfv ljlgof hg u/]\$f]5'. hg ;+zflwt Joo cgdfgsf]thgfdf !*=*̇kltztn]a9l 5 .

171. clw/fHosf @)% j6}lgjf\$g Ifgdf Ps Ps j6f kfylds :jf:Yo sl bl:yfkgf ug{nlo cg'¿k cfufdl cfly\$ aif'df jfl0l /x$f @% j6f lgjf\$g Ifgx¿df kfylds :jf:Yo sl bl:yfkgf ug{tyf Pslst cfltl/s ; l/lff tyf ljsf; ofhgf nfu"ePsf lhNnfx¿df /x$f kfylds :jf:Yo sl bl0{!% zlofsf]c:ktfndf kl/0ft ug{cfjZos ah$g Ifgsf]lgrf{oyf u/]\$f]5'.

172. sf{l, hgsk/ Pj+; {l c~rn c:ktfnx¿ tyf dfgl;s c:ktfnsf]lj:tf/ Pj+
sf7df8f}pkTosfsf k|'tl u{df $), sflGt afn c:ktfndf %), uufnfn x{o s[|bdf
%! tyf lj=kl=sf[0/fnf SofG; / c:ktfn e/tk/'df ^\$ z}of yk ug{sf lglDt cfj{os
ah{sf]Joj:yf ldnfPsf]5'. o; sf cltl/Qmjl/ c:ktfn kl/; /df cfsl:ds s[lf tyf
6df ; [6/sf]lgdf[0/f sfo{z¿ ug[; d] u/l c:ktfnx¿ tkm{¿= (* s/f{ ^& nfv
ljlgof{hg u/{sf]5'.

173. dft[lzz'd[ob/nf0{36fpg]nIo k{Ktlsf nflu clw/fHosf]@)% j6}lgjjf{fg If{sf]
kf{ylds :jf:Yo s{lbx¿df qmdzMk{lt sIf vf{l]gsfo{cfufdl cfly{ aifdf k[/De ug{
cf{Zos /sdsf]Aoj:yf u/{sf]5'.

174. :jf:Yo If{sf]nflu sh ljsf; vr{¿= # cj{&@ nfv ljlgof{hg u/{sf]5'. h{
; zf{llt Joo cgbfgsf]thgfdf $%=! k{ltztn]a9l 5 .

175. ufdl0f dlxnfx¿sf]kfgl cf] fg{sfddf nfUg]>d / ; do art u/l cfo; f{l a[4 ug{
sfddf nufpg ufdl0f vfgkfgl tyf ; /; kmf0{sf{l dfkm{ ; #fng xg]vfgkfgl cfof{hgf
tyf cfo cfh{sf s}fsnfkx¿sf nflu cfufdl aif{¿=%% s/f{ !(nfv ljlgof{hg
u/{sf]5'.

176. ; fgf zx/l vfgkfgl cfof{hgf cG{t{ lkm&sn, lqoUuf/, jlGbk/', n}jgfx,
jl/Gbh/u/ Pj+ cQl/of vfgkfgl tyf ; /; kmf0{cfof{hgfsf]lgdf{0{ sfof{nf0{lg{Gt/tf lbG{
yk !@ j6f ; fgf zx/ 5gf{6 u/l ; j{f0f Pj+lgdf{0{ sfo{ug{¿= !* s/f{ *^ nfv
ljlgof{hg u/{sf]5'.

177. lhNnf:t/af6 ; #flnt !,!^# j6f qmdfut vfgkfgl cfof{hgf ; #fngsf lglDt ¿= *(
s/f{ #) nfv ljlgof{hg u/{sf]5'.

178. sf7df8f}pkTosfsfleqsf]df{Gbf vfgkfgl k{ffnldf ; wf/ tyf k{:yfkg sf{; {d ; #fng
u/l vfgkfgl cfkm'lt df{ j[4 ul/g]5 . o; sf nflu ¿= #) s/f{ 5{of0fPsf]5 .

179. d{Dml vfgkfgl cfof{hgf cG{t{ d{Dml vf{f 8f0e; {gsf]clG{td l8hf0fg kl|tj{g
tof/ ug{dh kJ{Z dfu{f]d{Dml kh jhf/-l6d/']v08sf]lgdf{0{ ug{Pl86 kJ{Z
dfu{f]lgdf{0{ sfo{ug{/ clG{td l8hf0fg 0li6d{ tyf kfgl k{fjg s{j|lgdf{0{ sfo{f
nflu ¿= ! cj{$@ s/f{ &) nfv 5{of0fPsf]5 .

180. vfgkfgl If{df ljsf; ljsf; vr{tkm{¿= # cj{{((s/f{ @* nfv ljlgof{hg u/{sf]5; h{
; zf{llt Joo cgbfgsf]thgfdf #$=$ k{ltztn]a9l 5 .

181. :yfglo ljsf; ; {DjGwl sfo{qmdnf0{ #yfut ¿k lbg :yfglo lgsfox¿nf0{lb0b}cfPsf]
cgbfgnf0{a[4 u/l sf7df8f}pkTosfsf]gS; fIg ug{pknAw u/fPsf]cgbfg ; d] ¿=
cj{{% s/f{ ^% nfv k{of0fPsf]5'. dfgglo ; f{bHox¿ af6 :jls[t ljsf; ; {DjGw
; zf{llt nflu lb0{cfPsf]/sdnf0{lg{Gt/tf kb{g u/{sf]5'.

182. ufdl0f If{df qmdz ; 8s ; lwwf k{fof kg]¿= #fng ePsf] sf{mdx¿af{nf0{Pslst u/l
cfw:fHosf ufdl0f Pj+sf[lf ; 8s lgdf{0{ ; df/ sf{mdx¿ ; zf{llt u/{¿= %) s/f{
5{of0fPsf]5 .

183. clw/fHosf bu/d tyf lk5l8Psf @@ lhNnfdf bu/d If/q ljsf; ; ldlt c/Gtu{ ; ⱧfInt sfo/qmd Pj +@% lhNnfdf ; ⱧfInt ljz]f Ifq ljsf; sfo/qmdx¿nf0{Psn ; Ɐrgf c/Gtu{ ; zQmPj +k/efjsf//L ¿kdf ; Ⱨfng ug{Joj:yf u/L ¿= !$ s/f8 !^ nfv ljlgof/hg u//\$f]5'.

184. sf7df8f}]pkTosfsf]kmf|x/ d}hf Joj:yfkg ug{tyf Nof08lkmn ; f06sf]]lgdf@f ug{¿= (s/f8 !$ nfv ljlgof/hg u//\$f]5'.

185. vfBfGg Gof/g x[}]dWo tyf ; b/'klZrdf~rnsf @& kxf8L lhNnfdf sfdsf]]nflu vfBfGg sfo/qmd c/Gtu{ ljleGg ljsf; lgdf@f sfo¿ ; Ⱨfng ug{¿= #% s/f8 #) nfv ljlgof/hg u//\$f]5'.

186. :yfglo ljsf; Ifq tkm{sh ¿=^ cj{$) s/f8 ^! nfv ljlgof/hg u//\$f]5'. hg rfn' aif{\$f]; ⱦf}wt Joo cgbfgsf]thgfdf ##=! k/tztn]a9L 5 .

187. u/ljl lgjf/0f sf|ffnf0{¿= @) s/f8 ^# nfv ljlgof/hg u//\$f]5'.

188. dlxnf afnaflnsf tyf ; dfh sNof0f Ifqsf nflu ¿= @^ s/f8 !! nfv ljlgof/hg u//\$f]5'.

189. clVtof/ b'¿kofu cg'; Gwfg cfofu, lgjf/fg cfofu, dxfn]vf k/LIfssf]]]]effu, nfg;']f cfofu tyf cGo ; j}wflgs cËx¿; f]]efl]ts ; ljwf ljsf; Pj +sfo{fdtf clej[4 ug{ cfjZos /sdsf]]Joj:yf u//\$f]5'.

190. lghfdtl kz/f;gf0{l7Ss cfsf/df Nof0{r'}t Pj +k/efjsf//L agfpg cfufdl cfly§ aif{af klg :j}R5s cjsf; ofhgfnf0{lg/Gt/tf lb0g5 . o; sfo§f]nflu cfjZos /sd ljlgof/hg u//\$f]5'.

191. ; Ɐlff tyf ljsf; nf0{Psls/t ¿kdf sfof{jog ug{Psls/t cf/tl/s ; Ɐlff tyf ljsf; sfo/qmdsf]]nflu ¿=^) s/f8 ljlgof/hg u//\$f]5'.

192. /fh:j k/f; fg ; b]¿ls/0fsf nflu klg cfjZos /sdsf]]Aoj:yf u//\$f]5'.

193. d}h]dfly pNnn}\$f ; fwf/0f tyf ; fwf/0f tyf lasf; vr{sf nflu ljlgof/hg u//\$f]]hDdf ¿= ((ca{&(s/f8 @@ nfv !(xhf/ dWo]/fh:jsf]]j:tdfg ; f]t\$jf6 ; ljtjf6 ¿=%^ cj{%$ s/f8 ^@ nfv @) xhf/, abfjlzs ; xfotf c/Gtu{ cgbffgjf6 ¿=!$ ca{!@ s/f8 & nfv (% xhf/ / C0fjf6 ¿=!^ ca{$@ s/f8 ! nfv $ xhf/ Joxffr[\g]e0f{¿=!@ ca{&) s/f8 %! nfv Gof/g x[}] hfg]5 .

/fh:j cgdfg k}tfj

; efdfGa dxfdog,

194. ca d /fh:j ; DaGwl k}tfj k]z ug/\$f]5'.

195. cfly§ aif{{@)%*÷%(sf]]s/ ; DjGwl k}tfj th{df ubf{nufot'}ktfefg/fffhfr/0ff]{; jf/ ug/]{ ; a}]lsl dsf cfly§ s}fsnfkx¿nf0{cfos/]/fofa/ leq Nofpg] / fdflhs Gofo :yfkgf ug{tyf n[/rs Pj +jZj;]glo s/ ; Ⱨfrgfsf]]ljsf; ug{tkm{shjbt /x/\$f]5'.

; fy}/fh:j ; DjGwL sfgbx¿nf0{; dofgsh agfpg]/ ljutsf cgejsf]cfwf/df dNo clej[4 s/sf] sfofGjog ks]bfdf ; wf/ Nofpg] Pj+s/ rxfj6 lgoGq0f sfonf0{ kefjsf/L agfpg]kef; tkm{pGdV u/\$f]5'.

196. dNo clej[4 s/sf] bfo/f leq kg[t/ cem}g;d]6Psf pBfukLt, Jofkf/L Pj+ Jofj; folx¿nf0{o; s/sf]bfo/f leq Nofpg kzf/lgs Ifdtfdf j[4 u/L cgudgsf yk pkfox¿ canDag ul/g]5 . dNo clej[4 s/sf]bfo/f lj:tf/ ug[qmddf xfn;Dd btf{e0{g;s$f df]/sf/, df]/; f0sn, 6]nlehg, Po//sl08; g/, 0n\$6f]gs ; fdfg, df]/ kf6{, sDKof]/, sn/ Nofa, 6]nkmf]g, ; Moh/ kmf]g, 6fon, dfjn :Nofa, xf8{n]/ h:tf sf/f]jf/ ugx¿nf0{dNo clej[4 s/df btf{ug[ljz}f cleofg ; ~rfng ul/g]5 .

197. cfo cfhg[xb]];j]}cfly§ lqmofsnfkx¿nf0{cfOS/sf]bfo/fleq ; db]bg]tyf s/ k0ffnlnf0{a9L kf/bzL{; /n Pj+em0em6 ljxLg agfpg]p2Zon]cfos/ ; DjGwL sfgbdf ; wf/ ug{; +bsf]o; }clwj[zgdf ljwb}s k ul/g]5 . cfufdL >fj0f ! ut]b]lv lhNnf :t/Lo s/ Pj+dNo clej[4 s/ sfofnox¿nf0{; dt\ cfk; df ufeL cfGtl/s /fh:j sfofnodf kL/0ft ul/g]5 .

