

সিভিল অভিট ম্যানুয়াল

সিভিল অভিট অধিদপ্তর

বাংলাদেশের মহা ইসাব-নিরীক্ষক ও নিয়ন্ত্রক
কর্তৃক প্রকাশিত

मूर्ख

WwWfj AwWU AwA`Btii e'enfii i Rb" cogev*tii* gZ GB AwWU g"vbqyj wJ coZ
Kiv n^oq^oQ| m^oúZ cKwkZ AwWU tKW Ges Mfb^og^oU AwWUs ÷ "vÜW^oG eiY^o
wbix¶vi AvI Zv I ÷ "vÜW^og^onⁱ coZdj b GB g"vbqyj i t^oq^oQ| AwWU tKW Ges
Mfb^og^oU AwWUs ÷ "vÜW^oG wbix¶KMY KZ^o Abm^oYxq covb covb bwZmg^o
wbam^oZ Av^oQ| g"vbqyj wJ coXz n^oq^oQ GB mKj bwZi Av^oj vtK| G^oZ wbix¶vKv^oj
wbix¶KMY we^o Z th mKj tK^okj I coxZ Abm^oY Ki^ob Zv eiY^o n^oq^oQ|

GB ḡvbgv̄tj m̄wifj AwNU Awa`B̄ti i c̄vb c̄vb `wqZi m̄útk̄w K-ib̄t Rbv
c̄vb Kiv ntq̄tQ N hvi KvR n̄j mi Kv̄ti i ewl R GhvRb I AwR nm̄ve nm̄ve
c̄l̄qtbi j t̄l̄ nm̄vei Y Awdmmgn wbi x̄l̄ Kiv h̄l̄ I fivel t̄Z nm̄ve c̄l̄qtbi
KvRnUB D`PZi Am̄aKvi j vf Kite, Z_wc wbggbym̄i Y wbi x̄l̄ vi Acivci w K_tj v
m̄veR wbi x̄l̄ vi AZ`vek Kxq Ask nm̄ve we`ḡv b _vKte| f̄vj ydi -gw̄b AwNtUi
I ci KvZcq ib̄t Rvej xl̄ GB ḡvbgv̄tj Ašf̄p Kiv ntq̄tQ| GQov, ḡvbgv̄tj Ašf̄p
cwi Kí bv c̄l̄qb, wbi x̄l̄ Kḡm̄p cwi Puj bv Ges wbi x̄l̄ KZR D`Nm̄UZ Z_w
c̄l̄t̄e`b AvKv̄ti tck Kivi c̄xwZmgn AvajbK wbi x̄l̄ vi gw̄b I c̄l̄vK c̄l̄d̄w̄j Z
Kti |

ମ୍ୟାନୁୟାଲଟି ଦଶଟି ଅଧ୍ୟାୟେ ବିଭତ୍ତ :

c g Aa tq m w fj A WU A `B i i msMVb, Gi `m qZj Ges Zv kKf te Ab
A WU A `B i Ges Af  t Y mbq y/bi x v BD bUmn Ab b msMVtbi m t_ m  u³
tm m  tK ej v n q Q|

WZxq Aa^vtq wbi xPvi `Pzv Ges KvhRwi Zvi Dbq^tbi Rb^v th we^vwi Z c^xM
Ges tKškj c^oqM Ki tZ nte tm m^vútK^ej v n^vq^tQ |

ZZxq Aa^vtq Av^jvPbv Ki v n^tq^tQ m^te^Eg gvb | c^l₀v Abjhvqx wbi x^Tv cwi Kí bvi
c^l₀q Rb^xq Cx^wZ m^xu^tK^o

PZL[©] Aa"v tq eWZ nqtQ e"q, cÖB, cwi m¤úr Ges `vq msjuš-wbix¶vi
w-wi Z cxiZ, w-KNwb‡R Ges tPKvj ÷ | Duj w-Z cxiZmga e¤cKwFÉK
(Comprehensive) Ges G‡Z AšfP iqtQ wnmve cix¶v Ges mZZv, h_y_Zv |
`eaZv wbifcY msjuš-wbix¶vmn wbix¶vi mKj i"ub cKuZi weiq| mKj wbix¶v
cwi Pvj bvi `wqZ; Ab" AwNU AwA Bimg‡ni mv‡ fvM K‡i wb‡Z nte|

cĀg Aa"vq eYb Kiv ntqtQ wewfbānmvei ¶ Y KgRZA Kvhf q Ges nmve gnw
wbqšK-Gi Kvhf tqi Rb" cōhvR" wbix¶v cxwZmga| GtZ Aw_R Ges DcthwRb
nmvei Ici gZvgZ cōvbi Rb" th mKj ci x¶Y cōq|Rb tm mꝝútK©Avtj vKciz
Kiv ntqtQ|

vwfj AwU gvbqvj 0.3

I ô Aavtq i "Ub emfZ ksev mekl mbixPv mspvs-bt Rvej x ASFB i tqtQ fvj ydi -gwb (wGdGg) AwU mspvs- cwi t"Qt cwi di tgY Ges gvtbRtgU AwUmn mKj ai tbi wGdGg AwU GKWZ Kiv ntqtQ GB cwi t"Qt wGdGg AwU cwi Pvj bvi wewi Z cxwZ Artj wPZ nqb, thtnZI GWU GKWK cLK gvtbpvtj i welq |

beg Aavtq evY^Z ntqtQ bix^Pv cZte` b cVqb Ges Abmi Y Khpg| GZ
bix^Pv i dj vdj msewj Z cZte` b cVqb Ges bix^Tvaxb cZövbmgn KZK Mpx
e`e`v chfj vPbv i cxZ mpüKAtj vKcvZ Kv ntqtQ| bix^Pv cZte` tb bix^Pv
Khptg i dj vdj Ges gib cZdwj Z nte|

‘kg Aāv̄q GB ḡv̄b̄p̄t̄j i Ašf̄³ ̄bi x̄l̄v̄ dig Ges tPKw̄j ÷ GKw̄Z Kiv̄
n̄t̄q̄t̄Q̄ ḠZ ÷ v̄Uw̄²di gm̄n̄ Ašf̄³ i t̄q̄t̄Q̄ N̄ hv̄ m̄½w̄Z i v̄Lvi c̄q̄yR̄t̄b̄, m̄K̄
̄bi x̄l̄v̄ `j t̄K̄ Abm̄iY Ki t̄Z n̄te| GB tPKw̄j ÷ mḡn̄ m̄x̄úYR̄iY, ̄bi x̄l̄v̄ ms̄ūv̄š̄-
c̄ōyW̄ i i “Zc̄Y²Ask̄|

GB ḡvbgqtj i K̄Zcq w̄ixq̄v t̄K̄skj Ges cixq̄Y c̄xw̄zi c̄q̄w̄ `w̄q̄Zc̄B
w̄ixq̄v KḡZq̄t̄ i wePvi -w̄etePbv I ci w̄f̄pkij n̄te | w̄w̄fj Aw̄WU Aw̄a`B̄ii
gn̄icwi Pij K, Giſc wePvi -w̄etePbv h̄_vh_f̄te Ges m̄w̄ZC̄ȳDc̄itq c̄q̄w̄ Ki vi
weI q̄w̄u w̄b̄oZ Ki ſeb̄ |

ḡvbgvij U ch̄q̄ut̄g nj̄ b̄Mv` Kiv n̄te Ges Gi Db̄q̄bi th t̄Kv b̄v̄gk̄K
-MZ Rvb̄t̄bv n̄te| w̄w̄fj AiwU Aia` B̄ti i gn̄cv̄i Pv̄j K GB nj̄ b̄Mv` Ki t̄Yi Rb̄
`w̄q̄Zc̄B̄ Ges b̄w̄MZ t̄Kv b̄v̄gk̄ C̄i eZ̄ Rvb̄ Z̄ bq Gi fc̄ C̄i eZ̄ Avb̄qb̄ Ges Z̄ mKj
msw̄k̄-KZ̄P̄t̄K AeñZ Kivi P̄lgZv̄l Z̄t̄K c̄v̄b Kiv n̄tq̄t̄Q gn̄ w̄mve-ibixP̄K |
b̄q̄st̄Kj Ab̄tar` b̄ūta q̄v̄b̄v̄t̄i i taš̄i K C̄i eZ̄ mwaZ n̄te

MYC^RVZŠ^X evsj vt` tk i msweavtbi 128 Ges 132 Abf"Q` Ges cieZx^C
mskvabxm 1974 m̄bi KxútUj vi Ges AWWUi -tRbvij (GWWkbyj d̄skbm) Ḡv±,
GB q̄vbytj i Drml

ମୂଲ୍ୟ ଆମ୍ବା ଗୁଣ୍ୟ 0.4

ସୂଚୀପତ୍ର

C^oV

ଅଧ୍ୟାୟ ୧ - ଶିଖିଲ ଅଭିଟ ଅଧିକଳା

ମୂଲ୍ୟ ଆମ୍ବା ଆମ୍ବା ବେଳି ଆମ୍ବା ବେଳି ଦିନ କାହାର
 ମୁଖ୍ୟ ଆମ୍ବା କାହାର କାହାର
 କାହାର ଆମ୍ବା କାହାର କାହାର
 ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା

ଅଧ୍ୟାୟ ୨ - ମାଧ୍ୟାରଣ ନିରୀକ୍ଷା ପଢ଼ାସମୂହ

ଫିଲ୍‌କାର
 ମୁଖ୍ୟ ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 ଏବେ ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 ବାଜାର ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର-1 ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର-2 ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର-3 ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା

ଅଧ୍ୟାୟ ୩ - ପରିକଲ୍ପନା ପ୍ରସ୍ତରାଳ୍ୟ

ଫିଲ୍‌କାର
 କାହାର ବେଳି ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 ଏବେ ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର-1 ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର-2 ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର-3/1 ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର-3/2 ଏବେ ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର-3/3 ଏବେ ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର-3/4 ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା
 କାହାର-3/5 ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା ଆମ୍ବା

ମୂର୍ଖ ଆନୁଷ ଗୁଣ୍ଡାଳ 0.5

ଅଧ୍ୟାୟ ୪ - ମାଧ୍ୟାରଣ ନିରୀକ୍ଷା ପଦ୍ଧତିସମୂହ

ମାଧ୍ୟାରଣ ପଦ୍ଧତି ସୂଚୀ

୧. ମାଧ୍ୟାରଣ ପଦ୍ଧତି ମୁଦ୍ରାରେ

ତେଜବ୍ରତ

ତେଜବ୍ରତ ଲବାନୀ ଯ

ମନ୍ଦିରାଶ୍ରମ ଗ୍ରାମୀ

ତେଜବ୍ରତ

କ୍ଷେତ୍ରମାଧ୍ୟାରଣ ମୁଦ୍ରା

ତେଜବ୍ରତ

ମାଧ୍ୟାରଣ ମୁଦ୍ରା

୨. ମାଧ୍ୟାରଣ ପଦ୍ଧତି ମୁଦ୍ରାରେ

ଏକାକ୍ଷର ମନ୍ଦିରାଶ୍ରମ ଗ୍ରାମୀ

ଏକାକ୍ଷର ମୁଦ୍ରା

୩. ମାଧ୍ୟାରଣ ପଦ୍ଧତି ମୁଦ୍ରାରେ

ମାଧ୍ୟାରଣ ପଦ୍ଧତି ମୁଦ୍ରା

ରାଜ୍ୟ

ଏକାକ୍ଷର ମୁଦ୍ରା

୪. ମାଧ୍ୟାରଣ ପଦ୍ଧତି ମୁଦ୍ରାରେ

ମାଧ୍ୟାରଣ ପଦ୍ଧତି ମୁଦ୍ରା

ଫିଲ୍ମ ମାଧ୍ୟାରଣ

ମାଧ୍ୟାରଣ ମୁଦ୍ରା

ଅଧ୍ୟାୟ ୫ - ହିମାବ ନିରୀକ୍ଷାର ପଦ୍ଧତିସମୂହ

ଫିଲ୍ମ

ମାଧ୍ୟାରଣ

ମାଧ୍ୟାରଣ ମୁଦ୍ରା

ମୂଲ୍ୟ ଆମ୍ବୁ ଗୁଣ୍ୟ ୦.୬

ଅଧ୍ୟାୟ ୬ - ବିଶେଷ ନିରୀକ୍ଷା ପଦ୍ଧତିସମୂହ

ଫିଲ୍‌କ୍ଲାବ୍
ମହାନ୍ରବିକ୍ରିଆଲ୍‌ବିକ୍ରି ଏବଂ କାମିକ୍‌ରେ
ଫିଲ୍‌କ୍ଲାବ୍ ଯେଉଁ ଏବଂ ଏବଂ ଏବଂ

ଅଧ୍ୟାୟ ୭ - ତଡ଼ାବଧାନ ଓ ପର୍ଯ୍ୟାଳୋଚନା

ଫିଲ୍‌କ୍ଲାବ୍
ବିକ୍ରିକ୍‌ରେ କାମିକ୍‌ରେ ଚାଲିବାର
ବିକ୍ରିକ୍‌ରେ ପର୍ଯ୍ୟାଳୋଚନା କାମିକ୍‌ରେ
ବିକ୍ରିକ୍‌ରେ ମହିମାନ କାମିକ୍‌ରେ
କାମିକ୍‌ରେ କାମିକ୍‌ରେ କାମିକ୍‌ରେ

ଅଧ୍ୟାୟ ୮ - ରେକର୍ଡିଙ୍ଗ୍ ଓ ପର୍ଯ୍ୟାଳୋଚନା

ଫିଲ୍‌କ୍ଲାବ୍
କ୍ଲାବ୍‌ରେ ଏବଂ ଏବଂ

ଅଧ୍ୟାୟ ୯ - ନିରୀକ୍ଷା ପ୍ରତିବେଦନ ପ୍ରଣୟନ ଓ ଅନୁମରଣ କାର୍ଯ୍ୟକ୍ରମ

ଫିଲ୍‌କ୍ଲାବ୍
ଗୁଣବିକ୍ରିକ୍‌ରେ ଏବଂ ଏବଂ
ବିକ୍ରିକ୍‌ରେ କାମିକ୍‌ରେ ଏବଂ
ବିକ୍ରିକ୍‌ରେ ଏବଂ ଏବଂ
କାମିକ୍‌ରେ ଏବଂ ଏବଂ

ଅଧ୍ୟାୟ ୧୦ - ମୁଢ଼ିପତ୍ର ଏବଂ ସକଳ କରମ ଓ ଚେକଲିସ୍ଟେର କପି

ଫିଲ୍‌କ୍ଲାବ୍
ମହିମାନ ଏବଂ ଏବଂ

vwfj AwU g'vbj 0.7

ଶବ୍ଦପଞ୍ଜୀ

- | | |
|--|--|
| A [±] | 1983 ch ⁻ m st k ^m aZ K ^{ra} út ^U j vi GÜ A ^W UUI-t ^R b ⁱ j
(G ^M k ^b vj d ^l skbm) A [±] (1974 m ^t bi 24 b ^{at} A ^W B ^b) |
| weiſc A ^W fgZ | bi x [¶] vaXb c ^o Zóvbi A ^W _R nee [¶] Zmg th c ^o KZ h_v [¶] Ae [¶]
c ^o Zd ^{ij} Z nq ^{ib} g ^g bi x [¶] vi A ^W fgZ |
| Dct ^h Rb ^W mv | t ^K b A [¶] erm ^t i Dct ^h Rb (b ^l ` K ⁱ Y) A ^W B ^b b ^l ` f ^W te
D ^d ij t ^Z K ⁱ Zcq ` dvi weci x [¶] Z ^W mvf ³ e [¶] ti q ⁱ ^W mv |
| w ^{bi} x [¶] iv | A ^W _R we ^l q Dchj ³ KZ [¶] l ⁰ iv c ^o XZ we ^l A [¶] t [¶] kvej x
Ab ^m ni Y; c ^o 3mgn h ^v h [¶] f ^W te b ^l a ^l Y, A [¶] vq ^W mvf ³ ;
b ^l aq h_v [¶] Z Ab ^m Y K ⁱ e [¶] q ^{ib} e [¶] ; c ^o Wm ^{ur} BZ ^W i
h ^v h [¶] e [¶] envi ms ⁱ Y; mi Kwi m ^u u ^g Ze [¶] qZv, ` ¶Zv
 dj c ^o Zvi m ^t _ e [¶] envi Ges ^W mvte m ^W K Ae [¶] vi
c ^o Zdj b - GB m ^K j we ^l q ^W b ^l o ^l Z Kivi D ^t ^{ij} t ^K mi Kvi,
ms ^W re ^l ae [¶] mi Kwi KZ [¶] Ges mi Kwi c ^o Zóvbi c ^o 3
e [¶] ti q ⁱ ^W mvie ein, Ab ^v b [¶] w ^{ij} j c ^o W [¶] , f ^W vi, c ^o Wm ^{ur}
BZ ^W cix [¶] Y w ^{bi} x [¶] vi A ^W sf ³ |
| A ^W t ^U i A ^W I Zvaxb
c ^o Zóvb | gnv ^W mv ^W e- ^l bi x [¶] K b ^l aq ^{SK} th c ^o Zóvb ev msMv ^b A ^W t ^U i
Rb [¶] ` vq |
| A ^W UUI | evsj vt [¶] t ^K i gnv ^W mv ^W e- ^l bi x [¶] K b ^l aq ^{SK} Kic [¶] evsj vt [¶] K
A ^W U ^W fv [¶] Mi th m ^K j KgRZ [¶] KgP ^W x ^l bi x [¶] vi Kv ^h [¶] m ^u v [¶] b
K ⁱ b |
| c ^o Z [¶] qbc [¶] | MYC ^R Z [¶] evsj vt [¶] t ^K i ms ^W av [¶] bi 128 Ab ^t "Q` Ges
K ^{ra} út ^U j vi GÜ A ^W UUI-t ^R b ⁱ j (G ^M k ^b vj d ^l skbm) A [±] ,
1974-Gi 4 [¶] Ab ^t "Q` i ms ^W av [¶] Z gnv ^W mv ^W e- ^l bi x [¶] K
b ^l aq ^{SK} th c ^o Z [¶] qbc [¶] c ^o vb Ki ^t Z c ^o bi b |
| t ^K W | A ^W UU t ^K W |
| w ^{bi} q ^g v ^g mi Y w ^{bi} ſcY
ms ^W uv [¶] S A ^W U | A ^W _R we ^l c ^o Wamgn Ab ^m it ^Y i we ^l q cix [¶] vi D ^t ^{ij} t ^K
c ^o W [¶] vj Z w ^{bi} x [¶] vi |
| gnv ^W mv ^W e- ^l bi x [¶] K
b ^l aq ^{SK} | evsj vt [¶] t ^K i gnv ^W mv ^W e- ^l bi x [¶] K b ^l aq ^{SK} |

mmwfj AmWU g"vbqvj 0.8

ēē ūcbv KZK cwi Pw̄j Z Af̄ Št̄y ūbqšy Albf̄ th̄m̄
n̄l qvi Kv̄ ſy m̄p̄ SJK |

NY, ūgūK c̄q̄tM A_©Av`vq, c̄fve w̄-w̄, -RbcāZ,
c̄Zvi Yv w̄Ksev ZQi "tci gva-tg e^w̄³MZ myeavi Rb" mi Kwii
¶lgZv, `dZi w̄Ksev KZP̄Zj Ace-ewni |

Aw_R inmve tKib Aw_R erm̄ti miKvii mKj c̄B l ētqi mweR
inmve |

Aw_R Ae_! w_Wz_! Ges c_hvR_ t_! Ab_!b msilwaex_ mnmvemn
msiké_ Avq-e-q mnmve_ 0iv c_kukZ_ ibixPvaib c_!Zôrbi
Aw_R Kvheg msútK_AvfgZ_

c̄v̄i ȳ Āw̄_R̄ weēi ȳw̄` Ī m̄m̄wē ms̄μv̄š̄-tī K̄w̄ē Ŧ̄w̄ ī B̄"Q̄K̄Z̄
w̄K̄Z̄ Ges/Ā_ev̄ c̄w̄ī m̄w̄úr̄ Z̄ōī "c̄

Ómi Kvi Ó ej tZ MYcRvZšk evsj vt` k mi Kvi tK eſvq|

ḡv̄t̄Ūī q̄w̄j̄ w̄j̄
(Materiality)

vn̄m̄v̄ē ms̄p̄v̄š̄-̄wēī Ȳw̄ ī m̄n̄w̄ēK̄ t̄c̄l̄v̄c̄t̄Ū t̄K̄b̄ w̄b̄ ſ̄
w̄ēl̄ t̄q̄ī Āt̄c̄n̄K̄ ī "Z̄j̄ Ān̄f̄ēw̄³̄ | t̄m̄B̄ w̄ēl̄q̄n̄J̄B̄ ē-̄M̄Z̄
ī "Z̄j̄ j̄v̄f̄ K̄ī t̄ē h̄w̄ Z̄v̄ī ēR̄B̄ w̄K̄s̄ēr̄ w̄ḡ_̄v̄ ēȲB̄ Ān̄W̄Ū
Ān̄f̄ḡZ̄ c̄l̄t̄K̄ī v̄m̄x̄v̄š̄K̄ h̄ȳ³̄m̄l̄Z̄f̄v̄t̄ē c̄l̄w̄ēZ̄ K̄t̄ī |
vn̄m̄v̄ē wēī Ȳw̄ ī ĀS̄M̄Z̄ t̄K̄b̄ c̄_̄K̄ `d̄v̄ī t̄c̄l̄v̄c̄t̄Ū
ḡv̄t̄Ūī q̄w̄j̄ w̄j̄ ,̄ȲM̄Z̄ | c̄w̄ī ḡv̄ȲM̄Z̄ D̄f̄q̄w̄ K̄B̄ ī t̄q̄t̄Q̄ t̄m̄t̄n̄Z̄
ḠJ̄ī m̄v̄āī Ȳ M̄w̄ȲZ̄K̄ ms̄Āv̄ c̄l̄v̄b̄ īv̄ m̄ḡē b̄q̄ | t̄K̄b̄
Z̄v̄r̄ch̄ēȲ® w̄ēl̄q̄ ē-̄M̄Z̄f̄v̄t̄ē ,̄ī "Z̄c̄Ȳ® b̄v̄l̄ n̄t̄Z̄ c̄v̄t̄ī |
D̄v̄n̄ī Ȳ -̄↑̄f̄, Āv̄B̄t̄b̄ī c̄w̄ī c̄š̄k̄ t̄K̄b̄ `d̄v̄ ē-̄M̄Z̄f̄v̄t̄ē
,̄ī "Z̄c̄Ȳ®b̄ n̄t̄q̄l̄ Z̄v̄r̄ch̄ēȲ®n̄t̄Z̄ c̄v̄t̄ī |

h_v_Žv mbisY msμvš- Ah_v_©e"q RwoZ i tqfq e tj cíZfvZ nq Ggb w el qm
mbix¶v ci¶x¶vi Rb" th mbix¶v

mi Kwi c̄ñóvb mi Kwi i b̄-bc̄t̄l c̄ñk f̄M tkvi Av̄Q Gifc t̄Kvb
t̄Kp̄úwb ev d̄ḡf̄K eñvq, Zv w̄Mge× (incorporated) ev
w̄benÜZ tn̄K ev bv tn̄K |

mnw^fj AwWU g^vb^yg^vj 0.9

ftj i S^K

ibix^Tva^b cⁱZ^ort^bbi Aw^R e^e-w^tZ ^tw^J we^gib A_{ev}
Aw^R weeiYw^t Aw^R Ae^vi c^KZ I h_{vh}_ Ae^v
cⁱZ^dj Z Ki^te bv Gifc S^K|

mnv^tei weeiYmgn

iba^mi Z di^tg ewl^R Aw^R weeiYmgn Ksev ibix^Tva^b th
mKj cⁱZ^ort^bbi weeiYx c^TZ Ki^tZ nq bv Zv^t i mnv^tei
eB|

ms^{ll}ae^x mi Kwi KZ^C|

th KZ^C|, Ktc^qi^kb Ksev cⁱZ^ort^bbi Kvh^ej x A_{ev} c^ab
Kvh^ej x AvBb, Aa^vt^tk, Av^t k Ksev AvBt^b ej er^thw^m
`wj j Øiv Ab^tgw^r Z|

ZEjeavb
(Stewardship)

i^TY^te^TY|

mgx^Tlw

f^vj ydi-g^mb^ñi Db^qt^bbi Rb^m gnw mnv^t-ibix^TK I ^{mb}q^SK
KZ^R m` b^qk^j b I m^thw^M P^yZKi^tYi D^tⁱ^tk^m c^w Pw^j Z
mgx^Tl|

f^vj ydi-g^mb
(wfGdGg) AwWtUi K^tR

tKb cⁱZ^ob ceba^m Z j^T AR^tbi D^tⁱ^tk^m u^m
e^en^ti^t i^gZe^mZv, `^TZv I dj c^tZv AR^t K^ti^tQ ^mK bv
Zv gj^mt^bbi Rb^m e^tbo I c^mYj x^x ch^tj vPb|

UxKv t GB g^vb^yrtj e^euZ th mKj kā Ksev A^tfe^m³ A^v^t Ksev Zv^t Aax^tb R^mi KZ Ab^m tKb
Av^t k Ksev weia^tZI t` Lv h^tte tm^t,^tj vi A^ms^tik^t-A^v^t, Av^t k Ksev weia^tZ thi^tc
Av^tivc Kiv ntqtQ Z`fcB vKte|

ଅଧ୍ୟାୟ ୧ - ସିଭିଲ ଅଭିଟ୍ ଅଧିଦଶ୍ତର

ମୁଚିପତ୍ର

ମୁଚିପତ୍ର	COPY
ମୁଚିପତ୍ର ଆନୁଷ୍ଠାନିକ ଅଭିଟ୍ ଅଧିଦଶ୍ତର ମୁଚିପତ୍ର ପାତ୍ର ପରିବହନ କାର୍ଯ୍ୟ	2 - 3
ମୁଚିପତ୍ର ପାତ୍ର ପରିବହନ କାର୍ଯ୍ୟ	3 - 4
ମୁଚିପତ୍ର ପାତ୍ର ପରିବହନ କାର୍ଯ୍ୟ	5
ମୁଚିପତ୍ର ପାତ୍ର ପରିବହନ କାର୍ଯ୍ୟ	6 - 7
ମୁଚିପତ୍ର ପାତ୍ର ପରିବହନ କାର୍ଯ୍ୟ	7

অধ্যায় ১ - সিভিল অভিট অধিদপ্তর

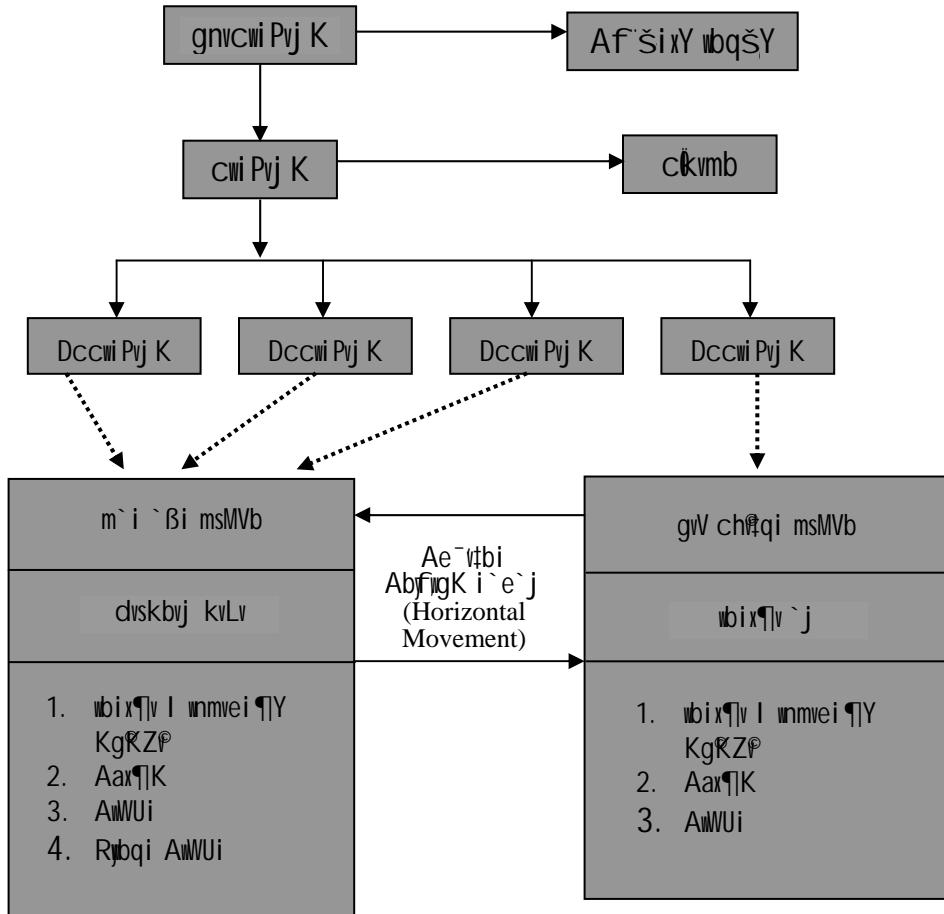
সিভিল অভিট অধিদপ্তরের আওতা ৩ উদ্দেশ্য

1. mi Kwi ḥnmve ēēv ḥefvMxqKi t̄Yi c̄i t̄c̄iZ Ges gnv ḥnmve-ibixPK I ḥbqšt̄Ki ḥbixPK
Kvh̄qgK k̄l̄3 kyj x Kivi D̄t̄l̄ t̄k̄ 1985 m̄t̄b ḥm̄fj AñWU Aññ`Bi c̄l̄ZôZ nq̄ gnv ḥnmve-
ibixPK I ḥbqšt̄Ki ḥbqšyvaþ th 9 (bq) AñWU Aññ`Bi i t̄qt̄Q, GñU Zvi Ab̄Zg|
 2. GB Aññ`Bi i Kv̄Ri Añl Zv, c̄l̄ZiPK, t̄ij I t̄q, moK I Rbc_, WvK, t̄Uj thvMthwM I MYcZ²
ḥefvM ēZxZ, mi Kv̄ii i ēq I c̄l̄B ms̄p̄v̄s-t̄j b̄t̄ b cixPKi m̄t̄_m̄xúKZ|
 3. GB Aññ`Bi i c̄l̄b `m̄qZi nj t
 - (1) mi Kv̄ii i ms̄l̄k̄-Dc̄t̄hRb ḥnmve ibixPKceR c̄l̄qb Kiv;
 - (2) mi Kv̄ii i Aññ_R ḥnmve ibixPKceR c̄l̄qb Kiv;
 - (3) ḥb̄t̄ev³ ḥnmvei PK Y Kvh̄q qmḡn ibixPK c̄i Pvj bv Kiv t
 - ḥnmve gnv ḥbqšt̄Ki Kvh̄q q
 - c̄l̄b ḥnmvei PK Y KgRZñ Kvh̄q q
 - Aññj K ḥnmvei PK Y KgRZñ Kvh̄q q
 - t̄Rj v ḥnmvei PK Y KgRZñ Kvh̄q q
 - _vbv ḥnmvei PK Y KgRZñ Kvh̄q q
 - (4) ibixPK ḥefvMi KgRZP I KgPvi t̄` i teZb ḥbañ Ymn, teZb, tcbkb, AvbññK ēq Ges
Ab̄v̄b̄ t̄j b̄t̄ b ibixPK Kiv;
 - (5) gnv ḥnmve-ibixPK I ḥbqšK KZñ ḥb̄t̄ñKZ I Ab̄t̄gw̄Z th t̄Kv̄b ait̄bi ḥet̄kl̄ ibixPK
c̄i Pvj bv Kiv;
 - (6) gnv ḥnmve-ibixPK I ḥbqšt̄Ki gvāt̄g ibixPKi dj vdj m̄señj Z c̄l̄te`b RvZxq msmt̄
t̄ck Kiv; Ges
 - (7) ce@Zxñcwi t̄ki I ci MññZ Kvh̄q AbññY Kiv|
 4. Aññ_R ibixPKi ḥfñEñZ ḥnmvei th c̄l̄qb t̄` I qv n̄te ZvñZ GB ḥbðqZv c̄l̄b Ki t̄Z n̄te th t
 - (1) ḥnmvei AñKvi Ges ḥel qē-, ms̄l̄naex I t̄URwi i c̄l̄qvRb t̄K AbññY Kt̄i;
 - (2) ḥnmvei Aññ_mññK Ges h_vh_ Aēv c̄l̄kñ Kt̄i;
 - (3) mi Kwi Zññej msmt̄ i Añfcñq Abññvqx ēeüZ n̄t̄q̄t̄Q Ges
 - (4) KZñ; AvBb Ges Ab̄v̄b̄ c̄l̄aib Abññvqx c̄l̄B MññY I A_c̄i t̄kva Kiv n̄t̄q̄t̄Q|
 5. Dc̄i D³ `m̄qZi m̄xú` t̄bi Rb̄ th ibixPK Kvh̄q c̄l̄qvRb, Zv i ayvñfj AñWU Aññ`Bi i `m̄qZi
bq̄| Ab̄v̄b̄ AñWU Aññ`Bi i m̄t̄_GB `m̄qZi fñM Kt̄i ḥb̄t̄Z n̄te| Gt̄t̄ñt̄ hññZ t̄Kv̄b Am̄ññY Zv
bv _vñK Ges t̄Kv̄b c̄p̄i vñE bv nq, Zv ḥbññZ Kivi ēēñw̄ m̄xúñK¹² Ab̄t̄Qt̄` wēñwi Zfñte
Avt̄j vPbñ Kiv n̄t̄q̄t̄Q|

ଅଧିଦ୍ୱାରେ ମହାକାଶ

9. *mwrfj AවNU Aව` Btii bවZ-ibafY, cwi Kí bv cඅqb, mwේR cwi Pvj b Ges eඑ`vcbvi `වqZi gnvcwi Pvj tKi Ici b"-+ GKRb cwi Pvj K Ges Pvj Rb Dccwi Pvj K ZtK `වqZi cvj b msජුVŠ-
weI tq mnvqZv Ktib| Aව` Btii Abtgw` Z වZb kZවaK ct` i weci xZ eZගtib 250වU ct` tj vK
බtqවRZ AvtQb| Gt` i AtbKB tckv` vi bb| Zte Giv වnmve Ges වbiXqvi Ici
Af` ŠtX Y cökP Y MōY Ktib tQb| GB KvHf tqi mvsMVබK KvVtgv බtP t` Lvtbv nōj t*

ଶିଖିଲ ଅଭିଟ ଅଧିଦତ୍ତରେ ସାଂଘର୍ଣ୍ଣିକ କାଠାମୋ



* c̄kmbK KvítY KgRZP/KgPvi x` i Ae `ib cni enZZ n‡Z cüti |

વિરીક્ષાય વિયોજિત કર્મકર્તા ઓ કર્મચારીદેર પ્રધાન દાયિત્વ ઓ કર્ત્વ

10. નાનાની માનવિકી અનુભૂતિક પ્રધાન દાયિત્વ ઓ કર્ત્વ

gnvci Pj K	cvi Pj K	Dcvci Pj K	નાનાની માનવિકી પ્રધાન દાયિત્વ ઓ કર્ત્વ
<ul style="list-style-type: none"> KvhRi fute Ges `¶Zvi mv‡_નાનાની `નાનાની એવિ Rb` cwi Kí bv c‡qb, નાનાની Rbv c‡vb, ZEyeavb Ges ¶gZv Ac¶ 	<ul style="list-style-type: none"> g‡_ „vd Añdmvi નાનાની mKj નેત્તૃ gnvci Pj K‡K mnvqZv c‡vb 	<ul style="list-style-type: none"> નાનાની KgRZP c‡qb Ges Abtgvw` Z cwi Kí bv Abjhvqx KgRZP ev- evqb નાનાની ZKi Y નાનાની Kv‡R નાનાની RZ KgRZP/KgPv -i‡` i Kv‡Ri ZEyeavb ch‡j vPbv નાનાની Kvh‡ug Abm‡Y 	<ul style="list-style-type: none"> kvLv c‡vb નાનાની kvLvi KvR KvhRi fute માનુબકી Y ‘j ‡bZv નાનાની c‡ZK m` ‡m` i Kvh‡Eyeavb નાનાની Rbv c‡vb ‘‡j i m` m` ‡ i g‡a` `નાનાની eUb Ges Zut` i Kv‡ ch‡j vPbv નાનાની Pj vKv‡j Dl wcz gš- e w` i gj નાનાની Ges Zui KZ‡Zi Rvi Ki Y cwi Kí bv Abjhvqx નાનાની cwi Pj b નાનાનીવાખ નાનાની નાનાની Av‡j vPbv ci Lmov નાનાની c‡te` b Poški Y mgqgZ Lmov c‡te` b m` i `Bti `નાનાની j Ki Y mKj `નાનાની j c‡gvYmn mKj નાનાની-નાનાની cY‡‡ GB ને નાનાની નાનાની ZKi Y

অব্যান্যদের সাথে সম্পর্ক

অন্যান্য অধিদপ্তরের সাথে সমর্ক

11. Dct̄hvRb Ges Aw_Ř inm̄tei we tq GB Aw_Ř Bi gl_ř ibixPK Ges Dfq inm̄tei Dci cÖZte`b tct̄ki Rb_ř vqz| Gt̄Z Ab_řb" AwU Aw_Ř Bi KZK ibixPK GK ev GKwAK As̄ki Aw_Ř Z_ AŠfP _vKt̄Z ct̄i |

12. ibixPK Kv̄hþtg AmxCYZv Ksev cþiveřE cwi nvi ibiřZ Kiv Rb_ř th e_ře_řw cÖqRb Zv ibḡsc̄t

 - (1) gnv inm̄ve ibixPK I ibqšK Ges gnvcvi Pj K KZK `xNqgw` tKšk j MZ (strategic) cwi Kí bv cÖqb;
 - (2) my_ř úo `wqZj wefvRbm̄ ewl R inm̄ve ibixPKi we_řwi Z cwi Kí bv cÖqb;
 - (3) gl_ř ibixPK inm̄te cwi Kí bvi ch_řq Ab_řb" AwU Aw_Ř Bi mḡni m̄t_ thMvthM iPK|
 - (4) inm̄ve ibixPKi dj vdj mḡšq; Ges
 - (5) cÖZte`b tct̄ki mḡšZ Av̄qRb|

13. Ab_řb" AwU Aw_Ř Bi mḡa wmfj AwU Aw_Ř B̄ti i gnvcvi Pj tKi ibKU Zvrch®Y®NUbvej x m̄útK®mi vmwí cÖZte`b tck Ki te| D`vni Y_řfc, Zvi th mKj cÖZte`b Ksev g_řt̄bRt̄g_řU tj Uvi Rwi Kt̄i t̄o ñ tm_řtj v wmfj AwU Aw_Ř B̄ti i ibKU tck Ki t̄Z nte| gnvcvi Pj K, wmfj AwU Aw_Ř Bi GmKj Z_řw i cKuZ i Zvrch®tePbv Ki teb|

14. GB e_ře_ř temi Kwi cÖZövb, _vbxq cÖZövb BZ_řw tK gÄji, Ab_řb Ksev fZPK AvKt̄i th mi Kwi Znuej cÖvb Kiv nq Zt̄i t̄Pf̄t̄i wekl fvte i "ZcY® Gme GKt̄i, m̄slyj Z inm̄tei GKU i "Zen Dci`b inm̄te weklPZ nt̄q _vK|

15. Aog Ab_řt̄Q_ř Dij _vZ ibixPK Kv̄h®ci Pj bvq ibixPKMY Ggb m̄te" Awbqg Ksev iba_řt̄i i f_řj ydi -gwb m̄útK®Z_ř cKuK Ki t̄Z ct̄ib th_řj Ab_řb" Aw_Ř Bi _tj vi `wqfZj gta_ř cto| GB Z_řtj v msuké AwU Aw_Ř Bi tK cieZrtePbv Ges Kv̄hþtg MötYi Rb_ř cÖZte`b AvKt̄i RvbvZ nte|

ହିମାବ ମହା ନିୟମକ ପ୍ରବଂ ହିମାବରଙ୍ଗଣ ଅଫିସମ୍ବନ୍ଧେର ସାଥେ ସଞ୍ଚର

16. mgqgZ Ges m\W Kfvte mi Kv\i i \mmve c\Yqb Ges tmRb c\Pij Z \bft` Rgvj v Ab\hvxq \mmvei \P Y
Kvh\pg c\i Pvj bv, \mmve gnv \bq\SK Ges Zui Aaxb`- Kg\KZ\Kg\Pwi M\Yi ` \bqZi|

17. \mrfj Aw\WU Aw\i` B\i i f\gKv n\Q, c\gZ, \mveK \bix\Pv Awfg\Zi Ask \ntmte Ges \ZxqZ,
\mmve gnv \bq\SKi Kv\Q Zui Aaxb`- Aw\dm\mg\tni cvi di\gY m\c\K\c\Zt` b tctki D\ft` k`
e\`e\`vcv\i Av\gqRb Ges t\j b\`Aaxbfvte ch\i j vPv I ci x\Pv Kiv|

অভ্যন্তরীণ নিরীক্ষার সাথে সম্পর্ক

18. AfšixY mbixPvi Kvhptgi Ici Av- vctbi mvaviY cxwZ wZxq Aauq eYBv Kiv ntqtQ
cwi Kí bv cVqtbí -Zti Ges qvL chq KvR Kivi mqq mwfj Awu Aua` Bti i gnvcvi Pvj tki

Gaītbi Af̄ ŠīxY mbix̄v wētePbv Kivi c̄q̄Rb n̄te | m̄eci t̄P̄t̄i c̄i Pyj bMZ KvR Ges
c̄i gK m̄mvei P̄t̄i `wq̄t̄Zj mb̄t̄q̄RZ ms̄ mḡt̄ni Rb̄ wē "gb̄ ēē-w̄ i Ici Af̄ ŠīxY mbix̄v
Kvh̄uḡt̄K ZLbB mb̄DqZvi Drm m̄nt̄m̄te wētePbv Kiv th̄t̄Z cv̄i hw̄ m̄m̄ūw̄ Z KvR ch̄B,
c̄m̄w̄K Ges mb̄f̄P̄t̄h̄M̄ et̄j mb̄DZ n̄l qv̄ m̄m̄e nq̄ |

ଅନ୍ୟାନ୍ୟ ନିରୀକ୍ଷକଙ୍କରେ ସାଥେ ସମ୍ପର୍କ

19. t̄Kvb ms̄-v hw̄ t̄Kvb AvBb et̄j eint̄mbix̄P̄K `j KZK mbix̄P̄Z nq̄, Zvn̄t̄j m̄m̄f̄j Aan̄U
Awa` B̄t̄i gn̄cv̄i Pyj K, D³ mbix̄P̄K th KvR K̄t̄i t̄Qb Ges th c̄iZ̄t̄e`b t̄ck K̄t̄i t̄Qb Zv
wētePbvq Avb̄t̄eb | c̄i K̄i bvi ch̄t̄q Gaītbi eint̄mbix̄P̄vi Ici mb̄f̄P̄t̄h̄M̄Zvi gȳv̄ wētePbvq
Avb̄v n̄te | tm̄B m̄t̄_ mb̄f̄P̄t̄h̄M̄Zv ēp̄x̄i Rb̄, wēt̄kl t̄Kvb c̄i q̄R̄t̄bi c̄iZ̄I _i"Zj c̄i v̄b Kiv
n̄te |

ନିରୀକ୍ଷାର ଫଳାଫଳ

20. mi K̄wi m̄m̄ve, c̄iK̄Z Ges h̄_vh̄_ Aē-v c̄iZ̄d̄i j Z K̄t̄i m̄Kbv G wēt̄q gZ̄gZ c̄i v̄b GB
Awa` B̄t̄i `wq̄Zj | D³ gZ̄gZ c̄i v̄t̄bi m̄vavi Y b̄m̄Zgyj v Mfb̄P̄ḡU Aan̄Us ÷ v̄UW̄, Aan̄U t̄KvW
Ges GB ḡv̄b̄ḡv̄t̄j i beg Aāv̄t̄q ēv̄ȲZ Kiv nt̄q̄t̄Q |
21. GB Awa` Bi m̄m̄vei P̄Y Awdmmgn̄ mbix̄P̄v Ges t̄Kvb wēt̄kl mbix̄P̄v thgb̄, Ab̄n̄Üv̄b, f̄v̄j ydi-
gb̄b̄ BZ̄w̄ mbix̄P̄vi dj vd̄j m̄sewj Z c̄iZ̄t̄e`bI t̄ck K̄t̄i _v̄t̄K̄ | GB c̄iZ̄t̄e`bm̄ḡt̄n mbix̄P̄Z
c̄iZ̄Ov̄t̄bi Reve Ges m̄c̄wi kmn̄ mbix̄P̄vi Zvrch̄ēȲc̄dj vd̄j AšZf̄P̄ _v̄K̄t̄e |

ଅଧ୍ୟାୟ ୨ - ସାଧାରଣ ବିରିକ୍ଳା ପତ୍ରମୂଳକ ସୂଚିପତ୍ର

ଲେଖକ

କୌଣସି

ଫିଲ୍ମକ୍ଷେତ୍ର

୨

ମହାଦେଶୀରାଜାଙ୍କ ବିରିକ୍ଳା ପତ୍ରମୂଳକ

୧୨ - ୧୩

ଏବେଳା ପତ୍ରମୂଳକ

୧୨ - ୧୩

ବିରିକ୍ଳା ପତ୍ରମୂଳକ

୧୩ - ୧୪

କର୍ମକାରୀ ପତ୍ରମୂଳକ ଗେସିଲା କର୍ମକାରୀ ପତ୍ରମୂଳକ

୧୪ - ୧୫

କର୍ମକାରୀ-୧ କାର୍ଯ୍ୟ ପତ୍ରମୂଳକ

୧୬

କର୍ମକାରୀ-୨ କାର୍ଯ୍ୟ ପତ୍ରମୂଳକ

୧୭

କର୍ମକାରୀ-୩ କାର୍ଯ୍ୟ-ଗେସିଲା କାର୍ଯ୍ୟ ପତ୍ରମୂଳକ

୧୮ - ୧୯

ଅଧ୍ୟାଯ ୨ - ସାଧାରଣ ନିରୀକ୍ଷା ପତ୍ରାମୟହାତ୍ର

ଶ୍ରୀମିତ୍ର

1. GB Aa^vfj AWW Aa^vBti i **mbixPKMYtK AvajBk cšv** I ÷ vUW[©]Abjhvqx **mbixPv**
cwi Pvj bvi Rb^v **mbifbctKŠkj m¤útK[©]msiPv** K-**mbtR** cōvb Kiv n‡q‡Q| GB c×Z I
tKŠkj tjt v mvaviY w K-mbtR**bv gv†** | Gi cōqM cōZJU **mbixPv**i cwi wZi Ici **mbfP** Kitē|
 2. AwWU tKv‡W **mbixPKMY KZR AbymYxq mbixPv** KvhP‡gi mvaviY bWZgvj v ewY^Z n‡q‡Q|
mbixPvi cKZ cšv **mbfP** Kitē, th ai‡bi **mbixPv** cwi Pvj Z n‡e Zvi Ici; thgb, AwfgZ Ges
mbqgzbjny Y, mZZv, cvi di‡gY BZw` mbifcY msfuvš-mbixPv**** m¤eci mKj tP‡t mgvšZ cšv
MôY Kiv h³h³ n‡e| thgb, µq msfuvš-tj bt` b cixPvKv‡j **mbixPKMY mb‡av³ weI qm`**
we‡ePbv Kitēb t
 - (1) µq **W** gÄji KZ Ges Ab‡gw` Z?
 (2) Pvj vb (invoice) **W** YMZ gib, cwi gvY, gj " BZw` i **mbi‡L** cixPv n‡q‡Q?
 (3) GUv **W** mWKFv‡e tkY^w - Ges h_vh_fv‡e K'vk eB‡q tj Lv n‡q‡Q?
 (4) Awbqg **W**Ksev Ah_v_Zvi tKvb BwZ Av‡Q **W**?
 (5) **mbegv‡bi f'vj ydi-gwb W**Ksev AwZvi³ e"q BZw` i tKvb BwZ Av‡Q **W**?
 (6) **mmvei P**Y Awdm **W** mKj w K-**mbtR**bv AbymY K‡i‡Q?
 3. **mbixPv tjt i cōvb** **mb‡mte, mbixPv** I **mmvei P**Y KgRZ[©]AaxPK cōZJU **mbixPv** KgmP‡Z
AbKibxq cšv w'i Kitēb| cōqyRb tevta, msik- Dccwi Pvj tKi mvt_ cixgk[©]Kitēb| Zte,
AwAkysk **mbixPv** cwi Pvj bvi Rb^v th **mbixPv** cšv cōqyRb, Zv n‡e t
 (1) **mb‡div, c×Z, mbqšY e"vi ch‡fj vPbv** (**mb‡divfE**K cšv) Ges
 (2) **we-wi Z cixPv** (**mvemUvblJf** cšv)-Gi **mgkY**|
 4. thtnZz eZg^vb ch‡fj Af^vŠtXy **mbqšY e"vi** **pe** Ges Af^vŠtXy **mbixPv** **W**Ksev **mbqšY** BDmbU
KvhRi f^vgKv cvj b Ki‡Q bv; tmtnZz Avi I cixPv xex Dcv‡q cwi Pvj Z we-wi Z cixPv t‡K
cōqyRbxq cgyY msMô Ki‡Z n‡e| Zv m‡Ejl, cixPK **mbixPvq Af^vŠtXy mbqšY e"vi** Ici **W**KQy
KvR nI qv mgxPx| **mwifj** AwM‡Ui tP‡t GvJ cōvbZ **mmvei P**Y Awdm KZR AbymZ **mb‡div, c×Z** I
mbqšY e"vi mvt_ m¤úKZ n‡e|
 5. mi Kwi cwi‡kv I cōbi cōvb tP‡t j hv‡Z **mbixPv** AvI Zvf³ nq, Zv **mbiOZ** Kivi Rb
mb‡av³ we-wi Z cixPvY c×Zmgn **mbfPb** Kiv n‡e| cixP‡Yi tK^vle` y n‡e D"p S^vKcY[©]Ges
D"Pg‡j "i tj bt` bmgn|

সিস্টেম-ভিত্তিক নিরীক্ষা

6. *mt÷g-wfEK mbixPvtK we-wvi Z ev ev-e mbixPvi tPfq AuaKZi `¶ I KvhRi cxiZ mtmte
wetePov Kiv nq| thtnZz GiU cxiZ I mbqšY e-e-vi mbfPthwM Zvi I ci i "Zi Avtivc Kti,
tmtnZz GiU mbixPKMYtK AšibñZ `ePZvngtK PrýZ Ki‡Z Ges mbixPvi Avl Zvarb*

cőzövbőtjük vökör cőzövök gjök e'e'v Mötöyi cővgök'öz mörvöök' Kötö | GóU Ómörvgötöqi tPötqibevö Y Dögöñ GB bñZ Abonyi Y Kötö |

7. cÝ% wmt÷g-wfEK wbix¶v-Gi cÖvb - +, tj v nØj t

 - (1) cÖvb cÖvb wmt÷g, tj v wPýZKiY;
 - (2) wmt÷g, tj v ti KWfZKiY;
 - (3) wmt÷g I wbqšY eœe- v, tj v cix¶vKiY;
 - (4) wbix¶vi dj vdj gj vqb;
 - (5) wbqšY eœe- vmgm chfj vPbv Ges `yø Zvmgm wPýZKiY; Ges
 - (6) Dba‡bi civgk©cÖvb |

8. Af Š+Y wbix¶v BDwbUmn Af Š+Y wbqšY eœe- vi AvciZt `yø Zvi Kvi tY eœvcKwfEK wmt÷g Ñ wbix¶v cÖqvM Kvi wKsev GvU eœq-mvkqx (cost-effective) nl qvi mœlebv tbB | Zv m‡Ej cÝ% wmt÷g-wfEK cši Aej xöb Kiv mœle bv nl qv chS-GB gœvbgvtj i tPKwj ÷ Gi wfE‡Z bœbZg ciwgtY wmt÷g-wfEK wbix¶vi cÖqvRbxqZv i tqfQ | GB mxwgZ wmt÷g-wfEK wbix¶vi cÖvb DfI kœ nte `yø wbqšY eœe- vK A_ev wK-wb‡`Rbv Abjmi Y bv Kvi ciwv- wZ‡K wPýZ Kiv Ges mstkvabgj K eœe- vi mœwi k Kiv| wmt÷g-wfEK wbix¶v Øviv tj bt` tbi we- wi Z ciw¶vi Rb cÖqvRbxq bgþvi AvKvi nm cvl qvi mœlebv tbB |

9. bœbZg wmt÷g-wfEK wbix¶vi KvR nte t

 - (1) wnmve msþvš-mKj cÖvb eœe- v wPýZ | ciw¶Z nl qvi weI qvU wboZ Kiv;
 - (2) , i "ZcY@wbqšY eœe- vmgm chfj vPbv | ciw¶v Kiv; (4_@l 5g Aaœq cÖ E tPKwj ÷ Gi wfE‡Z);
 - (3) wbix¶vi DfI kœej xi | ci wbix¶vi dj vdj i ciwve gj vqb Kiv| thgb, Aw_R eœe- v wbifcY msþvš-wbix¶v, h_v Zv wbifcY msþvš-wbix¶v BZ_w`;
 - (4) D~NwUZ Z_w` mœú‡K©cÖ‡te`b cÖqb | tck Ges wbqšY eœe- v wKsev ciwZmg‡ni Dba‡bi tPov Kiv |

সিস্টেম ৩ কন্ট্রোল চিহ্নতকরণ

10. gwmK wfwE‡Z nmvei ¶Y Andm t_‡K nmve gnv wbqŠ‡Ki Kvh‡ tq th nmve msjuš-Z_ tcöY Kiv nq Zvi mgš‡qB cÖvb nmve e„e- MwZ | ewl R nmve cÖ‡Zi Rb nmve gnv wbqŠK-Gi Kvh‡ tq mgóxKi Y I m‡wZneatbi th Kvh‡ug cwi Pwj Z nq, Zv GB cÖqvi Poš-+| GiU metP‡q i "ZcY@e- Ges cÖZK wbix¶vq G nel tq AwaKZi gtbvthwM wbex Ki‡Z nte|
 - 11. tek K‡qKwU i "ZcY@wbqŠY e„e- i tq‡Q, th †j v cÖZevi B wbix¶vi mgq ch‡qj wPZ n‡Z nte Ges msuké nmvei ¶Y KgRZP Ges nmve gnv wbqŠ‡Ki wbKU GB e„e- vi `y®Zv m¤útk cÖZte`b tck Ki‡Z nte| cwi wkó 1 -G GB wbqŠY e„e- ch‡qj vPbv GKwU tPKwJ ÷ †` I qv n‡q‡Q|
 - 12. cÖvb nmve e„e- vi mvt_ tek K‡qKwU mnvqK e„e- i tq‡Q N thgb, teZb, ågYfvZv, µq BZw` | Zrch®Ges S‡K Abjvnti ch‡qµjtG G †j v ch‡qj vPbv Ki‡Z nte| D`vniY-†fc, teZb i vR-^e-‡qi metP‡q eo AvBtUg| K‡RB GiU evrmwi K wfwE‡Z ch‡qj wPZ nte| Abw`‡K ewl R QU Atc¶wKZ Kg Zrch®e- elq nl qvq GiU cÖZ 3/4 ermi ci ci ch‡qj wPZ n‡Z cv‡i | H

mKj wbix¶v e†l©tKvb bZb wKsev ms‡kwiaZ e„e-` ch†j wPZ n‡Z cv‡i | tKvb tKvb weIq
wbix¶v Kiv n‡e tm m¤útK©m×vŠ-cwí Kí bv c‡q‡bi ch‡q tbI qv n‡e| ZZxq Aa„v‡q weIq wU
we-“wi Zfv‡e Av‡j wPZ n‡q‡Q|

ଓরুচ্চপূর্ণ নিয়ন্ত্রণ ব্যবস্থাপনার পর্যালোচনা ও পরীক্ষণ

13. GB Aa^vq Ges PZ_L[©] cĀg Aa^vq i tPK_{wj} ÷ , t_j v _{lbix}PKMYtK, _{lbqSj} e^e~v AvtQ _{lKbv} Ges _{vKtj} tm_{wj} KvhRi _{lKbv} Zv _{lba}tYi Rb[~] AwAKvsK cōqyRbxq cōnej x mieivn Ki te|

ଦୂର୍ବଲତାର ପ୍ରଭାବମୁହଁ ମୂଳ୍ୟାଯନ

14. **mbix¶KMY‡K** cwi j w¶Z tKvb ` y©Zvi c¶KwZ i _ i "Z‡K we‡ePbv Ki‡Z n‡e| Z‡e GwU mbix¶‡Ki
wePvi -we‡ePbv i we‡q | m‡e" Kvh@e- v M‡tYi w` K-wb‡Rbv wntm‡e mb‡ai D`vni Y, tj v t qv n‡j t

cwi w̄ wiZ	m̄te" Dcmsgnvi /Kvh̄e" e" v
1. e"vsK wi Kbm̄y tqkb nvj bvMv` KZ bq, w̄Ksev tRi Uvbv nqwb	1. GiU GKU c̄vb `ȳp Zv m̄mvei ¶Y AidmtK nvj bvMv` wi Kbm̄y tqkb Kvh̄ig M̄tYi c̄vbk® c̄vb Ki"b w̄wi Z cix¶tYi c̄qvRb ntZ c̄ti mZj m̄mve gnv w̄bqSKtK AeñZ Ki"b
2. µq msjuš-Pij v̄bi AchB cix¶Y/ Z̄yeat̄bi Afve (ceñbi x¶v)	2. h̄ AchB cix¶Y c̄pt c̄pt Ges e"vcK nv̄i msNwUZ nq, Zvntj Zv i"Zi ntZ c̄ti h̄ newQb̄tKvb f̄j nq, Zvntj AñZw̄i³ cix¶tYi w̄l qñU w̄tePbv KitZ nte h̄ GiU mvavi Y tKvb `ȳp Zv nq, Zvntj dj vdj AñAKZi i"Zi ntZ c̄ti Ges AñAKZi cix¶tYi c̄qvRb ntZ c̄ti w̄bi x¶KMYtK w̄tePbv KitZ nte th f̄j ,tj v newQb̄e bv AñAKZi e"vcK tKvb AñZw̄i³ A_©c̄vb Kiv ntj Zv Av"vq Kivi c̄vbk® w̄b c̄k¶tYi c̄qvRbxqZv ch̄tj vPbv Ki"b
3. teZb w̄bañtYi lci c̄vij w̄Z f̄j - t"U	3. 2 Kj v̄g w̄bñtKZ GKB w̄tePbv c̄qvM I Kvh̄e" v M̄tY KitZ nte f̄j ,tj v w̄K newQb̄e bv mvavi Y? teZb w̄bañtYi lci mvavi Y f̄j ,tj v ZvrchëY® ntZ c̄ti Ges AtbK ermi AeñZ _KtZ c̄ti

15. m̄av̄i Y mbq̄tg, Af̄ ſ̄ixY mbq̄ſ̄tY c̄wi j̄ w̄tZ `ȳf̄ Zv̄, t̄j̄ vi Āw̄Z̄w̄i³ ci x̄t̄Y c̄i q̄v̄Rb t̄

 - `ȳf̄ Zvi m̄w̄eR c̄f̄ve gj̄ "q̄tbi Rb";
 - m̄av̄i Y f̄j̄, t̄j̄ v̄ m̄m̄t̄ei Ici Ges Ā_C̄Av̄ īqi w̄K c̄f̄ve t̄dj̄ t̄Z ci t̄i Zv̄ c̄wi ḡc Kivi Rb̄ Ges
 - t̄Kb̄ Ābq̄ḡ msN̄w̄UZ n̄q̄t̄Q w̄Kb̄ Zv̄ w̄t̄ePb̄vi Rb̄|

ফলাফল সম্পর্কে প্রতিবেদন পেশ

16. cÖZ'K wbix¶v tk‡l , i "ZpY©lbqšY e"e"vmg‡ni ch‡j vPbv Ges wmt÷tgi Ab"vb" we"wi Z ci x¶Y, wnmvei ¶Y Awdmv‡i i Kv‡Q tcö Ze" cÖzte`tbi GKwU Ask nIqv mgxPx‡b| cÖzte`b BwZevPK ntZ n‡e| G‡Z wbqšY e"e"v Abym i Y Ges tkyb `y‡Zv _Ktj tm m¤útK©gZvgZ AšZf‡s n‡e| cl‡vb `y‡Zvmg‡n Ksev cl‡vb cxwZ/wbqšY Abym tYi Afve m¤útK©mifj AwwU AwA`B‡i i qnvciw Pvj K Ges wnmve qnv wbqšK eivei Zpi r cÖzteb tck Ki‡Z n‡e|

অভ্যন্তরীণ নিরীক্ষা/বিদ্যুৎ ইউনিটসমূহ

17. tKvb cÖzövtb Af'stixY wbix¶v/bqšY BDlbU KvhRi _vKtj mifj AWWU AwA` Bti i AWUUI MY
G_tj vi mft÷g Ges KvhExZi Ici Av¬v vcb KitZ cftib Kbv Zv metePbv Kivi cÖqvRb
nfe| Gici wbix¶v cwi Kíbv cÖqb Ges wbix¶v cwi Pvj bvi cfeG aiibi KvtrI gvb, AvI Zv
Ges dj vdj chfj vPbv KitZ nfe| cwi lkó 2 -G Af'stixY wbix¶v/bqšY BDlbU chfj vPbv
GKU tPKv ÷ t` lqv nōj |

ବାନ୍ଧବ ପଡ଼ା (Substantive Approach) :

18. *mbix¶vi AmaKvsk c¶gvYw` ev=e cix¶Y c×wZ t_‡KB Avm‡Z _vKte | `øai‡bi ev=e cix¶Y c×wZ i‡qtQÑ we‡kHgj K ch‡j vPbv c×wZ Ges we=wi Z cix¶Y| we‡kHgj K c×wZ mbix¶KMY‡K c_‡K c_‡K tj bt‡tbi we=wi Z cix¶‡Yi c‡e©GK‡kYxi Dcv‡E m¤ú‡K©GKwU mw‡R avi Yw w‡Z AZ”š-KvhRi | A_¶ mw‡R Dcv‡E wK A_@n?*

19. *we‡kHgj K c×wZi AvI Zvq, mbix¶K, GKwU tgwU A½‡K (aggregate figure) m¤e AmvgÄm”Zv wPwYK‡Yi Rb” wKsev Gai‡bi tKvb AmvgÄm”Zv tbB GwU wbo‡Z Kivi Rb” m¤úKñ‡ Dcv‡E ev c¶v‡Yi mvt_ Zj bv Ki‡Z cv‡ib| hw` AmvgÄm”Zv cwi j w¶Z nq, Zvn‡j mbix¶K Aek”B m‡šH RbK e”L”v PvB‡eb| Gicil we=wi Z cix¶‡Yi c¶qyRb n‡e| Z‡e, hw` mw‡R Dcv‡E m¤wK c¶xqgwb nq, Zvn‡j we=wi Z cix¶‡Yi gw†v nm Kiv th‡Z cv‡i | D`vni Y 1 t` Lb|*

D:\vni\Y-1

mbix¶vi AvI Zvaxb GKwU c|ZÓvbi ermit kfl Aw_R mnmte tgwU 10,00,000 UvKvi e‡Kqv FY
i‡q‡Q DcthvRb mnmte my mnmte iVr^-e^q † Lv‡bv ntq‡Q 21,000 UvKvi

mbix¶K GB UvKvi A¼ t_‡K mbYq KitZ c‡ib th, c0 E mt` i Mo nvi 2.1% | FY Pn³/FY
t‡R÷i cix¶vq t` Lv hvq th, F‡Yi lci mt` i nvi 1.7% t_‡K 2.5% ch§

Gt¶†† bæifc wetkHqj K cxWZ Ges wbix¶v Kvhq MöY Kiv thtZ cüi t

1. e‡Kqy FY wK cō Ě mt` i nvii mv‡_ mvgÄm cY(FY t‡R÷vi Ges FYP‡3 Abym‡i)?
2. DËi nu tevaK| 2.1% mt` i Mo nvi mt` i nvii mxgvbvi (range) g‡a - hv AšibñZ cōY t‡K c‡vkv Kiv n‡e|
3. wetkHgj K cōY, BiZevPK| Kv‡RB we‐wi Z cix¶Y mxgZ Ki "b|
4. D`vni Y ‐†fc, 4wU FY we‐wi Zfvte cix¶v Ki "b| Gi g‡a ‐‡Uv cj‡bv Ges ‐‡Uv bZb|
 - P‡3 t‡K FY t‡R÷vi Ges tmLvb t‡K mnvtei tgwU F‡Yi Zdmj cix¶v Ki "b|
 - FY, tj vi I ci my wbycix¶v Ki "b Ges evsK/mnvtei mv‡_ wgyj tq t` Lþ|
 - bZb F‡Yi Rb evs‡K bM` Rgv i‡K` cix¶v Ki "b|
 - evsK F‡Yi Avmj ci‡kva Kiv ntj Zv mnvtei mv‡_ wgyj tq t` Lþ|
5. hw` dj vdj mt‡H RbK nq, Zntj cix¶Y tkl Ki "b Ges tm Abym‡i Dcsmn‡i DcbxZ tnvb|
6. hw` dj vdj Am‡H RbK nq, thgb, Zrche‡Y neP‡wZ wP‡yZ nq, Zntj Ab F‡Yi I ci we‐wi Z cix¶Y m‡ubhwi Z Ki "b, hZ¶Y ch‡-bv mšo nl qvq hwq th, FY Ges/ev my h_vh_fvte Dij wZ ntq‡Q (iksev nqib)|

20. tj bt` bmgn eo ai‡bi fj t‡K gy‡, ev‡RU Ges Ab"vb" w` K-wb‡`R Abymix, mwVKfvte tkYweb" -Ges mnvtei Ašf‡3 Ñ GB we‡q, tj v wbo‡Z Kiv Rb we‐wi Z cix¶Y c„K c„K tj bt` b wbi x¶vi I ci w‡E K‡i ci‡Pwj Z nq| Dct‡i i D`vni tY AvB‡Ug 4 -G th c×wZ AbymZ ntq‡Q Zv we‐wi Z cix¶Yi `þvŠt
21. GB ḡvbḡyj i tPKwj ÷mg‡n wetkHgj K Ges we‐wi Z cix¶Y c×wZmg‡ni I ci we‐wi Z w` K-wb‡`Rbv cōvb Kiv ntq‡Q|

ନାୟକାରୀ ଏବଂ ପରିକଣେର ତ୍ରୟ

22. wbi x¶‡Ki ct¶ kZKiv 100 fWM AvB‡Ug wbi x¶v Kiv te‡ki fWM t¶‡† m‡e bq, Ges Zv Aw‡t‡c‡lI bq| wbi x¶KMY h‡Zie mv‡_ wbi x¶vi we‡qe` Ges Zv‡` i msLv wbeP‡b Ki‡eb| G‡¶‡† ci‡msLvbmZ tK§kj c‡qwm Kiv hwq, hv wbi x¶v msµvS-cWc‡K fvj fvte wj wce x Av‡Q| Z‡e tKv‡ AvB‡Ug, tj v cix¶v Kiv n‡e, Zv wbeP‡bi t¶‡† wR-^wePvi -wetePbv c‡qwm Ki‡Z n‡e| evsj vt` tki eZ‡ib Ae`v ci‡msLvbmZ bg‡vq‡bi Rb DcthvMx bq, Kvi Y GLt`b Af`ši‡Y wbo‡y mxgZ Ges c‡ZwU tj bt` b t‡i KW‡P‡3 Kiv nq KwqKfvte|
23. AZGe, S‡K Ges wePvi te‡ai mswgk‡Y we‐wi Z cix¶Y m‡ub‡e Ki‡Z n‡e| mwfj AwUWU Aw`B‡i gnvc‡i Pvj K, ci‡Kí bv c‡q‡b c‡q‡vi Ask mn‡m‡e ermi-wf‡EK G, tj v wba‡Y Ki‡eb| Gai‡bi mKj wePvi -wetePbv m‡z c‡Sv‡EK nl qv , i "Zc‡Y‡ w‡‡ev³ mvi wY‡Z m‡e c‡wU `þvŠm n e`vLv Kiv n‡j t

D`mni Y-2

- **ibwɔZ Ki"b**, th mKj gl̥ e:e- t̥j v (systems) eml R wfEz ciwqZ ntqfQ thgb, teZb |
 - tMšb wmt÷g/wbqšy e:e- t̥j v ibwɔZ mgq Ašt ciwqZ nte thgb, c̥z wZb erm̥ti GKevi |
 - thLvtb mæ, ciwqY ct̥iv GKU mn̥ve ermi R̥to nte| thgb, c̥z K gw̥m ciwqY
 - wmt÷g/t̥j b̥t̥ b̥ t̥j vi SJK ibwq Ki"b, thgb,

D"p SJK = AvZ SJKcYcGj vKv, thgb AZxZ AwfÁZv t_ t̥K |
 - wfweK SJK = D"p SJKcYcGj vKv, thgb, - wfweK teZb,
 Ab"vb" ciwqKvamgn |

 - D"p SJK/D"Pg̥t̥ i AvBtUgmgt̥ni lci ciwqY t̥K>wfZ Ki"b, thgb, eo At̥vi e:q,
 D"Pg̥t̥ i t̥vi AvBtUg, gj ab e:q t
 — ibwɔZ t̥j b̥t̥ t̥bi t̥P̥t̥ 100% t̥j b̥t̥ b̥ ciwqv Ki"b| thgb 1 j t̥l UvKv | c̥t̥i
 (imwfj AwWU Aia` B̥t̥ i gn̥vciw Pjy K KZK eml R wfEz ibaMi Z nte);
 — bZb AvBtUg/t̥j b̥t̥ t̥bi eo bg̥bv;
 — AvZ SJKcYcAvBtUgi eo bg̥bv |
 - ibYqZ SJKi wfEz (wqZcib KgRZP̥t̥iv ibaMi Z nte) c̥z K c̥vb wmt÷tg 12 t_ t̥K
 48WU AvBtUgi c̥l̥igK bg̥bv ibePb Ki"Z nte t

cōwēZ cō_wgK bgþvi eƿwȝ t

D"p-S~~K~~ 36-48 wJ AvBtUg cixPv Ki "b, thgb, c~~z~~ 3 wKsev 4 gytm i |

-'fweK SjK 12-24 U AvBtUg cixTl Ki "b, thgb,1 wKsev 2 gvtmi |

- **hw̄ D'Pgū̄vi mvavi Y f̄j c̄v̄l qv̄ hv̄q, (aiv hv̄K, c̄lZ `k̄wU AvBt̄Utḡ i 1wU AvBt̄Utḡ Gk̄wU mvavi Y f̄j Avt̄Q) Zvn̄t̄j 12 AvBt̄Utḡi Avi Gk̄wU e'vP cix̄l̄v Ki'b A_f̄r c̄lZgv̄tm 1wU, Guv̄ w̄b̄w̄D̄Z Kivi Rb̄ th f̄t̄j i nvi GKB ai t̄bi w̄Kbv̄ w̄Ksev c̄l̄ngK bḡb̄v̄ Ac̄l̄w̄b̄w̄Zḡj K w̄Kbv̄ |**
 - **m̄e nt̄j, m̄weR f̄t̄j i nvi gj w̄qb Ki'b| thgb, cix̄l̄f̄Yi d̄t̄j i w̄f̄Ēf̄Z mgM̄Z_w̄ i c̄w̄i qv̄c̄ |**

କଞ୍ଚିଟୁଟାର ନିରୀକ୍ଷା ପ୍ରବଂ ନିରୀକ୍ଷାୟ କଞ୍ଚିଟୁଟାରେର ସ୍ୟବହାର

24. mi Kwi tj bt` tb KnuDUvti i e"envtii gvt GLbI mngZ| Zte Zv ugrstq epw cvtQ| thLvtb KnuDUvi/Z_ cby³ we` "gvb tmLvbt wbi xPKMfYi AvMni `tUv cbvb tPti i tqtQ|

 - wbi xPKvq Z_ cby³ wKfvte e"envi Ki v hvq?
 - wbi xPKvi Ici KnuDUvi mft+fgi wK cfve nte?