198. ¿= !) nfveGbf j9Lsf]sf/fjf]f/ ug[s/bftfn]cf^gf]kmd]\$f]gfd, 7ljfgf, cfos/ btf{ k0ffnf kq gDj/, l; nl; n]f/ gDj// ldlt ; d]t pNn]V u/L clgjfo{¿kdf jlhs hf/L ug[kg[k¦tfj u/\$f]5'.

199. dNo clej[4 s/ tyf cfos/sf]k0fhgsf]nflu xfn;Dd 5§f 5§\btf{ug{kg[Joj:yf /xl cfPsfdf clw/Hoe/ sf/f]f/:yn jf dVo sfof]o /x$f]:yfg dVo]s$}Ps :yfgdf ToxfH:yt Pp6}sfof]nodf btf{xg ; Sg]Joj:yf u/\$f]5'.

200. sf/f]f/ dNodf cfwfl/t eG;f/ dNofIg Joj:yfnf0{cemjf:tljs Pj+oyfyk/s agf0{ eG; f/ kzf; gnf0{kef; sG/t/ eG; f/ ; ¦gf kjfx, cfl; s8f k4ltsf]lj:tf/ Pj+k7of]f/L xb]lj:tx¿sf]cG/t/fl6@s sf/f]f/ dNosf]lgoldt cgudgsf]Joj:yf ldnf0fg]5 .

201. cy{dGqfnodf /x$f]s]Gbb}f cgudg 0sf0nf0{dftxtsf ljefux¿df :yflkt ; ¦gf k0ffnL;+cfj4 u/L cgudg ks$}fnf0{cemJojl:t ug Pj+kefjsf/L agf0g]5 . /fh:j cg'; Gwfg ljefus]]Ifdtf clej[4 u/L /fh:j rxfj6 lgoGq0fsf]Ifqdf cem}lqmofzln agf0g]5 . o; }u/L rfn'cfly§ aif{df k/fV eG; f/ gfsfx¿df z¿ ul/Psf]/fh:j u:tlsf]Joj:yfnf0{/fh:j kx/L:yfos :yful ;/rf/ dfkmt kl:yfkg ug{/fh:j kx/L ; DjGwL ljwb}s ; +bsf]o; }clwj[zgdf k|tt ul/g]5 .

202. skd;g Ph}l; ;]fnf0{sf/bzl{agf0s/sf]]bfo/f leq Nofpg :jb}zL jf ljb}zL ; f}taf6 ; F}flnt ljsf; cfof]gfgfsf]]lgdf]f Pj+;]f / a:t}f]j/Lb ; DjGw ; Demf}tf, k/fdzk{ ;]f / :yfglo Ph}6 ; d]t vhf0{; DjGwt ; /sf/L lgsfon]clgjf/f¿df ! dlxgf leq cfGtl/s /fh:j ljefudf ljj/0f k0 ug[kg[Joj:yf ul/g]5 . ; fljsdf s/ glt/}f :yfglo Ph}6x¿nf0{cfkmm]\$kfpg]skd;g /sd vfhl s/ Pj+ljj/0f a]kmpg]df/bf]f @)%* cflZjg d;fGt ;]d lb0Psf]5 . tfflsPsf];do leq cfos/ a]pfpg]:yfglo Ph}6x¿nf0{nfUg]hl/jfgf ldGxf ul/g]t/ Dofb leq ljj/0f ga}pfpgx¿nf0{; t\ kl|tzt hl/jfgf ug}/ sf/f]f/ /f§sf ug[Joj:yf ul/Psf]5 .

203. s/bftfx¿nf0{;Ddfg ug{qmddf k]o\$ cfly\$ aif{df >l % sf]; /sf/nf0{; a]Gbf a9L cfos/ a]mfpg]!) hgf s/bftfx¿nf0{cfGtl/s /fh:j ljefu dfkmt\ Jofkfl/s dxTjsf JolOmsf]¿kdf kl/ro kq pknJw u/f0 lqejg cGt/f\ff6o@ ljdfg:yn e0{cfjt-hfjt ubf{l¬cf0{kl¬nfpGh kofu ug{; ljwf lb0g]5 .

204. :jb}Zl tyf ljbd}Zl ux|; /sf/l ; a÷yfx¿n]3/ef8f, kl/>flds Pj+cGo s/ofGo cfosf] eQmfgl ubf{; flldf s/ sl§ u/}sf]ljj/0f clgjfo¿kdf s/ sfofmodf bflvnf u/l s/ eQmfgl kdf0f0f kq lng'kg}Joj:yf u/}sf]5'. o:tf]kdf0f0f kq kflt gug}; yfsf]xsdf sf/]jf/ /f§sf ug}lcfoftdf kl¬tjGw nufpg] ; emft f gljs/0f tyf gofF; emft f gug} tyf ; yf g}btf{vf/]n ug}; d]csf]Joj:yf ul/Psf]5 .

205. ca d ck]olf s/ ; DaGwl k|tfj kZ ub$'.

206. gk|fnn]ljZj Jofkf/ ; +w7gsf]; b:otf lng u/}sf]kb/; , ¿U0f pBftf¿sf]kgp[yfgsf lglDt Go8td ; ÷lf0fsf]kofel't Pj+ljZj eG; f/ ; ÷7gsf]xfdGf0f0fOH8 k4ltsf]@))@ ; ÷s/0f; ÷ ; fd~h:otf sfod ug}u/l eG; f/ b/x¿df ; fdGo x[/km]} ul/Psf]5 .

207. e]xjf, al/u~h, la/f6gu/ tyf lqejg ljdfg:yn eG; f/ sfofmodf nfu"ul/Psf]cflzs8f k4ltaf6 eG; f/ dNoflg Pj+hfFrkf; k0fnldf cfPsf]; /ntf, kf/bflztf Pj+ ljGbx¿df; dt nfu"ul/Psf]5 .

208. bUw tyf bUw kbfy{ tf]Lsf]tih, l; dl6 Pj+sk8f pBftf¿nf0{k]fjsf/l ; ÷lf0ff lbg o:tf a:tx¿sf]7f/l dxzdf a§4 u/]5'.

209. sk8f pBftf¿n]k7f/l ug{wfufdf nufgl]eG; f/ dxzdf %) kltzt 5% lbg]tyf o:tf pBftf]cf^gf]pTkfbg tof/l kfFfs pBftfnf0{ljqmL u/l sk8fsf]lgsf; l ePdf k7f/l ug{wfufdf a08^ jb/ xfp]; f]; ljwf kfg ug]Joj:yf u/]5'.

210. ¿U0f pBftf¿n]¿U0f pBftf kbp]fyg ; ldltsf]l; kmfl/; df k7f/l ug{dlzg/l Pj+ kf6k]hft df ! k]tzt dfq eG; f/ dxzh nufp]Joj:yf ldnfPsf]5 .

211. rnlrq pBftf, hnljB't pTkfbg, k| f/0f Pj+jt/0f, sV|fkfng Joj; fo, lrof pBftf, afujfgl tyf ^nf];N/ pBftf¿n]k7f/l ug{k}Flut ; fdfgdf nfu]dxzdf ; xlnot lbPsf]5 .

212. klZdgfsf]lgoft kj 46gsf]lflu klZdgf pBftf¿n]k7f/l ug{sRrf klZmgfdf nfu]eG; f/ dxzdf *) kltzt 5% lbg]Joj:yf u/]5'.

213. lel8of]sf6{ \lel8of]Sofdf7f}f, gf8L 38L, r:df, dfj}k :Nofa, u}bf06\, PNad, kf]6/sf]sf7f/df nfu]eG; f/ dxzhf a§4 u/]5'.

214. kz|fljt e6df; sf]tih, ag:klt t]o]Knf:6lssf]tih / tfdfsf tf//sdsf]; sf/ df nfu]mf; l; EG; f/ dxzhf a§4 u/]5'.

215. lgoft] stfx¿nf0{dxzhf lkmtf{ug{; DaGwl gofFJoj:yfaf6 36g]/sd ; d} ; dfof]ng ubf{eG; f/ dxzhf b/x¿df ul/Psf]kl/jt{Pj+kz|f; lgs ; bj}Ls/0faf6 yk¿=@) s/f]§ & nfv /fh:j kl/rfng x§]cgdfg u/]5'.

216. dNo clej[4 s/df btf{ePsf ljqmtfx¿af6 ; fdfg v/lb ug{ufxsx¿nf0{jln jlhs lng kf[]; fxg ug{lghn]lt/]$f]s/ /sdsf]lglZrt k[tztn]xg]/sd cf6tl/s /fh:j ljefun]lkmtf{ug[]5 . o; u/L Jofkfl/s k0fhgsf nflu ¿=@% xhf/ e6bf a9Lsf]dNo clej[4 s/ nf0lg]lj:t'jf ;]f v/lb ug[n]dNo clej[4 s/df btf{ePsf] u+ dfq v/lb ug{kg[Pj+clgjf fo{ kdf jlhs lngkg[tyf ; fdfgsf]cf] f/ k; f/ ubf{o:tf]ljhs ; fydf g]/fVg'kg[Joj:yf ul/Psf]5 .

217. Go0g jlhsls/0f u/L v/lb ljqmL u/]$f] ; fdfg cf6tl/s /fh:j sfofp0non] v/lb ug{±u/fpg ; Sg]Joj:yf ldnfPsf]5'. o; u/L Go0g jlhsls/0f u/L jln sf6]$f]kf0Pdf k[o]$ jlhssf]nflu ¿=@ xhf/ jf 5lnPsf]/sdsf]ztk[tzt dNo]hg a9L x65, ; f] a/fa/sf]/sd hl/jfgf nflg]Joj:yf u/L]$f]5'. ; /sf/L sfofp0non]¿=@% xhf/ eGbf j9Lsf]v/lb dNo clej[4 s/df btf{ePsf]laqmtf; ± dfq ug{kg{Joj:yf u/L]$f]5'.

218. cfly§ aif{@)%^÷%& ; Ddsf]dNo clej[4 s/ ljj/0f jf s/ ae6fpg af6s /x]$f] s/bftfn]s/ ljj/0f, s/, yk b:t/ / Aofh /sd @)%* dk±/ @% utleq ae6Pdf jf6sL ; j}yk b:t/, Aofh Pj+ljj/0f l9nf ae6fP jfkt nf0g]hl/jgf ldgfxf ul/g] Joj:yf u/L]$f]5'. ; fy}dNo clej[4 s/ P0g adffhd nflg]yk b:t/sf]b/ !) k[tzt af6 36f0{% k[tzt sfod ub/L]$f]5'.

219. xf0gm Pj+±6fen Ph[L; lx¿n]dNo clej[4 s/ kofphgsf]nflu k±ug{ljjj/0f tyf s/ bflvnf ug{Dofb Ps dlxgfaf6 a9f0f0b0{dlxgf u/L]$f]5'.

220. r:/f6, alo/, jf0g / dlb/f h:tf :jf:Yosfnflu xflgsf/s j:tx¿df nful cfPsf] c0tNzNssf b/x¿df s0l j[4 u/L]$f]5'. v0l, kfgsf/fu, hbf{h:tf j:tSf]koff$df ; dlti c:jf:Yosfnflu xflgsf/s j:tx¿df 5A eglu ng'g'kg[Joj:yf u/L]$f]5'.

221. kf[lnlygsf emf$hfx¿ af6 s/]$f]jftfj/0flo b0kefjnf0{klaftgsf]/fvL al; df0g ; df0qmf eGbf 36Lsf]kf[lnlyg emf$hf pTkfbg ug{gkfpg]Joj:yf u/L]$f]5'.

222. cf6tl/s /fh:jdf lgdf$f0f If0qaf6 ; d± s0l ofulbfg u/pg l; d0J6sf]pTkfbg / k?f//ldf ldf kl|t af]f ¿=% dfq c6tNzNs nufPsf]5'.