25. AtbK ckwmibK tPti i tqtQ, thLvtb Z_ cby³ AwWU AwA` Bi+K mnvh Ki tZ cvti t

 - wbi xPKv cvi Kí bv cbyqtb, thgb, wbi xPKvhM BDwbtUi ti KW, wbi xPKv msNUtbi msLv, cKZ cvi `k;
 - cvi di tgY wbi fctY, thgb, cKZ cvi di tgY, SJK msjuš-AwfÁZvi ti KW Ges
 - cizte` b cbyqtb, thgb, gvtbRtgU tj Uvi, wfGdGg wi tcvUcKvkbv|

26. eZgvtb mi Kwi Awdm Ges -vbxq cizovbmgtni tj bt` b cibZ KnuKfvte mawm Z nq| GUv KnuDUvi AwWU Ges Z_ cby³ tKskj i Avl ZvK `vi "Yfvte mngZ Kti ti tLtQ| Zte, Z_

27. eZgjtb mwfj AWWU Aia`Bii i Kihutgi tK`ne`y nt"Q thLvtb KruDUvi e`envi Kiv nt"Q tmLvtb cüqy-ce[©]DcvE (input) Ges cüqyKZ DcvE e`envi i tP#t (output) chFB wbgšy ne`gvb Kbv Ges wbixtvi Rb` Abym Yxq c_mjó (audit trail) nt"Q Kbv Zv wbiDZ Kiv cwiikó-3 G cüqy-ce[©]DcvE (input) Ges cüqyKZ DcvE (output) chFj wPvvi GKU tPKwj ÷ t`I qv ntqtQ |

ପ୍ରଧାନ ପ୍ରଧାନ ଅଭ୍ୟକ୍ତରୀଣ ନିୟମବ୍ଲାପ ବ୍ୟବସ୍ଥାଦି ହିସାବରଙ୍ଗଣ ଅଫିସମୁହ ଡେକଲିସ୍ଟ

wbqšy	dj vdj (nv/bv)	mq_θmPK gše'/ Kvhētī i mt
<u>eēe-vcbvMZ wbqšy</u>		
1. `wqtZj chß c_KxKi Y Av‡Q wK? thgb Pvj vb cixtv, Aw_R ti KWet̄i cwi tkvai ti KW©Ges tPK D‡Evj tbi gta` `wqZj nefvRb Av‡Q wK?		
2. GKvDjU tKvW cō ē w K-wb‡ Rbvmḡ Ges nmve msjuvš-Abvb wbt` Rvej x AbymY Kiv nt‡Q wK?		
3. nena I cxZmgn AbymY Kiv nt‡Q GUv wbvðZ Kivi Rb` KgPvixt` i KvRi chß ZEyeavb I chßj vPvri eēe- Av‡Q wK?		
<u>nmvef̄EK wbqšy</u>		
4. mKj h_vh_ nmve msjuvš-dig tj bt` b wj nce x Kivi Rb` eēeZ nt‡Q wK (thgb Gm digmgn)?		
5. Gai tbi mKj ti KW©m¤úY©Ges nvj bvMv` Av‡Q wK?		
6. nmve gnv wbqšK-Gi Kvhf tq tcili Z Dcv‡Ei wbfpZv wbvðZ Kivi Rb` gwñK nmve m¤úY©Kivi chß cxiZ Av‡Q wK?		
7. mKj ti KW© (thgb, eēsK wi Kbwmj tqkb Ges mnvqK ti KWet̄i w` h_v fwe Znwej) h_vh_fvte wi Kbwmj tqkb Kivi nt‡Q wKbv Ges GB ti KW© m¤úY©Ges nvj bvMv` Av‡Q wK?		
8. g‡j i mñKZv Ges MñYñZK wbfpZv, Bbf‡qm I Abvb` cwi tkva cixtv I hvPvB‡qi chß cxiZ Av‡Q wK?		

ଅଭ୍ୟାସରୀଣ ନିରୀକ୍ଷାର ପ୍ରାଥମିକ ବିବେଚନାର ବିଷୟମୁହଁ

ପରିଶୋଭା	ଦ୍ୱାରା ଉପରେ ଲାଗୁ ହେବାର ପରିଶୋଭା	ମାତ୍ରାବିନ୍ଦୁ ଏବଂ ପରିଶୋଭା
1. ^ b w` b Kvh̄wi Pyj b Ges j vBb e^e^-vcbv t_tK -Z̄ši Ges -vaxb Af^š̄xY mbix̄v e^e^-v Av̄Q wK?		
2. Af^š̄xY mbix̄v wK D^PZi e^e^-vcbvi Kv̄Q c̄Zte` b tck K̄ti Ges c̄vb mbef̄xi (wKsev Zui mgK̄) Kv̄Q mbix̄vK `tj i mi vvw c̄lekwaKvi Av̄Q wK?		
3. mbix̄vZ ms^-vi AvKvi, RvUj Zv Ges Aš̄mb̄Z S̄ki Aitj v̄K Af^š̄xY mbix̄v KvV̄tgv h_vh_ AvKvi, gh̄P v Ges P̄gZv m̄vub wK? [c` t̄c 1-3 t Ḡt̄f̄t̄ Af^š̄xY mbix̄v Kvh̄t̄gi GKvU m̄vubK KvV̄tgv Zui /msM̄ Kiv mn̄qK n̄tZ cv̄i ḠZ Af^š̄xY mbix̄v Kv̄R mb̄qwRZ KgPvi xt̄ i Ae^-v b Ges vi t̄cv̄us Gi `wqZi m̄b̄t̄ekZ _wKte]		
4. Af^š̄xY mbix̄v m̄vubZK c̄Zte` tbi Kic msM̄ Ki "b Ḡt̄j v Dct̄ii 3 bs c` t̄c ēvY Af^š̄xY mbix̄v m̄gt_ q c̄_mgK gj v̄qb̄t̄K mg_θ K̄ti wK?		
5. ms̄k̄-erm̄ti i Ges cieZx^erm̄ti i Af^š̄xY mbix̄v Kvh̄t̄gi we^-wi Z c̄vi K̄i bv Av̄Q wK?		
6. D^3 c̄vi K̄i bv dj v̄dj Ges j P̄gv̄t̄v̄t̄e wv̄yZ K̄ti wK?		
7. c̄vi K̄i Z dj v̄dj ēmt̄mbix̄v Rb Dct̄hvMx c̄Zqgb n̄q wK?		
8. Af^š̄xY mbix̄v Kvh̄t̄gi wK mbix̄v `j t̄K mi vvw mi vvw MZv Kiv t̄Kv b AvZvi^3 m̄g_ Av̄Q wKsev m̄v "Qv Av̄Q?		
9. Af^š̄xY mbix̄v Kv̄Ri wKsev Af^š̄xY mbix̄v mi vvw mi vvw MZv t̄Kv b m̄v ebv Av̄Q wK?		

ପ୍ରଥିଯା-ପୂର୍ବ ଉପାତ୍ତ (Input) ନିୟମଣ ନିରୀକ୍ଷା - ଚେକଲିସ୍ଟ

ଶ୍ରୀମିକା :

GB **mbix** vi D^čí k^č n^čj tj b^č tbi c^čuqy-ce^čmKj Dcv^č **mbf**, m^čúY^čGes Ab^čgw` Z Gw^č
m^čoDZ Kiv| m^čavi Y K^čwqK c^čx^čZtZ c^čl^čgK DcKi^čYi `w^čj j c^čl^čw e^čwZj Ki Y, Ab^čgw` Z -^čp^či
I c^čuqy-ce^čDcv^čEi th^čWdj ci^čx^čY Ges T^č"U-^čPe^čZ ^čP^čyZKi Y Ašf^č i^čtq^čtQ| th^čt^č|
K^čw^čúDUv^či i gva^čtg m^čmve gnv **mbqš** 5tKi Kvh^č tqi Dcv^č tc^čY Kiv nq tm^č¶^č t^č mKj
m^čmve i ¶Y Awd^čm GB tPKw^č ÷ U e^čenvi Ki^čZ n^če|

চেকলিস্টের প্রশ্নাবলী :

ibqšy	gše"	Kvhētī m̄
1. Dcv̄ Āšf̄p̄ Abtgw̄ Z I ibf̄p̄ GUw ibw̄ōZ Kivi w̄K w̄K ēē-v̄ wē-gwb i t̄q̄t̄Q?		
2.		
2. GKB Dcv̄ ābiw̄q Ašf̄p̄ ibtiw̄ak̄t̄í w̄K ēē-v̄ MōY Kiv̄ n̄t̄q̄t̄Q?		
3. Ašf̄p̄ i Rb̄ m̄Kj Dcv̄ cwl qv t̄M̄t̄Q Ges c̄lūq̄Rw̄Z Kiv̄ n̄t̄q̄t̄Q GUw ibw̄ōZ Kivi w̄K w̄K c̄xw̄Z Av̄t̄Q?		
4. m̄Kj ^ea tj b̄t̄ b̄ AšZf̄p̄ n̄t̄q̄t̄Q GUw ibw̄ōZ Kivi w̄K w̄K c̄xw̄Z i t̄q̄t̄Q?		
5. f̄j Ges ew̄Zj KZ Av̄B̄t̄Ug m̄xūt̄K̄ē-v̄ Mōt̄Yi w̄K w̄K ēē-v̄ i t̄q̄t̄Q?		
6. Ašf̄p̄ i Rb̄ Dcv̄ ābiw̄t̄Yi Df̄i t̄k̄ Av̄Āw̄j K̄ ibm̄we i t̄Y KḡZf̄c̄wb ibm̄we i t̄Y KḡZf̄ibm̄we gnb ibqšK KZ w̄K w̄K ēē-v̄ MōY Kiv̄ nq?		

KZK cYkZ; Zwi L t

..... KZK ci xk Z; Zwil t

থিয়াকৃত উপাত্ত (Output) নিয়ন্ত্রণ নিরীক্ষা - চেকলিস্ট

ভূমিকা :

GB mbixPvi Dfī k̄ n̄PQ, K̄púDUvi c̄l̄p̄q̄KZ mKj Z_” I Dcv̄E m̄úY© wfj̄ Ges Abfgw` Z, GB weqU wbw̄Z Kiv | c̄l̄p̄q̄KifYi m̄úYzv I wfj̄Zv c̄l̄p̄q̄Yi Rb” c̄l̄p̄q̄KZ Dcv̄E h̄PvB Ges Gi m̄v̄Zneavb KifZ n̄te| c̄l̄p̄q̄KZ Dcv̄Ei c̄l̄Zte`b ch̄fj vPvceR c̄l̄q̄Rbtevta Dch̄j̄ ēē” M̄Y KifZ n̄te| c̄l̄p̄q̄KZ Dcv̄Ei m̄te” Sj̄Ki ḡta” Aſf̄P ītq̄Q Dcv̄E n̄wi tq̄ h̄vI qv̄ ev̄ f̄j̄ n̄l̄ qv̄, Dcv̄E m̄úfK© AvcīE D̄l̄ vcb Ges Aw̄_R c̄l̄Zte`tbi Abbfgw` Z ms̄kvabx| K̄púDUvi i m̄jeavm̄ubemKj m̄m̄vei”Y Ges m̄m̄ve gn̄ wfq̄S̄t̄Ki Kvh̄f̄ tq̄ GB tPKij ÷ ēenvi KifZ n̄te|

চেকলিস্টের অশ্বাবলী :

wfq̄S̄Y	ḡse”	Kvh̄ēt̄i m̄t̄
1. c̄l̄p̄q̄KZ Ges c̄l̄p̄q̄-ce©Dcv̄E mḡAm̄cY©Gu” wbw̄Z Kiv Rb” wK wK ēē” wv̄ “gvb ītq̄Q?		
2. c̄l̄p̄q̄KZ Dcv̄Ei wfj̄Zv Ges m̄úYzv I ci th̄w̄3KZv wfj̄cY ms̄mūS-cix”Y cwi Pvj̄ Z n̄tq̄Q wK?		
3. K̄púDUvi t̄÷ kbwi gR̄ZKiY I ēenvi i i ci wK wK wfq̄S̄Y ēē” ītq̄Q?		

..... KZK cYxZ; Zwi L t

..... KZK ci xPZ; Zwi L t

ଅଧ୍ୟାୟ ୩ - ପରିକଳ୍ପନା ପ୍ରଣୟନ ମୁଚ୍ଚିପତ୍ର

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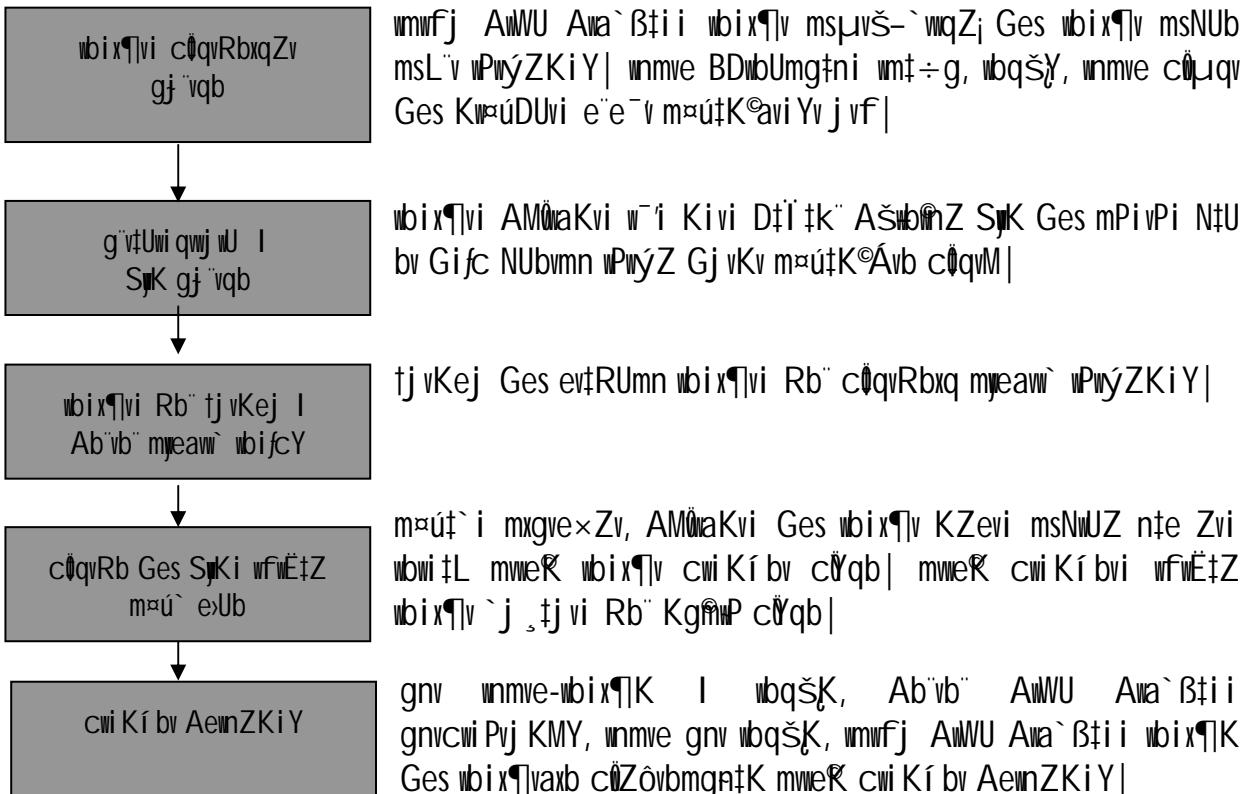
ଅଧ୍ୟାୟ ୩ - ପରିକଳ୍ପନା ପ୍ରଣୟନ

ଭାଷିକା :

- gūvbgvij i GB Aa'vq mwfj AwU Awa`Bti i KiYq KvR kfite cwi Kí bv Ges KgñPñZ i fcvšñ Z nq tm m¤útK©Avtj vPov Kiv ntqfQ| G‡Z wbix¶v cwi Kí bv cñqtb wK wK weleq wetePbvq Avbv nte Zv Ztj aiv ntqfQ hv‡Z wbix¶v KvR cñqRbxq tj vKej h_vh_fvte b-- Kiv hvq Ges wbw` @ mgfQ cñB tj vKej Ges evfRU eivfI i gta'B wbix¶v j ¶ AR@ Kiv hvq |
 - e"q-mvkqx (cost effective) cšlq wbix¶v mKj ` wqZj wb®úbœKivi weleqU wbwñZ KivB nt"Q GB mKj wbix¶v cwi Kí bvi cñvb Dñl k| G‡Z wb‡av³ weleq, wj AŠf® i tqfQ t
 - cwi Kí bv cñqfbi mgq MfbfgjU AwUus ÷ vÜW© Ges AwU tKvWi weavb Abñi Y wbwñZKiY;
 - wbix¶v wbqñRZ KgPvix` i ` ¶, mgfqcñhvMx Ges mgwšZ wbix¶v cwi Pvj bvi Rb" GKU Kivtgv cñvb;
 - mwfj AwU Awa`Bti tj vKej eUfbi t¶f† S, KcY©t¶f† wPyZKiY Ñ hv‡Z mtefEg dj vdj AR@bi Rb" tj vKej e"eÜZ nq| G‡Z wbix¶v µgcñxfZ Ávb, wbqšy cwi tek m¤cñKZ welePbv, e"wbwñZvi avi Yv Ges h_vh_wbix¶v tKškj e"envi AŠf® _vkte;
 - cñZ t¶f† cwi Kí Z wbix¶v Avl Zv hv‡Z mweR nq Ges Ggbfvte cwi Pvj Z nq th Gi Øviv Aw_R/DcthvRb/Ab" tKvB mgm"vcY©t¶f† we"gvb th tKvB Awbqg Ges e"MZfvte i "ZcY©"U-wPñZ wPyZ Kiv hvq;
 - cwi Kí bv I KvRi "úo `wj wj Ki†Yi gva"tg mgvAm"Zv I KvRi k;Lj v wbwñZKiY Ñ hv gvb chñj vPbv cñqvi weavl cñvb Ki te Ges
 - cwi Kí bv cñqvg Ae"vnZ ivLvi weleqU wbwñZ Kivi cšñ GUv wbix¶v th ermi ii" nte Zvi AvtM Avi wñte Ges wbix¶v tkI bv nl qv chñ-Ae"vnZ _vKte Ges Acwi Kí Z wKsev wefkl wbix¶v mn gj cwi Kí bvq Ab"vb" cwi eZ@ Avbqfbi Rb" nvj bvM` Kiv nte| ce@Zx© Ges AwMqg ermtii i wbix¶v m" eZ@vb ermtii i cwi Kí bvq me©v AŠf® nte|

পরিকল্পনা প্রণয়নের মূল ধাপসমূহ

3. **mbæi P̄t̄i mnvñth̄ gj arc̄ t̄j v ēvL̄ Kiv n̄j t̄**



4. **mbixPvi c̄q̄RbxqZv gj vqb c̄l̄gKfv̄te mn̄ve gnv mbqšKmn w̄fb̄em̄v̄i P̄Y Awdm̄ t̄j vi m̄t̄ m̄ūKZ n̄te | GQov, wēkI AWWU, wfGdGg mgxPv Ges c̄kvmlbK Kv̄ej xi Rb̄ mwfj AWWU Aña`B̄ti i gnvcwi P̄j t̄K i Kb̄ub̄t̄Rw̄Y cwi Kí bv Kiv c̄q̄Rb | K̄p̄úDUvi i myeav hLb cvl qv h̄t̄e ZLb mgM̄cwi Kí bv c̄q̄b c̄p̄q̄q m̄t̄kvab Avbqb | nvj bW̄v̄ Ki t̄Yi m̄th̄M i vL̄t̄Z n̄te |**
5. **mwfj AWWU Aña`B̄ti i gnvcwi P̄j K̄t̄K cwi Kí bv c̄q̄b Ges cieZP̄ch̄t̄q ḡvUwi qwj wJ Ges SJKi wēq wēePbv Ki t̄Z n̄te Ges Ḡt̄j vi Ici w̄K-ib̄t̄R c̄v̄b Ki t̄Z n̄te, h̄t̄Z mKj i "Zc̄ȲGj vKv wēePZ n̄q̄t̄Q N̄ GB wēq̄i w̄b̄DZ Kiv h̄q | GB Aāv̄qi cwi kó 2 -G ḡvUwi qwj wJ Ges SJK gj vq̄t̄bi Ici w̄K-ib̄t̄R c̄v̄b Kiv n̄q̄t̄Q |**
6. **t̄M̄W̄-I qwi c̄KZ KḡPvxi msL̄v Ges Ḡt̄i ḡv̄ ch̄t̄q i mbixPv Kv̄R w̄Ksev c̄kvmlbK Kv̄t̄Ri Rb̄ cvl qv h̄t̄e w̄Kbv GB wēk̄t̄Yi wf̄Ēt̄Z mbixPvi Rb̄ c̄q̄Rbxq t̄j vKej i c̄bēZv w̄-i Ki t̄Z n̄te | ew̄R QjU, wēkI QjU, mi Kwi QjU, w̄P̄Krmv QjU BZ w̄ mn̄ mbixPv-eñf̄Z mKj mḡt̄qi ms̄v̄b i vL̄t̄Z n̄te | c̄k̄P̄Y mḡt̄qi | ms̄v̄b i vL̄t̄Z n̄te |**
7. **AWWU t̄Kv̄t̄W (Aāv̄q 3) mbixPvi cwi Kí bv m̄avi Y c̄sv̄ ēv̄Ȳ Āt̄Q | GB ḡvbjt̄j ÷ w̄UwRK, Ūv̄Kw̄UK̄v̄j | Acv̄t̄i kbv̄ cwi Kí bv c̄q̄t̄bi ev̄-Ze c̄sv̄ w̄t̄R Kiv n̄q̄t̄Q t̄**

- | | |
|-----------------------------------|---|
| A) tKškj MZ (÷ wUURK) cwi Kí bv | t wZb t_łK cWP ermi mgłqi gła" mgMöñbi xPvi th
cwi Kí bv MöY Ki v nte; |
| Ai) ewl R (UvKUUK"yj) cwi Kí bv | t AwMgx wnmve ermłii Rb" AwNU Aw`Bi th
cwi Kí bv MöY Ki te; Ges |
| B) KgFñEK (Acłti kbvj) cwi Kí bv | t tKvb wnmvei P Y Awdtm cłZ"K wbixPvi Rb"
MpxZ cwi Kí bv |

স্ট্যাটিজিক বা কোশলগত পরিকল্পনা

8. GB cwi Kí bvq mwfj AWWU Awa`Bi mK welq wbix¶v Ki te, tKgb Kti Ki te Ges KLb Ki te
 tm m¤ú‡K©tgvUgvUfvte Avtj vKvZ Kiv nte| GUv bxvZ msjuš-veeZ hv t‡K -† -tgqw`
 cwi Kí bv cVqb Kiv hvq| cwi eZkxj Ae -vtK cÖZdij Z Kivi Rb" GB cwi Kí bv‡K wbw` mgq
 AŠt nvj bvMv` Ki‡Z nte| wb‡ev³ we -wi Z welqw` G‡Z AŠfP Kiv nte t

A) mwfj AWWUi g‡ D‡t k" m¤ij Z GKvU veewZ;
 Av) th mg‡qi g‡a wbix¶vi mKj D‡t k" vej x ciY Kiv nte;
 B) wbix¶vthM" Gj vKv/BDvbU (mKj mmvei ¶Y Awdm);
 C) KvR m¤ú‡K©Avb;
 D) wbix¶vi cšl N mmt÷g-wfEK Ges ev-ewfEK cšl;
 E) mmvei KpúDUvi cÖy³ e-envti i e-wB;
 F) tj vKej i cÖBe"ZvN tMv, msLv I `¶Zv Ges
 G) Dbqb cwi Kí bv Ges mgqN cÖ¶Y, bZb ÷ vUw© AWWU tKvW Ges GB gwbqj ev-ewqb
 Ges Zv `xN©vqx Kivi e-e-w` (sustainability arrangements)|

9. mmve qnv wbqšKmn mKj q‡ AvMöxc‡¶i Kv‡Q cwi Kí bvi GKvU Kic tcÖY Ki‡Z nte|

ट्याक्टिक्याल वा वार्षिक परिकल्पना

10. SJK Ges Kvhþigtk wfwE Kti Ges tjvKej I evþRU eivír weþePbvq tiþL Awa`Bti i wbixPv
msþvþS-AMðaKvi GB cwi Kí bvi cÖZdij Z nq| cwi kó-3 G GKU UvKUUKv j cwi Kí bvi
D`vni Y t`Lvtbv ntqtQ| ewl R cwi Kí bvi wfwEtZ cÖZK wbixPv` tj i Rb` -tggw` KgmP
cÜqb Kiv hvq|

অপারেশনাল বা কর্মসূচিক পরিকল্পনা

11. G, t̄j v c̄Z K w̄bi x̄v̄t̄hv̄M̄ BD̄w̄b̄t̄Ui Rb̄ (_vb̄, t̄Rj v, Av̄Áv̄j K I c̄v̄b̄ w̄m̄v̄ei PY KḡRZ̄A
Kw̄f̄q̄) w̄ē - wi Z KḡRZ̄P̄ | c̄w̄i `k̄bi c̄t̄ēc̄w̄bi x̄v̄ I w̄m̄v̄ei PY KḡRZ̄P̄Aax̄P̄K G, t̄j v c̄v̄q̄b̄
Kīteb̄ | c̄w̄i Kí bv̄Kv̄t̄j GB Aāv̄t̄q̄ w̄ēēZ m̄v̄avi Y w̄ K̄-w̄b̄t̄` R̄m̄gn̄ Ges GB ḡv̄b̄p̄t̄j i w̄bi x̄v̄
t̄PK̄w̄j ÷ m̄gn̄ w̄ēēP̄bv̄q̄ i v̄L̄t̄Z n̄t̄ē | S̄K̄, t̄j b̄t̄` b̄ Ges w̄t̄ ÷ t̄gi w̄ē ``gv̄b̄ cv̄_R̄ Ges H m̄K̄
Av̄d̄m̄ AZx̄t̄Z w̄bi x̄v̄l̄ K̄ivi Av̄f̄Áv̄i Av̄t̄j v̄t̄K̄ GB m̄w̄ēR̄ w̄ K̄-w̄b̄t̄` R̄m̄gn̄ Aek̄B Av̄f̄th̄w̄RZ̄
n̄t̄ē | c̄w̄i w̄k̄o 3 -G Gaīt̄bi c̄w̄i Kí bv̄ Rb̄ th̄ m̄K̄ dig/QK ēen̄vi Kīt̄Z n̄t̄ē Zv̄ t̄ L̄t̄bv̄ n̄j̄ |

12. w̄bi x̄v̄i i īt̄Z̄ j̄ t̄b̄Zv̄ w̄m̄v̄ei PY KḡRZ̄A m̄t̄ w̄bi x̄v̄i c̄w̄i Kí bv̄ w̄b̄t̄q̄ Av̄t̄j v̄P̄v̄ Kīteb̄ Ges
w̄bi x̄v̄i w̄K̄f̄v̄t̄ē m̄x̄úw̄ Z n̄t̄ē, w̄K̄ c̄K̄z̄i c̄z̄t̄ē` b̄ ^Zv̄ n̄t̄ē Zv̄ ēv̄L̄v̄ Kīteb̄ | GB Av̄t̄j v̄P̄v̄

wbix¶v AvI Zvaxb cÖZövbi mv‡_ Kv‡Ri fvj m¤úK©cÖZövq Ges wbix¶vi D‡ík" m¤ú‡K©m¤e
fj-avi Yv `‡xKi †Y mnvqK n‡e| GuV wbix¶KM‡Yi wb‡R‡` i Review` wZv cÖZövi | GKwU cšv|

ପରିକଳ୍ପନା ପ୍ରଗଟନ ପ୍ରକଳ୍ପାଯୁ ସିଭିଲ ଅଡ଼ିଟ ଅଧିଦତ୍ତରେର ବ୍ୟବସ୍ଥାପନାର ବିଭିନ୍ନ ଭରେର ଭୂମିକା ଓ ଦାୟିତ୍ୱ