223. dNo clea[4 s/, cf6tl/s N0 tyf ; jf/L ; fwg s/ sf6 b/x¿df ul/Psl kl/jt$g, bfo/f lj:tf// k¿fl; lgs ; b0ls:0f ; d± af6 yk ¿=! cj{## s/6$ $$ nfv /fh:j kl/rfng x0g]cgdfg u/L]$f]5'.

; efd0V dxf$fo,

224. ca d k[folf s/ ; Da$fwL k|tfj k± ub5'.

225. cfos/ jf dNo clej[4 s/df btf{geePsf k?f/l:tftfn]ug{k?f/l/df e0G f/n]sfod u/L]$f]dNosf$f]@=% k{tzt ; DjLdwt e0G f/ sfofp0nclud cfos/ c;h ug{tyf cfwf/e±t s[if k0bfjf/x¿sf]k?f/l:tftfn0{klg e0G f/sfod u/L]$f]dNosf$f]@=% k{tzt ; DaLmwt e0G f/ sfofp0nclud s/ c;h ug{Joj:yf ldnfPsf]5'.

226. ; $f0/6L / zf0/sf]ljqmldf @)%* >fj0f ! utf$f]dNonf0f0z¿ dNo dfgL ; f$f]cfwf/df !) k{tztn]k[kmut nfes/ nufpg]k±tfj u/L]$f]5'. gkfn :6s PS; rflf lnld6$af6 v/lb ljqmL ubf{; f[ldf of]s/ ; §L xg]Joj:yf u/L]$f]ldnfPsf]5'.

227. e"pku\ ; #f/sf]Joj; fo ; #fng ug{c:yfoL afl;Gbfnf0{x§]eOmfgL /sdsf]!% k||tzt clu\d s/ s§l e0{cfPsf\df cabl\v eOmfglsf]% k||tzt dfq clu\d s/ s§l ug\ Joj :yf u/\$f]5'.

228. cfos/ P\g, @)#! n]tf$]jdf\hdsf]9f#fdf lx;fj lstfj ; fy cfo ljj/0f k\z gug\ s/bftfx¿nf0{¿=!) xhf/ jf sh s/ nfUg]cfosf])=% k||tzt hg j9l xG5, ; f\l jdf\hd hl/jfgf ul/g]k|tfj u/\$f]5'. lrlsT; s, 0l(hlgo/, jsln, k/fdzh(ftf, n\/fk/llfs h:tf k\zf Joj; foln]cf^gf]k\zf Joj; fosf]clgjfo{¿kdf n\/ f/f/fVg'kg\ Joj:yf u/\$f]5'. o:tf Joj; folsf]sf/f]Jf/ f/¿=!) nfveGbf j9l ePdf clgjfo{¿kdf n\/ f k/llf0f ; d\ u/fpg'kg\5 .

229. s/ lgwf/{0f pk/ lrQ gjlem kg/ fjdf uPsf s/bftfx¿n] lj jflbt s/ tyf hl/jgfsf]&% k||tzt bflvnf u//l @)%* kmfu\u d;fGt;Dd d2f lkmtf{lnPdf jf&l cyf{t @% k||tzt s/, hl/jgf tyf zNs ; d\ ld(xf lb0g]5 . s/bftfn]@)%! cfiff9 d;fGt;Ddsf]ltg{jsl s/ @)%* kfl{f d;fGt leq lt/\$lf hl/jgf tyf zNs ld(xf lb0g]5 .

230. cfos/ Phg, @)#! nufot cl(o k/lnt gkf{fn sfg\h jdf\hd cfos/ nfUg]t/ cfos/ gltgx¿=)%% cfiff9 d;fGt;Dd hg; s}; f\tjf6 cfo j f ; Dklt cfhg\ u/\$f]eP klg @)%* >fj0f ! ut$]k/lnt dNodf ; f]; DklQsf]dNo :jo\3f\f0f0f u/\ ; f$f]!) k||tzt j/fj/sf]sd @)%* kfl{f d;fGt leq lt/\$f o/L lt/\$f]s/nf0{g}clGtd s/ dfgl ; DklQsf]f\tsf]5fgljg gul/g]k\tofel't lbg]k\tfj u/\$f]5'. o; ; /sf/L ; bf;ototfsf]cj1f u/L tf\sPsf]Dofb leq :jP%fn] ; DkltsNf 3f\f0f0f gu/L s/ gltgx¿sf];DklQsf]h\ ; }jvt klg 5fgljg ug\$f ; fy)o:tf];DklQ hkm\t ; d\ u/L ul/g]kf/jwg k|tfj u/\$f]5'.

231. czfr08f6f e0{kl/jfl{s ; DklQ x:tfGt/0fsf]Invt kfl/t ubf{nfUg]/lhi6\&g b:t\/df ; \f/ u/L ¿=%) xhf/; Ddsf]j;t{/ gnfUg]tyf ; f]eGbf a9l /sdsf]df\lx¿df k\ultzln b/n]b:t\/ nfUg]k/tfj u/\$f]5'.

232. k\olf s/ tkm\/ul/Psf]kl/jt\g tyf k2f;lgs ; \f/af6 ¿=!$$ s/f$6 yk /fh:j kfl\t x\]cg\dfg 5 .

233. /fi6\sf]cfol;k/ls ; /flffsf]nflu cfufdl aif{klg yk /sd kl/rfng ug\kg\Pj ±pBf\ Joj; fonf0{; dl : /fk/lf{ ; /flff klfg ug\kg\]l:ylt /x\fh]e6; f/af6 k&f/l xf\cj :yfdf dNosf]!) k||tzt\]tyf cfos/sf]kf\fhgsf]nflu sfod xf\jb cfodf ! k||tzt\]ljzlf zNs nufpg]k\tfj u/\$f]5'. % k||tzt eo\bf sd eO; f/ dx; \h nfUg] dfn; fdfgdf of]zNs gnfUg]Joj:yf ldnfPsf]5'. o; nf0{; a\n]c:yf0{Pj ±tfl;fnl;; pkfosf]¿kdf u\0f ug\$xf\ljZjf; lnPsf]5'.

234. k\hª Joj; fosf]fl\; fxgsf]lglOt ; f]; lfdf bK'; ~rf// ; lf b:t\/ gnufpg]Joj:yf u/\$f]5'.

235. u\ s/ /fh:jtkm\/ul/Psf]kl/jt\g / ; \f/af6 yk ¿=!) cj{{&# s/f$6 /fh:j kl/rfng xG]cg\dfg u/\$f]5'.

236. k|t't ah]af6 k]olf / ck]olf s/sf b/x¿df ul/Psf]x]km] afx]s c6o b/x¿ oyfjt
/fv]sf]5'. k|tfj ul/Psf e6; f/ dxzh,lgsf; l ; Jf zNs, s[if ; wf/ zNs, c6tNzNs,
wdkfg tyf dlb/f b:t/, dlb/f lgo6q0f ; Jf b:t/, ljzJf zNs tyf 3/ hUuf /lhi6kg
b:t/, ; Jf zNs / /f]sf b:t/x¿ cfh]sf ldlt blJ tyf af6l /fh:j ; DjGwl k|tfjx¿
@)%* >fj0f ! ut]blJ nfu'x]g]5g\

237. /fh:jsf]jt]dfg ; f]t af6 kf]t xg]/sd afx]s s/ / u] s/ /fh:jsf b/x¿df ul/Psf
kl/jtg tyf k]zf; lgs ; wf/af6 ¿=# cj {&) s/f]f %! nfv yk /fh:j kl/rfng xg]
u0{¿= (cj {vb 6o] /xg]5 .

238. dfly d]h]k] z u/]sf]Joo ljj /0fdf 6o] xg] hfg]]¿= (cj {cf6tl/s C0faf6 p7fOg]u]u]u/l
k|tfj u/]sf]5'.

; efdJ dxf]b]o,

239. eodQm / zfl6tk0f{jftfj /0fdf ; Dk0f{hgtfnf0{; xeful u/f0f{cfly% kg ; [kgf ug]]]
cleofgdf ; a)]/fhg]ts bnx¿sf]df ; dg b]i6sf]f a6g'cfj]sf] xf6 . rfx]u/l/jl]
36fpg]sfu]jm]ddf xf] \jf ufd]dl0f cfwf/zlnf lgdf0{f sfod0f - hg ; xeflutf kf]yldsf]
zt{v6 . dj)]o; ah]df pNnjJ u/]sf glt tyf sfodmx¿df ; a)]; f]; lqm] ; xofl]sf]
ck]fff u/]sf]5'.

240. cfly% kg ; [kgf ndf]f;] do; Dd cgj /t kf]f; n]dfq ; ej xg]5 . lghl If0ff cfwlgs
cy{; [kgfsf]df] o6]q ePsfl]]]]o; f]f ljzf; f lglDt cg[sh jftfj /0f tof/ ug{
gl]lutut / ; +yfut; wf/sf PhJ)8fx¿ /fv]sf]5'. cy{; [kgfnf0{; y / e/kbfl]agfpg
k|tfj ul/Psf ol cfly% ; wf/af6dx¿]n]cgj)1 ulthf Nofpg]ljZjf; ; InPsf]
5'. cfudl cfly% aif0{df cfly% j[4b/ ^ k]tzt xg]cgdfg ul/Psf]5'. db]f k]josf]
a[4b/ !@ k]tzf]; ldfdf cfpg/ db]]:km]lt % k]tzf]xf/fv/ldf /xg]cgdfg
ul/Psf]5 . /fh:j kl/rfngsf yk kf]of;x¿af6 /fh:jsf]sh ufx{y p6kffbg; u sf]f
cgk]ft !#=@^ k]tzt k0f]cgdfg 5 .

241. cfly% aif{@)%^÷%& sf]oyfy{cfo Joo, cfly% aif{@)%&÷%* sf]; zfl]]jt cfo
Joosf]cgdfg / cfly% aif{@)%*÷%(sf]cgdfgt cfo Joo ; aaJ cg';lx¿df
pNnjJ u/]sf]5'.

242. ldq/fi6¿«tyf bft[; a)]yfx¿af6 >l % sf]]]/sf/nf]{l;[jlws ; xofuf tyf
c6t/fj06jm u][; /sf/l ; a)]yf]; Dj[Kt ljj /0f 5§kl]ut u/]sf]5'.

243. ah) lgdf0{fdf ; xefuL lbggl] ; f]\bx¿, pBfj], jfl0fHo, sofg Ifqsf ; 3-]; yf Pj+
dxgefjx¿, ljåtau{ ljlfs, kfNofkfks, /fi6¿«)s / gful/s ; dfhsf kf]tlglwx¿
; Jk)]t d;[1tf k;6 ub6]'. gkfnsf]]]fdflhks-cfly% lasf; ; kf]f; df cle¿rl lnO{
lg/6t/ / 3fp kf]fpg]ldq/fi6¿«tyf bft[; yfx¿ tyf ltgsf kf]tlglw ; a)]cfly% cfhsf]
o; cj ;/df d >l % sf]]; /sf/]tkmf6f6 xflbs wGojfb lbg rfx6]5'.

; Ddfgglo ; efdV dxf}o,

244. >l % sf]; /sf/n]rfn'cfly§ aif6}v z¿ u/]cg¿k h7 dlxgfdf ah} k¦ẗt ug{
      tof/L ePsf]lyof]. t/ lj le6g 36gfqmdn]ubf{; f]cg¿k ah} k¦ẗt ug{g; lsPtf
      klg cfufdl aif{b}v ; flj̇s adf}nd h7 dlxgfdf k¦ẗt ul/g]5 .

245. c6Todf, cfly§ aif{@)%*÷%(sf]ah}bsf]; km sfof6j ogsf]nflu ; j}klfaf6 ; s}
      ; xof}u kf̈t x}]ck]ff /fv}sf]5'.

ho g}kfn .