13. KvhRKi cwiKí bv cVqb GKvU eVcK cVqvl Gi mv‡_ wbix¶v`‡j i wevfbae
-‡i i mKj m`‡m‡i m‡úw³ _vK‡e| wvwfj AwvU Aw‡B‡i i cwiKí bv cVq‡b wevfbae-‡i i fVgKv
I `wqZjwb‡æi mvivY‡z † Lv‡bv n‡j t

fugKv	`m̥qZi
gn̥cwi Pyj K, m̥mfj ḀWU Ḁia` Bi	<ul style="list-style-type: none"> gn̥cwi Pyj K ʷbiχʷi cwi Kí bvi gl̥ ch̥q, t̥j vi mv̥ R̥w̥Z _K̥t̥eb m̥ek̥l Z, th̥t̥iχ̥i ʷbiχ̥iχ̥axb c̥Z̥v̥t̥bi D̥P ch̥q̥qi c̥Z̥b̥waṭ̥i mv̥_ th̥M̥v̥t̥h̥M̥ Kiv c̥q̥v̥R̥b̥ gn̥cwi Pyj K t̥K̥š̥k̥j MZ Ges ew̥l R̥ cwi Kí bv Ab̥t̥gv̥` b̥ K̥t̥eb Ges
cwi Pyj K/Dccwi Pyj K	<ul style="list-style-type: none"> m̥Kj ʷbiχ̥iχ̥iχ̥axb Z Kiv Ges gl̥ wel q̥, t̥j v P̥yZ Kiv; ʷbiχ̥iχ̥iχ̥i Y Kg̥R̥Z̥/Aax̥K̥MYt̥K m̥x̥ú,³ Kiv; ʷbiχ̥iχ̥i ms̥p̥v̥š̥Z Ḁm̥aKvi Ges m̥x̥ú, e̥Ub w̥i Kiv; ʷbiχ̥iχ̥i cwi Kí bvi L̥m̥ov̥ c̥q̥b Kiv Ges Ab̥t̥gv̥` t̥bi Rb̥ gn̥cwi Pyj t̥Ki Kv̥t̥Q Dc̥t̥cb Kiv Ges Ḁia` B̥t̥i i t̥K̥š̥k̥j MZ (÷w̥U̥RK) ew̥l R̥ ʷbiχ̥iχ̥i cwi Kí bv Ḁia` B̥t̥i Kg̥P̥Z ms̥l̥k̥é-m̥Kj t̥K Ae̥n̥Z Kiv
`j t̥bZv [ʷbiχ̥iχ̥iχ̥i Y m̥m̥vei Y Kg̥R̥Z̥/Aax̥K̥]	<ul style="list-style-type: none"> gn̥cwi Pyj t̥Ki cwi Kí bv Ab̥t̥gv̥ `v̥bxq ch̥q ʷbiχ̥iχ̥iχ̥axb cwi Pyj bvi wel q̥iχ̥iχ̥axb Z Kiv Ges c̥Z̥K ʷbiχ̥iχ̥iχ̥i cwi k̥bi Rb̥ Kg̥P̥ `Zwi Kiv
`t̥j i Ab̥v̥b̥ m̥` m̥`	<ul style="list-style-type: none"> cwi Kí bv c̥q̥b c̥q̥v̥q̥q̥ c̥q̥v̥R̥b̥g̥Z `t̥j i Ab̥v̥b̥ m̥` m̥` MYt̥K m̥x̥ú,³ Kiv n̥e Ges c̥Z̥K ʷbiχ̥iχ̥iχ̥axb Kg̥P̥t̥Z Zt̥` i fugKv m̥x̥ú,³ K̥Zt̥` i t̥K Ae̥n̥Z Kiv n̥e

ନିରୀକ୍ଷାୟୋଗ୍ୟ ଇଞ୍ଜିନିୟଟ ମନ୍ଦିରକେ ଧାରଣା

ନିରୀକ୍ଷା ମଞ୍ଚକିତ ଫଳପୂଜୀଭୂତ ଜ୍ଞାନ

¶bi x¶v m¤cv` tbi AŽxZ AifÁzv cwi Kí bv c¶qb c¶uqvq AZšZ , ižcY© Ges G msµvšZ Z_ AifWU Aia` Bt i¶Z _v‡K| ceëZa¶bi x¶vq hui v m¤ú,³ Wtj b Zu‡` i Áib | AifÁzvi mgštq Gme Z_ mWAZ nq| G‡Z wj WLZ ti KW©†w` , thgb -vqx bw_, Pj wZ ¶bi x¶v b¶_, etKqv Aib®úbeAvcEI Ašf® i tqtQ|

c̄Z'K c̄w `k̄bi Rb̄` we- wi Z KḡP c̄q̄bi c̄te⁹bi x⁹v | w̄m̄vei ¶Y KḡRZ¶ Aax¶K‡K, Aek⁹B
GB AwFÁZv‡K we‡ePbv Ki‡Z n‡e|

ନିୟମଣ ପରିବେଶ

cwi Kí bv cñuqvi Ask mñmte, wbqšy cwi tekK, Aek"B gj "vq̄bi GKUJ Ask mñmte wePbv Ki tZ
n̄te| wbqšy cwi tek n̄tQ, Af šixY wbqšy Ges Gi i "Zj m̄útK©wbix¶vaxb cñZóv̄bi mñweR
gtbvfvé, mtPZbZv Ges Kvh®g| wbix¶vaxb cñZóvbtK Abøvetbi t¶t̄i GU GKUJ AwZ , "ZcY©
weP" weI q Ges wbix¶vKvh©cwi Pvj bvi cñvb wbaf K Dcv` vb| wbqšy cwi tek m̄útK©wbix¶vi AwfgZ
cñZK BDñbtUi wbix¶vi cšitK cfweZ Ki t̄e|

অ্যাটেরিয়ালিটি ও ঝুকির মূল্যায়ন

অ্যাটেরিয়ালিটি

- c̄i Kí bv c̄i q̄vi Ask m̄t̄te Aek̄B ḡv̄Uvi q̄vi w̄i úY% gj̄ v̄qb c̄i q̄Rb | Gi w̄E n̄te ce@Zx̄erm̄ti i Aw̄_R weeZmgn w̄Ksev w̄bi x̄PZ c̄i Z̄v̄bi ev̄RU | bM` w̄E K m̄m̄tei t̄P̄t̄i mvavi YZ ḡv̄Uvi q̄vi w̄i w̄E n̄te t̄j ēq Ges t̄j Avq | c̄i m̄ur I `v̄q ms̄v̄S-Z̄t̄i | c̄i q̄Rb n̄t̄Z c̄vi |
- GB w̄E t̄j vi t̄P̄t̄i th m̄Kj kZKiv n̄vi c̄i q̄M Kiv n̄te Zv mwfj AwU Aw̄_B̄ti i gn̄cwi Pvj K w̄i Kīeb Ges ew̄l R w̄bi x̄Pv c̄i Kí bvq D̄t̄j ĒKīeb |

ঝুকি

- w̄bi x̄Pvi c̄i Z̄U D̄t̄i k̄ mvat̄bi Rb", ms̄k̄e-S̄K t̄j v gj̄ v̄qb Kīt̄Z n̄te | mwfj AwU Aw̄_B̄ti i GKU c̄vb D̄t̄Mi weq nj Ah_v̄ c̄i P̄v c̄i Z̄q̄b c̄i vb w̄Ksev mi Kvi m̄m̄ve ms̄ūt̄K Ah_v̄ © AwfgZ Ávct̄bi S̄K | w̄bi x̄Pvi Ab̄vb" D̄t̄i k̄ mvat̄bi t̄P̄t̄i ms̄t̄e" S̄K t̄j v m̄n̄t̄R P̄yZ Kiv hvq bv | G t̄j v w̄baifc t
 - i"ZcY©Kvb w̄KQyfj nlqvi S̄K | thgb eo aībi c̄i vi Yv, Ah_v̄ Zv Ges
 - ce@Zx̄w̄bi x̄Pvi c̄x̄Zmgn P̄yZ bv nlqvi S̄K Ges w̄bq̄S̄t̄Yi `ȳZmgn ms̄t̄k̄waZ bv nlqvi S̄K |
- S̄Ki gv̄i w̄bYq wePvi -w̄etePbv weq | mwfj AwU Aw̄_B̄ti i t̄P̄t̄i S̄Kt̄K `t̄U t̄t̄i w̄etePbv Kīt̄Z n̄te N D̄P S̄K | t̄f̄weK S̄K |
- KvhP̄t̄i w̄efboDr̄mi (attribute) I ci S̄K gj̄ v̄qb Kiv tht̄Z c̄vi , thgb,

w̄bi x̄Pv BDw̄bU thgb, c̄i Z̄U _vbv, t̄Rj v, Av̄w̄j K I c̄vb m̄m̄vei P̄Y Awdm |

t̄j b̄t̄` b thgb, teZb, tcbkb, m̄nv̄h" ḡAji c̄i P̄Z (m̄t̄÷g I Aš̄b̄n̄Z S̄Ki Kvi t̄Y m̄nv̄h"-ḡAji ms̄v̄S̄④ t̄j b̄t̄` b D̄P-S̄Kc̄Yn̄t̄Z c̄vi) |

- m̄m̄tei t̄P̄t̄i mḡn

KvhRi w̄bi x̄Pvi myavt̄ ©Aw̄_R weeZmgn, m̄m̄tei t̄P̄t̄i Ab̄hvqx w̄t̄kH Kiv nq | m̄m̄tei t̄P̄t̄i P̄yZ Kiv Y wePvi -w̄etePbv m̄t̄cP̄ | Zte Gt̄P̄t̄i w̄t̄av³ weq t̄j v w̄etePbvq _vKte t

 - Zvrch©Y©t̄j b̄t̄` b;
 - m̄m̄ve I Aw̄_R c̄i Z̄t̄e` b c̄i q̄b c̄i q̄v̄;
 - w̄efboaīt̄bi t̄j b̄t̄` b f̄j nlqvi S̄K I c̄i Yzv gj̄ v̄qb Ges
 - w̄`"gv̄b w̄bq̄S̄Y ēē"v̄ |

t̄j b̄t̄` b̄t̄i `em̄k̄t̄o`i w̄E t̄Z mi Kvi m̄m̄tei K m̄vavi YZ w̄t̄av³ f̄t̄e f̄M Kiv hvq | Zte GB Z̄w̄j Kiv c̄Y% bq | t̄Z̄s̄i w̄bi x̄Pvi Rb" gn̄cwi Pvj t̄Kj wePvi -w̄etePbv Ab̄hvqx Ab̄vb" t̄P̄t̄i mḡn | P̄yZ n̄t̄Z c̄vi |

teZb
 fvZv
 mieivn I tmev
 Aemi fvZv
 KgPrix` i cō Ě FY I AwMj
 fwel" Znwej
 Rgv
 m̄nvh"-gÄji
 μq
 cōB I iR^-^
 my cwi tkva
 wibtqvM (FY I BKBWJ)
 fvEvi
 FY MōY
 FY cbi"xi
 ågY

cōZ"K mnmve tPfī i Rb" wfbeai tbj SJK i tqfQ Ges wnfbevnme tPfī i mvf_ RwoZ SJK
 gj "vqtbi Dfī tk" wbixPv cšv w"i Kiv nq| SJKi gj "vqtbi lci wbixPv-hvPvBtqi cKjZ, e"mB
 Ges wb` Rbv wbfPkvj |

7. m̄te" D"p SJK m̄ubetj bt` b t

- Ruj c̄lāa 0iv wbqisZ tj bt` bmgn| c̄lāa hZ Ruj n̄te ftj i SJK ZZ teik n̄te;
- cY" I tmevi wnbgtqi cwi e‡Z© we wKsev tNvI Yvi wfE‡Z msNvUZ cōB I cwi tkvamgn| cY"
I tmevi cōB hvPvB, GKRb `we` vi tKvb gÄji cōBi kZmgn c̄Y Ktib wKbv Zv hvPvB
AtcPv mnRZi;
- wbqigZ wKsev tcŠbtcjK msNvUZ bq Ges -wfweK KvRKg©cwi Pij bvq msNvUZ bq Gifc
tj bt` b| Gai tbj tj bt` b msL"v mvavi YZ Kg, Zte G, tj vi , i "Zj AtcPvKZ teik| KvRB
G, tj vi cfve Zvrch©Y©;
- tgqy` tk‡l mgšq| G, tj v mvavi YZ c‡j b Ges/wKsev mPivPi -wfweKfvte msNvUZ nq bv
Gifc tj bt` b Ges
- temi Kwi cōZovb/e"mB i mvf_ tj bt` b|

ନିରୀକ୍ଷାର ଜନ୍ୟ ବିଦ୍ୟମାନ ଲୋକବଲେର ବାର୍ଷିକ ମୂଲ୍ୟାଯନ

ମୁଖ୍ୟ ଅଧିକାରୀ

1. ଗୀତ ଚାହୁଁଗ ମୁଖ୍ୟି ରବୁ ମେଁ ଗିବ ମୁଖ୍ୟିକି ମୁଲୁବିନ୍ଦୁ

ମୁଖ୍ୟି | ମନ୍ଦିର କରିବିରି

ଆମ୍ବିନ୍ଦୁ

ଆମ୍ବିନ୍ଦୁ

ତଥାବ୍ଦୀ

ଅଧିକାରୀ ମୁଖ୍ୟିକି
ରବୁ ମନ୍ଦିର ମୁଲୁବିନ୍ଦୁ

2. କରିବିରି କରିବିରି କରିବିରି କରିବିରି
(କରିବିରି, କରିବିରି କରିବିରି)

3. ଏହି ମନ୍ଦିର ମନ୍ଦିର ମନ୍ଦିର ମନ୍ଦିର ମନ୍ଦିର

()

4. ଏହି ମନ୍ଦିର ମନ୍ଦିର ମନ୍ଦିର ମନ୍ଦିର

()

5. ଏହି ମନ୍ଦିର ମନ୍ଦିର ମନ୍ଦିର ମନ୍ଦିର

()

6. ଗୀତ ଚାହୁଁଗ ମୁଖ୍ୟି ରବୁ କରିବିରି କରିବିରି
କରିବିରି ମନ୍ଦିର

.....

7. ଗୀତ ଚାହୁଁଗ ମୁଖ୍ୟି ରବୁ ତଥାବ୍ଦୀ ମନ୍ଦିର
(କିମ୍ବା 1 × କିମ୍ବା 6)

.....

କରିବିରି କରିବିରି

ମନ୍ଦିର

বার্ষিক (ট্যাকটিক্যাল) পরিকল্পনা

ଛକ ଏବଂ ଉଦ୍ଧାରণ

ହିସାବ ମତ୍ତା ନିୟମକ୍ରେର କାର୍ଯ୍ୟାଲୟ (୧ ନିରୀକ୍ଷା ଇଞ୍ଚିଟ) - ପ୍ରାୟ ୩୦୦୦ ନିରୀକ୍ଷା ଦିବସ

mbi xPv Gj vKv	tj b†` tbi AvKvi	ms - vi SJK D" P / - †fweK 1.3/1.0	†gvU (2 x 3)	†qvU kZKi v nvi	eiv † KZ mbixPv w` em
1	2	3	4	5	6
m̥avi Yfvte Af Št̥Y mbqšY	1000	D" P (1.3)	1,300	1.3	39
wi Kbwm̥ij tqkb BDlbU	10,000	(D" P 1.3)	13,000	13.0	390
Kl̥púDUvi BDlbU	5,000	- †fweK	5,000	5.0	150
Dc†hvRb m̥mve gšYj q 1	1,000	- †fweK	1,000	1.0	30
gšYj q 2	2,000	D" P	2,600	.6	78
gšYj q 3	10,000	- †fweK	10,000	10.0	300
gšYj q 4	500	- †fweK	500	0.5	15
gšYj q 5	7,000	D" P	9,100	9.1	273
Ab"vb" gšYj q					
Aw_ R m̥mve ` vq					
cwi m̥ur					
				100%	3,000

Wmme gnv wbgštKi Kvhq tqi Rb" tgwU KZ wbix¶v w em eiv' Kiv nte Zv wmwj Aiwu Awia` Bti i gnvcwi Pyj tKi wePvi -wetePvi welq| Zte GtZ GB D" Pch¶tqi wbix¶v BDwbtUi , "ZjcöZdwj Z ntel gwv ch¶tq wbix¶vi Aeukó w b,tj v (cwiukó-3/1 Gi Kj vg 7 t,tK) wbæi wmwel ¶Y AwdmmgatK eiv' Kiv nte (cwiukó 3/3)|

বার্ষিক (ট্যাকটিক্যাল) পরিকল্পনা

ଛକ ଏବଂ ଉଦ୍ଧାରଣ

ପ୍ରଧାନ ହିସାବ ରକ୍ଷଣ/ଆର୍ଥିକ ହିସାବ ରକ୍ଷଣ ଅଫିସ

አንቀጽ በኋይ አውሮም	ትንበስ ተብዬ አውሮም	መሆና ማስረጃ D''P/-ጥቃቅ 1.3/1.0	ተጠኗል (2 x 3)	ተጠኗል አዘጋጅነት ና የሚከተሉት የሚከተሉት አዘጋጅነት	የሚከተሉት አዘጋጅነት ና የሚከተሉት አዘጋጅነት
1	2	3	4	5	6
ርሃብ ዘመኑ በኋይ አውሮም 1	5,000	D''P (1.3)	6,500	1.0	180
ርሃብ ዘመኑ በኋይ አውሮም 2	10,000	D''P (1.3)	13,000	2.0	360
ርሃብ ዘመኑ በኋይ አውሮም 3	6,000	-ጥቃቅ	6,000	0.9	162
አብዛኛው ጽሃብ ዝመኑ በኋይ አውሮም					
አንቀጽ በኋይ አውሮም (ተገኝ ወገኖች ዝመኑ በኋይ አውሮም) 1	30,000	D''P (1.3)	39,000	6.0	1080
አንቀጽ በኋይ አውሮም 2	20,000	-ጥቃቅ	20,000	3.0	540
አብዛኛው አንቀጽ በኋይ ዝመኑ በኋይ አውሮም					
ተጠኗል				100%	

‘œ” t AvÄwj K wnmvei ¶Y Awdm-1 Gi H AÄtj i †Rj v Ges _vbv wnmvei ¶b Awdmmgtni gta” eiv
Kivi gZ 1080 w` em Av‡Q | ÷‡v‡UWK Ges ewl R cwi Kí bvKv‡j th Awdmmgn cwi `k‡ Kiv
ntq‡Q Zv ¶wÿZ nte | †Kvb †Kvb †Rj w/_vbv wnmvei ¶Y Awdm cÖZ ermi cwi `k‡ Kiv bvI
ntZ cwi |

ନିରୀକ୍ଷା କର୍ମପରିକଲ୍ପନା

A_d̄mi

Awd̄mi bvg | Ae^-vb _____

ମୁଖ୍ୟ ଆନୁଷ୍ଠାନିକ ହତାତ୍ମା ମୁଖ୍ୟ ଆନୁଷ୍ଠାନିକ କର୍ମପରିକଲ୍ପନା ଏବଂ ମୁଖ୍ୟ ଆନୁଷ୍ଠାନିକ କର୍ମପରିକଲ୍ପନା

mbix¶v i i "i Zwi L _____

mbix¶v tkI nI qvi Zwi L _____

th Zwi tL m` i ` dZti _____

mbix¶v cÖZte` b tcÖY _____

Ki tZ nte _____

th Zwi tL g`vibRtqJU

tj Uvi (hv` cÖqvRb nq)

mnmve gnv mbqšK/gJ

mnmvei ¶Y KgRZ

mbKU tcÖY Ki tZ nte _____

Dccwi Pvj tKi `m̄qZi

mbix¶v `j _____ AwfgtL (cieZx^÷kb) _____ Zwi tL hv̄i v Ki te |

mbix¶v `j mb‡av³ m` m` mgštq MwZ

mbix¶v I mnmvei ¶Y KgRZ

AñWUi

AñWUi

AñWUi

AñWUi

mbix¶v t_K th dj vdj (output) `i Kvi :

mbix¶vi Df̄i K" :

mbix̄vi Rb̄ c̄q̄Rbxq̄ i "Zc̄Y"

Z_ vej x (m̄eP P ` Zvi mv̄t_

mbix̄v̄ m̄x̄v̄ tbi Rb̄ mbix̄v̄

`tj̄ i th mKj̄ i "Zc̄Y" Z_

c̄q̄Rb Zv mst̄t̄c Dt̄j EKi "b) |

Dccwi Pvj t̄Ki m̄t̄kl̄ mb̄t̄ R̄ (hw̄ _v̄t̄K)

..... KZK c̄v̄Z Zw̄i L _____

Dccwi Pvj K _____ Zw̄i L _____

mbix̄v̄ Kḡwi Kí bv̄ mb̄t̄q̄ mbix̄v̄ `tj̄ i mv̄t̄ Zw̄i t̄L Av̄t̄j vPbv nt̄q̄t̄Q |

ସମୟେର ଥାକ୍ରମନ

A_Eermi

Awd̪mi bv̪g | Ae̪v̪b |

S̪ki w̪f̪E̪t̪Z w̪n̪y̪Z c̪i̪z̪U mn̪ve-Gj v̪Kvi Rb̪ w̪ba̪m̪i Z ci̪x̪Y m̪w̪ ` t̪bi D̪t̪i̪ t̪k̪ c̪i̪q̪Rbx̪q̪ mg̪t̪qi
c̪i̪j̪ b̪ c̪i̪Z Ki̪`b̪ |

mn̪vei̪Y Gj v̪Kv̪	Kh̪ug	S̪ki Dc̪v̪ `v̪b D̪P/ w̪f̪w̪e̪K	mw̪e̪R	t̪gv̪t̪U kZKi̪v̪ n̪vi	eiv̪i̪ KZ N̪uv̪
1	2	3	4	5	6
teZb/fvZv					
ågY e̪q					
Pv̪Kvi̪ ew̪n̪					
Kb̪w̪Ub̪t̪Rw̪Y					
tcbkb					
FY Aw̪M̪g̪					
mv̪avi̪ Y f̪w̪el̪ Zn̪wej̪					
w̪t̪cw̪RU					
e̪vsK wi̪ Kb̪w̪mj̪ t̪qkb					
gÄji̪					
gw̪mK mn̪ve					
μq					
c̪i̪s̪ i̪v̪R̪^-^					
Oj̪ui̪ mn̪ve					
c̪i̪k̪Y					
t̪i̪ngUv̪Y					

Wmvei PjY Gj vKv	KvhPg	S Ki Dcv`vb D"p/ -MfwK		mweR	tgvU kZKi v nvi	eiv KZ N>Uv
1	2	3		4	5	6
AwbwZ wmwve						
Wmvei w-Zmgn						
DcthwRb						
icGj Wmve						
WmbtqM						
FY M&Y						
Ab"vb						
tgvU cwi Kví Z wbi xPjv-N>Uv						

ewl R cwi Kí bv Abjwqx GB Awdmi Rb eiv KZ tgvU w em (_____ N>Uv cñZw b)
= _____

..... KZR cñZ Zwi L _____

Dccwi Pj K _____ Zwi L _____

অধ্যায় ৪ - সাধারণ নিরীক্ষা পদ্ধতিসমূহ

সুচিপত্র

Cô

॥elq

f̐gKv

36

m̐vavi Y wbi x̐v c̐xwZi m̐P

36 - 37

e̐q t m̐vavi Y c̐xwZmgn

37 - 38

teZb

38 - 42

teZb wbañ Y

43 - 46

m̐vnvh̐-gÄji

47 - 52

tcbkb

53 - 61

cY̐-mvgM̐ μq/msM̐

62 - 68

ågY

69 - 74

mieivn I tmev, tgivgZ I msiñY

75 - 77

cZRvh̐

78 - 81

c̐ñB t m̐vavi Y c̐xwZmgn

82-83

^e̐t̐wK m̐vnvh̐ t Abj̐vb

84 - 86

~vbvſt̐ c̐ñB

87 - 89

~vq t m̐vavi Y c̐xwZmgn

90 - 91

m̐vavi Y f̐iel̐ Zn̐ej

92 - 100

Rgv

101 - 104

^e̐t̐wK F̐Yi ~vq

105 - 112

c̐ñi m̐úr t m̐vavi Y c̐xwZmgn

113 - 114

mi Kwi KgPvi xMYtK c̐ñ Ë FY I AñM̐

115 - 120

FY I BKzBñU

121 - 124

AñbññZ wnmve

125 - 127

ଅଧ୍ୟାୟ ୪ - ସାଧାରଣ ନିରୀକ୍ଷା ପଦ୍ଧତି

ଭୂମିକା :

1. GB Aa^vtq e^vq, c^oB, `vq Ges c^vi m^vur ^vbix^vi ^vewfb^vai t^vbi mvavi Y c^vZ eY^v Kiv n^vq^vQ | GB c^vZmgn c^vxZ n^vq^vQ AnWU tKv^vW evY^v mvavi Y bx^vZmgn^vK Abj^vi Y K^vi | mmve, ^eaZv ^vbifcY, ^vewa Abj^vi Y, h_v_Zv ^vbifcY ms^vuvS-^vbix^vi vmn ^vbqgvb^vj^vi Y ^vbix^vi mKj w K GB Aa^vtq Ztj aiv n^vq^vQ | cvi di^vgY ^vKsev Ab^vvb^v we^vtq Abj^vUv^vbi c^vZmgn GB Aa^vtq A^v④f^v Kiv nq^vbi | we^vl q^v,^vj A^vf^v n^vq^vQ GB g^vbqgv^vj i l^vo Aa^vtq |
2. ^vewfb^vnmvei^vY Awdmmg^vn GB mvavi Y hvPvB, t^vj v c^vq^vMi t^vP^v t^vc^vive^vE c^vi nvi KivB nj GB Aa^vtqi D^vl k^v |
3. c^{Ag} Aa^vtq mKj _vbv, tRj v, AvA^vj K | c^vvb nmvei^vY KgRZ^v Kvh^v q Ges nmve gnv ^vbqS^vKi Kvh^v t^vqi Rb^v Abj^vi Yxq ^vbv^v Kg^v Pmgn evY^v n^vq^vQ | ^vbv^v Gf^vte H mKj Awd^vmi Rb^v Abj^vi Yxq c^vZmgn ^veaZ Av^vQ | GB Aa^vtqi Kg^v Pmgn H c^vZ, t^vj vi m^vu^vK ntmt^ve KvR Kite |

ସାଧାରଣ ନିରୀକ୍ଷା ପଦ୍ଧତି-ସୂଚି

e^vq

e ^v q	N	mvavi Y c ^v Zmgn
teZb		
teZb	N	mvavi Y
mvnvh ^v -g ^A vi		
tcbkb		
cY ^v -mvgM ^v μq/msM ^v		
āgY		
mieivn I tmev, tgivgZ I msi ^v Y		
cZRvh ^v		

Ab^vQ` b^v↑

5.1	N	5.6
6.1	N	6.5
7.1	N	7.8
8.1	N	8.9
9.1	N	9.9
10.1	N	10.7
11.1	N	11.4
12.1	N	12.4
13.1	N	13.4

c^oB

c ^o B	N	mvavi Y c ^v Zmgn
^et ^v lkK	mvnvh ^v	N Abj ^v vb
~vbvS ^v	c ^o B	

`vq

`vq	N	mvavi Y c ^v Zmgn
mvavi Y f ^v el	Zn ^v ej	
Rgv		

ଏହିକିମ୍ବାକୁ ଫଳିତ ହେଉଥିଲା 20.1 ଓ 20.7

CWI ମଧ୍ୟାବ୍ଦୀ

CWI ମଧ୍ୟାବ୍ଦୀ ନାମାବଳୀ ଯେ CxWZmgm	21.1 ଓ 21.7
ମିକ୍ରୋ କାର୍ଗ୍ପାର୍ଟିକ୍ ଏକାଦଶ ଏକାଦଶ ଏକାଦଶ	22.1 ଓ 22.4
FY I BKZBII	23.1 ଓ 23.3
AmbiDZ ମନ୍ଦିର	24.1 ଓ 24.3

ବ୍ୟାଯ - ସାଧାରଣ ପଦ୍ଧତିମୂଳକ

5.1 mi Kvi Zui ବେଳିଖା ଏକାଦଶ ଏକାଦଶ ଏକାଦଶ ଏକାଦଶ A_୧୦୧ କାର୍ଗ୍ପାର୍ଟିକ୍ | mi Kvi i Khaug I
`ଏକାଦଶ ଏକାଦଶ ଏକାଦଶ ଏକାଦଶ mi Kvi e_୧୦୧ Aek' B K (trade-off) Dci`vb _vKte A_୧୦୧ e_୧୦୧ n_୧୦୧ Aek' B mgcwgigY cY" I tmevi Aštcevn _vKte| e_୧୦୧ Aek' B mgq AZxZi Aw_R `ଏକାଦଶ c_୧୦୧ Kvi Rtb`I ବେଳିଖା n_୧୦୧ c_୧୦୧ , thLvtb ବେଳିଖା t_୧୦୧ Lj`୧୦୧ b_୧୦୧

ବ୍ୟାଯେର ଅଧିକାର ଉଚ୍ଚେଶ୍ୟମୂଳକ

5.2 i_୧୦୧ -ଏକାଦଶ ଏକାଦଶ mi Kvi i `ea Khaug cwi Pij bvi Rb" e_୧୦୧ ବେଳିଖା n_୧୦୧ e_୧୦୧ t_୧୦୧ Aek' B GKII ବେଳିଖା K (trade-off) Dci`vb _vKte A_୧୦୧ e_୧୦୧ n_୧୦୧ Aek' B mgcwgigY cY" I tmevi Aštcevn _vKte| e_୧୦୧ Aek' B mgq AZxZi Aw_R `ଏକାଦଶ c_୧୦୧ Kvi Rtb`I ବେଳିଖା n_୧୦୧ c_୧୦୧ , thLvtb ବେଳିଖା t_୧୦୧ Lj`୧୦୧ b_୧୦୧

ଅଧିକାର ବୁଝିମୂଳକ

5.3 c_୧୦୧ c_୧୦୧ S_୧୦୧ t

- e_୧୦୧ i_୧୦୧ -ଏକାଦଶ b_୧୦୧ Kvi;
- c_୧୦୧ Rtb_୧୦୧ cteB_୧୦୧ Kvi b_୧୦୧ c_୧୦୧ Rtb e_୧୦୧ ବେଳିଖା Kvi;
- _vKZ b_୧୦୧ Ab_୧୦୧ i e_୧୦୧ b_୧୦୧ Kvi;
- ei_୧୦୧ ei_୧୦୧ f_୧୦୧ e_୧୦୧ ବେଳିଖା Kvi Kvi h_vh_gAji e_୧୦୧ ZxZ e_୧୦୧ ବେଳିଖା Kvi;
- Aw_R h_v_୧୦୧ c_୧୦୧ `ଏକାଦଶ b_୧୦୧ e_୧୦୧ ବେଳିଖା Kvi;
- mnme msju_୧୦୧ Rgjv_୧୦୧ Abhivax e_୧୦୧ ti KWmsi_୧୦୧ Y b_୧୦୧ Kvi Ges
- tKvb c_୧୦୧ Y mnqK (supporting) `ଏକାଦଶ e_୧୦୧ ZxZ e_୧୦୧ ବେଳିଖା Kvi|

ବିରିକ୍ଷାର ଉଚ୍ଚେଶ୍ୟବଳୀ

5.4 ବେଳିଖା c_୧୦୧ c_୧୦୧ D_୧୦୧ K" n_୧୦୧ t

- mteP cwi mgwZi m_୧୦୧ n_୧୦୧ I t_୧୦୧ j tgvZtEK e_୧୦୧ ବେଳିଖା n_୧୦୧ Kbv cixPv Kvi;
- ermi tkl n_୧୦୧ qvi_୧୦୧ ce_୧୦୧ g_୧୦୧ Z_୧୦୧ evRtU ei_୧୦୧ KZ A_୧୦୧ bt_୧୦୧ Kvi Rb" e_୧୦୧ ବେଳିଖା Kvi n_୧୦୧ Kbv hvPvB Kvi Ges
- e_୧୦୧ Abtgv_୧୦୧ Z, c_୧୦୧ Y_୧୦୧ mgw_୧୦୧ , tKW_୧୦୧ v_୧୦୧ Z, cwi tkwaz_୧୦୧ Ges mgqgZ mnme_୧୦୧ n_୧୦୧ Kbv t_୧୦୧ m_୧୦୧ K_୧୦୧ Z n_୧୦୧ qv|

निरीक्षा याचाईप्रवृत्त

5.5 cÖZ'K cÖb tKÝxi e"q wbix¶vi we- wi Z KgmP cieZx©cÖv, wj tZ eiÝZ AvtQ|

ବେଳେ

6.1 teZb me‡P‡q , i"ZcY©LvZN KviY G‡U nt"Q me§pr miKwi i\|R^-^e"q| my‡vs wbix¶v
cwi Kí bvq GB LvZU‡K h\|h_fv‡te we‡Pebv Kiv c‡qvRb|

ପ୍ରଧାନ ଯୁକ୍ତିସମୂହ

6.2 G, tj v nt"Q t

- Ggb e^W³eM[¶]K A_ ©cwi tkva Ki v nq hui v mi Kwi weavb Abjwqx wbtqwM cØB bb wKsev Av‡` \$ hu‡` i Aw⁻Zj tbB |
 - teZb-fvZv wKsev KZØw` Ai ×fvte wbY@;
 - Abtgv` bþhM` bq Gifc fvZw` teZtbi mv‡_ wKsev c_ Kfvte cØvb;
 - Aemi MÖY wKsev Dbøb cKí eÜ ntq hvL qvi ci l teZb-fvZw` cwi tkva Ae„vnZ i vLv;
 - Aemi cÖtZgj K QJU mgvB ntq hvL qvi ci l , tLvi tcvI fvZw` cwi tkva Ae„vnZ i vLv;
 - iVR^{-^}ev‡R‡Ui AvI Zvf³ mi Kwi KgPvi xMY‡K Dbøb cKtí i D”PZi ct` emaZ teZtB ct` vbuZ cØvb |

ନିରୀକ୍ଷାର ଉଦ୍ଦେଶ୍ୟାବଳୀ

6.3 c̄v̄b D̄t̄l̄ k̄̄ t̄j̄ v̄ n̄t̄Q̄ t̄

- mWV eW³ tK mWVfvt e Ges mgqgZ cÖc A_©cwi tkva Kiv ntqtQ wKbv cixPv Kiv;
 - teZb h_vh_fvt e tkYxweb^ -Ges mnmvef³ Kiv ntqtQ wKbv hvPvB Kiv;
 - hvi v cKZctP KVR Ki tQb tKej Zut` i tKB teZb fvZv t` I qv ntQ wKbv wboZ nI qv;
 - KgPvi xMYtK AvBbm¤Zfvte Ges gÄji KZ tj vKej Abhvqx wbtqvM Kiv ntqtQ wKbv wboZ nI qv|

সংগৃহীতব্য দলিল-পদ্ধানি

6.4 *mbix̩v ch̩fjv Pbvi Df̩l̩ tk̩ mb̩t̩ev³ t̩i KW̩e̩t̩w̩ i Rb̩ Ab̩t̩va Ryb̩t̩Z n̩te t̩*