Government Budget: Summary of Income and Expenditure

(Rs. In '000)

Head	2056/57 Actual Expenditure	2057/58 Revised Estimate	2058/59 Budget
Total Expenditure	66,272,461	83,224,807	99,792,219
Regular	34,523,278	43,460,936	49,321,941
Development	31,749,183	39,763,871	50,470,278
Source of Financing	48,605,451	59,283,974	74,372,115
Revenue	42,893,780	49,606,802	60,251,320
Existing Sources	42,893,780	49,606,802	56,546,220
New Proposal	.	.	3,705,100
Foreign Grant	5,711,671	9,677,172	14,120,795
Bilateral Grant	4,171,177	7,820,938	11,838,130
Multilateral Grant	1,540,494	1,856,234	2,282,665
Surplus (-) Deficit (+)	-17,667,010	-23,940,833	-25,420,104
Source of Deficit Financing			
Foreign Loans	11,812,247	15,941,063	16,420,104
Bilateral Loan	757,891	1,001,634	2,684,878
Multilateral Loan	11,054,356	14,939,429	13,735,226
Domostic Borrowings	5,500,000	7,000,000	9,000,000
Banking Sector	3,300,000		9,000,000
Non-Banking Sector	2,200,000		0
Cash Balance (-Surplus)	354,763	999,770	0

Estimates Of Government Revenue
Fiscal Year 2058/59

Annex-2
(Rs. in '000)

Code No.	Head	Existing Sources	New Proposal	Total
1.1.01.00	Commodity Tax based on Foreign Trade	14,229,300	200,700	14,430,000
1.1.01.10	Import Duties	11,772,000	175,700	11,947,700
1.1.01.20	Equalizing Duties	86,300	0	86,300
1.1.01.30	Indian Excise Duties	1,780,000	0	1,780,000
1.1.01.40	Export Duties	276,000	25,000	301,000
1.1.01.50	Export Service Charge	300,000	0	300,000
1.1.01.60	Others	15,000	0	15,000
1.1.02.00	Internal Commodity Tax on Goods and Services	18,965,600	1,334,400	20,300,000
1.1.02.10	Sales Tax / Value Added Tax	14,053,100	696,900	14,750,000
1.1.02.11	Production	1,860,000	350,000	2,210,000
1.1.02.12	Imports	8,950,000	50,000	9,000,000
1.1.02.13	Sales and Distribution	1,093,100	250,000	1,343,100
1.1.02.14	Services	2,150,000	46,900	2,196,900
1.1.02.20	Excise Duties	4,312,450	567,500	4,879,950
1.1.02.21	Cigarettes	2,083,800	207,000	2,290,800
1.1.02.22	Bidi	4,500	500	5,000
1.1.02.23	High Quality Liquor	1,056,700	85,000	1,141,700
1.1.02.25	Beer	1,016,500	95,000	1,111,500
1.1.02.26	Other Industrial Production	150,950	180,000	330,950
1.1.02.30	Contract Tax	70,000	0	70,000
1.1.02.40	Entertainment Tax	50	0	50
1.1.02.50	Vehicle Tax	530,000	70,000	600,000
	Indirect Tax Total	33,194,900	1,535,100	34,730,000
1.1.03.00	Income Tax	10,800,000	340,000	11,140,000
1.1.03.10	Corporate Income Tax	7,090,000	170,000	7,260,000
1.1.03.11	Government Corporations	3,540,000	60,000	3,600,000
1.1.03.12	Public Limited Companies	2,250,000	70,000	2,320,000
1.1.03.13	Private Limited Companies	1,300,000	40,000	1,340,000
1.1.03.20	Individual Income Tax	2,910,000	100,000	3,010,000
1.1.03.21	Remuneration Tax	655,000	20,000	675,000
1.1.03.22	Business, Industry and Occupation	2,255,000	80,000	2,335,000
1.1.03.30	House And Land Rent Tax	280,000	40,000	320,000
1.1.03.40	Interest Tax	520,000	30,000	550,000
1.1.04.00	Tax on House, Land and Other Property	1,200,000	100,000	1,300,000
1.1.04.30	House and Land Registration	1,200,000	100,000	1,300,000
	Direct Tax Total	12,000,000	440,000	12,440,000
	Tax Revenue Total	45,194,900	1,975,100	47,170,000
1.1.05.00	Duty and Fees	1,932,920	75,000	2,007,920
1.1.05.10	Firm Registration	75,000	0	75,000
1.1.05.20	Agency Registration	3,500	0	3,500
1.1.05.30	Arms Registration	1,500	0	1,500
1.1.05.40	Vehicle Licence Fees	115,000	0	115,000
1.1.05.50	Export Import Licence Fees	26,000	0	26,000
1.1.05.60	Examination Fees	15,050	0	15,050

Estimates Of Government Revenue
Fiscal Year 2058/59

(Rs. in '000)

Code No.	Head	Existing Sources	New Proposal	
1.1.05.70	Passport Fees	425,500	0	425,500
1.1.05.80	Tourism Fees	1,204,800	75,000	1,279,800
1.1.05.81	Visa Fees	946,300	50,000	996,300
1.1.05.82	Mountaineering and Trekking Fees	245,000	20,000	265,000
1.1.05.83	Other Fees	13,500	5,000	18,500
1.1.05.90	Other Administrative Fees	66,570	0	66,570
1.1.06.00	Penalty, Fines and Forfeitures	149,000	0	149,000
1.1.06.10	Judicial Duties, Penalty, Fines and Forfeiture	115,000	0	115,000
1.1.06.20	Administrative Penalty, Fines and Forfeiture	34,000	0	34,000
1.1.07.00	Receipt from Sales and Rent of Government Property, Services and Services	1,293,550	120,000	1,413,550
1.1.07.10	Receipt From Water Resources	20,000	0	20,000
1.1.07.11	Drinking Water	17,500	0	17,500
1.1.07.12	Irrigation	1,500	0	1,500
1.1.07.13	Elecricity	1,000	0	1,000
1.1.07.20	Postal Services	282,550	35,000	317,550
1.1.07.30	Food and Agriculture	45,000	0	45,000
1.1.07.40	Education	150,000	0	150,000
1.1.07.50	Forest	601,000	85,000	686,000
1.1.07.60	Transport	95,000	0	95,000
1.1.07.70	Others	100,000	0	100,000
1.1.08.00	Dividends	3,020,000	385,000	3,405,000
1.1.08.10	Financial Institutions	2,550,000	150,000	2,700,000
1.1.08.20	Trading Concerns	50,000	10,000	60,000
1.1.08.40	Service oriented Institutions	270,000	200,000	470,000
1.1.08.50	Others	150,000	25,000	175,000
1.1.09.00	Interests	1,639,250	0	1,639,250
1.1.09.10	Financial Institutions	125,000	0	125,000
1.1.09.20	Trading Concerns	250	0	250
1.1.09.30	Industrial Undertakings	10,000	0	10,000
1.1.09.40	Services Oriented Institutions	1,500,000	0	1,500,000
1.1.09.50	Others	4,000	0	4,000
1.1.10.00	Royalty and Sales of Government Property	1,014,000	100,000	1,114,000
1.1.10.10	Royalty	919,000	100,000	1,019,000
1.1.10.11	Royalty From Mining	19,000	0	19,000
1.1.10.12	Royalty Related to Water Resource	650,000	50,000	700,000
1.1.10.13	Other Royalties	250,000	50,000	300,000
1.1.10.20	Sales	95,000	0	95,000
1.1.10.21	Sales of Government Land and Buildings	20,000	0	20,000
1.1.10.22	Sales of Government Goods	50,000	0	50,000
1.1.10.23	Other Sales	25,000	0	25,000
1.1.11.00	Principal Repayment	2,152,550	0	2,152,550
1.1.11.10	Financial Institutions	52,500	0	52,500
1.1.11.20	Trading Concerns	50	0	50
1.1.11.30	Industrial Undertakings	255,000	0	255,000

Estimates Of Government Revenue
Fiscal Year 2058/59

Code No.	Head	Existing Sources	New Proposal	
1.1.11.40	Service Oriented Institutions	1,830,000	0	1,830,000
1.1.11.50	Others	15,000	0	15,000
1.1.12.00	Donation, and Miscellaneous Income	150,050	1,050,000	1,200,050
1.1.12.10	Donations	50	0	50
1.1.12.20	Miscellaneous	150,000	1,050,000	1,200,000
	Non Tax Revenue Total	11,351,320	1,730,000	13,081,320
	Revenue Total	56,546,220	3,705,100	60,251,320

Summary of Budget Estimate
Fiscal Year 2058/59

Head	2056/57 Actual Expenditure	2057/58 Revised Estimate	2058/59 Estimate
Total Expenditure	66,272,461	83,224,807	99,792,219
Regular	34,523,278	43,460,936	49,321,941
Development	31,749,183	39,763,871	50,470,278
Central Level	25,173,400	31,826,454	39,589,748
District Level	6,575,783	7,937,417	10,880,530
Non - Votable Accounts	10,262,371	12,270,094	14,759,949
Votable Accounts	56,010,090	70,954,713	85,032,270
Personnel Expenses			20,602,609
Other Charges			39,927,264
Capital Expenses			39,262,346

Estimate of Government Expenditure
Fiscal Year 2058/59

Code	Head	Regular	Development	Total Budget
11	His Majesty & Royal Family	116,285	0	116,285
12	State Council	8,873	0	8,873
13	National Assembly	196,579	0	196,579
14	Courts	399,215	73,500	472,715
15	Commission of Prevention of Misuse of Authority	14,637	3,000	17.637
16	Department of Auditor General	54,426	4,800	59,226
17	Public Service Commission	50,512	16,000	66,512
18	Election Commission	361,940	0	361,940
19	Attorney General	90,514	8,200	98,714
20	Council of Justice	5,498	0	5,498
25	Prime Minister's Office	15,961	0	15,961
26	Deputy Prime Minister's Office	2,912	0	2,912
30	Council of Ministers	49,920	0	49,920
35	Ministry of Finance	491,785	575,771	1,067,556
38	Ministry of Industry, Commerce & Supplies	245,476	1,136,656	1,382,132
39	Ministry of Law, Justice and Parliamentary Management	23,169	3,700	26,869
40	Ministry of Agriculture & Cooperatives	164,011	3,763,545	3,927,556
45	Ministry of Home Affairs	6,882,183	124,530	7,006,713
46	Ministry of Population & Environment	9,341	50,819	60,160
47	Ministry of Water Resources	160,458	5,139,826	5,300,284
48	Ministry of Physical Planning and Works	346,428	9,262,286	9,608,714
49	Ministry of Culture, Tourism and Civil Aviation	105,157	705,726	810,883
50	Ministry of Foreign Affairs	969,121	0	969,121
55	Ministry of Land Reform and Management	379,533	419,837	799,370
56	Ministry of Women, Children & Social Welfare	56,355	261,196	317,551
58	Ministry of Defence	4,529,741	0	4,529,741
59	Ministry of Forestry and Soil Conservation	952,050	776,459	1,728,509
61	Ministry of Science & Technology	26,631	883,699	910,330
65	Ministry of Education & Sports	10,497,895	3,574,952	14,072,847
66	Ministry of General Administration	42,969	605,478	648,447
67	Ministry of Information and Communication	922,603	236,498	1,159,101
69	Ministry of Local Development	628,782	6,325,868	6,954,650
70	Ministry of Health	2,243,725	2,947,230	5,190,955
71	Ministry of Labour & Transport Management	47,660	94,958	142,618
72	National Planning Commission	87,128	361,217	448,345
81	Domestic Debt	5,393,399	0	5,393,399
82	Foreign Debt - Institutional	5,120,185	0	5,120,185
83	Foreign Debt - Governments	3,600,435	0	3,600,435
86	Investments - Institutions	48,124	0	48,124
87	Investments - Public Enterprises	0	11,319,477	11,319,477
95	Miscellaneous - MOF	3,980,325	1,795,050	5,775,375
	Total:	**49,321,941**	**50,470,278**	**99,792,219**