- ~~wbiχq̥v t̥iR÷vi~~
 - ~~~vqx I A~vqx c‡` i Zwj Kv~~
 - ~~A~vqx c‡` i msi q̥Y Av‡` k (th‡q‡† c‡hhvR̥)~~
 - ~~gÄji KZ c‡` i t̥-j~~
 - ~~QURibZ kb̥ c` c‡t̥Yi Av‡` k (th‡q‡† c‡hhvR̥)~~
 - ~~wneia AñMöj KZ‡bi Zdñmj~~
 - ~~QUi wnmve t̥iR÷vi~~

- AwM̄g Äji Aw‡`‡ki m̄P
- teZb mbaf Y weei Yx
- -^-^cÖZöv‡bi gÄji KZ tj vKej
- Abgv Z ēw³etM⁹ Zwij Kv
- d̄Bij d †i R÷vi
- tkI teZ‡bi mb` c‡†i Wic‡KU Kic
- tM‡R‡UW Kg‡Z‡i ēw³MZ bw_ |

ନିରୀକ୍ଷା କର୍ମପୂଢ଼ି

6.5 ms̥thwRZ Kg̥n̥PwU Ab̥m̥iY Ki̥t̥Z n̥te̥l̥

ନିରୀକ୍ଷା କର୍ମପୂର୍ଣ୍ଣ

ବେଳା

And tmi bvg | Ae-vb _____ A_cerm

mbix¶vi ch¶qmgm	hui Øiv cix¶Z	Kvh¶T
1. mbw` @ tKvW I mgqtK wfwÉ Kti teZb eve` e¶tqi thši³ KZv mbix¶v		
K) ce@Zr©A_©erm¶ii Rþ gvtm th tKvb wZbwU tkYwew¶m tKvtWi AvI Zvq Mh I bxU teZb wby¶ Ki "b		
L) GKB tKvtWi wecix¶Z ch¶j vPbvaxb erm¶ii Rj vB gvtmi Mh I bxU teZb wbb¶ Ki "b		
M) (L) Gi UvKvi A¶½i mv‡_ (K) Gi UvKvi A¶½i Zj bv Ki "b		
N) e"vC Zvi Zg" ntj v e"vL"v msMh Ki "b e"vL"v cvl qv bv tMtj Avi I we"wi Zfvte cix¶v Ki "b Ges GKwU ch¶j vPbvaj K gše"-c¹ `Zvi Ki "b		
O) gwñK teZb eve` 12 gvtmi Mo e"q -Zšfvté Zj bv Ki "b mtšH RbK e"vL"vi Rb" eo ai tbi Zvi Zg" ,tj v cix¶v Ki "b Ges h_vh_ e"vL"v cvl qv bv tMtj Dch¶³ gše"- `Zvi Ki "b		

ନିୟମିକା ପଦ୍ଧତି

mbix¶vi chqmgm	hwi Øiv v ci x¶Z	Kvhē
1. mKj bZb bv‡gi mg_‡b tkl teZ‡bi c‡Z qbc† (Gj wcm) wKsev QwUKvj xb teZ‡bi c‡Z qbc† (Gj Gmm) (th‡¶† hv c‡hvR') i‡q‡Q wKbv hvPvB Ki @Y		
2. cix¶v Ki"b th mbix¶v tiwR÷v‡i i fi³ ,‡j v (entries) Gj wcm/Gj Gmm-Gi fi³ ,‡j vi mv‡_ m½wZcY@wKbv		
3. cix¶v Ki"b th mbix¶v tiwR÷vi msi¶Y Kiv n‡"Q wKbv Ges weva Abjhvqx nvj bvMv` Kiv n‡"Q wKbv		
4. mbwØZ tnwb th teZb/fvZw` i mKj cwi eZØ teZbc† (Pay Slip) Øiv mgw_Z Av‡Q		
5. cix¶v Ki"b th e`wj /ib‡qM/QjUi t¶‡† mbix¶v tiwR÷v‡i i fi³ ,‡j v tm‡RU weÁmBi fi³ ,‡j vi mv‡_ mvgÄm"CY@wKbv		
6. mbwØZ tnwb th, c` msL"v, gÄji KZ t-‡j i AwZw³ bq Ges GB weIqjU hvPvB‡qi D‡l ‡k" t-‡j mbix¶v tiwR÷vi msi¶Y Kiv n‡"Q		
7. hy³hy³ Kvi‡Y Gai‡bi t-‡j mbix¶v tiwR÷vi msi¶Z bv n‡j tKvb tMØW gÄji KZ c` msL"v AwZw³ KvD‡K teZb cwi‡kva w‡iv‡ai Rb" wK ai‡bi mbqšYgj K e`e~w` we`"gvb i‡q‡Q, Zv cix¶v Ki"b		
8. mbwØZ tnwb th, mbix¶v tiwR÷v‡i i msuké-côvq A_cwi‡kva tiKW¶Kiv n‡q‡Q		
9. cix¶v I hvPvB K‡i t`Lp th, weva-weavbi mv‡_ m½wZ ti‡L mKj ai‡bi KZØ m¤úw` Z n‡q‡Q wKbv		
10. cix¶v Ki"b th, hLb miKwi KgPvix QjUi Av‡e`b K‡i b Ges hLb wZb QjU t‡K w‡di Av‡mb Dfqt‡¶†B QjUi mmv‡e c‡qvRbxq tcw÷s t`qv nq Ges gÄji KZ QjUi AwZw³ QjU tfwM Kiv nqj N Zv mbwØZ Kiv nq		
11. mKj Av`vq mVK Av‡Q wKbv Ges mbix¶v tiwR÷v‡i wj wce× Kiv n‡q‡Q wKbv t`Lp		
12. e`wj i t¶‡† `wqZj n-‡ši I MÖY, mbix¶v tiwR÷v‡i wj wce× Kiv n‡q‡Q wKbv Ges tkl teZ‡bi c‡Z qbc† mwKfvte Rwi Kiv n‡q‡Q wKbv t`Lp		

mbixPvi chqmgm	hui Øvi v ci xPZ	KvhēT
13. tkl teZtbi cÖqbcT Ges QUi teZtbi cÖqbcT mWKFvte Rwi Kiv ntqfQ wKbv Ges tKvtWi weavb Abjhvqx tm_tj v m¤úY® Ges G_tj v‡Z weaZ Z_, mbixPv fi wR÷v‡i i h_vh_ Kj v‡g mWKFvte fi KW®Kiv ntqfQ wKbv ci xPv Ki "b		
14. mbamZ t-j Abjhvqx teZb Abtgw`Z ntqfQ wKbv Ges t-j mWKFvte wY® Kiv ntqfQ wKbv hvPvB Ki "b		
15. wbØZ tnwb th, mmve msjuvš-ti KtW®th teZb ej wce x Kiv ntqfQ, Zv wbYxZ teZtbi Abijfc		
16. wbØZ tnwb th, mmve msjuvš-ti KWe†t h wj wce x Kiv ntqfQ, cKZ ci tka Z` bijfc		
17. wbØZ tnwb th, KgRZP`i teZb ej /Kgpvix`i teZb ej MwYwZKf vte mWk		
18. wbØZ tnwb th, msuké-Kgpvix mbixPZ cÖZöv‡b cKZctP KvR KifQb Ges Zvi chPß cÖvYI i‡qfQ		
19. wbØZ tnwb th, Avgb I e"qb KgRZP, KgPvix`i teZb ej Abtgw`b Kti wQtj b		
20. wbØZ tnwb th, teZb eve` e"q mWKFvte tkYwewb"-ntqfQ		
21. wbØZ tnwb th, teZb ej x cÖqbcT e"ZxZ KgPvix`i tKvb teZb ej x cÖvb Kiv nq bv` wKZ teZb ej x weam‡Z wKbv hvPvB Ki "b		

উপসংহার :

Kvhēt† weeZ mbixPv gše" mwctP Avgvi AwfgZ GB th, teZb eve` e"q h_vh_fvte tkYwewb"-ntqfQ Ges Abtgw`Z weavb Abjhvqx teZb wbYxZ I ci tkaZ ntqfQ|

..... KZK ci xPZ Zvi L t

..... KZK ci xPZ Zvi L t

ବେତନ ନିର୍ଧାରଣ

ଭୂମିକା

7.1 teZb ବାନୀ Y Kgr[©]e[”]e⁻cbvi `ମାତ୍ରାଜି Ab[”]Zg Ask| fj teZb ବାନୀ tYi `xN[®]gq^w A_W_R mstkt⁴i Kv^tY G_W ବାନୀ[¶]v e[”]e⁻vi GK_W i[”]ZcY[©]elq| ମାତ୍ରାଏଵ³ th tKv_b GK_W Kv^tY teZb ବାନୀ tYi c[”]q_bRb nq t

- c[”]g ମାତ୍ରାମ
- ct` ବାନୀZ କେବି Z
- ମାତ୍ରାଜି Kkb tM^W t[”]j g[”]Aj
- D[”]PZi t[”]j g[”]Aj
- tR[”]o I Kv^to[”] gta[”] teZb mgZvKi Y
- mvgiqK ei Lv[”]-t[”]K PvKv^tZ c[”]be[”]ij
- temi Kv_w c[”]Z^Wbmgt⁴ni RvZxqKi Y hvi dtj H mKj c[”]Z^Wbi KgPvix[”] MY nb (D[”]P gv[”]vi S[”]K^W ମାତ୍ରାଏପ[”])
- bZb RvZxq teZb t[”]j c[”]Z^W (D[”]P gv[”]vi S[”]K^W ମାତ୍ରାଏପ[”])
- Oh[”] ct` ବାନୀ bv n[”]tZ^W N b[”]Z c[”]q[”]M
- Ab[”]vb[”]

ବିଧିସମୂହ ଥେକେ ଦିକ୍-ନିର୍ଦ୍ଦେଶନା :

7.2 c[”]vb b[”]Zmgn⁴ dvU[”]g[”]Uj i[”]j m&Gi 19 t[”]K 40 ch[”]S^Wamg⁴n Ges evsj vt` k m[”]Wf[”] i[”]j m& (veGmAvi)-Gi 39 t[”]K 50 ch[”]S^Wamg⁴n Ges PvKv_w (c[”]bM^Wb I KZ^Wej x) AvBb, 1975-G eiY[”] Av[”]Q| GQvov, hLb tKv_b bZb RvZxq t[”]j c[”]vb Kiv nq ZLb teZb ବାନୀ tYi b[”]Zmgn⁴ GZrms[”]gv[”]ai A[”]et[”]Q[”] Ask ମାତ୍ରାଏର[”] Kiv nq| tM[”]R[”]UW KgRZ^W t[”]i teZb ମାତ୍ରାଏପ[”]Y Awdm KZ^W mi v[”]mi[”] ବାନୀ Z nq| bb-t[”]M[”]R[”]UW KgPvix[”] t[”]i teZb Avqb I e[”]qb KgRZ^Wବାନୀ Y Ki^tj I ମାତ୍ରାଏପ[”]Y Awdm t[”]K Zv hvPvB Kiv nq|

ପ୍ରଥାନ ସ୍ଥାନିକ ସମୂହ :

7.3 c[”]vb S[”]K^W, t[”]j v th th Kv^tY m[”]o nq t

- R[”]Uj ମୋହାର୍ବେଜ x Ges ମୋହାଗ୍ର୍ୟି vi Nb Nb c[”]w eZ^W
- mnR ମାତ୍ରାର୍ଗ୍ୟି vi Afive
- `y[”] Af[”]Š^WxY ମାତ୍ରାଶ୍ୟ
- ct` i tkY[”]mb[”]vm[”] b[”] bv _vKv
- A[”]lbq[”]gZ ମାତ୍ରାମ, ct` ବାନୀZ
- ms[”]ke[”]ଆବ୍ୟନୀ Y bv K^ti teZb ବାନୀ Y |

ନିରୀକ୍ଷାର ଉତ୍ତରଶ୍ୟାବଳୀ :

7.4 • teZb ବାନୀ Y ms[”]uv[”]-ମୋହାର୍ବେଜ x Av[”]Q ବାନୀ Ges tm[”], t[”]j v h_Wh_ Ab[”]Y Kiv n[”]Q ବାନୀ tm[”] m[”]u[”]K^Wb[”]ØZ n[”]l qv;

- teZb mbañi †Yi Rb" e"eÜZ `wj j c†w` ^ea Ges AåvŠ-Kbv Zv ci xPv Ki v; Ges
- Kgx e"e"icbvq mbfPthM" mbqSY e"e" w` KvhRi i †q‡Q Kbv Zv hvPvB Ki v|

বিভিন্ন প্রকারের বেতন নির্ধারণ নীতিমালা

7.5 teZb mbañi Y msfuvš-mgm"v, tj v mvaviYZ Qq ai †bi n‡q _v‡K hv mb‡æ D‡j L Ki v nõj |
mbixPvKMY ii " t_‡KB msukéteZb mbañi Y tK‡mi tP‡† c‡hvR" b‡vZvJ P‡vZ Ki †eb|

- (1) ev"e (substantive) c` t_‡K ev"e ct` (D"PVi ct`);
- (2) ev"e c` t_‡K ev"e ct` (D"PVi ct` bq);
- (3) ev"e c` t_‡K Awdm‡qus ct` (D"PVi ct`);
- (4) ev"e c` t_‡K Awdm‡qus ct` (D"PVi ct` bq);
- (5) Awdm‡qus t_‡K Awdm‡qus ct` (D"PVi ct`) Ges
- (6) Awdm‡qus c` t_‡K ev"e ct` |

সংগৃহীতব্য দলিলপত্রাদি

7.6 *wbixq̥vKv‡j wb‡æv³ ti KW⁶†w` ch⁹j vPbv Ki‡Z n‡e t*

- K. cōg wbtqv̄Mi t̄¶‡† wb̄tqv̄Mc†

L. ct̄`vb̄Zi Av‡` kmqñ

M. bb-tM‡R‡UW KgPvi x‡` i t̄¶‡† PvKvi eñ

N. tM‡R‡UW KgRZ‡` i t̄¶‡† wbix¶v ti wR÷vi

O. dvÛtgÛvj i "j m (GdAvi)/evsj v‡` k mwñfñ i "j m&(neGmAvi)

P. teZb Kigkb cō E wbt` Rmgñ

Q. teZb wañ Y m¤úñK‡ cñkvñbK Av‡` kmqñ

7.7 Dctii 0 t_‡K P ch§-μŋtK Dvij wZ `wj j c†w` LjB tgšij K| wbix¶KMY‡K teZb wbaf Y msjuš-wbi¶vi `wqZj M‡tYi c‡e©G_‡j vi mv‡_ cwi wPZ n‡Z n‡e| nvj bwMv` bw_c†w` h‡Z msuké-wbi¶¶Ki wbKU Dc-`vcb Kiv nq tmRb` wbix¶v ZEyeavqK‡K wetkl hZeb n‡Z n‡e| e"i³MZ mv¶vrKvi wksev Ab" Dcv‡q Zu‡K wbio‡Z n‡Z n‡e th wbix¶KMY teZb wbaf Y msjuš-me‡kl wena-wewb m¤ú‡K© ch¶ß Ávb ARß K‡i‡Qb| bZb teZb t_‑j msjuš- mi Kwi Av‡ kvej x‡Z cpt cpt cwi eZß Avbq‡bi tc‡vctU welqiu AZ"š- i"Zcy¶

निरीक्षा याचाईमध्यूर

7.8 **wb̥tæv³ tPKwɪj ÷ wU e̥eüZ n̥te|**

ନିରୀକ୍ଷା କର୍ମପୂର୍ଣ୍ଣ ବେତ୍ତନ ନିର୍ଧାରଣ

And the big I Ab - b —————

A-[©]ermi —————

Wix̄vi ch̄qm̄n	W̄i ñiv̄ ciw̄	Kh̄t
<ul style="list-style-type: none"> • teZb w̄bañ t̄Yi GK̄U bḡp̄v ci x̄v K̄i , w̄b̄t̄ev³ K̄h̄p̄g , t̄j v m̄úbañKi "b ◆ c` mḡt̄ni c` bvg (nomenclature) w̄bañ Y Ki "b ◆ ms̄k̄- c̄t̄ i Rb" c̄q̄R" t̄-j w̄p̄yZ Ki "b ◆ w̄et̄kl myeaw̄ w̄bañ Y Ki "b ◆ w̄et̄kl myeav ev w̄b̄w̄ t̄-j c̄ñbi t̄p̄t̄ th me thM̄Zv c̄q̄Rb, c̄l̄K tm̄me thM̄Zvi kZ̄c̄t̄ Y K̄i b w̄Kb v Zv ci x̄v Ki "b ◆ teZb w̄bañ t̄Yi t̄p̄t̄ c̄q̄Rbxq Ges e"eüZ w̄j j c̄ñw̄ i w̄bf̄P̄thM̄Zv gj "vqb Ki "b ◆ mKj Z"mn Kh̄t̄ m̄úȲn̄l qvi ci teZb w̄bañ Y Ki "b 		
<ul style="list-style-type: none"> • ms̄k̄-Awdm KZ̄K m̄úw̄ Z teZb w̄bañ t̄Yi m̄t̄_ w̄m̄vei t̄Y Awdm KZ̄K m̄úw̄ Z teZb w̄bañ t̄Yi Zj bv Ki "b t̄Kb Zvi Zg" n̄t̄j e"vL"v msM̄b Ki "b • e"eüZ bḡp̄v t̄-t̄K Am̄t̄šH RbK dj c̄l qv t̄M̄t̄j bḡp̄vi AvKvi eo Ki "b w̄Ksev w̄ek̄i e"e"v w̄nt̄m̄te bḡp̄v hvPvBt̄qi dj mḡM̄t̄p̄t̄ c̄q̄M Ki "b • mḡM̄o Awdt̄mi t̄p̄t̄fj teZb w̄bañ t̄Yi d̄t̄j m̄o e"e"Avw̄K m̄st̄k̄t̄i c̄ñḡvY w̄i Ki "b Ges e"e"vcbv KZ̄K M̄nxZe" c̄q̄Rbxq m̄st̄kvabgj K̄h̄p̄t̄gi myc̄wi k Ki "b • UvKvi Añt̄i fj w̄Ksev e"v³w̄et̄k̄t̄i c̄ñZvi fj AKi t̄j B m̄st̄kvat̄bi D̄t̄"vM w̄b Zte bxw̄Z/w̄mai e"vL"v, w̄K-w̄b̄t̄fki Afve m̄út̄K[©] Avj v`rv̄t̄e bxw̄Z-w̄bañ Y ch̄q̄ w̄m̄xv̄t̄št̄ Rb" AenZ Kivi c` t̄p̄c M̄Y Ki "b 		

માન્ય-મળુરિ (Grants-in Aid)

ଭୂମିକା :

- 8.1 Aw_R w` K t_‡K -vaxb tKvb ms-‡K Gi Kvh‡gi A_‡‡t b mnvqZv Kivi Rb", mi Kvi KZR mnvnh"-gÄji cÖvb Kiv nq| wvwU K‡c‡i kb t_‡K i" Kti -j I wekje`"vj q chS-bvb ai‡bi cÖZöb Gai‡bi Aw_R mnvqZv tctq _‡K|

8.2 hw` tKvb Kvi †Y mi Kvi tKvb ms-‡K mnvnh" gÄji eve` t_vK gÄji cÖvb hy³hy³ g‡b K‡i b, Zvn‡j tmB gÄji Gs gÄji t_‡K th e"q nq, gnv wnmve-wbix¶K I wbqŠK KZR wbañi Z bxwZgvj vi wfwE‡Z Zv wbix¶Z n‡e| tmB mv‡_, G ai‡bi e"v‡qi Ges wbqš‡Yi Zürchey® w` K, vj mZK‡vi mv‡_ ci x¶v Ki‡Z n‡e Ges msuké-mK‡j i tMwPifZ Ki‡Z n‡e|

8.3 mnvnh"-gÄji i t¶‡†, (1) gj gÄji i lci Ges (2) gÄji cÖK KZR cÖB GB gÄji t_‡K cieZxRv‡j th e"q nq tmB e"‡qi Dci wbix¶v Kvh‡ug MÖY Kiv hvq |

प्रधान युक्तिसमूह

- 8.4 mvnvh̩ nt̩"Q mi Kwi e̩q| Zt̩e Ab̩vb̩ e̩t̩qi t̩P̩t̩i mi Kwi KgRZt̩ i th c̩fve ev w̩bqšy _v̩K, Gt̩P̩t̩i Zv _v̩K bv| Gi Kvi Y, e̩qb̩beññ ms̩v̩ t̩j v c̩lqKB mi Kwi w̩fv̩t̩Mi Avl Zv ewñfz _v̩K| thme ms̩v̩ mi Kvi t̩_t̩K mvnvh̩-gÄji c̩t̩"Q, tmme ms̩v̩ Aව_R w̩bqšy e̩e̩v̩ k̩l̩³k̩j x nt̩j B mi Kwi At̩_P̩ mj̩P̩vi e̩vc̩f̩i w̩KOJv̩ Avk̩-n̩l qv̩ hv̩q|

8.5 w̩bi xP̩KMYt̩K, mvnvh̩-gÄji e̩e̩v̩i mKj AšibñZ `y̩P̩Zv m̩xút̩Kc̩Aek̩B I qw̩Kenj̩ _v̩Kt̩Z nt̩e| GQv̩o SJK gj̩ "vq̩t̩bi D̩t̩i t̩k̩ w̩bi xP̩v̩-c̩wi `k̩bi c̩t̩e̩c̩Z̩K gÄji -c̩l̩C̩K ms̩v̩ Af̩ Št̩xY w̩bqšy c̩wi t̩ek m̩xút̩Kc̩gj̩ "vq̩b c̩l̩q̩Rb nt̩Z c̩f̩i |

8.6 GB w̩bi xP̩v̩-SJKi Avl Zvq, mvnvh̩-gÄji i mv̩t̩_ Rv̩oZ SJK, t̩j v n̩j̩ t̩

 - t̩"Wc̩Yc̩Zt̩_i wfw̩E̩t̩Z mvnvh̩-gÄji Ab̩gw̩ Z nt̩Z c̩f̩i h̩vi dt̩j tht̩P̩t̩i gÄji c̩l̩vb mgxPx b̩q t̩mt̩P̩t̩i Zv c̩l̩vb Kiv nt̩Z c̩f̩i | w̩Ksev tht̩P̩t̩i gÄji t̩_t̩K e̩q h̩³h̩³ b̩q Zv w̩beññ Kiv nt̩Z c̩f̩i |
 - mvnvh̩ gÄji i kZññ "úó b̩q| h̩vi dt̩j gÄji u Ace̩t̩q ch̩emZ nt̩Z c̩f̩i |
 - gÄji c̩l̩C̩K ms̩v̩ t̩j vi Af̩ Št̩xY Aව_R w̩bqšy e̩e̩v̩ `y̩P̩ nt̩Z c̩f̩i | dt̩j mi Kwi Zn̩jej ZQi "d w̩Ksev mi Kwi Zn̩jej i A`P̩ e̩envi nt̩Z c̩f̩i |
 - gÄji Kvi x KZc̩P̩, j P̩ bv| Ki t̩Z c̩f̩i b̩th gÄji i mv̩t̩_ ms̩w̩k̩e̩-kZññ gÄji c̩l̩C̩K ms̩v̩ c̩i Y Ki t̩Q bv| h̩vi dt̩j gÄji c̩l̩q̩bi D̩t̩i k̩ c̩i Y e̩vnZ nt̩"Q|

ନିର୍ବିକାର ଉଦ୍ଦେଶ୍ୟାବଳୀ

- 8.7 **W**bi x[¶]vi c[¶]vb D[¶]t[¶]i K[¶], wj n[¶]t[¶]Q t

 - gÄji i kZ[¶] c[¶]i Y Ki v n[¶]q[¶]t[¶]Q wKbv h[¶]PvB Ki v;
 - gÄji eve` c[¶]Ø Ë UvKi A[¶]½, wnm[¶]vte wbf[¶] Ges m[¶]x[¶]úY[¶]vte Dc[¶]-vcb Ki v n[¶]q[¶]t[¶]Q wKbv cix[¶]vi Ki v;

- gÄji | ē‡qi t¶‡† ॥bf¶thM ॥bqšY ēe~w` i‡q‡Q ॥Kbv Ges Zv KvhKi ॥Kbv tm m¤ú‡K® ॥bDZ nI qv;
- ॥bi x¶v ॥bDqZvi Rb“ Ab“ tKvb weKí ēe~w` we~gvb i‡q‡Q ॥Kbv cix¶v Kiv Ges
- ev‡RU ei‡tI i Avl Zvq gÄji cÖvb Kiv ntqtQ ॥Kbv hvPvB Kiv|

সংগৃহীতব্য দলিলপত্রাদি

8.8 ॥b‡av³ `wj j c̄w` msMö Ki‡Z n‡e t

- gÄji ॥bqšY Kvi x weagyj v
- gÄji Av‡ kmgn
- ev‡RU
- gÄji cÖcK KZK cÖ E cÖL“qb
- Pvj vb (cwi ‡kva/cÖBi `wj j c̄w`)|

ନିରୀକ୍ଷା ଯାଚାଇସମ୍ବୁଦ୍ଧ

8.9 ~~wbtaev³~~ KgñPwU AbñiY KitZ nte t

ନିରୀକ୍ଷା କର୍ମସୂଚି ପାହାଯ-ମଞ୍ଜୁରି

Andtmi bvg | Ae-wb _____ A_cermi _____

Wbix¶vi chiqmga	hui Øiv ci x¶Z	Kvhë†
<p>tht¶† gÄji wbowθ kZ©cY mvtct¶ cövb Kiv nq, tmf¶† Aa- b KZ¶¶ Øiv cöE gÄji mgn cix¶vi t¶† t</p> <ul style="list-style-type: none"> • cöE gÄji msútk©we-wi Z Z_ msMö Ki "b Ges gÄji i msuké-kZ¶ AeñwZ tnwb • gÄji cövbi cte®tRtb wob, KZ¶¶ Kfvte mšo ntq‡Qb th msuké-kZ¶ cY Kiv ntq‡Q • KZ¶¶ KZ¶ msMpxZ cövYi wfp¶thwM-Zv gj "vqb Ki "b (GB cövYi Ici Avi I cix¶Y cöqvRbxq weñePZ ntj cieZx¶bix¶v Kvhëig MöY Ki "b) • gÄji cövbi cte®gÄji cöcK KZ¶ kZ¶ cY Kiv ntq‡Q wKbv weñePbv Ki "b <p>cöE gÄji mgn cix¶vi t¶†</p> <ul style="list-style-type: none"> • gÄji -cöcK KZ¶ KZ¶¶ cöE cövYi i×Zv msútk© wboqZv cövbeK gÄji i kZ©cY Kiv ntq‡Q wKbv hvPvB Ki "b • kZ¶ cÖvYi weI qwU we-wi Z hvPvBtqi cöqvRb ntj Avi I cÖvY msMö Ki "b <p>th t¶† gÄjx cöcK ms-vi wbi x¶Z nmve, gÄjx cvl qvi ceRZ© (thwU cöcK ms-vi Aw_R Ae-vi cögvYK `wj j nmve KvR Ki te) tmf¶†</p> <ul style="list-style-type: none"> • hvPvB Ki "b th, GB nmve mgn msMpxZ ntq‡Qj wK bv Ges • wbowZ tnwb th, D³ nmve Abjhvqx gÄji cövb h³ h³ <p>GKBfvte, ce®kZ©ntmte, cte® gÄji h_vh_fvte eenvi ntq‡Q GB weI qwU t`Lvi Rb" gÄji cöcK ms-vi wbi x¶Z nmve tht¶† msMpxZe" wQj tmf¶† t</p>		

mbixPvi chqmgm	hui 0vi v cixPZ	Kvhē̄
<ul style="list-style-type: none"> • cixPv Ki "b th GB m̄mve t̄j v msMpxZ ntq̄Qj wKbv • wbl̄Z t̄nb th, GB m̄mve c̄t̄ē gÄji h_vh_ m̄en̄ti i wēl q̄U c̄ḡwYZ ntq̄Qj <p>gÄji mgm cixPv Kti c̄kvmibK KZ̄P KZ̄ Abj̄Z mbqg-cxwZi ch̄BZv hvPvB Ki "b GwU m̄e n̄te t</p> <ul style="list-style-type: none"> • c̄ E gÄji ms̄p̄vš-w̄wi Z Z_ msM̄ Ges gÄji ms̄k̄-b̄w̄ kZ̄ AewZ n̄l q̄i gvātg; • GB KZ̄ c̄ Y Ki v ntq̄Qj tm m̄ūtK̄ Kf̄t̄e KZ̄P m̄šo ntq̄Qj b Zv Rvbvi gvātg; • KZ̄P KZ̄ msMpxZ c̄ḡt̄Yi w̄f̄P̄t̄hvM̄Zv gj̄ vq̄bi gvātg (hw̄ GB c̄ḡt̄Yi l̄ci Avi l̄ wēl q̄i Z Kvh̄pg c̄q̄vRbxq wēl PZ nq Znt̄j c̄ti i w̄bi xPvi hvPvB cxwZU t̄Lp) Ges • KZ̄ Ges mgqmP gÄji c̄cK ms̄v c̄ Y Kti w̄Qj b wKbv tm̄U ch̄j vPvB gvātg <p>Gaībi gÄji i t̄P̄t̄t̄ hvPvB Ki "b th,</p> <ul style="list-style-type: none"> • h̄ȳm̄Z mḡqi ḡtā gÄji evē c̄ E A_ eüZ ntq̄Q wKsev ēen̄vi Ki v n̄te Ges GwU gj̄ vq̄bi Rb̄ ms̄k̄- KZ̄P c̄q̄vRbxq c̄ t̄P̄c M̄Y Kti t̄Qb <p>D̄t̄i k̄ AwRZ ntq̄Q wKsev h̄ȳm̄Z mgq AwZp̄vš- ntq̄Q Gifc t̄P̄t̄t̄ gÄji mḡni GKwU bḡbvi cixPvi Rb̄,</p> <ul style="list-style-type: none"> • AēwZ A_ t̄diZ t̄q̄ ntq̄Q wKbv hvPvB Ki "b 		

mbix̄vi ch̄qmgn	hwi Øvi v ci x̄v̄Z	Kvh̄t̄
<ul style="list-style-type: none"> • th̄t̄t̄t̄ AēwqZ A_©di Z t̄ qv nq̄b, tm̄t̄t̄t̄ AēwqZ A_©mgc®Yi c̄qvRb tbB G ḡtg®Kvb c̄ZwōZ c×wZ _vKt̄j tm̄wU cix̄v̄ Ki "b • c̄qvRb nt̄j , cwi ` k̄bi gvāt̄g w̄b̄w̄Z tn̄b th̄ gÄji c̄cK ms̄v, gÄji -ms̄k̄e-Kvh̄p̄g AēvnZ t̄t̄L̄t̄Q • gÄji i UvKvi A½ mnm̄te w̄Pw̄yZ nt̄qt̄Q w̄K? • gÄji i t̄kYw̄eb̄m Ges UvKvi A½ w̄K m̄w̄K? • gÄji i D̄t̄l̄k̄ I kZ̄ej x ms̄p̄v̄S-c̄w̄Kvi w̄K úo, ms̄úY®Ges w̄åw̄Sḡy®? • gÄji Av̄t̄k w̄K w̄Kf̄v̄te Rvb̄t̄bv̄ nq̄ Ges w̄Zxqevi cwi t̄kva h̄t̄Z m̄v̄t̄ bv̄ nq̄ tm̄f̄v̄te w̄K w̄j w̄ce× Ki v̄ nq̄? • hv̄PvB Ki "b th̄, gÄji i A_©c̄c̄t̄Ki mnm̄te cwi t̄kva th̄M (Account Payee) t̄P̄t̄Ki gvāt̄g cwi t̄kva Ki v̄ nt̄qt̄Q • hv̄PvB Ki "b th̄ gÄji, c̄qvRb nt̄j t̄URw̄i i Ab̄t̄gv̄` b j v̄f Kt̄i • hv̄PvB Ki "b th̄ gÄji, ev̄t̄RU eiv̄t̄t̄K Aw̄Zμg Kt̄i bv̄ • gÄji i Zw̄j Kv̄t̄t̄K w̄MZ eQi , w̄j t̄Z c̄B mKj gÄji w̄Pw̄yZ Ki "b w̄b̄w̄Z tn̄b th̄ gÄji c̄cKMY, gÄji i KZ̄t̄t̄ c̄t̄Y Kt̄i t̄Qb • cix̄v̄ Ki "b th̄ gÄji mi Kv̄t̄i i t̄Nw̄l Z b̄w̄Zt̄K mg_Ø Kt̄i w̄Kbv̄ Ges i v̄t̄ōt̄ tḡw̄j K b̄w̄Z w̄Ksev m̄s̄w̄eaw̄bK c̄qvRt̄bi cwi c̄S̄t̄ w̄Kbv̄ hv̄PvB Ki "b th̄, c̄Zw̄U gÄji Aw̄R h̄v̄_Zvi b̄w̄Zi m̄t̄ m̄v̄t̄ w̄Zc̄Y®Kbv̄ • w̄b̄w̄Z tn̄b th̄, c̄kv̄m̄bK KZ̄t̄t̄i w̄b̄P̄t̄h̄M w̄b̄q̄S̄Y ēēv̄ w̄ēv̄ "gv̄b i t̄qt̄Q, Ges c̄cKMY Zv̄ tḡtb P̄t̄j t̄Qb 		

સ્વરૂપસંહાર

Kvhેતી વેચ ગશે" મણિચણી અગ્રિ અન્ગાંગ ગ્રંથ થિ, મનુષી ગાયિ ગેસ જી તિક આંગ્રેઝી ક્રિયા, મણિચણી વિનાગ્રિ વિનાગ્રિ અન્ગાંગ મણુષી જ નિર્ણય ગેસ જી મણુષી દ્વારા નિર્ણય ગેસ જી - મણિચણી ક્રિયાંગ ક્રિયાંગ એવીની, જે એવાં ગેસ કાંઈ બાંધી કાંઈ પાર ચન્દ્ર લિખ્યા હોય |

..... KZR કાંઈ જી લિખ્યા હોય |

..... KZR કાંઈ જી લિખ્યા હોય |

ପେନସନ

ଭୂମିକା

- 9.1 tcbkb n‡'Q Aemic cÖB mi Kwi KgPvi xMY‡K Ksev Z‡` i neaev ‐g / mewZ‡K ‐g‡K gwmK n‡'i i m‡E‡Z mi Kvi KZR c‡q mba‡i Z UvKvi A‡V | tcbk‡b Avb‡Z‡l KI AŠF‡P i‡q‡Q | tcbkb XvKvi evB‡i _vb I tRj v nmvei ¶Y Andm Ges XvKvq, tRj v I c‡v nmvei ¶Y Andm Ges nmve gnv mba‡K-Gi Kvh‡q KZR c‡i tkva Kiv nq |
- 9.2 tcbkb ‐atgi j ¶' n‡j m‡WK tcbkbv MY‡K m‡WK tcbkb h_vmg‡q c‡i tkva Kiv | Gi A_n‡'Q th, hviv m‡Z'Kvi fv‡e tcbkb c‡C K Z‡` i‡KB thb Zv c‡i tkva Kiv nq, we` "gvb mewa Abjhvqx c‡i tkva Kiv nq Ges AnWU tK‡Wi 38 | 39 Ab‡'Q‡` eWY‡Z b‡Z Abj‡i ‐Y Z‡` i‡K Zv c‡i tkva Kiv nq |
- 9.3 nmvei ¶Y Andm KZR Abj‡i Yxq e"e‐w` tURwi Ges mveimwqwi i"j m (2q As‡ki 4_ © Aa"v‡q i c‡i ‐Q` 6)-G eWY‡Z Av‡Q | G, t‡j v‡Z tcbkb c‡i Pvj b ms‡v‡S‐w` wi Z we‡qwi AŠF‡P i‡q‡Q | mbi‡¶vi c‡_mgK `m‡qZj n‡e GB mKj e"e‐v Abjhvqx KvR Pj ‐Q m‡Kv tm m‡ú‡K‡b‡DZ n‡qv | tcbkb ms‡v‡S-tg‡ij K mewamgn, CSR, BSR, Public Servnts, Retirement Act, Pension and Grutuity Scheme of 1954 and 1959 Ges temvgwi K mi Kwi PvK‡i ‐t` i tcbkb gÄji ms‡v‡S-cPvj Z mewa/c‡Z mnRxKi Y Av‡` k neaZ Av‡Q |
- 9.4 tcbkb gÄji i KZ‡` c‡i Y Kiv n‡q‡Q mK-bv Ges gÄji KZ Ges D‡Ewj Z tcbkb m‡WK mKv, Zv hvPvBKj Y tcbkb mbi‡¶vi Ab‡Zg `m‡qZj nmvei ¶Y Andmmg‡n c‡Z tcbkb `wei c‡C Zv m‡ú‡KZ c‡‡te` b m‡WKfv‡e c‡q‡b Kiv i‡q‡Q mKv Ges H mKj Andm KZR Rwi KZ tcbkb D‡Ewj tbi c‡i Kvi h_vh_ mKv tm m‡ú‡K‡b‡DZ n‡qv GB `m‡q‡Zj AŠF‡P |

ଅଧାନ ସ୍ଥୁରିତ ପଦ୍ଧତି