Actual And Revised Estimate Of Government Revenue

Code No.	Head	2056/57 Actual Expenditure	2057/58 Revised Estimate
1.1.01.00	Commodity Tax based on Foreign Trade	10,813,319	12,277,872
1.1.01.10	Import Duties	8,959,897	10,234,197
1.1.01.20	Equalizing Duties	49,076	75,046
1.1.01.30	Indian Excise Duties	1,331,722	1,470,080
1.1.01.40	Export Duties	152,261	240,049
1.1.01.50	Export Service Charge	280,224	245,900
1.1.01.60	Others	40,139	12,600
1.1.02.00	Internal Commodity Tax on Goods and Services	13,783,847	16,280,975
1.1.02.10	Sales Tax / Value Added Tax	9,854,905	11,850,000
1.1.02.11	Production	1,341,137	1,695,600
1.1.02.12	Imports	6,129,204	7,300,000
1.1.02.13	Sales and Distribution	822,048	944,000
1.1.02.14	Services	1,562,516	1,910,400
1.1.02.20	Excise Duties	3,127,616	3,700,000
1.1.02.21	Cigarettes	1,438,159	1,822,000
1.1.02.22	Bidi	5,552	3,936
1.1.02.23	High Quality Liquor	934,561	878,934
1.1.02.24	Low Quality Liquor	995	1,200
1.1.02.25	Beer	665,277	863,904
1.1.02.26	Other Industrial Production	83,072	130,026
1.1.02.30	Contract Tax	374,509	327,200
1.1.02.40	Entertainment Tax	28,489	3,600
1.1.02.50	Vehicle Tax	396,486	400,000
1.1.02.60	Hotel Tax	1,793	175
1.1.02.70	Air flight Tax	49	0
1.1.02.71	Internal Air Flight Tax	27	0
1.1.02.72	External Air Flight Tax	22	0
	Indirect Tax Total	24,597,166	28,558,847
1.1.03.00	Income Tax	7,420,606	9,230,000
1.1.03.10	Corporate Income Tax	4,438,355	6,053,500
1.1.03.11	Government Corporations	2,198,843	2,972,600
1.1.03.12	Public Limited Companies	1,339,450	1,902,400
1.1.03.13	Private Limited Companies	900,062	1,178,500
1.1.03.20	Individual Income Tax	2,316,541	2,476,500
1.1.03.21	Remuneration Tax	451,465	562,700
1.1.03.22	Business, Industry and Occupation	1,865,076	1,913,800
1.1.03.30	House And Land Rent Tax	251,214	250,000
1.1.03.40	Interest Tax	414,496	450,000
1.1.04.00	Tax on House, Land and Other Property	1,134,409	981,980
1.1.04.10	Land Revenue	479	0
1.1.04.20	Bhumi Kar	4,132	0
1.1.04.30	House and Land Registration	1,011,297	981,330
1.1.04.40	House and Land tax	118,501	650
	Direct Tax Total	8,555,015	10,211,980

Actual And Revised Estimate Of Government Revenue

Code No.	Head	2056/57 Actual Expenditure	2057/58 Revised Estimate
	Tax Revenue Total	33,152,181	38,770,827
1.1.05.00	Duty and Fees	1,619,017	1,812,650
1.1.05.10	Firm Registration	63,031	65,350
1.1.05.20	Agency Registration	2,754	3,067
1.1.05.30	Arms Registration	2,408	1,233
1.1.05.40	Vehicle Licence Fees	105,989	100,000
1.1.05.50	Export Import Licence Fees	8,983	23,100
1.1.05.60	Examination Fees	15,584	4,000
1.1.05.70	Passport Fees	304,880	393,300
1.1.05.80	Tourism Fees	1,055,884	1,161,600
1.1.05.81	Visa Fees	848,741	914,100
1.1.05.82	Mountaineering and Trekking Fees	203,121	235,000
1.1.05.83	Other Fees	4,022	12,500
1.1.05.90	Other Administrative Fees	59,504	61,000
1.1.06.00	Penalty, Fines and Forfeitures	128,099	136,500
1.1.06.10	Judicial Duties, Penalty, Fines and Forfeiture	95,822	105,500
1.1.06.20	Administrative Penalty, Fines and Forfeiture	32,277	31,000
1.1.07.00	Receipt from Sales and Rent of Government Property, Services and Services	1,068,082	1,157,000
1.1.07.10	Receipt From Water Resources	15,892	11,000
1.1.07.11	Drinking Water	14,129	10,000
1.1.07.12	Irrigation	1,490	850
1.1.07.13	Elecricity	273	150
1.1.07.20	Postal Services	226,563	251,000
1.1.07.30	Food and Agriculture	43,430	42,500
1.1.07.40	Education	83,482	132,500
1.1.07.50	Forest	525,242	555,000
1.1.07.60	Transport	85,981	90,000
1.1.07.70	Others	87,492	75,000
1.1.08.00	Dividends	2,507,464	2,770,000
1.1.08.10	Financial Institutions	2,135,462	2,405,000
1.1.08.20	Trading Concerns	9,664	30,000
1.1.08.30	Industrial Undertakings	103,194	0
1.1.08.40	Service oriented Institutions	138,030	230,000
1.1.08.50	Others	121,114	105,000
1.1.09.00	Interests	1,568,144	1,658,000
1.1.09.10	Financial Institutions	111,426	103,300
1.1.09.20	Trading Concerns	0	200
1.1.09.30	Industrial Undertakings	18,739	1,500
1.1.09.40	Services Oriented Institutions	1,434,968	1,550,000
1.1.09.50	Others	3,011	3,000
1.1.10.00	Royalty and Sales of Government Property	563,341	670,800
1.1.10.10	Royalty	382,602	622,000
1.1.10.11	Royalty From Mining	11,720	5,000

Actual And Revised Estimate Of Government Revenue

Code No.	Head	2056/57 Actual Expenditure	2057/58 Revised Estimate
1.1.10.12	Royalty Related to Water Resource	356,168	603,500
1.1.10.13	Other Royalties	14,714	13,500
1.1.10.20	Sales	180,739	48,800
1.1.10.21	Sales of Government Land and Buildings	114,578	12,500
1.1.10.22	Sales of Government Goods	47,364	21,300
1.1.10.23	Other Sales	18,797	15,000
1.1.11.00	Principal Repayment	2,182,956	2,520,510
1.1.11.10	Financial Institutions	307,945	42,500
1.1.11.20	Trading Concerns	6	10
1.1.11.30	Industrial Undertakings	271,121	201,500
1.1.11.40	Service Oriented Institutions	1,596,967	2,271,500
1.1.11.50	Others	6,917	5,000
1.1.12.00	Donation, and Miscellaneous Income	104,496	110,515
1.1.12.10	Donations	16	15
1.1.12.20	Miscellaneous	104,480	110,500
	Non Tax Revenue Total	9,741,599	10,835,975
	Revenue Total	42,893,780	49,606,802

Budget Status: Regular and Development
Fiscal Year 2056/57 and 2057/58

(Rs.in '000)

Code	Head	2056/57 Actual		2057/58 Revised Estimate	
		Regular	Development	Regular	Development
11	His Majesty & Royal Family	87,828	0	92,965	0
12	State Council	6,075	0	7,296	0
13	National Assembly	143,979	0	151,600	0
14	Courts	257,434	0	295,310	50,000
15	Commission of Prevention of Misuse of Authority	7,393	1,500	8,623	1,500
16	Department of Auditor General	34,781	15,229	42,355	2,900
17	Public Service Commission	45,145	9,928	47,178	3,500
18	Election Commission	49,012	0	56,885	0
19	Attorney General	48,697	0	62,752	4,500
20	Council of Justice	1,668	0	10,200	0
25	Prime Minister's Office	8,112	0	8,870	0
26	Deputy Prime Minister's Office	0	0	2,100	0
30	Council of Ministers	26,492	0	34,008	0
35	Ministry of Finance	303,605	566,401	395,207	470,149
38	Ministry of Industry, Commerce & Supplies	260,622	886,686	210,866	898,793
39	Ministry of Law, Justice and Parliamentary Management	15,529	2,805	18,134	4,300
40	Ministry of Agriculture & Cooperatives	111,166	2,113,194	125,030	2,549,154
45	Ministry of Home Affairs	3,824,929	34,911	5,344,148	62,612
46	Ministry of Population & Environment	5,961	28,193	8,108	48,050
47	Ministry of Water Resources	132,595	2,901,382	153,625	4,308,191
48	Ministry of Physical Planning and Works	289,353	6,543,213	390,250	7,661,708
49	Ministry of Culture, Tourism and Civil Aviation	76,980	314,546	84,034	622,481
50	Ministry of Foreign Affairs	731,702	0	816,062	0
55	Ministry of Land Reform and Management	256,427	263,765	288,523	434,260
56	Ministry of Women, Children & Social Welfare	53,192	153,353	55,245	185,820
58	Ministry of Defence	3,485,691	0	3,870,290	0
59	Ministry of Forestry and Soil Conservation	801,027	503,617	870,159	589,504
61	Ministry of Science & Technology	16,408	314,475	19,445	387,184
65	Ministry of Education & Sports	6,774,093	2,832,487	8,889,056	3,014,565
66	Ministry of General Administration	36,414	7,214	39,439	10,455
67	Ministry of Information and Communication	664,427	62,191	764,305	135,881
69	Ministry of Local Development	555,021	4,294,295	569,540	5,110,994
70	Ministry of Health	1,336,167	2,035,678	1,623,386	1,980,458
71	Ministry of Labour & Transport Management	31,954	62,608	36,591	74,909
72	National Planning Commission	53,446	34,452	61,024	343,432
81	Domestic Debt	4,712,825	0	5,145,335	0
82	Foreign Debt - Institutional	3,614,550	0	4,203,860	0
83	Foreign Debt - Governments	1,705,436	0	2,660,522	0
86	Investments - Institutions	39,246	0	38,000	0
87	Investments - Public Enterprises	0	7,113,217	0	9,170,571
88	Investment - Other	0	99,740	0	0
95	Miscellaneous - MOF	3,917,816	554,103	5,960,550	1,638,000
	Total:	34,523,278	31,749,183	43,460,936	39,763,871

Fiscal Year 2058/59

Functional and Ministry Budget Analysis for Regular Expenditure Items

(Rs. in '000s)

Function/Ministry		2058/59 Budget			
		Total Budget	Personnel Expenses	Other Charges	Capital Expenses	Distribution Percentage
His Majesty and Royal Family		**116,285**	**0**	**116,285**	**0**	**0.24**
101	**His Majesty & Royal Family**	**116,285**	**0**	**116,285**	**0**	**0.24**
11	His Majesty & Royal Family	116,285	0	116,285	0	0.24
Constitutional Organs		**1,171,106**	**872,011**	**299,095**	**0**	**2.37**
102	**Constitutional Organs**	**1,171,106**	**872,011**	**299,095**	**0**	**2.37**
12	State Council	8,873	5,963	2,910	0	0.02
13	National Assembly	196,579	139,998	56,581	0	0.40
14	Courts	388,127	321,653	66,474	0	0.79
15	Commission of Prevention of Misuse of Authority	14,637	11,873	2,764	0	0.03
16	Department of Auditor General	54,426	47,898	6,528	0	0.11
17	Public Service Commission	50,512	27,768	22,744	0	0.10
18	Election Commission	361,940	236,127	125,813	0	0.73
19	Attorney General	90,514	78,196	12,318	0	0.18
20	Council of Justice	5,498	2,535	2,963	0	0.01
General Administration		**8,774,495**	**5,853,210**	**2,308,930**	**612,355**	**17.79**
103	**General Administration**	**2,456,061**	**1,176,339**	**1,229,422**	**50,300**	**4.98**
14	Courts	11,088	7,545	3,543	0	0.02
25	Prime Minister's Office	15,961	10,276	5,585	100	0.03
26	Deputy Prime Minister's Office	2,912	1,612	1,250	50	0.01
30	Council of Ministers	49,920	35,000	14,770	150	0.10
35	Ministry of Finance	31,170	19,445	11,725	0	0.06
38	Ministry of Industry, Commerce & Supplies	20,114	13,975	6,139	0	0.04
39	Ministry of Law, Justice and Parliamentary Manager	23,169	14,369	8,800	0	0.05
40	Ministry of Agriculture & Cooperatives	16,063	13,258	2,805	0	0.03
45	Ministry of Home Affairs	1,067,542	460,957	606,585	0	2.16
46	Ministry of Population & Environment	9,341	7,726	1,615	0	0.02
47	Ministry of Water Resources	8,635	6,890	1,745	0	0.02
48	Ministry of Physical Planning and Works	17,341	11,360	5,981	0	0.04
49	Ministry of Culture, Tourism and Civil Aviation	17,748	13,280	4,468	0	0.04
50	Ministry of Foreign Affairs	969,121	424,327	494,794	50,000	1.96
55	Ministry of Land Reform and Management	6,525	4,940	1,585	0	0.01
56	Ministry of Women, Children & Social Welfare	8,569	6,365	2,204	0	0.02
58	Ministry of Defence	8,454	3,094	5,360	0	0.02
59	Ministry of Forestry and Soil Conservation	12,040	9,700	2,340	0	0.02
61	Ministry of Science & Technology	12,513	9,185	3,328	0	0.03
65	Ministry of Education & Sports	21,805	12,609	9,196	0	0.04
66	Ministry of General Administration	42,969	19,146	23,823	0	0.09
67	Ministry of Information and Communication	8,341	6,231	2,110	0	0.02
69	Ministry of Local Development	28,312	25,452	2,860	0	0.06
70	Ministry of Health	15,667	13,683	1,984	0	0.03
71	Ministry of Labour & Transport Management	6,791	5,452	1,339	0	0.01
72	National Planning Commission	23,950	20,462	3,488	0	0.05
104	**Police**	**5,794,641**	**4,292,557**	**940,029**	**562,055**	**11.75**
45	Ministry of Home Affairs	5,794,641	4,292,557	940,029	562,055	11.75
105	**Revenue & Financial Administration**	**460,615**	**327,802**	**132,813**	**0**	**0.93**
35	Ministry of Finance	460,615	327,802	132,813	0	0.93

Function/Ministry	2058/59 Budget				Distribution Percentage
	Total Budget	Personnel Expenses	Other Charges	Capital Expenses	
106 Planning & Statistic	63,178	56,512	6,666	0	0.13
72 National Planning Commission	63,178	56,512	6,666	0	0.13
Defence	4,521,287	3,618,590	457,252	445,445	9.17
107 Defence	4,521,287	3,618,590	457,252	445,445	9.17
58 Ministry of Defence	4,521,287	3,618,590	457,252	445,445	9.17
Social Services	13,533,612	2,208,777	11,324,835	0	27.44
108 Education	10,428,840	234,148	10,194,692	0	21.14
65 Ministry of Education & Sports	10,428,840	234,148	10,194,692	0	21.14
109 Health	2,228,058	1,869,151	358,907	0	4.52
70 Ministry of Health	2,228,058	1,869,151	358,907	0	4.52
110 Drinking Water	10,717	9,675	1,042	0	0.02
48 Ministry of Physical Planning and Works	10,717	9,675	1,042	0	0.02
111 Local Development	20,470	16,595	3,875	0	0.04
69 Ministry of Local Development	20,470	16,595	3,875	0	0.04
Other Social Services	845,527	79,208	766,319	0	1.71
113 Women, Childred & Social Welfare	47,786	8,364	39,422	0	0.10
56 Ministry of Women, Children & Social Welfare	47,786	8,364	39,422	0	0.10
114 Youth, Sports & Culture	122,015	41,153	80,862	0	0.25
49 Ministry of Culture, Tourism and Civil Aviation	74,765	41,153	33,612	0	0.15
65 Ministry of Education & Sports	47.250	0	47,250	0	0.10
115 Housing	75,726	29,691	46,035	0	0.15
48 Ministry of Physical Planning and Works	75,726	29,691	46,035	0	0.15
116 Others - Social	600,000	0	600,000	0	1.22
45 Ministry of Home Affairs	20,000	0	20,000	0	0.04
69 Ministry of Local Development	580,000	0	580,000	0	1.18
Economic Services	3,110,812	2,454,149	606,541	50,122	6.31
117 Agriculture	147,948	121,404	25,989	555	0.30
40 Ministry of Agriculture & Cooperatives	147,948	121,404	25,989	555	0.30
118 Irrigation	140,936	37,460	103,476	0	0.29
47 Ministry of Water Resources	140,936	37,460	103,476	0	0.29
119 Land Reform & Survey	373,008	322,281	50,727	0	0.76
55 Ministry of Land Reform and Management	373,008	322,281	50,727	0	0.76
120 Forest	940,010	905,223	34,787	0	1.91
59 Ministry of Forestry and Soil Conservation	940,010	905,223	34,787	0	1.91
121 Industry	193,959	61,342	131,180	1,437	0.39
38 Ministry of Industry. Commerce & Supplies	193,959	61,342	131,180	1,437	0.39
122 Communications	914,262	766,944	147,318	0	1.85
67 Ministry of Information and Communication	914,262	766,944	147,318	0	1.85
Transportation	270,016	186,525	83,491	0	0.55
123 Road Transportation	270,016	186,525	83,491	0	0.55
48 Ministry of Physical Planning and Works	242,644	163,905	78,739	0	0.49
71 Ministry of Labour & Transport Management	27,372	22,620	4,752	0	0.06
125 Electricity	10,887	8,446	2,435	6	0.02
47 Ministry of Water Resources	10,887	8,446	2,435	6	0.02
Other Economic Services	119,786	44,524	27,138	48,124	0.24
126 Tourism	12,644	2,709	9,935	0	0.03

	Function/Ministry	2058/59 Budget				Distribution Percentage
		Total Budget	Personnel Expenses	Other Charges	Capital Expenses	
49	Ministry of Culture, Tourism and Civil Aviation	12,644	2,709	9,935	0	0.03
127	**Metereology**	**14,118**	**13,615**	**503**	**0**	**0.03**
61	Ministry of Science & Technology	14,118	13,615	503	0	0.03
129	**Commerce**	**31,403**	**18,940**	**12,463**	**0**	**0.06**
38	Ministry of Industry, Commerce & Supplies	31,403	18,940	12,463	0	0.06
130	**Labour**	**13,497**	**9,260**	**4,237**	**0**	**0.03**
71	Ministry of Labour & Transport Management	13,497	9,260	4,237	0	0.03
131	**Others - Economic**	**48,124**	**0**	**0**	**48,124**	**0.10**
86	Investments - Institutions	48,124	0	0	48,124	0.10
Loan Payment		**14,114,019**	**0**	**14,114,019**	**0**	**28.62**
132	**Internal Loan Payment**	**5,393,399**	**0**	**5,393,399**	**0**	**10.94**
81	Domestic Debt	5,393,399	0	5,393,399	0	10.94
133	**External Loan Payment**	**8,720,620**	**0**	**8,720,620**	**0**	**17.68**
82	Foreign Debt - Institutional	5,120,185	0	5,120,185	0	10.38
83	Foreign Debt - Governments	3,600,435	0	3,600,435	0	7.30
Miscellaneous		**3,980,325**	**2,895,065**	**853,760**	**231,500**	**8.07**
134	**Miscellaneous**	**3,980,325**	**2,895,065**	**853,760**	**231,500**	**8.07**
95	Miscellaneous - MOF	3,980,325	2,895,065	853,760	231,500	8.07
	Total Regular Expenditure:	**49,321,941**	**17,901,802**	**30,080,717**	**1,339,422**	**100.00**

Fiscal Year 2058/59
Ministry and Functional Budget Analysis for Regular Expenditure Items

Function/Ministry	2058/59 Budget				Distribution Percentage
	Total Budget	Personnel Expenses	Other Charges	Capital Expenses	
11 His Majesty & Royal Family	116,285	0	116,285	0	0.24
101 His Majesty & Royal Family	116,285	0	116,285	0	0.24
12 State Council	8,873	5,963	2,910	0	0.02
102 Constitutional Organs	8,873	5,963	2,910	0	0.02
13 National Assembly	196,579	139,998	56,581	0	0.40
102 Constitutional Organs	196,579	139,998	56,581	0	0.40
14 Courts	399,215	329,198	70,017	0	0.81
102 Constitutional Organs	388,127	321,653	66,474	0	0.79
103 General Administration	11,088	7,545	3,543	0	0.02
15 Commission of Prevention of Misuse of Authorit	14,637	11,873	2,764	0	0.03
102 Constitutional Organs	14,637	11,873	2,764	0	0.03
16 Department of Auditor General	54,426	47,898	6,528	0	0.11
102 Constitutional Organs	54,426	47,898	6,528	0	0.11
17 Public Service Commission	50,512	27,768	22,744	0	0.10
102 Constitutional Organs	50,512	27,768	22,744	0	0.10
18 Election Commission	361,940	236,127	125,813	0	0.73
102 Constitutional Organs	361,940	236,127	125,813	0	0.73
19 Attorney General	90,514	78,196	12,318	0	0.18
102 Constitutional Organs	90,514	78,196	12,318	0	0.18
20 Council of Justice	5,498	2,535	2,963	0	0.01
102 Constitutional Organs	5,498	2,535	2,963	0	0.01
25 Prime Minister's Office	15,961	10,276	5,585	100	0.03
103 General Administration	15,961	10,276	5,585	100	0.03
26 Deputy Prime Minister's Office	2,912	1,612	1,250	50	0.01
103 General Administration	2,912	1,612	1,250	50	0.01
30 Council of Ministers	49,920	35,000	14,770	150	0.10
103 General Administration	49,920	35,000	14,770	150	0.10
35 Ministry of Finance	491,785	347,247	144,538	0	1.00
103 General Administration	31,170	19,445	11,725	0	0.06
105 Revenue & Financial Administration	460,615	327,802	132,813	0	0.93
38 Ministry of Industry, Commerce & Supplies	245,476	94,257	149,782	1,437	0.50
103 General Administration	20,114	13,975	6,139	0	0.04
121 Industry	193,959	61,342	131,180	1,437	0.39
129 Commerce	31,403	18,940	12,463	0	0.06
39 Ministry of Law, Justice and Parliamentary Manag	23,169	14,369	8,800	0	0.05
103 General Administration	23,169	14,369	8,800	0	0.05
40 Ministry of Agriculture & Cooperatives	164,011	134,662	28,794	555	0.33
103 General Administration	16,063	13,258	2,805	0	0.03
117 Agriculture	147,948	121,404	25,989	555	0.30
45 Ministry of Home Affairs	6,882,183	4,753,514	1,566,614	562,055	13.95
103 General Administration	1,067,542	460,957	606,585	0	2.16
104 Police	5,794,641	4,292,557	940,029	562,055	11.75
116 Others - Social	20,000	0	20,000	0	0.04