- 9.5 tcbkb c‡i tkv‡ai t¶‡† R‡oZ c‡Zvi Yvi we‡kl S‡K, t‡j v m‡ú‡K‡b‡i ¶K‡K mZK©_vK‡Z n‡e | A‡bKt¶‡† tcbkbv MY e"v‡MZfv‡e nmRi n‡q tcbkb D‡Ewj b Ki‡Z c‡i b bv Ges tm i Kg t¶‡† c‡Zvi Yvi m‡hM m‡o nq | AZGe, mbi‡¶KMY‡K Gai‡bi S‡Km‡úb‡Gj vKvi Rb` mba‡i Z mbi‡¶vi hvPvB‡q i ‐tK we‡kl g‡bv‡hM mbe‡ K‡Z n‡e | c‡v S‡K, t‡j v n‡j t
- hviv tcbkb c‡C bb Z‡` i tcbkb c‡v b Kiv n‡q‡Q;
 - c‡i tkv‡aZ tcbkb Ab‡g‡` Z tcbkb w`g Abjhvqx m‡Y‡q Kiv n‡q‡b;
 - hviv tKej Avb‡Z‡l K c‡C Z‡` i tcbkb I Avb‡Z‡l K `‐tUvB c‡i tkva Kiv n‡q‡Q Ges tcbkb‡hM PvK‡i i mgqKvj h_vh_fv‡e m‡Y‡q Kiv n‡q‡b |

ନିରୀକ୍ଷାର ଉଦ୍ଦେଶ୍ୟସମୂହ

- 9.6 mbi‡¶vi c‡v D‡i K, t‡j v n‡j t
- mi Kwi mewa Abjhvqx tcbkb m‡Y‡q Kiv nq mKv Ges Zv m‡WKfv‡e t‡i KW‡P‡P Kiv nq mKv c‡i ¶v Kiv;
 - hviv tcbkb c‡eb tKej Z‡` i‡K tcbkb c‡i tkva Kiv nq mKv hvPvB Kiv;

- tcbkbv‡i i c‡¶ tKej c¶aKvi c¶B e„w³B tcbkb D‡Ej b K‡i b Kbv ci x¶v Kiv Ges
- tcbkbv‡i Ae„nZ c¶c Zv hvPvB Kiv nq Kbv †` Lv|

ଯାଚାଇୟୋଗ୍ୟ ଦଲିଲପଣାଦିର ତାଲିକା

9.7. ch¶j vPvvi Rb „ wb‡av³ ` wj j c†w` tck Kivi Rb „ Ab‡iva Rvb‡Z n‡e t

- tcbkb Av‡e` bc‡†i W‡KU t‡i R÷vi
- tcbkb c¶Z‡e` b bw_ /t‡i R÷vi
- tcbkb gÄwi c†
- tcbkb cwi tkva Av‡` tki nmvei ¶Y Andm‡i i (tcbkb cwi tkvaKvi xi) As‡ki MW©dvBj
- tcbkb cwi tkva Av‡` k Rwi i t‡i R÷vi
- tcbkb wej t‡i R÷vi
- tcbkb fvDPvi
- e„stKi tcbkb cþf¶Y wej |

ନିରୀକ୍ଷା ଯାଚାଇସମୂହ

9.8 bgþv I wetkHgj K hvPvB‡qi wfwE‡Z we~wi Z ci x¶Y| tcbkb eve` e‡qi wetkHgj K hvPvB‡qi dj vd‡j i lci bgþvvi AvKvi wbF¶ Ki‡e|

9.9 mshy³ KgñiPiU Abym i Y Ki‡Z n‡e|

ନିରୀକ୍ଷା କର୍ମପୂର୍ଣ୍ଣ ପେନଶବ୍ଦ

Andomi big | Ae-wb _____ A-^cermi _____

ବିଭାଗ ଓ ଚାରିମଣ୍ଡଳ	ହୃଦୟ ଓ ବିଭାଗ	କଥା
<ul style="list-style-type: none"> • cÖZ Qq gvm AŠt ବାନି Z cÖZ qbcT ` wLj Kiv nq wKbv t` Lp • ବାନି Z tNvI Yv, metkI tcbkibi ବିଭାଗ tiwR÷v i wj icex Kiv nq wKbv t` Lp • tcbkb cwi tkva h_vh_ tiwR÷v i [mcvi Aibtqkb (eqm DExYQv) wKsev metkI tcbkb tiwR÷v i, thPfT h cÖhvR] wj icex Kiv nq wKbv t` Lp M. tcbkbv i i gZi ntj , tcbkb cwi tkva Avt` k ewZj Kivi Rb tdiZ t` lqv ntqtQ wKbv hvPvB Ki @b N. ବିଭାଗ tnvb th tcbkbv i i gZi wKsev e` wj msjuvS-Z_w ବିଭାଗ tiwR÷v i Ges tcbkb cwi tkva Avt` k tiwR÷v i wj icex Kiv ntqtQ Ges Zv tMfRfUW KgRZP0v mZ_wqZ Kiv ntqtQ tKvb e^w^3 i bvg `vqxfvte Lwi R ntj tiwR÷v i j wj Kwj tZ tmB Z_ wj icex Kiv ntqtQ O. ବିଭାଗ tnvb th, tcbkb cwi tkvamgn mVKfvte tKvweb --Kiv ntqtQ P. fVPvimgn h_vh_ QfK myeb --fvt e ivLv nq wKbv t` Lp Q. thLvfb cÖqvRb tmLvfb ivR^-^ wtfKU j wMfby ntqtQ wKbv Ges e^en^ii ci Zv ewZj Kiv ntqtQ wKbv t` Lp <p>୧. ମଞ୍ଚର ନିରୀକ୍ଷା</p> <p>K. Aemi MÖtYi Zwil/gZii Zwil, tcbkib MYbvthwM PvKvi, metkI AvüZ teZb, tcbkibi cÖKvi (Ges tcbkibi UvKvi At^i MYbv) PvKvi weiy/tcbkb cÖz te` tb PvKvi ein, PvKvi i BwZnm, e^w^3MZ b_ Ges ବିଭାଗ tiwR÷v i m^fT mVKfvte wj icex Kiv ntqtQ wKbv hvPvB Ki "b </p>	hui ðviv ci x̄tZ	Khēt

မြန်မာ ပါနီ စံနှင့်မြန်မာ ပါနီ စံနှင့်	နှိမ်ချိန် စံနှင့်	နှိမ်ချိန် စံနှင့်
L. Av` vqthwM A_ © (thLvtb cihwR) tKtU titL tcbktbi th A½ mbañY Kiv ntqtQ tmwU mmvei ¶Y Awdm KZK cõ E Z_ Ges tcbkb ciñ tkva Avt` tk Dij wZ tcbktbi A½i mv‡_ wgtj hv‡Q wKbv t Lp		
M. gÄji c‡Í Dij wZ Av` vqthwM A_ © cKZct¶ Av` vq Kiv ntqtQ wKbv hvPvB Ki“b		
၅. ပေးကွန် ပေးကွန် ပေးကွန် ပေးကွန်		
K. mbñZ tnvb th mmvei ¶Y Awdm KZK Rwi KZ tcbkb ciñ tkva Avt` k msuké mmvei ¶Y Awdtm i vLv ntqtQ		
L. bgþv -¶i wKsev exv½j x Av½j i Qvc (KñZcq eñZµg mv‡ct¶) tcbkb ciñ tkva Avt` tk i mv‡_ mshy³ Kiv nq wKbv ciñ¶v Ki“b		
M. bgþv -¶i wKsev exv½j x Av½j i Qvc KZççñZ eñZ KZK mZñwqZ wQj wKbv ciñ¶v Ki“b		
N. tcbkbv‡ii Qwe GKwU mZñwqZ Kic tcbkb ciñ tkva Avt` tk i mmvei ¶Y Awdtmi Astk Awv w tq mshy³ Kiv nq wKbv ciñ¶v Ki“b		
O. tKv Kvi‡Y tcbkb ciñ tkva Avt` k cñZñwqZ ntj cjt bv Avt` k 3 ermi chs- msi ¶Y Kti, Zvici aÿsm Kiv nq wKbv ciñ¶v Ki“b		
P. tcbkb ciñ tkva Avt` k, th mKj t¶‡Í bevqb Kiv ntqtQ tmme t¶‡Í cjt bv tcbkb ciñ tkva Avt` k t‡K Qwe -¶i Ges exv½j x Av½j i Qvc bZb tcbkb ciñ tkva Avt` tk -vbwšt Kiv ntqtQ wKbv ciñ¶v Ki“b		

નિર્ણય ચોરંગી	હુદ્દિ ચિહ્ના	કુહેઠ
<p>Q. નિર્ણય તન્દુલ થ તબક્ક ચીત્કવા આંત્રેકી ચીત્કવાકૃતિ આસ હાન્ધફિલ્ડ માર્ગોદવબટ્ઝ મસીધ્ય કિવ નંતર્ભોજ </p> <p>R. આન્ધુલિંગ્ટુની તબક્ક ચીત્કવા આંત્રેક્મગની પણી, નિર્ણય તન્દુલ થ, મસીધ્ય નંતર્ભોજ આંદળ ડ્રેન આંત્રેકી ડ્રેન આસબ ટ્લાઇ ટ્રેન નંતર્ભોજ </p>		
૪. પેનશન પરિશોધ આદેશેર રેજિસ્ટર નિરીક્ષા		
<p>K. નિર્ણય તન્દુલ થ, તબક્ક ચીત્કવા આંત્રેકી મસીધ્ય કિવ નંતર્ભોજ ગેસ મગ્નિયુનિયન બિલ્ડિંગ કિવ નંતર્ભોજ </p> <p>L. ગ્રેડ્ફિલ્ડ નિર્ણય તન્દુલ થ, વેટ્ક્લિ ક્રિસ્ટાફર ક્રિસ્ટાફર તબક્કબિ ટ્રેક્સ ગ્રેડ્ફિલ્ડ ક્રિસ્ટાફર ટ્રેક્સ નંતર્ભોજ </p> <p>M. ગ્રેડ્ફિલ્ડ એન્ટ્રીન્સ ફિલ્ડમગની (entries) પણી, ક્રિસ્ટાફર તબક્ક ચીત્કવા આંત્રેકી મન્દિર મસીધ્ય વેટ્ક્લિ ક્રિસ્ટાફર ટ્રેક્સ નું ગેસ મન્દિર નિર્ણય કિવ નંતર્ભોજ નિર્ણય કિવ નંતર્ભોજ </p>		
૫. પરિશોધેર નિર્દિષ્ટ તારિખ સંદર્ભ નિરીક્ષા		
તબક્ક ચીત્કવામણ ચેપ્ટ્રેજ પ્રબ્રાન્ડ પણી, નિર્ણય મગ્નિયુનિયન આન્ધુલિંગ્ટુની તબક્ક ચીત્કવા કિવ નંતર્ભોજ નિર્ણય કિવ નંતર્ભોજ		
૬. દાખિ-પરિશોધ સંદર્ભ નિરીક્ષા		
<p>K. થ મક્કી તબક્કબ્રાન્ડ એન્ટ્રીન્સ ફિલ્ડમગની કિસ્ટ આંગ્લિસ્ટિક પણી નિર્ણય તન્દુલ થ, ક્રિસ્ટાફર મન્દિર ટ્રેક્સ નિર્ણય કિવ નંતર્ભોજ ગેસ ગ્રેડ્ફિલ્ડ ક્રિસ્ટાફર ટ્રેક્સ એન્ટ્રીન્સ ક્રિસ્ટાફર નિર્ણય કિવ નંતર્ભોજ </p> <p>L. ટ્રેક્સ એન્ટ્રીન્સ ક્રિસ્ટાફર બ્રાન્ડ ગ્રેડ્ફિલ્ડ નિર્ણય તન્દુલ થ, ક્રિસ્ટાફર મન્દિર ગ્રેડ્ફિલ્ડ ક્રિસ્ટાફર ટ્રેક્સ એન્ટ્રીન્સ ક્રિસ્ટાફર ટ્રેક્સ નિર્ણય કિવ નંતર્ભોજ </p>		

ବିଭାଗ ବିଭାଗ	ବିଭାଗ ବିଭାଗ	ବିଭାଗ ବିଭାଗ
M. thtPfī GKRb eW3i tcbkb DtEj tbi Rb" cÖZbua wbqM Kiv nq tmPfī wbODZ tnvb th, tmB eW3 AwZwi 3 A_© cÖvb Kiv ntj wZb tmU tdiZ t` teb GB gtg© A½Kvi bugv m¤úv b Kti tQb tcbkbtfwMx eW3U th RweZ AvtQb, tmB m¤útK© hvh_ cÖZ"qbcī eQti AšZ GKvi GB cÖZbua nnmei PY Andtm Dc"vcb KitQb		Kvhē†
N. wbODZ tnvb th, D3 cÖZbua tcbkbvti i RweZ _vKvi cÖZ"qbcī Dlvcb bv Kitj ZtK tKvb A_©cvi tkva Kiv nqib		
O. m¤úZ cwi tkvaZ tcbkbmgfni GKU bgpv msMö Ki"b thtPfī tcbkbvi Zui tcbkb msMöni Rb" cÖZbua gtbvbxZ Kti tQb, wbODZ tnvb th, GRb" tcbkbvi wj wLZ KZj cÖvb Kti Qb A_ev tcbkbvi 0tcbktbi A_©etS tctqW0- G gtg©cÖv½b Kti tQb Ges cÖZbua GKU c_K iwk` cÖv½b Kti tQb Gtgtg©th, wZb tcbkb etS tctqfQb		
P. ti wR÷vii fW3mgfni (entries) GKU bgpv cixPv Ki"b Ges wbODZ tnvb th, G, t j v Abtgw` Z QfK wj wce x Kiv nqfQ		
Q. gInj vt` i weertni Kvi tY ewZj thM" tcbkbvbi tPfī wbODZ tnvb th, cÖqvRbxq Aa©ewl R tNvI Yv msMpxZ nqfQ		
୧. ପରିଶୋଧକାରୀ କର୍ମକର୍ତ୍ତାର ନିବାରଣମୂଲକ ସ୍ୟବଦ୍ଧ ନିରୀକ୍ଷା		
tcbkb cwi tkva cixPv Kti wbODZ tnvb th tcbkbvbi t` i cwi Pq wbODZ nI qvi Rb" cÖqvRbxq mKj ai tbi c` tPc MÖY Kiv nqfQ		

mbix̄vi ch̄qmḡ	hui Øviv cix̄Z	Kvh̄t̄
৪. পরিশোধের রেকর্ড নিরীক্ষা <p>cwi t̄kvamḡni Zwj Kv t̄_t̄K GKU bḡbv msM̄ Ki "b Ges mb̄DZ tn̄b th tcbkb cwi t̄kva Avt̄ t̄ki Aci c̄vq cwi t̄kva ij̄ce× Kiv n̄q̄t̄Q </p>		
৫. আনুত্তোষিক নিরীক্ষা <p>Avbt̄Zwl K cwi t̄kv̄ai GKU bḡbv cix̄v K̄i t̄_L̄p th, Avbt̄Zwl K, msuk̄- mi K̄vi Avt̄ K Abjh̄vqx cwi t̄kva Kiv n̄q̄t̄Q Ges m̄m̄vei P̄Y Awdm D³ cwi t̄kva ti KW³ K̄i t̄Q </p>		
৫০. সময় সময় পেনশনারগণকে চিহ্নিতকরণের পদ্ধতিয়ার ওপর নিরীক্ষা <p>K. tcbkb cwi t̄kv̄ai Zwj Kv t̄_t̄K GKU bḡbv msM̄ Ki "b Ges mb̄DZ tn̄b th cwi t̄kvaKvix KgRZMY tm̄B m̄kj tcbkbv̄ti i ex̄v̄j xi Qvc M̄Y K̄it̄Qb h̄t̄ i Qvc M̄Y Kiv wē "gvb wēla Abjh̄vqx c̄q̄Rbxq wētePbv K̄it̄Qb </p> <p>L. th̄P̄t̄i tcbkbv̄i MY ēw³MZf̄te Dc̄w-Z n̄q̄ tcbkb M̄Y K̄i b v Zt̄ i Zwj Kv t̄_t̄K GKU bḡbv msM̄ Ki "b Ges mb̄DZ tn̄b th, tcbkb cwi t̄kvaKvix KgRZP̄ wē "gvb wēla Abjh̄vqx erm̄ti AšZ GK̄vi msuk̄- tcbkbv̄i t̄K m̄yZ Kivi c̄q̄m M̄Y K̄i t̄Qj b </p>		
৫১. অনুত্তোলিত ও বকেয়া পেনশন নিরীক্ষা <p>K. th̄P̄t̄i tcbkb GK erm̄ti i Rb" Abt̄Ewj Z _ v̄K tm̄ t̄P̄t̄i Zv c̄v̄b/cwi t̄kva ēÜ _ v̄K m̄Kbv cix̄v Ki "b </p> <p>L. mb̄DZ tn̄b th, th̄P̄t̄i t̄Kvb ēw³ Gai t̄bi tcbkb M̄t̄Yi Rb" m̄Ri nb, tm̄t̄P̄t̄i Dch̄³ KZ³t̄P̄i Abt̄gv̄b Qvov tcbkb cwi t̄kva Kiv n̄q bv </p>		

ମୁଖ୍ୟ ଚାରିମଣ୍ଡଳ	ହୃଦୟ ଚାରିମଣ୍ଡଳ	କଥାତି
<p>୧୨. ପେଶନାରେ ଘୃତ୍ୟର ପର ପେଶନ ପରିଶୋଧ ନିରୀକ୍ଷା</p> <p>K. ଥିଏଟି ତବକବି ଗଜୀଏ କିଏଟିଓ ତମିଏଟି ମୁଠ୍ୟ ତନ୍ବ ଥ, ତବକବ ଏଇଗିବ ମେଲା ଅଭିନାଶ ଚିତ୍କା କିଏ ନାହିଁ </p> <p>L. ଗଜ ତବକବିଏ ଏଟି ମୁଠ୍ୟ ତନ୍ବ ଥ, ତବକବ ଚିତ୍କା ଅଏଟିକି ଡଫ କୁଳ ମନ୍ମଵେଇ ଏଇ ଅନ୍ତମ ମୁଖ୍ୟ ନାହିଁ ଗେସ ଜୁଏ ଗଜୀ ମେଲା କିଏ ନାହିଁ </p> <p>M. ଚିତ୍କା ଏଇ କି ତବକବି ଏଟି ମେଲା ଗିରିଜା ମକ୍କା ଅବଧିବକ୍ଷଣ ଏଇ ତବି କି ତବକବ ଚିତ୍କା ଅଏକ ରୁହି କିଏ ନାହିଁ ମକ୍କା ଚାରିମଣ୍ଡଳ କିଏ ବାବା </p> <p>୧୩. ବିଶେଷ ବାର୍ଷିକ ଅନୁସରଣ କାର୍ଯ୍ୟକ୍ରମ ନିରୀକ୍ଷା</p> <p>K. ମୁଠ୍ୟ ତନ୍ବ ଥ, ମନ୍ମଵେଇ ଏଇ ଅନ୍ତମ ମକ୍କା ତବକବିଏ କିଏ କିଏଟି କିଏଟିଓ କିଏଟିଓ କିଏଟିଓ </p> <p>L. ମୁଠ୍ୟ ତନ୍ବ ଥ, ମନ୍ମଵେଇ ଏଇ ଅନ୍ତମ ଥ କିମ୍ବା ଏଇ ଅଭିନାଶ କିଏଟିଓ ଗେସ ଥ କିମ୍ବା ଏଇ ଅଭିନାଶ କିଏଟିବିବ ଜୁ ଚିଏଟି ପବ କିଏ ହିଂହା ମେଲା ଏଇ ଅଭିନାଶ କିଏଟିବିବ କିଏଟିବିବ ଚିତ୍କା ବା କିଏଟିବିବ </p>		

ଉପସଂହାର :

କଥାତି ମେଇ ଗେଇ ମିଟିଟି ଅଗ୍ରି ଆମିଗାର ଗ୍ରାମ ଥ, ଏଇଗିବ ମୁକ୍ତି ମେଲା ଅଭିନାଶ ତବକବ ଚିତ୍କା କିଏ ନାହିଁ |

..... KZR cYZ; Zwi L t

..... KZR ciwZ; Zwi L t

ପଣ୍ଡ-ପାନ୍ଥିତ ପ୍ରକାଶ/ସଂଘର୍ଥ

ଭୂଷିତକା

- 10.1 cY^mvgM^o ej tZ mvavi YZ mi Kvi wef^Mmg^tni e^{en}tⁱ i Rb^u μxZ/msMpxZ mvgM^oK e^Ssq| GtZ
tagv^l wbt^tk^l th^M Ges we^tk^l D^t^l t^k msMpxZ Bmj^th^M cY^B A^{sf}^p bq; tmBm^t_Kj Kāv,
Avmevec^l, h^{sc}^wZ BZ^w c^tYⁱ gR^y | A^{sf}^p i^tq^tQ|
- 10.2 Gai^tbi μ^tqi Rb^u mi Kvi c^oZermi we^cj A^t^vi A^oe^q K^ti b^l d^tj w^bix^Pvi Ab^uZg c^o^b
`w^qZ^j nj μq-w^bix^Pvi N h^v mi Kvi Zn^tetjⁱ h^vh_ e^{en}vi m^utk^ow^bqZv c^o^b K^ti |
w^bix^PKMY^tK Gwei^tq Aek^B mZK^on^tZ n^te Ges tmfv^te Zut^t i w^bix^Pvi c^wi Kⁱ bv c^Yqb Ki^tZ
n^te|
- 10.3 μq c^o^bqvi h^vh_ c^o^b m^utk^ow^bfb^ec^oK^ti i mi Kvi w^ama i^tq^tQ| nvj bvM^oKZ w^ama^tj v
tRbv^tij wdb^wYqvj i^j m (148 t^tK 155 ch^s) Ges tURwi | mvewmWqvvi we^wagv^j vi w^oZxq
As^tki 4^oAa^vq^tqi 7g c^wi t^tQ^t e^wY^o Av^tQ| A^{am}W^tWi 34 | 39 Ab^tQ^t i Av^tj v^tK mgM^o
c^o^bq^wU^tK we^wePbv Kivi c^o^bq^wRb n^te|

ପଥାନ ସୁକିମୟୁତ

- 10.4 c^o^b S^tK^t j v n^t"Q t

- Ggb cY^mvgM^o M^oY Kiv n^tZ c^ti th^tj v e^{en}tⁱ i tgq^r c^o^b t^tk^l (we^tk^lZ; Lv^o,
imvq^wbK^t `e^w | lIac^l) n^tq h^vl qvi Kvi t^tY Zv AcP^tq ch^wmZ nq;
- μxZ cY^mvgM^o mi Kvi Kv^tR e^euZ nq bv;
- digv^tqkKZ w^bKsev m^tei^wKZ cY^mvgM^o M^oYth^M gvt^tbi w^bKsev m^wK c^wi gvt^tYi bq N hvi
d^tj mi Kvi Zn^tetjⁱ AcPq n^tZ c^ti;
- th g^tj " cY^mvgM^o msMpxZ n^tq^tQ tm gj " h^vh_ bq;
- cY^mvgM^o i e^q Ai x^fv^te tkY^web["]-Kiv nq N hvi d^tj w^wmvte Ah^vo^eY^o A^{sf}^p n^tl qvi
m^webv Av^tQ;
- cY^mvgM^o mi^t P^v h^vh_ nq^wb, w^w ` Q mgqv^st ev^t e h^wPvB Kvh^pg M^oY Kiv nq^wb;
- we^wZ m^tei^wni Rb^u P^wZc^tY Av^vq Kiv nq^wb Ges
- Dr^tm AvqKi Ges gj " msthwRb Ki (gj K) Av^vq Kiv nq^wb |

ନିରୀକ୍ଷାର ଉଚ୍ଛେଷ୍ୟବଳୀ

- 10.5 c^o^b D^t^l k^tmg^t n^t"Q t

- μ^tqi mgq, cY^mvgM^o c^o^bq^wRb w^tQj w^bKbv Ges c^o^bq^wRb gj " vq^tbi Kvh^Ri e^e"v Av^tQ w^bKbv
t^tLv;
- Ab^tgw^wZ c^x^wZi gva^tg cY^mvgM^o μq Kiv n^tq^wQj w^bKbv Ges c^x^wZmg^t Kvh^Ri w^tQj w^bKbv
t^tLv;
- μxZ cY^mvgM^o h^vh_ gv^w | c^wi gvt^tYi w^bKbv c^x^wP^v Kiv Ges

- μηZ cY' mvgM̄ cKZc†¶ MηηZ | ηηmvefβ̄ n‡q‡Q wKbv Ges e"q mηKfvte tKYwvweb" -n‡q‡Q wKbv t` Lv|

সংগৃহীতব্য দলিলপত্রাদি

10.6 c̄v̄b̄ `w̄j̄ j̄ c̄l̄w̄` n̄t̄"Q̄ t̄

- wej f^u³ i t^uR÷vi
 - ms^uk^o-wej t^uR÷vi
 - ev^tRU ei v̄i
 - gÄ^ui c^u
 - `i c^u weÄ^uβ, Zj bvgj K weei Yx, P^u³, μqut` k, cY^umvgM^o c^uβi c^uz^uqbc^u
 - fvDPi mgn
 - gj " ms^uthvRb Ki (gmK) Ges AvqKi t^uR÷vi
 - c^ui t^ukwaZ tPKmgn
 - c^ui `k^u c^uz^ute` b|

विज्ञीका याचाईप्रबूद्ध

10.7 mshy³ Kgm²PaU Abm¹Y KitZ nte |

ନିରୀକ୍ଷା କର୍ମସୂଚି

ଫୁଲ/ସଂଘର

Andomi bvg | Ae~vb _____

A_ermi _____

ବିଭିନ୍ନ ଚହିଙ୍ଗା	ହୃଦୟ ଚିତ୍ରଣ	କ୍ରମୀକରଣ
<p>୧. କାର୍ଯ୍ୟକେଶ ଥାନ-ପୂର୍ବ ପଦ୍ଧତି ନିରୀକ୍ଷା</p> <p>K. Ab̄gv` bKvi x KgRZP μ̄qi Rb" Zn̄etj i c̄Be"Zv w̄b̄DZ K̄ti Q̄tj b w̄Kbv cixPv Ki"b </p> <p>L. n̄mve erm̄ii Ae"eñZ cib c̄wi t̄kvamḡni GKU bḡpv h̄pVb K̄ti t̄Lb th, ce@Zx̄erm̄ii Zn̄etj i NvUñZi `i"b A_̄c̄wi t̄kra wej w̄Z n̄tq̄Qj w̄Kbv </p> <p>୨. ଦରପତ୍ର-ଥାନୀ ନିରୀକ୍ଷା</p> <p>K. w̄b̄DZ tn̄b th, c̄Zt̄hwMZvi w̄f̄Ēt̄Z μq- Kvh̄mḡav Kiv n̄tq̄Qj </p> <p>L. c̄B `i t̄j v̄K m̄sūñZKKv̄t̄j i Ab̄vb" `ict̄i m̄t_ w̄ḡi t̄q t̄Lb th̄P̄t̄ eo aībi cv_R" cvl qv h̄q, tm̄P̄t̄ Kvi Y w̄p̄yZ K̄ti, ḡse" Ki"b </p> <p>M. meñK AskM̄t̄Yi Rb" m̄s̄e" `ict̄i v̄Zt̄i AvKo Kiv gZ `ict̄i c̄p̄vi Yv w̄Qj w̄Kbv gj "vq̄b Ki"b </p> <p>N. w̄p̄xZ `ict̄i msL"i c̄B `ict̄i cixPv Ki"b Ges `ict̄i c̄p̄qv c̄Zt̄hwMZvḡj K n̄tq̄Qj w̄Kbv gj "vq̄b Ki"b </p> <p>O. meñp̄æ `i M̄t̄Y Kiv n̄tq̄Qj w̄Kbv cixPv Ki"b th̄P̄t̄i Zv Kiv n̄q̄b, tm̄P̄t̄i w̄b̄DZ tn̄b th, Gi t̄c0t̄b ch̄B th̄š̄KZv w̄Qj Ges Zv t̄i KWF̄Z Kiv n̄tq̄Qj (Zj bvḡj K w̄ei Yx Ges `ict̄i w̄etkH cixPv Ki"b) </p>	h̄vi cixPv	Kvhe

બિનાની ચિહ્નાં	હવિ થિય ચિહ્નાં	કૃહેત્ત
P. bb t̄imcb̄mf n̄l q̄i Kvi t̄Y t̄Kv b̄ i c̄t̄ ewZj Kiv n̄t̄q̄Qj w̄Kv cixPv Ki "b hw̄ ZvB n̄q̄ Zvnt̄j Zvi eaZv cixPv Ki "b		
Q. w̄b̄oZ t̄nb th̄ i c̄t̄i kZ̄Ab̄h̄vqx Av̄b̄. gw̄b/w̄b̄i v̄c̄Ēv RvgvBZ cvl q̄w̄ M̄t̄q̄Qj Ges w̄ella Ab̄h̄vqx tm̄, t̄j vi w̄b̄®w̄Ē n̄t̄q̄Qj		
૫. કાર્યાદેશ પ્રદાન પ્રક્રિયા નિરીક્ષા		
K. w̄b̄oZ t̄nb th̄, μ̄t̄qi Rb̄ w̄P̄yZ m̄gM̄ui c̄l̄q̄Rb̄ w̄Qj Ges `w̄q̄Z̄k̄xj KgRZP̄ m̄gM̄ui Rb̄ d̄iḡt̄qk c̄l̄b K̄t̄i w̄Q̄t̄j b		
L. w̄b̄oZ t̄nb th̄, μ̄q̄ c̄l̄q̄v̄ īīī c̄t̄eB̄ ēq̄, Dch̄B̄ KZ̄ĒP̄ h̄v̄i v̄ Ab̄t̄gw̄Z n̄t̄q̄Qj		
M. w̄b̄oZ t̄nb th̄, thUk̄z gR̄y msiP̄Y Kiv c̄l̄q̄Rb̄, w̄K t̄mB c̄w̄ḡv̄Y gR̄y msiP̄Y Kiv n̄t̄q̄Qj		
૬. દ્વારાસામની આંશિક નિરીક્ષા		
w̄b̄oZ t̄nb th̄ ch̄t̄j w̄P̄vaxb mḡt̄q̄ `ē̄ m̄gM̄ c̄KZc̄t̄P̄ mi eivn Kiv n̄t̄q̄Qj ; t̄Kej Kv̄t̄R̄ t̄j b̄t̄b n̄q̄b – Zvi ch̄B̄ c̄l̄v̄Y īt̄q̄t̄Q̄ Av̄t̄i v̄ cixPv Ki "b th̄, ch̄t̄j w̄P̄Z m̄gM̄ th̄ D̄t̄i t̄k̄ μ̄q̄ Kiv n̄t̄q̄Qj t̄mB D̄t̄i t̄k̄B ēenvi Kiv n̄t̄q̄t̄Q̄ Kvh̄Ēt̄i w̄ēw̄i Zf̄v̄te Av̄t̄j w̄KcvZ Ki "b		
૭. મૂલ્ય પરિશોધ પ્રક્રિયા નિરીક્ષા		
K. w̄b̄oZ t̄nb th̄ Dch̄B̄ KZ̄ĒP̄ A_©c̄w̄i t̄k̄va gÄj K̄t̄i w̄Q̄t̄j b		
L. f̄vDPvi/Pv̄j v̄b m̄Kj w̄ K t̄_t̄K m̄sūY©w̄Kv̄ cixPv Ki "b		
A_© c̄w̄i t̄k̄va Kvi x KgRZP̄, c̄w̄i t̄k̄va ms̄p̄v̄S̄- w̄b̄q̄ḡv̄ej x cvj b K̄t̄i w̄Q̄t̄j b w̄Kv̄ cixPv Ki "b		

mbix̄vi ch̄qmḡ	hui ōviv ciw̄Z	Kvhēt̄
N. m̄mveīY And̄m Pvj vb c̄m̄qK iY ēē - w̄i ḡj̄ v̄qb Kīb Gū w̄K w̄ff̄t̄h̄M̄?		
O. `ēm̄vgM̄ mieivn ch̄ff̄vte w̄ba w̄i Z c̄x̄Zmḡ Ab̄ni Y K̄ti Ges w̄ - w̄i Z ti K̄w̄t̄ msīY Kiv nq Gḡtḡc̄h̄ȳ³ m̄l̄Z w̄b̄D̄qZv Av̄t̄Q w̄K?		

উপসংহার :

Kvhēt̄ w̄eeZ ḡšē m̄tct̄l̄ Avgvi AwfgZ GB th, ēq h̄_h̄_f̄vte tk̄Yx̄eb̄ -Ges m̄mvef̄³ |

..... KZK c̄YiZ; Zwi L t

..... KZK ciw̄Z; Zwi L t

ପ୍ରଥମ

ଭୂମିକା

11.1 ågYe^q tKvb eo ai^tbi miKvi e^q bq| Zte Awbqg msNU^tbi m^tebv AwaK ej^tj t[¶][¶] n^u
mbix[¶]vi mg^tq AwaK gtbvthwMx ntZ nte| e^qe^tcbvtK GI cix[¶]vi Ki^tZ nte th, mKj `me H
mg^tq c^thvR^t weavb Abhvqx Kiv ntq^tQj | mbix[¶]vi gj KvR nj e^qe^tcbv KZ^t¶ h_vh_fvte |
htZ^te mt_ Zut^t i GB `mqZmgn^t cij b Kti^tQb mKbv cix[¶]vi Kiv|

11.2 ågY msμvS-gj wea^tj v weGmAvi 2q L^tE Ges dvU^tg^tUj i "j m-Gi Aaxb c^tm^tK m^tc^tg^tUwi
i "j m Ges miKvi KZ^tR mgq mgq R^twi KZ c^twi c^t/Av^t tk weaZ Av^tQ|

ନିରୀକ୍ଷାର ଉଦ୍ଦେଶ୍ୟାବଳୀ

11.3 mbix[¶]vi c^tvb D^t[¶] k^tvej x n^to^t t

- ågY ms^tke-c^tmaKt^ti i mt_ m^tu^tZcY^tmKbv t` Lv;
- ågY e^q, we^tkI Z we^t k ågY e^q mbq^tYi Rb^t ch^tB wea^tb Av^tQ mKbv Ges tm^t,^tj v Ab^tni Y Kiv nq mKbv t` Lv;
- mbqgK Kg^tZ^te, Zut^t i mbq^tYi `mqZ^tm^tKf^tte cij b Kti^tQb mKbv t` Lv;
- fvZvi `we^tgna c^thvR^t wea^tbwfw^tEK mKbv t` Lv;
- miKvi Kg^tvix hv c^tc, Zvi AwaK fvZv `me Kti^tQb mKbv t` Lv Ges
- we^t k ågY Rb^t ft^t_m^tu^tw Z ntq^tQ mKbv, Ges åg^tYi D^t[¶] k^t my^t uof^tte `wj j f^t Kiv
ntq^tQ mKbv t` Lv|

ସଂଗୃହିତବ୍ୟ ଦଲିଲପତ୍ରାଦି

11.4 mwavi YZ G^t,^tj v nt^t"Q t

- ågY wej
- gj teZb
- ågY e^q msμvS-Avt^t k/ågY msμvS-Avt^t k
- ev^tRU ei^t
- Abtgw^t Z mKt^tj mgUvi wf^tEK c^tfvoi PvU^t
- Abtgw^t Z ågYwj wC
- we^t k åg^tYi th^tw^tKZv m^toj Z c^tgyY|

11.5 e^twj i t[¶][¶]^t

- c^twi evi msAv Abhvqx tcv^t t` i c^tc^tZv
- e^tw^tMZ ^ZRmc^t c^twi enb msμvS-wel^tq we^t "gvb wea^tb
- Dch^t KZ^t¶^ti Av^t k|

ନିରୀକ୍ଷା କର୍ମପୂର୍ଣ୍ଣ ଦ୍ୱାଦ୍ସାଶ

Andomi big | Ae-wb _____ A-^cermi _____

ବିଷୟିକା ଚିତ୍ରମଙ୍ଗ	ହୃଦୟ ବିଷୟ ଚିତ୍ରମଙ୍ଗ	କ୍ଷେତ୍ର
L. ମେ` "ଗୁବ ଚିହ୍ନର" ମେଳା ଅଭିନ୍ୟାନ କିମ୍ ନତପତ୍ର ମାର୍କବ ଫ୍ରିଜ୍ ରିବ୍, `ମେ ମିମ୍ବି ଚିତ୍ରମଙ୍ଗ କିବ୍	M. ମାର୍କର ଫ୍ରିଜ୍ ଥି, ମାର୍କରିକ କରିର୍ବା ଚିତ୍ରମଙ୍ଗ-ମାର୍କି ଏରିଜ୍, ଟିକବ ମେ ଚିତ୍ରମଙ୍ଗ କିମ୍ ନତପତ୍ର	
୩. ସମ୍ବଲି ପ୍ରମଣଭାତୀ ନିରୀକ୍ଷା		
K. ଆଗ୍ୟ ମୁଖ୍ୟମଙ୍ଗ ଗେସ ମେପତ୍ର କର ଏହି ମିତିଚିତ୍ର କିମ୍ ମାର୍କବ ନତପତ୍ର ମାର୍କବ ଟିକବ	L. ମାର୍କର ଫ୍ରିଜ୍, `ମେ` ମାର୍କି ଟିକବ କିମ୍ ଚିତ୍ରମଙ୍ଗ ଆରିକ୍ ଚିତ୍ରମଙ୍ଗ କିମ୍ ନତପତ୍ର ମାର୍କବ ଫିଲ୍ମ ମାର୍କର କିମ୍ବା ମାର୍କର ଫ୍ରିଜ୍ ନତପତ୍ର	
M. `ମେ` ମାର୍କି ଚିତ୍ରମଙ୍ଗ ଆରିକ୍ ପରିମାଣ ମେ କିମ୍ ନତପତ୍ର ମାର୍କବ ଚିତ୍ରମଙ୍ଗ କିବ୍	N. ମାର୍କର ଫ୍ରିଜ୍ ଥି, ଏହିମାତ୍ର କରିର୍ବା ମିତିଚିତ୍ରମଙ୍ଗ କିମ୍ବା ମାର୍କର ଫ୍ରିଜ୍ ନତପତ୍ର ମାର୍କବ କିମ୍ବା କିବ୍	
O. ମେ` "ଗୁବ ଆଗ୍ୟଫ୍ରିଜ୍" ମେଳାତିର ଏହିଯେ ଆରିକ୍, ମାର୍କର ଚିତ୍ରମଙ୍ଗ କିମ୍ବା ଏହିଯେ ମାର୍କର ଆଗ୍ୟ ଏହିଯେ ମେଲାତିର ଏହିଯେ ମାର୍କବ ଟିକବ	P. ଏହି ରିବ୍-ଟିକ୍ କେବ ଆର୍ଟ୍-ବିକ୍ରି ଆରିକ୍ ମାର୍କବ ମାର୍କର ଚିତ୍ରମଙ୍ଗ କିବ୍ ଗେସ ମୋରିକ୍ ଟିକ୍-ଟିକ୍ କରିବ ଆଗ୍ୟ/ମାର୍କର ଫ୍ରିଜ୍ ଚିତ୍ରମଙ୍ଗ କିମ୍ ନତପତ୍ର ମାର୍କବ ହିପିବ କିବ୍	
Q. ମାର୍କର ଫ୍ରିଜ୍ ଥି, ମାର୍କର ଆମ୍ବା ହିମ୍ବାତିର ପରିଶ୍ରମ ମେତି ମାର୍କର କିମ୍ ନତପତ୍ର ଗେସ କିମ୍ବା ଆମ୍ବା ମାର୍କର କିମ୍ବା ମାର୍କର କିମ୍ବା କିମ୍ ନତପତ୍ର		
୪. ଦାଵିର ଯୌତୁକତା ପରୀକ୍ଷା		
K. ଟିକିବ-କିମ୍ ଆଗ୍ୟି ରିବ୍, ଡିମ୍ବିକ୍ ମେ ହିମ୍ବାତିର ମାର୍କର ମାର୍କର ଚିତ୍ରମଙ୍ଗ କିବ୍	L. ଥି ଆଗ୍ୟି ରିବ୍ ଫ୍ରିଜ୍ ମେ କିମ୍ ନତପତ୍ର କିମ୍ ଲିବିଂ ଗେସ ଆରିବ୍ ଆରିଟିଗ୍ରାମ ମେଚିକ୍-କିମ୍ ମେଲା ଥିମ୍ବାତିର କିମ୍ବା କିମ୍ ଟିକବ କିମ୍ ଟିକବ ଆମ୍ବାତିର ମେ କିମ୍ବା ଆଗ୍ୟି ରିବ୍ କିମ୍ବା କିମ୍ବା ମିତି ଆରିଟିଗ୍ରାମ କିମ୍ବା ଏହିଯେ ମାର୍କର କିବ୍	

mbix̄vi ch̄qmḡ	hui 0iv ciw̄Z	Kvh̄t̄
৫. সরকারি কর্মকর্তাদের বিদেশ প্রমাণের ক্ষেত্র		
K. mb̄DZ tn̄b th, ms̄k̄- KgRZM ēw̄MZ bw̄_‡Z wē` k åḡtYi AbḡwZ ms̄p̄v̄S-mi Kwi Av̄` k i‡qtQ Ges åḡtYi D‡l̄ tk̄` i mḡ_‡b ch̄B `wj j c̄l̄w̄` wē`"gb		
L. mb̄DZ tn̄b th, c̄c̄Zv Abjh̄q̄x mi Kwi Av̄` ‡k Dwj ‡Z w̄ b_‡j vi Rb̄" ^`bK fvZv c̄w̄ ‡kva Kiv n‡qtQ		
M. mb̄DZ tn̄b th, wēgtbi w̄‡KU mi Kvt̄i i Abjtgw̄` Z G‡Rw̄Yi bKU t_‡K µq Kiv n‡qtQ Ges åḡY ms̄p̄BZg Ges metPtq Kg ēq mvt̄c̄l̄ ct_ m̄p̄uw̄` Z n‡qtQ		
N. mb̄DZ tn̄b th, Dch̄B KZ̄ēl̄ 0iv w̄bañi Z nvt̄i åḡYKvix KgRZ‡K ^`bK fvZv c̄w̄ ‡kva Kiv n‡qtQ GB ḡt̄ḡch̄B c̄ḡY i‡qtQ [UxKv tth̄nZt̄` k t_‡K t̄` ‡k ^`bK fvZvi nvt̄i i Zvi Zvḡ` nq tm̄nZz mbix̄¶KM‡Yi c̄Z`K t̄` ‡ki Rb̄" c̄l̄h̄R̄" ^`bK fvZvi nvi m̄p̄u‡K‡Aek`B úó Ávb _vKv c̄l̄q̄Rb̄q		
O. tKvb KgRZ‡K ^`bK fvZv Ges tn̄tUj fvov DfqB gÄj Kiv n‡j, tn̄tUj wēj cix̄¶v K‡i mb̄DZ tn̄b th, D‡Ewj Z A_©c̄KZct̄¶l̄ ms̄k̄- KgRZP ēq K‡i ‡Ob		
[UxKv tD`vni Y-†fc, hw̄` åḡYKvix KgRZP ^`bK gvt Wt 100 nvt̄i 7 w̄ ‡bi tn̄tUj fvov eve` gvt Wt 700 D‡Ewj b K‡i b, Zvn‡j tn̄tUj wēj cix̄¶v K‡i mb̄DZ tn̄b th D³ KgRZP c̄KZct̄¶l̄ m̄Z w̄ b tn̄tUj ‡Q‡j b Ges c̄Zw̄` b gvt Wt 100 nvt̄i tn̄tUj fvov c̄w̄ ‡kva K‡i ‡Ob AwZwi ³ c̄w̄ ‡kmaZ tn̄tUj fvov c̄p̄fPY‡hvM` bq Zte hw̄` tn̄tUj fvov gvt Wt 100-Gi Kg nq Zvn‡j t̄` ‡k tdivi ci ciB ^`e‡` bK ḡt̄q Aew̄k̄o A_©tdi Z w̄ ‡Z n‡e tn̄tUj wēj cix̄¶v K‡i Avi I mb̄DZ tn̄b th wēj L̄`", cvbxq Ges Abjtgv̄` b‡hvM` bq Giſc Acivci ēq AſfP` bq]		

m̥iχ̥v̥i ch̥qm̥n̥	h̥i v̥i v̥ c̥iχ̥v̥Z	Kv̥e̥t̥
N. m̥iχ̥Z t̥nv̥b th, e̥i̥w̥MZ ^ZRmc̥t̥ c̥i̥v̥en̥t̥bi Rb̥ c̥i̥t̥k̥waZ A_© we̥`"gv̥b c̥i̥m̥i̥z̥K we̥va-we̥vb Ab̥hv̥qx c̥o̥vb Kiv̥ n̥t̥q̥t̥0̥		
P. h̥w̥`we̥t̥Z M̥n̥f̥t̥Z̥i we̥gb f̥vor Aš̥f̥ _v̥t̥K Zv̥nt̥j c̥i̥χ̥v̥ Ki̥`b th ms̥uk̥e̥-Kg̥RZ̥ we̥`"gv̥b we̥vb Ab̥hv̥qx Zv̥ t̥c̥t̥Z c̥t̥ib Kbv̥		
Q. m̥iχ̥Z t̥nv̥b th, we̥`t̥k c̥`-m̥c̥Z Kg̥RZ̥ m̥bañ̥i Z mg̥t̥qi g̥tḁ`mg̥š̥t̥qi Rb̥ Pov̥s̥- we̥j `m̥L̥j K̥t̥i t̥Q̥b		

উপসংহার ১

..... KZR CYZ; Zwi L t

..... KZK ci xM Z; Zwi L t

ପରବରାହ ଓ ସେବା, ମେରାଧତ ଓ ରକ୍ଷଣାବେକ୍ଷଣ

ଭୂମିକା

12.1 ētqi GB M̄t̄c, GKU Awd̄t̄mi ēēt̄cbv K̄sev GKU neft̄Mi c̄wi Pvj b neqK Kv̄t̄Ri ēq AšZf̄P īt̄qt̄Q| Ḡt̄Z mieivn | t̄m̄ev eve` ēq Ges Ab̄ LvZ t̄_t̄K miKw̄i m̄s̄ūE K̄sev h̄šcw̄Z īt̄Yt̄teP̄t̄Yi Rb̄ ēq Ašf̄P īt̄qt̄Q| gj ab LvZ t̄_t̄K th ēq nebh̄i Kiv nt̄qt̄Q, Zv Gi Ašf̄P bq |

12.2 n̄bq̄šy c̄x̄Zi c̄K̄Z I %elkō Ab̄hvqx, GB ēq n̄b̄t̄z̄v̄³ t̄k̄Yt̄Z nef̄³ t̄

- (1) P̄ī³ex ēt̄qi `dv t̄ th̄t̄P̄t̄t̄ Avi t̄Kv̄b ḡĀji ēZxZ ēt̄qi Rb̄ t̄_v̄K A_©b̄ -Kiv nq |
- (2) t̄_j n̄bq̄šZ ēt̄qi `dv t̄ tm̄B aīt̄bi ēt̄qi `dv, hv Dch̄P KZ©P̄ Øiv n̄bañi Z t̄_j Ab̄hvqx n̄bq̄šZ nq |
- (3) nēt̄kl̄ ēt̄qi `dv t̄ tm̄B ēq, hv EāYz̄b KZ©t̄P̄i cē©Ab̄t̄gv̄` b ēZxZ nebh̄i Kiv hvq bv |
- (4) c̄öZ -t̄P̄i Z ēt̄qi `dv t̄ th̄ ēt̄qi `dvmgnt̄K M̄t̄Yi c̄t̄ē©t̄Kv̄b n̄bq̄gK KZ©t̄P̄i Ab̄t̄gv̄` b c̄l̄qv̄Rb nq |
- (5) n̄b̄OZKiY c̄l̄qv̄wf̄EK ēt̄qi `dv t̄ n̄m̄vefī³ KiY m̄t̄ct̄P̄ th ēq Awd̄m c̄ab̄ KZK Zui n̄bR P̄gZvet̄j nebh̄i Kiv nq | GB ēq c̄pf̄P̄Y m̄t̄ct̄P̄ ms̄uk̄é miKw̄i Awd̄t̄mi t̄v̄qx Awd̄M̄j/Bt̄xū- t̄_t̄K nebh̄i Kiv nq |

ପ୍ରଧାନ ସ୍ଥୁକିମୟୁହ

12.3 Ḡt̄Z Ašf̄P īt̄qt̄Q t̄

- Ab̄ ermt̄i i ḡĀji t̄_t̄K ēq n̄ḡUv̄tbv;
- c̄l̄qv̄R̄t̄bi Awd̄m̄³ t̄v̄qx Awd̄M̄j ev Bt̄xū-;
- Ab̄t̄gv̄` b̄t̄hM̄ b̄q, Giſc ēq;
- AcPqgj K Ges evuj̄ ēq;
- eīīl̄ KZ At̄_P Awd̄m̄³ LiP;
- Ath̄ñ³ K ēt̄qi nvi;
- n̄m̄vei P̄Y Awd̄m̄ t̄c̄i Z nqib Giſc m̄ve-f̄vDP̄t̄i i c̄Zvi Yngj K ēenvi Ges
- c̄l̄qv̄R̄t̄bi c̄t̄ē©A_©D̄t̄Ev̄j b |

ନିରୀକ୍ଷାର ଉଦ୍ଦେଶ୍ୟାଲୀ

12.4 c̄ab̄ D̄t̄l̄ k̄mḡ n̄oj t̄

- n̄bi x̄P̄Z c̄Zövbmḡ Gaīt̄bi ēt̄qi l̄ci ch̄P̄ n̄bq̄šy c̄Zöv̄ K̄tīt̄Q n̄Kbv t̄_Lv;
- ēq miKw̄i n̄ewa-neavb Ab̄hvqx nebh̄i nt̄qt̄Q n̄Kbv t̄_Lv Ges
- ēq h̄v̄h_f̄v̄te nebh̄i, t̄i KWF̄³, c̄wi t̄kw̄aZ nt̄qt̄Q n̄Kbv Ges ēq Acwi nvh̄Qj n̄Kbv t̄_Lv |

ନିରୀକ୍ଷା କର୍ମସୂଚି

Andomi bvg | Ae-ib _____ A-^cermi _____

mbix¶vi ch¶qmgm	hui öviv cix¶z	Kvh¶t
<ul style="list-style-type: none"> mbix¶vithM BDlbUmgm, GB e¶tqi Rb" mbafm Z wetkl mewa, evav-wbtla, mxgv Ksev t- j m¤útK© m¤úY¶fc AemZ Kbv mbifcY Ki "b mmei ¶Y Aindmmgfn tURwi i"j m, tRbvtij wdb"mYqyj i"j m Ges tWij tMkb Ae wdb"mYqyj cVl qvim-Gi Kic i tqtQ Kbv Ges Aindmmgfn wbtqwRZ KgPwi e,` Gme mewa-nearb m¤útK© I qwKenyj Kbv hvPvB Ki "b Rb gvtm e"q A-tfweKfite e¶x tctqtQ Kbv ci¶v Ki "b A_©cwi tkvta GKU bgpv mbafm Y Kti ci¶v Ki "b th t <ul style="list-style-type: none"> GU gÄji i weci¶Z h_vh_ e"q Kbv c¶qvRbxq gÄji we"gvb AvtQ Kbv Ab¶gw Z e"v³ KZK e"q mbem Kiv ntqtQ Kbv c¶qvRbxq fvDPvi `mLj Kiv ntqtQ Kbv Avw_R mewa Abjhvqx c¶qvRbxq cÖ"qbc† t` I qv ntqtQ Kbv e¶tqi nvi hy³m½Z Ges c¶qvRtbi AwZwi ³ Kbv wetj i dig h_vh_ Ges tkYweb"vm woff Kbv e"q, DcthwRtbi AvI Zvi gta" Kbv hLb Pv³ex `i mmei ¶Y AindmtK Rvbvtbv nq bv ZLb Dchv³ KZCt¶i t` I qv e¶tqi i"Zvi cÖ"qbc† we"gvb Kbv gÄji Avt` k, e"qtK m¤igZ i vtL Kbv 		

ବିଭିନ୍ନ ଚହୁମଣି	ହୃଦୟ ଶବ୍ଦମଣି	କଥାଟି
<ul style="list-style-type: none"> ◊ eiv̄l̄ i wecixtZ eqtK wbqštY ivLvi Rb̄ Kb̄Ub̄R̄U AvWU tiR̄vi msiP̄Y Kiv nq wKbv h̄ Gaībi tiR̄vi bv _vtK Zntj wKfute G, t̄j v wbqštY Kiv nq? cixP̄v Kti c̄Zte`b tck Ki“b ◊ t̄j Ab̄hvqx ēq wbetKiv nq wKbv ◊ wēwiZ wej `wL̄tj wej s̄^ nq wKbv Ges wej t̄s̄t̄ t̄P̄t̄ wnwetiP̄Y Avdmmgna, `vqx KḡZt̄ i `wo AvKI P̄ Kti tQb wKbv wbifcY Ki“b • GB fvDPvi ,t̄j v gȳmi ēt̄qi wnwete c̄ZdujZ nq wKbv cixP̄v Ki“b • ēq mwmtcY wKsev tiwgUvY LutZ t̄kȳf̄t̄ Kiv ntq̄t̄Q wKbv cixP̄v Ki“b • `ē̄mvgM̄ fvj Aēvq Ges mwK webt̄R Ab̄hvqx M̄t̄Y Kiv ntq̄t̄Q wKbv cixP̄v Ki“b • h̄vh_ mieivnKvixtK A_©cwi t̄kva Kiv ntq̄t̄Q wKbv cixP̄v Ki“b • μ̄t̄qi wecixtZ, h̄ t̄Kvb AvM̄ _vtK Zntj Zv Pov̄S-wej t̄t̄K KZt̄ Kiv ntq̄t̄Q wKbv cixP̄v Ki“b • gmK I AvqKi KZt̄bi tiR̄vi cixP̄v Ki“b Ges wb̄t̄Z tnwb th wb̄t̄iZ nw̄i mKj KZt̄ mΘ·❖·w̄ Z ntq̄t̄Q wb̄t̄Z nl̄qvi Rb̄ Uv̄dvi wi w̄Um tiR̄vi I cixP̄v Ki“b • c̄q̄Rbxq wb̄vc̄v RvgvbZ I Avt̄b© gw̄b cv̄l qv M̄t̄q̄Qj wKbv cixP̄v Ki“b 		

ଉପସଂହାର :

Kvh̄et̄t̄ weeZ ḡše” mtct̄P̄ Avgv̄i AvfgZ GB th, mieivn I t̄mev Ges tḡivgZ I iP̄YteP̄Y ēq mwKfute wnwef̄t̄ Kiv ntq̄t̄Q Ges wea Ab̄hvqx G msjuv̄S-Kvh̄p̄g cwi Pv̄j Z ntq̄t̄Q|

..... KZt̄ c̄ȳZ; Zwi L t

..... KZt̄ cixP̄Z; Zwi L t

ପୁର୍ତ୍ତକାର୍ଯ୍ୟ

ଭାଷିକା

13.1 **W**efbægšYj q, **W**efw Ges GtRwYi gva"g mi Kvi bZb BgvI Z Ges Ab"b" AeKwVtgv thgb
 ✕❖✳④❖ tmZl Kvj fvU^QBZ" w` wbg^QY cPi A^Qe"q Kti _v^QKb |

13.2 AwaKvsk t̪ɻ̪t̪, th̪nZz GB mKj temvgwi K cZKvh©temi Kwi wKv̪ vi M̪t̪Yi gva̪t̪g m̪xúw̪ Z nq,
tm̪nZz wbgY Kv̪th̪p cÖZJU ch̪q mhZœZÉyeavb, ciw exPY I wbaqSY cÖqRb| h̪` I Gai t̪bi
Kh̪pt̪gi m̪weR Z vi wKi `wqZ; msuké wbePw Gt̪RwYi I ci eZq, Z_wic G_t̪j v bañi Z eit̪RU
eiv̪t̪ i Avl Zvq bañi Z mg̪t̪q wZewqZv | `¶Zvi mt̪ ev̪-ewqZ nt̪qQ Gwet̪q h̪w̪m½Z
wbdqZv cÖv̪bi Rb cÖZJU Kv̪h̪ug m̪xúy©I wLjZfvt̪e ci x¶v Kiv wbi x¶KMt̪Yi Aek" cvj bxq
KZ© |

प्रधान युक्तिसमूह

13.3 G, tj v n‡"Q t

- Kv^hmaúv` tb Amg_ © Gi fc wKv` vi M^tYi AbK^tj Kv^h k c^ö vb;
 - h_vh_ Z` vi wK Ges cwi exP^tYi Afve;
 - evtRU ei vi i AwZ^hg Kivi Kv^tY KvR eÜ ivLv;
 - w^begv^tbi DcKi Y I hšc^wZ e^üenvi;
 - weib^t R Abj^ti Y bv Kivq w^begv^tbi KvR;
 - AcÖZ^thwMZ^hgj K ` i;
 - bKv Abj^ti KvR m^auY^q bv Kiv;
 - Am^auw` Z Kv^tRi Rb^o A_ ©c^ö vb;
 - Abb^tgw` Z Kv^tRi Rb^o A_ ©c^ö vb;
 - Kv^hbe^tni grSc^t_ Kv^tRi AvI Zv cwi eZ^h;
 - weia einfZ fute wKv` vi tK Aw_ R AvbKj " c^ö k^h;
 - T"UcyP^t³ i Kvi tY wKsev P^t³ ev⁻evqb bv Kivi ` i " b P^t³ Z Ges
 - Ach^h ` wj wj Ki Y Ges m^özunmve AbKxj tbi Afve |

ପରୀକ୍ଷଣୀୟ ଦଲିଲପତ୍ରାଦି

14.4 *wbtæv³ `wɪj cɪw` ch¹j wPbvi Rb² msMh Ki tZ nte t*

- cök̚vniibK gÄ̚y̚i ;
 - Kwi Mwi gÄ̚y̚i ;
 - `ic̚i;
 - Kv‡Ri bKKv I A¼b;
 - cÖ̚wi Z weÁvctbi Kic;
 - Zj bug̚j K wee iY;
 - `ic̚i hvPvB Kig̚uiJi m×iS;
 - Kvhi‡` k;
 - mgq-wiNq;

- P³c̄;
- wbi vc̄v RvgubZ t̄i R̄vi;
- `t̄i i Zdmj;
- c̄w gyc ew;
- ēqgÄj;
- wKv̄ vi t̄i tj Rvi;
- gR̄ Bmj t̄i R̄vi;
- hšc̄wZ Bmj t̄i R̄vi;
- ḡMk I AvqKi t̄i R̄vi;
- m̄m̄t̄c̄Y m̄m̄ve ms̄p̄v̄S̄ t̄i R̄vi;
- Kv̄t̄Ri AM̄M̄Zi t̄i R̄vi;
- Kv̄h̄mgw̄B c̄Zte` b Ges
- `ic̄t̄ weμqj ä A_*

**wbi xPv KḡwP
cZRvh[©]**

Awd̄mi bv̄ | Aēv̄b _____ A_®ermi _____

wbi xPv ch̄qmḡn	hui Øiv̄ ci xPZ	Kvh̄t̄
<ul style="list-style-type: none"> • c̄ZwU Kv̄t̄Ri Rb̄ c̄t̄j b c̄v̄Z I Ab̄t̄gv̄Z nt̄q̄t̄Q wKbv̄ t̄ Lp̄ • wēQb̄f̄v̄te c̄t̄j b c̄v̄qb Kiv̄ nq wKbv̄ t̄ Lp̄ • h_vh_ KZ̄P c̄t̄j b Ab̄t̄gv̄b Kt̄i wQt̄j b wKbv̄ t̄ Lp̄ • gÄj KZ c̄t̄j t̄bi UvKv̄, K_vq I A‡½ c̄Kvk Kiv̄ nq wKbv̄ Ges c̄t̄j b gÄj Kvi x KḡRZP Øiv̄ -v̄wi Z nq wKbv̄ t̄ Lp̄ • Kt̄qKwU c̄t̄j b tēt̄Q wob Ges `t̄i i Zwj Kvi m̄t̄_ Zj bv̄ Kt̄i Dv̄ wZ `i ,t̄j v h̄vPvB Ki "b • `ic̄t̄ h_vh_f̄v̄te Avn̄v̄b Kiv̄ nt̄q̄Qj wKbv̄ t̄ Lp̄ • `ic̄t̄ `v̄j j weμt̄qi msL̄v I MpxZ `ic̄t̄i msL̄v h̄vPvB Ki "b A-†f̄weK cv̄R̄ c̄w j wPZ nt̄j Kvi Y Ab̄mÜvb Ki "b 		

mbix̄vi ch̄qmgn	hui Øiv ci x̄Z	Kvh̄t
<ul style="list-style-type: none"> • Kv̄Ri mKj `dvi Rb` `ic̄t̄i mbani Z `i D×Z Kiv n̄q̄tQ wKbv Ges Ḡt̄j v ḡYi KZ c̄ōj t̄b Dw̄t̄Z `t̄i i Aw̄K wKbv t̄Lj D"PZi `i M̄Y Kivi Kv̄Y L̄Zt̄q t̄LjZ n̄te • mKj `ic̄t̄i vZv Zt̄`i `ic̄t̄i m̄t̄ Av̄t̄b̄ ḡwb̄ `wLj K̄t̄i t̄Qb wKbv t̄Lj Ges Av̄i t̄Lj th̄ h̄t̄i AbK̄t̄j P̄i³ c̄vb Kiv n̄q̄tQ Zt̄`i Kv̄Q t̄t̄K mbivc̄Ev RvḡvbZ msM̄h Kiv n̄q̄tQ wKbv • w̄t̄j , `ic̄t̄i ēnf̄Z t̄Kvb Av̄B̄t̄Ug Av̄t̄Q wKbv Ges Zv h̄v_h̄_f̄t̄e Abt̄gw̄ Z wKbv ci x̄v Ki "b • mb̄ðZ t̄nb̄ th̄ Kv̄h̄m̄x̄u` t̄b Abvek̄K w̄ej t̄x̄t̄ Kvi t̄Y wKv̄i t̄i Ici `É Av̄i v̄c Kiv n̄q̄tQ • mb̄ðZ t̄nb̄ th̄ Kv̄Ri īi" t̄t̄K Pov̄š-c̄wi t̄kva ch̄S-AwWU t̄UBj (audit trail) Av̄t̄Q • h̄w̄ m̄t̄ n̄q Znt̄j w̄bḡY Kv̄Ri ev̄e Aw̄-Zi h̄PvB Ki "b wKsev weKí m̄t̄ t̄t̄K Av̄k̄-t̄nb̄ th̄ Kv̄RiU c̄wi Kí bv ḡwdK m̄t̄ub̄n̄t̄q̄tQ • mb̄ðZ t̄nb̄ th̄ Bmj̄KZ DcKi Yw̄i gj̄" w̄ea tḡvZt̄eK w̄Yq̄ K̄t̄i Av̄v̄q Kiv n̄q̄tQ • th̄ mKj Kv̄R, gj̄ c̄ōj b̄t̄K Aw̄Zμg K̄t̄i t̄Q tm̄t̄j v ci x̄v Ki "b Ges Gi h̄v̄_Zv̄ w̄Yq̄ Ki "b 		

mbixPvi chqmgm	hui ðiv ciwZ	Kvhēi
<ul style="list-style-type: none"> th mKj tPfī meBæ `icī MōY Kiv nqib tm mKj tPfī Kvi Y ti KWRZ nqfQ wKbv t`Lp MōY Kiv nqib, Gi/c cÖZU tKm cixPv Kti GmøútK©chB e`vL v msMø Ki "b DchjB KZEPI mfsH RbK Kvh© mgwBi cÖZqbcī `wLj Kti b wKbv Ges GfPfī A`mfweK wej x^ng wKbv t`Lp gmK I AwqKi Aw`vqKZ, ti KWRZ Ges wmvefB nqfQ wKbv t`Lp wlDZ tnib th Kvi Ymn mKj , i "ZcY©wmxvS- chBfite `wj j fB nq Ges wmxvS- MøfYi Kvi Y ,wj `wj tj cÖZdij Z nq Kvhēi ni chq bKkv, AwLzv I weibf`R cwi eZbi Kvi Y ,tj vi thšiB KZv cixPv Ki "b G ,tj vi Aw_R mstkhK A_wZK myeavi mvf_ mvgÄm cY© Ges G ,tj v wK cÖKti i Dfī k`tK mg_ Ø Kti? 		

উপসংহার :

Kvhēi weZ gse" mfcP Avgvi AwfgZ GB th, cZRvh©møúKZ tj b` bmgn wmxvfe mofite
Dc`wicZ nqfQ, wvfbaifbi wlqSYgj K e`e`w` we`"gvb AwfQ Ges mwR e`e`vcbv
mfsH RbK |

..... KZR cYiZ; Zwi L t

..... KZR ciwZ; Zwi L t

ଆନ୍ତିକ ପଦ୍ଧତିମୂଳ

ଭ୍ରମିକା

14.1 mi Kvi i c̄B A_ t̄bK c̄K i Ges GB c̄Bmg①n GKt̄ i v̄kq KgRvE c̄i Pvj bvi Rb[”]
mi Kvi t̄K c̄qvRbxq A_ ms̄v Kivi v̄lqiu v̄b̄Z Kti | c̄Bt̄K v̄b̄v̄t̄ Kt̄qKvU fv̄M f̄M Kiv
hvq t (1) i v̄R[”], (2) v̄dm, (3) v̄p̄qj ä A_, (4) v̄v̄t̄qM t̄K j v̄f, (5) c̄R c̄Z̄vnvi, (6)
L̄Piv c̄B, (7) Rvi gv̄v̄ I `̄E, (8) t̄j v̄f, (9) m̄ - Af̄ Št̄xY (10) ēt̄ v̄KK ḡAji BZ̄w̄ |

14.2 Kt̄c̄t̄iU Ki, gmK, v̄mū BZ̄w̄ Drm t̄t̄K c̄B i v̄R[”] v̄ekl̄ i "Zc̄Ȳ Kvi Y ev̄Rt̄U GB
c̄B, t̄j vi v̄ekō Ae` v̄b v̄t̄K Ges Gai t̄bi A_ q̄t̄bi Ici mi Kvi i v̄b̄f̄Zv μgv̄Mzf̄te ēx
c̄t̄Q | hv̄l i v̄R[”] v̄b̄x̄v̄i `̄v̄qZj Ab̄ GKvU AwU Awa` B̄t̄i i Ici b̄v̄ Z_w̄c mifj AwU
Awa` B̄t̄i Aw_ R mZ̄v̄q̄t̄bi GKvU `̄v̄qZj i t̄q̄t̄Q GB Kvi t̄Y th, v̄v̄eRf̄te mKj c̄B Ges
v̄ekl̄ Z i v̄R[”] c̄B mi Kvi i v̄mv̄tei v̄f̄v̄eK c̄uqvi (normal accounting channel) ga[”]
v̄t̄q m̄v̄j Z nq̄ | Kt̄RB v̄q̄f̄teB G, t̄j vi t̄i KWP[”] Ask cix̄v̄ Kivi `̄v̄qZj mifj AwU
Awa` B̄t̄i Ici eZ̄q̄ |

ପଥାନ ବୁଁକିମୟାମୁହୁ

14.3 c̄v̄b S̄K, t̄j v̄ GB th, c̄Bt̄

- AvBb Abjvq̄ v̄bañi Z nq̄b;
- m̄v̄Kf̄te msMpxZ nq̄b;
- mi Kvi v̄mv̄te Rgv Kiv nq̄b, A_ev GB c̄B v̄ef̄v̄Mxq ēq v̄gUv̄t̄bvi Rb̄ ēeūZ n̄q̄t̄Q;
- c̄Ȳf̄te v̄mv̄ef̄[”] nq̄b;
- h_v̄_fv̄te v̄p̄yZ bv n̄l q̄q c̄uKi m̄thv̄M m̄jō;
- h_v̄_fv̄te t̄kȲweb[”] -nq̄b Ges
- v̄f̄v̄eK v̄mv̄te c̄uqvi ga[”] v̄t̄q c̄ew̄Z bv n̄l q̄q Gi A_ aq̄j v̄q̄b (underestimation)
n̄l q̄vi m̄v̄ebv̄ wēv̄gb̄ |

ନିରିକ୍ଷାର ଉଚ୍ଛେଶ୍ୟବଳୀ

14.4. v̄b̄x̄v̄i c̄v̄b D̄t̄i K̄, t̄j v̄ n̄j̄ t̄

- AvBb Abjvq̄t̄i c̄B v̄bañi Y Kiv n̄q̄t̄Q v̄Kbv hv̄PvB Kiv;
- t̄i KWP[”] v̄ea I v̄b̄f̄[”] v̄Kbv hv̄PvB Kiv;
- msMpxZe[”] A_ v̄qZ Ges v̄mv̄ef̄[”] v̄Kbv hv̄PvB Kiv;
- c̄B ēe v̄cbv A_ c̄B v̄bañi Y, msM̄b Ges v̄mv̄ef̄[”]i Rb̄ KvhRi v̄bq̄SY wēv̄gb̄ v̄Kbv
hv̄PvB Kiv;
- c̄B v̄bañi Y m̄v̄Kf̄te Kiv n̄q̄t̄Q v̄Kbv hv̄PvB Kiv;
- v̄v̄fb̄eit̄bi c̄Bi v̄mv̄te m̄v̄K I m̄jōv̄Kbv hv̄PvB Kiv Ges
- msuk̄-v̄ef̄Mmḡni m̄t̄ A_ @n m̄v̄Zmv̄at̄bi (reconciliation) ḡv̄t̄g v̄mv̄te msμv̄S̄-i × Zv
hv̄PvB Kiv n̄q̄t̄Q v̄Kbv cix̄v̄ Kiv |

ନିରିକ୍ଷା ପଦ୍ଧତିମୟାମୁହୁ

14.5. e‡`kk mwnh"-gÄi Ges "vbsi cÖbi (transfer receipts) t¶‡† ibw` @ mbix¶v KgmP
i‡q‡Q| Ab"vq, Dcti i mweR bxZmgR AbniY KitZ n‡e|

ବୈଦେଶିକ ମାହାତ୍ମ୍ୟ : ଅବୁଦାବ

ଭାଷିକା

15.1. Abjib nōj ॥CwPK Ksev eūcwanPK Dbqb mnthwMxi ॥bKU t_łK cōB ^et`lkK mwnvthi
Znjej t_łK cōCktK wętki Dłi Łk A_©-wbvši, hv cōCktK Avi ciwı tkva KiłZ nq bv
॥CwPK Abjib Ask μgvštq Ktg AvmtQ; Abi ŁK eūcwanPK gÄji mwuŁK mgłq ellx
tctqtQ |

ପ୍ରଧାନ ଯୁକ୍ତିମୂଳ

15.2.G, $\nexists j \in n\tilde{0}j t$

- Abŷ vb eve` cōß m¤úY©A_¤inmvefß nq bv;
 - inmve e"e-` A-~Q Ges Achß;
 - Achß ti KWFß KI Y Ges
 - inmve I Abŷ v̄bi A_¤cwi tkv̄tai ḡta" m½wZmvab Kiv nq bv|

ନିର୍ବିକାର ଉଦ୍ଦେଶ୍ୟାବଳୀ

15.3. cənb Df̩ɪk̩ tʃ v nōj t

- Dbaq b mn̄t̄h̄wMx cō Ÿ Abŷ v̄bi Ašt̄c̄v̄ni (inflow) m̄xúȲl m̄wK w̄mve m̄xú` b nq w̄Kbv t̄ Lv;
 - Abŷ v̄bi w̄mve Ges tm̄ m̄xút̄K̄c̄Z̄te` b tct̄ki w̄ma, ēēv̄ I cx̄Z̄ w̄` "gvb w̄Kbv t̄ Lv;
 - w̄mve Abŷ vb I F̄t̄Yi A_ q̄ḡw̄k̄Z̄ nt̄q t̄M̄t̄Q w̄Kbv t̄ Lv Ges
 - Abŷ vb th̄ D̄t̄l̄ t̄k̄ cō vb Kiv nt̄q̄Oj̄ tm̄ D̄t̄l̄ t̄k̄ ēēüZ̄ I w̄mvef̄l̄ nt̄q̄t̄Q w̄Kbv t̄ Lv|

সংগৃহীতব্য দলিলপত্রাদি

15.4. *mbix̩ vi chf̩ j vPbvi Rb̩̄ mbt̩æv³ t̩ i KW̩̄ t̩ w̩` msM̩̄ Ki t̩ Z n̩e t̩*

- A_‰ZK m¤úK©lefM KZK cVxZ eintm¤ú` cÖn (Flow of External Resources)
kxlR m½j b;
 - AbÙ vibi cÖaKvi;
 - AbÙ vibi Rb" - Mwi Z P¶³/mgtSvZv - §i K;
 - DbqB mnþhvMxi wbKU t_tK nmve weei Yx Ges
 - evsj v‡ k eüstKi nmve cÖZte` b|

ନିର୍ବିକାର ଉଦ୍ଦେଶ୍ୟାବଳୀ

15.5. mKj epr Abȳ v̄bi t̄p̄t̄ iet̄kHgj K hvPvB | Abȳ v̄b̄ Abȳ v̄b̄ t̄j v̄K evQvBwF̄ĒZ hvPvBt̄qi
Rb̄ M̄Y Ki t̄Z n̄te |

ନିରୀକ୍ଷା କର୍ମପୂର୍ଚ୍ଛା ବୈଦେଶିକ ସାହାଯ୍ୟ : ଅନୁଦାନ

And the big I Ab-^{uh}b —————

A-^cermi —————

Abjibvi chiqmgn	hui Øvi v ci xqZ	KvhRi
1. Abjibvi th, Abjibvi A_© Pib3/mgtsvzv -gi K Abjibvi th DfI tk gAj Ki v ntqQj , tm DfI tk e eüZ ntqQj		
2. Abjibvi nmvtei Dc-vcbv mivK, -^Q Ges h_vh_fvte tkYmweb -Kbv t Lj		
3. Abjibvi Z cijj b Ges cKZ Abjibvi cib gta" tkv cv_R AvtQ Kbv ci xqZ Ki "b		
4. Abjibvi th, Abjibvi msvuKZ mKj Z_" h_vh_fvte ti KWP3		
5. Abjibvi nmve msjuvs-wena I cxqZ we`"gvb AvtQ Kbv hvPvB Ki "b		
6. Drtm e"q (at source expenditure) msvutK© cijte`b `wLj Ki v nq Kbv Ges nmvef3 Ki v nq Kbv ci xqZ Ki "b		
7. wibgq nfti i DVvbvgvi Kvi tY th qZ ev j vf nq Zv nmvef3 Ki v ntqQ Kbv ci xqZ Ki "b		
8. Abjibvi th, Abjibvi weZiY, e"q Ges w-Zi Atvi gta" mZmab (reconciliation) Ki v nq		
9. Abjibvi ti KWP3 I `wjj fv3 chiqB Ges wbfphM Kbv ci xqZ Ki "b		
10. Abjibvi nmve msvuKZ bZmgn -úofvte msÁwqZ Ges Abjibvi nq Kbv hvPvB Ki "b		
11. Abjibvi cib, ti KWP3, weZiY Ges G msvutK© cijte`b cijqibi e'e`v KvhRi Kbv Ges Zv nmve weei YxZ Abjibvi cY©cKvkK cijdij Z Kti Kbv hvPvB Ki "b		
12. cikmibK GtRwYi Zwj Kv m#i , nmvte cKwKZ Abjibvi mweR w-Z msvutK© Abjibvi th KvhRi AwWU tUBj m (audit trails) AvtQ K?		

mbixPvi chqmgm	hui Øvi v ci xPZ	Kvhēt
13. we`"gvb e`e^-v I cxwZ, Abj vb e`envi mꝝútK© wbDqZv cōvbtk mg_Ø t`qvi DchjB cōvY ntmté mꝝúY©K?		
14. Abj vtbi Rb" e`eüZ e`vsk s e`e^-v Ab" mi Kwi Znvetj i tPfI cōhvR" meRb tKZ wbqSY I wbvi Ygj K e`e^-v i mt_ mvgÄm"CY© Ges GKB atbi wbixPv hvPvB mtcP K?		
15. Abj vtbi h_vh_ mnvefj³ Ges th DfI tk" Abj vb cōvb Kiv nq, tm DfI tk" Gi e`envi wbDZ Kivi Rb" chB Awi_K wbqSY e`e^-v we`"gvb AvtQ K?		

উপসংহার :

Kvhēt weZ gše" mtctP Avgvi AwfgZ GB th, eft`ikK Abj vb th DfI tk" cōvb Kiv ntqoj tm DfI tk" e`eüZ ntqtQ, h_vh_fvte tkYweb" - Kiv ntqtQ Ges mnKfvte mnvefj³ Kiv ntqtQ Ges cikvmbK GfRwYi KvhKi mnvee"e^-v iqtQ, hv mnve weei YtZ tckKZ Z_w`tk mg_Ø Kivi Rb" chB Z_ cōvb Kti |

..... KZK cYiZ; Zwi L t

..... KZK ci xPZ; Zwi L t

শ্বানাত্তর প্রপ্তি (Transfer Receipts)

ଶ୍ରୀମତୀ

16.1. mi Kvi i KvQ tckKZ KWZcq `we t‡K KZ¶bi gva‡tg ~ibvšt c    msMpxZ nq | A_ ©
cwi t‡kvaKvi x wnmvei ¶Y Andmmgn weia-weab Abjhvqx Gai†bi c    MYbv, msM   Ges
ti KW    i `wqZjcv b Ki _v‡K | Dr  m msMpxZ c   mgq ni cKvi t    ~baifc t

- (1) teZb t_‡K tcŠbtcp‡K wf‡E‡Z KZ‡bi g‡a‡tg Av` vq eve` c‡B thgb, mi Kwi evm-‡bi
fvov, Kj "Y Zn‡ej, mvavi Y fne‡" Zn‡ej, th‡_exgv, M‡vm, c‡b BZ‡w` | G, ‡j vi g‡a" ewo
fvov KZ‡bi weIq‡U we‡kl _i "ZcY(D"Pgvi‡vi S‡K)|

(2) tgi‡gZ I i¶Y‡te¶Ymn miei‡vKvi‡t i ‡bKU t_‡K Av` vqKZ gmK I AvqKi – GB
c‡K‡zi i‡R-^c‡Bmgp|

प्रधान युक्तिसमूह

16.2. G_s †j v nōj t

- evmvi `Lj MÖY Ges Zv Lwj Kivi cÖZte` b weßePbvq Avbqb bv Kiv;
 - Ai × MYbv;
 - Av` vq ev` cov ~~K~~sev Kg nvti Av` vq Kiv;
 - ~~~~~vbvšt cÖB ~~un~~vefz³ bv Kiv;
 - Ai × tkY~~x~~ebüv Ges
 - evm ~~~~~vbmgä Lwj _vKvi Kvi tY cÖB msMpxZ bv nl qv|