Function/Ministry	2058/59 Budget				Distribution Percentage
	Total Budget	Personnel Expenses	Other Charges	Capital Expenses	
46 Ministry of Population & Environment	9,341	7,726	1,615	0	0.02
103 General Administration	9,341	7,726	1,615	0	0.02
47 Ministry of Water Resources	160,458	52,796	107,656	6	0.33
103 General Administration	8,635	6,890	1,745	0	0.02
118 Irrigation	140,936	37,460	103,476	0	0.29
125 Electricity	10,887	8,446	2,435	6	0.02
48 Ministry of Physical Planning and Works	346,428	214,631	131,797	0	0.70
103 General Administration	17,341	11,360	5,981	0	0.04
110 Drinking Water	10,717	9,675	1,042	0	0.02
115 Housing	75,726	29,691	46,035	0	0.15
123 Road Transportation	242,644	163,905	78,739	0	0.49
49 Ministry of Culture, Tourism and Civil Aviation	105,157	57,142	48,015	0	0.21
103 General Administration	17,748	13,280	4,468	0	0.04
114 Youth, Sports & Culture	74,765	41,153	33,612	0	0.15
126 Tourism	12,644	2,709	9,935	0	0.03
50 Ministry of Foreign Affairs	969,121	424,327	494,794	50,000	1.96
103 General Administration	969,121	424,327	494,794	50,000	1.96
55 Ministry of Land Reform and Management	379,533	327,221	52,312	0	0.77
103 General Administration	6,525	4,940	1,585	0	0.01
119 Land Reform & Survey	373,008	322,281	50,727	0	0.76
56 Ministry of Women, Children & Social Welfare	56,355	14,729	41,626	0	0.11
103 General Administration	8,569	6,365	2,204	0	0.02
113 Women, Childred & Social Welfare	47,786	8,364	39,422	0	0.10
58 Ministry of Defence	4,529,741	3,621,684	462,612	445,445	9.18
103 General Administration	8,454	3,094	5,360	0	0.02
107 Defence	4,521,287	3,618,590	457,252	445,445	9.17
59 Ministry of Forestry and Soil Conservation	952,050	914,923	37,127	0	1.93
103 General Administration	12,040	9,700	2,340	0	0.02
120 Forest	940,010	905,223	34,787	0	1.91
61 Ministry of Science & Technology	26,631	22,800	3,831	0	0.05
103 General Administration	12,513	9,185	3,328	0	0.03
127 Metereology	14,118	13,615	503	0	0.03
65 Ministry of Education & Sports	10,497,895	246,757	10,251,138	0	21.28
103 General Administration	21,805	12,609	9,196	0	0.04
108 Education	10,428,840	234,148	10,194,692	0	21.14
114 Youth, Sports & Culture	47,250	0	47,250	0	0.10
66 Ministry of General Administration	42,969	19,146	23,823	0	0.09
103 General Administration	42,969	19,146	23,823	0	0.09
67 Ministry of Information and Communication	922,603	773,175	149,428	0	1.87
103 General Administration	8,341	6,231	2,110	0	0.02
122 Communications	914,262	766,944	147,318	0	1.85
69 Ministry of Local Development	628,782	42,047	586,735	0	1.27
103 General Administration	28,312	25,452	2,860	0	0.06

Function/Ministry	2058/59 Budget				Distribution Percentage
	Total Budget	Personnel Expenses	Other Charges	Capital Expenses	
111 Local Development	20,470	16,595	3,875	0	0.04
116 Others - Social	580,000	0	580,000	0	1.18
70 Ministry of Health	**2,243,725**	**1,882,834**	**360,891**	**0**	**4.55**
103 General Administration	15,667	13,683	1,984	0	0.03
109 Health	2,228,058	1,869,151	358,907	0	4.52
71 Ministry of Labour & Transport Management	**47,660**	**37,332**	**10,328**	**0**	**0.10**
103 General Administration	6,791	5,452	1,339	0	0.01
123 Road Transportation	27,372	22,620	4,752	0	0.06
130 Labour	13,497	9,260	4,237	0	0.03
72 National Planning Commission	**87,128**	**76,974**	**10,154**	**0**	**0.18**
103 General Administration	23,950	20,462	3,488	0	0.05
106 Planning & Statistic	63,178	56,512	6,666	0	0.13
81 Domestic Debt	**5,393,399**	**0**	**5,393,399**	**0**	**10.94**
132 Internal Loan Payment	5,393,399	0	5,393,399	0	10.94
82 Foreign Debt - Institutional	**5,120,185**	**0**	**5,120,185**	**0**	**10.38**
133 External Loan Payment	5,120,185	0	5,120,185	0	10.38
83 Foreign Debt - Governments	**3,600,435**	**0**	**3,600,435**	**0**	**7.30**
133 External Loan Payment	3,600,435	0	3,600,435	0	7.30
86 Investments - Institutions	**48,124**	**0**	**0**	**48,124**	**0.10**
131 Others - Economic	48,124	0	0	48,124	0.10
95 Miscellaneous - MOF	**3,980,325**	**2,895,065**	**853,760**	**231,500**	**8.07**
134 Miscellaneous	3,980,325	2,895,065	853,760	231,500	8.07
Total Regular Expenditure:	**49,321,941**	**17,901,802**	**30,080,717**	**1,339,422**	**100.00**

Functional and Ministry Budget Analysis for Development Expenditure Items

Annex 8
(Rs. in '000s)

Function/Ministry		2058/59 Budget			Distribution Percentage
	Total Budget	Personnel Expenses	Other Charges	Capital Expenses	
Constitutional Organs	105,500	3,700	22,470	79,330	0.21
102 Constitutional Organs	105,500	3,700	22,470	79,330	0.21
14 Courts	73,500	2,500	14,570	56,430	0.15
15 Commission of Prevention of Misuse of Authority	3,000	0	500	2,500	0.01
16 Department of Auditor General	4,800	0	3,300	1,500	0.01
17 Public Service Commission	16,000	900	1,200	13,900	0.03
19 Attorney General	8,200	300	2,900	5,000	0.02
General Administration	994,532	576,136	188,318	230,078	1.97
103 General Administration	676,478	528,096	87,232	61,150	1.34
39 Ministry of Law, Justice and Parliamentary Manager	3,700	1,530	2,170	0	0.01
45 Ministry of Home Affairs	67,300	0	10,700	56,600	0.13
66 Ministry of General Administration	605,478	526,566	74,362	4,550	1.20
105 Revenue & Financial Administration	173,232	564	18,818	153,850	0.34
35 Ministry of Finance	173,232	564	18,818	153,850	0.34
106 Planning & Statistic	144,822	47,476	82,268	15,078	0.29
72 National Planning Commission	144,822	47,476	82,268	15,078	0.29
Social Services	18,757,048	522,681	4,936,100	13,298,267	37.16
108 Education	3,503,252	144,064	2,026,327	1,332,861	6.94
65 Ministry of Education & Sports	3,503,252	144,064	2,026,327	1,332,861	6.94
109 Health	3,007,230	194,070	1,459,418	1,353,742	5.96
38 Ministry of Industry, Commerce & Supplies	60,000	0	60,000	0	0.12
70 Ministry of Health	2,947,230	194,070	1,399,418	1,353,742	5.84
110 Drinking Water	3,992,872	37,336	44,557	3,910,979	7.91
48 Ministry of Physical Planning and Works	3,365,900	35,258	43,633	3,287,009	6.67
69 Ministry of Local Development	75,022	2,078	924	72,020	0.15
87 Investments - Public Enterprises	551,950	0	0	551,950	1.09
111 Local Development	6,406,150	63,442	422,444	5,920,264	12.69
69 Ministry of Local Development	5,806,150	63,442	422,444	5,320,264	11.50
95 Miscellaneous - MOF	600,000	0	0	600,000	1.19
Other Social Services	1,847,544	83,769	983,354	780,421	3.66
112 Population & Environment	50,819	1,085	43,294	6,440	0.10
46 Ministry of Population & Environment	50,819	1,085	43,294	6,440	0.10
113 Women, Childred & Social Welfare	261,196	63,926	194,845	2,425	0.52
56 Ministry of Women, Children & Social Welfare	261,196	63,926	194,845	2,425	0.52
114 Youth, Sports & Culture	366,196	2,211	72,255	291,730	0.73
49 Ministry of Culture, Tourism and Civil Aviation	294,496	2,211	64,555	227,730	0.58
65 Ministry of Education & Sports	71,700	0	7,700	64,000	0.14
115 Housing	444,386	7,482	60,542	376,362	0.88
45 Ministry of Home Affairs	50,000	0	50,000	0	0.10
48 Ministry of Physical Planning and Works	387,786	7,482	10,542	369,762	0.77
49 Ministry of Culture, Tourism and Civil Aviation	6,600	0	0	6,600	0.01
116 Others - Social	724,947	9,065	612,418	103,464	1.44
35 Ministry of Finance	2,502	0	0	2,502	0.00
45 Ministry of Home Affairs	7,230	1,085	6,145	0	0.01
61 Ministry of Science & Technology	358,740	1,150	356,390	1,200	0.71
69 Ministry of Local Development	69,777	4,486	35,832	29,459	0.14

Function/Ministry	2058/59 Budget				Distribution Percentage
	Total Budget	Personnel Expenses	Other Charges	Capital Expenses	
72 National Planning Commission	216,395	2,344	214,051	0	0.43
87 Investments - Public Enterprises	70,303	0	0	70,303	0.14
Economic Services	**30,308,148**	**1,598,290**	**4,394,609**	**24,315,249**	**60.05**
117 Agriculture	3,870,507	843,936	1,824,913	1,201,658	7.67
35 Ministry of Finance	74,837	0	29,337	45,500	0.15
40 Ministry of Agriculture & Cooperatives	3,615,670	843,936	1,795,576	976,158	7.16
87 Investments - Public Enterprises	180,000	0	0	180,000	0.36
118 Irrigation	4,897,257	117,601	144,527	4,635,129	9.70
40 Ministry of Agriculture & Cooperatives	144,120	7,495	42,106	94,519	0.29
47 Ministry of Water Resources	4,739,728	110,106	102,421	4,527,201	9.39
87 Investments - Public Enterprises	13,409	0	0	13,409	0.03
119 Land Reform & Survey	419,837	130,895	131,697	157,245	0.83
55 Ministry of Land Reform and Management	419,837	130,895	131,697	157,245	0.83
120 Forest	780,214	223,661	76,706	479,847	1.55
40 Ministry of Agriculture & Cooperatives	3,755	1,311	2,229	215	0.01
59 Ministry of Forestry and Soil Conservation	776,459	222,350	74,477	479,632	1.54
121 Industry	919,271	160,261	503,910	255,100	1.82
38 Ministry of Industry, Commerce & Supplies	729,271	159,301	502,665	67,305	1.44
61 Ministry of Science & Technology	120,000	960	1,245	117,795	0.24
87 Investments - Public Enterprises	70,000	0	0	70,000	0.14
122 Communications	453,298	1,815	46,458	405,025	0.90
61 Ministry of Science & Technology	7,500	0	7,500	0	0.01
67 Ministry of Information and Communication	236,498	1,815	38,958	195,725	0.47
87 Investments - Public Enterprises	209,300	0	0	209,300	0.41
Transportation	6,366,719	38,756	77,717	6,250,246	12.61
123 Road Transportation	5,893,219	38,056	76,477	5,778,686	11.68
48 Ministry of Physical Planning and Works	5,508,600	31,946	72,230	5,404,424	10.91
69 Ministry of Local Development	374,919	5,935	3,777	365,207	0.74
71 Ministry of Labour & Transport Management	9,700	175	470	9,055	0.02
124 Air Transportation	473,500	700	1,240	471,560	0.94
49 Ministry of Culture, Tourism and Civil Aviation	2,000	700	1,240	60	0.00
87 Investments - Public Enterprises	471,500	0	0	471,500	0.93
125 Electricity	9,299,883	12,622	212,858	9,074,403	18.43
35 Ministry of Finance	286,000	0	0	286,000	0.57
47 Ministry of Water Resources	400,098	8,135	193,883	198,080	0.79
61 Ministry of Science & Technology	212,180	4,487	18,975	188,718	0.42
87 Investments - Public Enterprises	8,401,605	0	0	8,401,605	16.65
Other Economic Services	3,301,162	68,743	1,375,823	1,856,596	6.54
126 Tourism	402,630	3,595	161,835	237,200	0.80
49 Ministry of Culture, Tourism and Civil Aviation	402,630	3,595	161,835	237,200	0.80
127 Metereology	185,279	20,282	13,841	151,156	0.37
61 Ministry of Science & Technology	185,279	20,282	13,841	151,156	0.37
128 Supply	228,000	0	228,000	0	0.45
38 Ministry of Industry, Commerce & Supplies	228,000	0	228,000	0	0.45
129 Commerce	119,385	2,570	12,055	104,760	0.24
38 Ministry of Industry, Commerce & Supplies	119,385	2,570	12,055	104,760	0.24

Function/Ministry		2058/59 Budget				Distribution Percentage
		Total Budget	Personnel Expenses	Other Charges	Capital Expenses	
130	Labour	165,258	42,296	110,892	12,070	0.33
71	Ministry of Labour & Transport Management	85,258	42,296	30,892	12,070	0.17
95	Miscellaneous - MOF	80,000	0	80,000	0	0.16
131	Others - Economic	2,200,610	0	849,200	1,351,410	4.36
35	Ministry of Finance	39,200	0	39,200	0	0.08
87	Investments - Public Enterprises	1,351,410	0	0	1,351,410	2.68
95	Miscellaneous - MOF	810,000	0	810,000	0	1.60
Miscellaneous		305,050	0	305,050	0	0.60
134	Miscellaneous	305,050	0	305,050	0	0.60
95	Miscellaneous - MOF	305,050	0	305,050	0	0.60
	Total Development Expenditure:	50,470,278	2,700,807	9,846,547	37,922,924	100.00

Ministry and Functional Budget Analysis for Development Expenditure Items

Annex 8(a)

(Rs. in '000s)

Function/Ministry	2058/59 Budget				Distribution Percentage
	Total Budget	Personnel Expenses	Other Charges	Capital Expenses	
14 Courts	73,500	2,500	14,570	56,430	0.15
102 Constitutional Organs	73,500	2,500	14,570	56,430	0.15
15 Commission of Prevention of Misuse of Authorit	3,000	0	500	2,500	0.01
102 Constitutional Organs	3,000	0	500	2,500	0.01
16 Department of Auditor General	4,800	0	3,300	1,500	0.01
102 Constitutional Organs	4,800	0	3,300	1,500	0.01
17 Public Service Commission	16,000	900	1,200	13,900	0.03
102 Constitutional Organs	16,000	900	1,200	13,900	0.03
19 Attorney General	8,200	300	2,900	5,000	0.02
102 Constitutional Organs	8,200	300	2,900	5,000	0.02
35 Ministry of Finance	575,771	564	87,355	487,852	1.14
105 Revenue & Financial Administration	173,232	564	18,818	153,850	0.34
116 Others - Social	2,502	0	0	2,502	0.00
117 Agriculture	74,837	0	29,337	45,500	0.15
125 Electricity	286,000	0	0	286,000	0.57
131 Others - Economic	39,200	0	39,200	0	0.08
38 Ministry of Industry, Commerce & Supplies	1,136,656	161,871	802,720	172,065	2.25
109 Health	60,000	0	60,000	0	0.12
121 Industry	729,271	159,301	502,665	67,305	1.44
128 Supply	228,000	0	228,000	0	0.45
129 Commerce	119,385	2,570	12,055	104,760	0.24
39 Ministry of Law, Justice and Parliamentary Manag	3,700	1,530	2,170	0	0.01
103 General Administration	3,700	1,530	2,170	0	0.01
40 Ministry of Agriculture & Cooperatives	3,763,545	852,742	1,839,911	1,070,892	7.46
117 Agriculture	3,615,670	843,936	1,795,576	976,158	7.16
118 Irrigation	144,120	7,495	42,106	94,519	0.29
120 Forest	3,755	1,311	2,229	215	0.01
45 Ministry of Home Affairs	124,530	1,085	66,845	56,600	0.25
103 General Administration	67,300	0	10,700	56,600	0.13
115 Housing	50,000	0	50,000	0	0.10
116 Others - Social	7,230	1,085	6,145	0	0.01
46 Ministry of Population & Environment	50,819	1,085	43,294	6,440	0.10
112 Population & Environment	50,819	1,085	43,294	6,440	0.10
47 Ministry of Water Resources	5,139,826	118,241	296,304	4,725,281	10.18
118 Irrigation	4,739,728	110,106	102,421	4,527,201	9.39
125 Electricity	400,098	8,135	193,883	198,080	0.79
48 Ministry of Physical Planning and Works	9,262,286	74,686	126,405	9,061,195	18.35
110 Drinking Water	3,365,900	35,258	43,633	3,287,009	6.67
115 Housing	387,786	7,482	10,542	369,762	0.77
123 Road Transportation	5,508,600	31,946	72,230	5,404,424	10.91
49 Ministry of Culture, Tourism and Civil Aviation	705,726	6,506	227,630	471,590	1.40
114 Youth, Sports & Culture	294,496	2,211	64,555	227,730	0.58
115 Housing	6,600	0	0	6,600	0.01

Function/Ministry	2058/59 Budget				Distribution Percentage
	Total Budget	Personnel Expenses	Other Charges	Capital Expenses	
124 Air Transportation	2,000	700	1,240	60	0.00
126 Tourism	402,630	3,595	161,835	237,200	0.80
55 Ministry of Land Reform and Management	419,837	130,895	131,697	157,245	0.83
119 Land Reform & Survey	419,837	130,895	131,697	157,245	0.83
56 Ministry of Women, Children & Social Welfare	261,196	63,926	194,845	2,425	0.52
113 Women, Childred & Social Welfare	261,196	63,926	194,845	2,425	0.52
59 Ministry of Forestry and Soil Conservation	776,459	222,350	74,477	479,632	1.54
120 Forest	776,459	222,350	74,477	479,632	1.54
61 Ministry of Science & Technology	883,699	26,879	397,951	458,869	1.75
116 Others - Social	358,740	1,150	356,390	1,200	0.71
121 Industry	120,000	960	1,245	117,795	0.24
122 Communications	7,500	0	7,500	0	0.01
125 Electricity	212,180	4,487	18,975	188,718	0.42
127 Metereology	185,279	20,282	13,841	151,156	0.37
65 Ministry of Education & Sports	3,574,952	144,064	2,034,027	1,396,861	7.08
108 Education	3,503,252	144,064	2,026,327	1,332,861	6.94
114 Youth, Sports & Culture	71,700	0	7,700	64,000	0.14
66 Ministry of General Administration	605,478	526,566	74,362	4,550	1.20
103 General Administration	605,478	526,566	74,362	4,550	1.20
67 Ministry of Information and Communication	236,498	1,815	38,958	195,725	0.47
122 Communications	236,498	1,815	38,958	195,725	0.47
69 Ministry of Local Development	6,325,868	75,941	462,977	5,786,950	12.53
110 Drinking Water	75,022	2,078	924	72,020	0.15
111 Local Development	5,806,150	63,442	422,444	5,320,264	11.50
116 Others - Social	69,777	4,486	35,832	29,459	0.14
123 Road Transportation	374,919	5,935	3,777	365,207	0.74
70 Ministry of Health	2,947,230	194,070	1,399,418	1,353,742	5.84
109 Health	2,947,230	194,070	1,399,418	1,353,742	5.84
71 Ministry of Labour & Transport Management	94,958	42,471	31,362	21,125	0.19
123 Road Transportation	9,700	175	470	9,055	0.02
130 Labour	85,258	42,296	30,892	12,070	0.17
72 National Planning Commission	361,217	49,820	296,319	15,078	0.72
106 Planning & Statistic	144,822	47,476	82,268	15,078	0.29
116 Others - Social	216,395	2,344	214,051	0	0.43
87 Investments - Public Enterprises	11,319,477	0	0	11,319,477	22.43
110 Drinking Water	551,950	0	0	551,950	1.09
116 Others - Social	70,303	0	0	70,303	0.14
117 Agriculture	180,000	0	0	180,000	0.36
118 Irrigation	13,409	0	0	13,409	0.03
121 Industry	70,000	0	0	70,000	0.14
122 Communications	209,300	0	0	209,300	0.41
124 Air Transportation	471,500	0	0	471,500	0.93
125 Electricity	8,401,605	0	0	8,401,605	16.65

Function/Ministry	2058/59 Budget				Distribution Percentage
	Total Budget	Personnel Expenses	Other Charges	Capital Expenses	
131 Others - Economic	1,351,410	0	0	1,351,410	2.68
95 Miscellaneous - MOF	**1,795,050**	**0**	**1,195,050**	**600,000**	**3.56**
111 Local Development	600,000	0	0	600,000	1.19
130 Labour	80,000	0	80,000	0	0.16
131 Others - Economic	810,000	0	810,000	0	1.60
134 Miscellaneous	305,050	0	305,050	0	0.60
Total Development Expenditure:	**50,470,278**	**2,700,807**	**9,846,547**	**37,922,924**	**100.00**

Estimates of Expenditure by Economic Heads and Line Items

Fiscal Year 2058/59

Annex - 9

(Rs. in '000s)

Economic Heads and Expenditure Items	Regular	Development	Total
His Majesty and Royal Family	**116,285**	**0**	**116,285**
His Majesty and Royal Family	**116,285**	**0**	**116,285**
His Majesty & Royal Family	116,285	0	116,285
Current Expenditure	**47,866,234**	**12,547,354**	**60,413,588**
1 Consumption Expenses	**17,901,802**	**2,700,807**	**20,602,609**
1.01 Salary	10,912,409	1,485,470	12,397,879
1.02 Allowances	1,081,102	268,547	1,349,649
1.03 Transport & Daily Allowance	791,066	391,630	1,182,696
1.04 Uniforms	512,917	7,197	520,114
1.05 Food	2,142,416	37,683	2,180,099
1.06 Medical Treatment	364,392	190,280	554,672
1.07 Retirement Facilities	2,097,500	320,000	2,417,500
2 Office Operation and Services Expenses	**2,284,027**	**3,187,101**	**5,471,128**
2.01 Electricity & Water	229,554	76,937	306,491
2.02 Telephone	121,425	53,398	174,823
2.03 Other Services	255,249	1,333,950	1,589,199
2.04 Rent House	313,737	132,997	446,734
2.05 Maintenance	320,902	216,924	537,826
2.06 Stationery	122,164	81,908	204,072
2.07 Other Consumables	169,282	155,586	324,868
2.08 Printing	201,239	124,120	325,359
2.09 Books & Periodicals	20,148	19,053	39,201
2.10 Fuel Vehicles	168,630	113,902	282,532
2.11 Fuel Other	64,115	28,974	93,089
2.12 Medicine Purchase	135,690	689,681	825,371
2.13 Miscellaneous	161,892	159,671	321,563
3 Grants and Subsidies (Current Transfer)	**11,436,738**	**4,485,157**	**15,921,895**
3.01 Subsidy - Price	0	0	0
3.02 Subsidy - Operation	10,506,414	1,919,053	12,425,467
3.03 Subsidy - Other	930,324	2,566,104	3,496,428
4 Production Expenses	**132,970**	**104,383**	**237,353**
4.01 Production Materials	132,970	104,383	237,353
9 Contingency Expenses	**1,792,418**	**2,069,906**	**3,862,324**
9.01 Unallocated	1,792,418	2,069,906	3,862,324
10 Principal Payments	**7,517,051**	**0**	**7,517,051**
10.01 Principal repayment - Domestic	1,722,700	0	1,722,700
10.02 Principal repayment - Foreign	5,794,351	0	5,794,351
11 Interest Payments	**6,596,968**	**0**	**6,596,968**
11.01 Interest repayment - Domestic	3,670,699	0	3,670,699

Economic Heads and Expenditure Items	Regular	Development	Total
11.02 Interest repayment - Foreign	2,926,269	0	2,926,269
12 Refunds	**204,260**	**0**	**204,260**
12.01 Refund Expenditure	204,260	0	204,260
Capital Expenditure	**1,339,422**	**37,922,924**	**39,262,346**
5 Capital Transfer	**172,937**	**287,130**	**460,067**
5.01 Land Acquisition	92,937	287,130	380,067
5.02 Building Purchase	80,000	0	80,000
6 Capital Formation	**1,118,361**	**17,189,363**	**18,307,724**
6.01 Furniture	36,745	32,329	69,074
6.02 Vehicle Purchase	130,201	578,228	708,429
6.03 Machinery & Equipment	618,915	688,436	1,307,351
6.04 Building Construction & Capital Improvement	276,300	1,356,428	1,632,728
6.05 Civil Construction & Capital Improvement	56,200	14,533,942	14,590,142
7 Investment	**48,124**	**11,545,127**	**11,593,251**
7.01 Investment - Share	48,124	2,236,200	2,284,324
7.02 Investment - Loan	0	9,308,927	9,308,927
8 Capital Grants	**0**	**8,901,304**	**8,901,304**
8.01 Capital Grant	0	8,901,304	8,901,304
Grand Total:	**49,321,941**	**50,470,278**	**99,792,219**