ନିର୍ବିକାର ଉଦ୍ଦେଶ୍ୟାବଳୀ

16.3 c̄v̄b D̄f̄l̄ k̄ n̄j̄ t̄

Av` vqthW A_ ©mWK nv‡i mK‡j i KvQ t‡K Av` vq Kiv ntq‡Q wKbv Ges Zv mWKfv‡e
tKv‡eb‡vm I wnv‡ef‡B ntq‡Q wKbv t` Lv|

16.4. *wbixPv ch^gj vPbvi Rb" wb^gæv³ ti KW^gÊw` msM^g Ki tZ n^gt e t*

- teZb, mieivn I tmev, tgivgZ I i¶Ytē¶Y wej mg‡ni bgþv (sample);
 - g K I AvqKtii Zd mj (Ges we amgn);
 - g K/AvqKi Av` vq/msM  ti R÷vi Qrov -vbi  c bi ti R÷vi;
 - miKwi Kg wi† i Avemtbi Zw j Kv Ges
 - ei i Aft` k|

निरीक्षा कर्मसूचि स्थानान्तरयोग्य प्राप्ति

Andomi bvg | Ae~vb _____

A_Cermi _____

बिष्णु चृष्णग्र	हु विव सिष्णु	क्षेत्र
<p>बेतव थेके कर्तजेर माध्यमे आदायकृत प्राप्तिर क्रेत्रे</p> <ul style="list-style-type: none"> ev̄ti v gvt̄mi ~v̄v̄s̄t̄th̄M̄ c̄B̄i A½ msM̄ K̄i gwm̄K Mo wbYq Ki~b Ges c̄Z̄K̄ gvt̄mi c̄K̄Z̄ c̄B̄i A½i m̄f̄_ wbYq M̄toi Zj bv Ki~b A~f̄w̄eK Zvi Zg~ t̄j v m̄s̄ūt̄K̄Ab̄m̄Üv̄b Ki~b <p>सरबराहकारीगणेर निकट थेके प्राप्तिर क्रेत्रे</p> <ul style="list-style-type: none"> mieivn, tgivngZ, i~Yv̄te~Y Ges Ab~vb~ e~t̄qi c̄K̄ c̄K̄f̄v̄te 12 gvt̄mi ~j~ e~q wbYq Ki~b b~bZg gm̄K/AvqK̄t̄i i nvi c̄q̄M̄ K̄i c̄Z̄w̄kZ̄ c̄B̄i A½ wbYq Ki~b c̄Z̄w̄kZ̄ c̄B̄ i c̄K̄Z̄ c̄B̄i gta~ Zj bv Ki~b weif̄b̄e Pj t̄Ki (variables) gta~ mKj A~f̄w̄eK c̄v̄R̄ Ges A~f̄w̄eK m̄s̄ūt̄K̄ weit̄q Ab̄m̄Üv̄b Ki~b Ac̄Z̄w̄kZ̄ m̄s̄ūt̄K̄c̄t̄ K̄t̄Q GiKg mieivn weit̄i bḡbv cix~v̄ Ki~b Ges unmv̄tei eB t̄t̄K̄ t̄i~ K̄i gwm̄K unmv̄e ch̄S~G~t̄j vi Aw~Zj cix~v̄ Ki~b <p>भाडा</p> <ul style="list-style-type: none"> ev̄ti v gvt̄mi gwm̄K f̄v̄v̄ c̄B̄ cix~v̄ Ki~b G~t̄j v w̄K m̄½w̄Zc~Y~ K̄t̄qK̄U teZb wej cix~v̄ K̄i A~f̄w̄eK mKj Zvi Zg~ m̄s̄ūt̄K̄Ab̄m̄Üv̄b Ki~b Av~vqmḡn m̄W̄Kff̄v̄te t̄k~Y~w̄eb~ - Ki~v n̄t̄q̄t̄Q w̄Kbv cix~v̄ Ki~b ms~w̄k~ unmv̄tei eB t̄t̄K̄ gwm̄K unmv̄e ch̄S~G~t̄j vi Aw~Zj h~P~v~B Ki~b 	hui	Kshetra

hui Øvi v ci x̥i Z	Kvhēt
<p>• <i>Wmvei ¶Y Awdmmgfn mi Kwi evm-ib Ges evm-ib Ae-ib Kvi x̥i i Zwj Kv AvfQ wKbv ci x̥i v Ki "b GB Zwj Kv wK nvj bvMv` Ae-ib AvfQ?</i></p> <p>• <i>hw` Zwj Kv bv cvl qv hvq Zvn̥tj Wmvei ¶Y Awdm wKfvte wbiðZ KitQ th evm-ib, t̥j v Lwj c̥to tbB?</i></p> <p>• <i>Fvor eve` c̥m̥Bmg̥n wbg̥šy Kvi x̥ wefvfMi Wmvei mvt_wg̥ij t̥q t̥ Lv n̥tqwQj wK?</i></p>	

উপসংহার ১

..... KZR CYZ; Zwi L t

..... KZK ci xq Z; Zwi L t

দায় : সাধারণ পদ্ধতিসমূহ

ଭାଷିକା

- 17.1. `vq ej tZ tmB Aw_ R eva"evaKzv tK eSvq hv cwi tkvai Rb" mi Kvi `vq | `vq - t Ksev
`xNfgqw` Af'stXy FY A_ev `xNfgqw` `et` wK FY ntZ cvti | A`vqx Rgvi AvKvti | `vq
mjo ntZ cvti | Zte Gi Rb" tKvb my t`lqv nq bv | `vq Avevi mi Kvi KgPwiti i bKU
t_tKl cB eve` mjo ntZ cvti hvi Rb" my cwi tkva Kiv nq, thgb mvavi Y fwej |

17.2. mvavi YZ mi Kvti i weifbocqyRb wglvfbvi Rb" hLb bR^-^mox` chB _vK bv ZLbB `vq
mjo i gva"tg mi Kvi tK AwZwi³ A_omsMh Ki tZ nq | eZgvtb mi Kvti i KvhPg gvtwZwi³
fvte moxuwni Z nI qvq Kvi tY, Ges mi Kvti i Avq | e"tqi gta" Dtj LhwM" e"earb mjo nI qvq,
mi Kvi tK Ftyi gva"tg A_Sqtb i c`tq c MhY Ki tZ nt"Q | mi Kvi tK GB `vq cwi tkva Ki tZ
nq Ges Gi hveZxq e"q (my) tgUvZ nq | Ftyi `vq hZ evotQ ZZB my eve` e"q epx cvt"Q
- hv mi Kvi moxu t i lci Avi I Pvc mjo Ki tQ | `et` wK Ftyi `vq Avi I teik i "ZcY^o
Kvi Y GB Ftyi Avmj | my cwi tkva Ki tZ nq `et` wK gy tq, hvi my t_j bt` tbi fvi my tg i
(e"tj Y Ad tc tgUm) weI qwUI RwoZ | my vs mi Kvi Ftyi e"e vcbv mte Eg hZel `PZvi
mv t cwi Pwj Z nI qv c qyRb | cwi gy Ges AchB bqstYi Kvi tY `vq bixPv, GKvU D"p-
SKcYgj vKv |

प्रधान युक्तिग्रन्थ

- 17.3 G, t̪j v n̪j t

 - Ab̪gv̪ `bkxj Lv̪t̪Z e̪t̪qi D̪t̪l̪ t̪k̪ FY M̪Y;
 - FY c̪Y% f̪v̪te m̪mvef̪z bv nl̪ qv̪;
 - Av̪mj l̪ m̪n FY c̪wi t̪kv̪ai h̪_vh̪_e̪t̪v̪ we̪ `g̪vb bv _v̪Kv̪;
 - Ach̪t̪s t̪i K̪W̪t̪;
 - A t̪^Q m̪mve e̪t̪v̪;
 - ms̪m̪` KZK w̪bañi Z mxgvi g̪ta̪ FY M̪Y bv Kiv̪;
 - th̪ D̪t̪l̪ t̪k̪ FY M̪Y Kiv̪ nt̪qñQj tm̪B D̪t̪l̪ t̪k̪ Zv̪ e̪envi bv Kiv̪;
 - mi K̪wi A_@ms̪t̪bi (Public Finance) m̪bzñZ Ab̪hvq̪ F̪Yi A_@e̪envi bv Kiv̪;
 - F̪Yi t̪i K̪W̪t̪ m̪zñZmvab ev wi Kbñm̪ij t̪qkb bv Kiv̪ Ges
 - Ab̪t̪gñw̪` Z Zdñmj Ab̪hvq̪ FY c̪wi t̪kv̪ bv Kiv̪|

ନିରୀକ୍ଷାର ଉଦ୍ଦେଶ୍ୟାବଳୀ

- 17.4. cõib Dfí k" , t̄j v n‡"Q t

 - msmt` i AvBb Øvi v bøni Z m¤gvi evBt̄i mi Kvi FY M¤Y Kt̄i t̄Qb wKbv t̄ Lv;
 - FY eve` cõBmga mmvlef³ Kiv nq wKbv t̄ Lv;
 - th Dfí t̄k" FY M¤Y Kiv ntqWj , tmB Dfí t̄k" Zv e"eüZ ntqfQ wKbv tm weI t̄q wboZ nI qv;
 - cvl bv ciI t̄kv̄ai Dfí t̄k" cõZeQi GKU wbi Ø A½ Mw'QZ i vLv (amortisation) nq wKbv;
 - FY e"e"vcbvi Rb" KvhRi wqšt̄Yi Aw-ZjAvt̄Q wKbv hvPvB Kiv;
 - Ft̄Yi cYøz mmve msi PY Kiv nq wKbv hvPvB Kiv;

- P¹³ ॥Ksev `vq msjuvS-॥ewa-leaveb Abjvqx `vq w[®]úW[®] Ki v nq ॥Kbv hvPvB Ki v;
 - FY e[®]envi Krv xMY cwi cYFvte `vqe[®] ॥Kbv hvPvB Ki v;
 - cÖ“w[®]kZ dj vdj cvl qv tM[®]Q ॥Kbv tm m[®]útK[®]A[®]Z nI qv;
 - w[®]bix[®]vi Zwi tL we` “gwb mKj `xN[®]gqw` FY, w[®]mvt[®]e h_vh_fvte cÖZdwj Z ntq[®]Q ॥Kbv hvPvB Ki v;
 - w[®]bix[®]vi Zwi tLi GK ermi ci cÖq `xN[®]gqw` F[®]Yi cwi g[®]Y KZ _\Kte w[®]1 Ki v;
 - `xN[®]gqw` v[®]qi cÖKv[®]k (disclosure) ch[®]B ॥Kbv t` Lv Ges
 - `xN[®]gqw` FYmgtn Ab[®]v[®]bi th A[®] i tqtQ cÖKZc[®]P Zv Ab[®]v[®]b ॥Kbv w[®]Y[®] Ki v |

ନିରୀକ୍ଷା ପରିଚାଳନାର ପଣ୍ଡା

17.5. *~t̪ ev `xNqgqw` Afšt̪Y miKwi FY Ges m̄aviY f̄ueīr Zn̄ej AvKt̪i miKwi KgPw̄i i
wbKU t̪t̪K msMñxZ A_@vi v̄p̄qi w̄el̄t̪q m̄wfj AwWU Aw̄ Bi ch̄B Avkjm w̄t̪Z c̄t̪i |
m̄wfj AwWU Aw̄ Bi t̪K w̄l̄UGUJ AwWU Aw̄ Bi KZK c̄wi Pwj Z wbixP̄v (ewfbačKt̪i i m̄Aq
c̄Kt̪i Rb") Ges evsj v̄t̪k ēv̄st̪Ki Afšt̪Y I ēnt̪wbixP̄vi Ici Av̄v̄ v̄cb Ki t̪Z nq̄|
ēt̪ w̄KK F̄t̪Yi t̪P̄t̪, ēt̪ w̄KK m̄vh̄c̄B c̄Kí AwWU Aw̄ Bi i gn̄v̄ci Pwj K Ges A_@w̄ZK
m̄aúK@lefWM I evsj v̄t̪k ēv̄st̪Ki Afšt̪Y wbqšY BDlb̄t̪Ui Kv̄Ri Ici Av̄v̄ v̄cb Ki t̪Z
nq̄| wbixP̄vi D̄t̪t̪k̄i m̄t̪_ m̄z̄w̄Z t̪i t̪L m̄wfj AwWU Aw̄ Bi Ḡt̪i Kv̄Q t̪K m̄Z̄v̄qb |
c̄L̄qbc̄i PvB̄te|*

ନିୟମିକା ପଦ୍ଧତି

17.6. ~~metk~~ HYMZ

1. Pj wZ ermt i i w~wZ i mvt ce@Zx^cermt i i w~wZ wgy tq t` Lp|
 2. ti KWF^B FY Ges FY cwi tkva Zj bv Ki "b|
 3. wbyXs mt i Mo nwt i i mvt cKZ mt i nwt i i Zj bv Ki "b|

17.7. $e\bar{e}$ c× Zmgn

Aw⁻ZjhvPvBtqi t¶† t F‡Yi w⁻WZ b‡ØZKi Y|
eva[”]evaKZvi t¶† t F‡Yi eva[”]evaKZv b‡ØZKi Y|
m¤úYZvi t¶† t AZxtZ th mKj G‡RiÝ t_‡K ` xN‡gqw` FY cvl qv M‡qWQj Z‡` i KvQ
t_‡K b‡ØqZvÁvcK AwfjqZ msMö|

ବିଜ୍ଞାନିତ ପରୀକ୍ଷଣ

17.8. AZ"š-Aí msL"K eo A†½i F‡Yi †¶‡† Aw-Zi Ges Awakv‡ii cÖvY-†fc K'vk ti KW©
W‡cmRU w-‡, e"vsK weeiY Ges FY-vZvi w-WZc† hwpB Ki"b Ges eva"evaKZvi cÖvY-†fc
FY ci‡tkv‡ai Zdmj ci‡v Ki"b|

ସାଧାରଣ ଭବିଷ୍ୟ ଉତ୍ସବିଲ

ଡମିକା

- 18.1. *nmve gnu nbgšK Ges Zui Aaxb nmvei PY Andmmgn, thgb cōvb, tRj v I _vbu nmvei PY Andmmgn, mvari Y fnel " Znietj i nmve msi PY Ges mi Kwi KgRZP I KgPwi † i GB nmve w-Zi Povš-nbúřEi mKj ` nqZ; cvj b Kti _vtKb| mvari Y fnel " Znietj mi Kwi KgPwi † i teZtbi GKU nbañi Z A½ – hv KZPbi gva"tg fnel " Zi Rb A_ mAtqi mjhWM cōvb Kiv nq| mvari Y fnel " Znietj ntagyj vi AvI Zvq hui v fnel " Znietj Pv` v cōvbi Rb DchjB, Zut" i tKB GB Znietj i Pv` v Zv nmve m` m"ftB Kiv nq|*

18.2. *mvari Y fnel " Znietj ntagyj v, 1979-tZ GB Znietj cwi Pyj bvi cxiZmgn eWZ AvtQ| GB Znietj msþvš-Acivci cñewamgn tRbvtij nbdwÝqj i "j m&Gi GK`k Aaüvtqi nZxq cwi †Qt` Ges tURwi I mve mWqwi i "j m&Gi ZZxq cwi †Qt` i M Astki Gm Avi 320 t_ik 326-G cvi qv hvte|*

प्रधान यूकिसमूह

- 18.3. m̄vavi Y f̄uej „Zn̄ietj i tj b̄t̄ b bM̄ -w̄EK| GB Kvi t̄Y S̄K̄i ḡv̄i v̄ tekx| Kv̄RB Ab̄v̄b̄
 tj b̄t̄ b Ātc̄P̄v̄ GB Zn̄ej c̄wi P̄v̄i bvi t̄P̄t̄t̄ c̄Z̄vi Yvi m̄teb̄v̄ Āw̄AK| th̄tnZz mi Kvi GB
 Zn̄ietj i Āw̄Q ev i P̄K w̄nt̄m̄te Kv̄R K̄t̄b̄, tm̄tnZz Zn̄ej t̄K w̄b̄i c̄` iv̄L̄v̄ Ges Gi w̄m̄ve
 m̄w̄Kf̄v̄te m̄si P̄Y Kiv AZ̄vek̄K| c̄ab̄ S̄K̄, t̄j v̄ n̄oj t̄

 - GB Zn̄ej w̄ma Ab̄h̄w̄q̄x c̄wi P̄v̄i Z n̄q̄ bv̄| D̄v̄ni Y -t̄fc ej v̄ th̄t̄Z c̄v̄i th Ātb̄K Āw̄Q
 Ab̄t̄ḡw̄ Zf̄v̄te c̄ob̄v̄ Kiv n̄q̄;
 - Āw̄m̄gn̄ t̄i KWP̄B̄ bv̄ Kiv Ges w̄w̄Z t̄_t̄K w̄Kj b bv̄ Kiv;
 - Zn̄ietj i w̄m̄ve Ges P̄v̄i v̄Zt̄ i w̄-w̄i Z w̄m̄v̄tei w̄-w̄Z mḡš̄q̄ Kiv n̄q̄ bv̄| Gi d̄t̄j t̄Kb̄
 w̄-w̄Zi Āw̄ m̄w̄K tm̄ m̄x̄t̄K̄Āw̄D̄q̄Zv̄ m̄o n̄t̄Z c̄v̄i Ges Ātb̄K t̄P̄t̄t̄ c̄Z̄vi Yvi m̄teb̄v̄
 w̄t̄K Ges Ātb̄K t̄P̄t̄t̄ Z-MZ f̄j k̄b̄v̄³ Kiv m̄e n̄q̄ bv̄;
 - Zn̄ietj i w̄-w̄Zi Āw̄Zw̄i³, Āw̄m̄ḡ w̄m̄v̄te c̄wi t̄k̄va Kiv th̄t̄Z c̄v̄i ;
 - Zn̄ej m̄sp̄uš̄-t̄j b̄t̄ bmḡn̄ eW̄k̄xU t̄i w̄R̄v̄t̄i t̄i KWP̄B̄ Kiv n̄q̄ bv̄ Ges
 - ḡwm̄K w̄m̄ve Ges eW̄k̄xU w̄-w̄Zi ḡta” m̄w̄Zm̄v̄ab (reconciliation) Kiv n̄q̄ bv̄|

ନିର୍ବିକାର ଉଦ୍ଦେଶ୍ୟାବଳୀ

- 18.4. cōvb Dfī k" „tj v nť"Q t

 - Znilej cwi Pvj bvi mella-mearb Abjhvqx Znilejtj i tj bt` b msNlUZ nť"Q wKbv t` Lv;
 - Znilejtj i mmve mlwK wKbv, Ges Znilejtj i w"lZ mmve wei YxZ h_vh_fvte cōZdij Z nq wKbv Zv cix¶v Kiv;
 - th mKj mi Kwí KgPví x̄ i Rb" Znilejtj Pv` v cōvb eva"Zvgj K tmB tkYxi mKj KgPví x̄K Znilejtj i Pv` v` vZví Zvij Kvfí³ Kiv nťqtQ wKbv hvPvB Kiv;

- Zn̄ej t_‡K A_‡D̄Ej b, mbix¶vi gva”tg h̄PvB Kiv nq m̄Kbv †` Lv Ges
- Zn̄etj i P̄v`vZv nI qvi th̄M bb Gifc KvD‡K P̄v`vZv m̄m̄te Zn̄etj i m`m` Kiv ntq‡Q m̄Kbv (D`vni Y-‡fc ivR-^LvZ t_‡K tc̄‡Y mb‡qWZ KgRZ¶KgPvix e”ZxZ Dba‡b c‡Kt̄i i KgRZ¶KgPvix) h̄PvB Kiv|

ପରିକଳ୍ପନା ଦଲିଲପତ୍ରାଦିର ତାଲିକା

18.5. mbix¶vi Rb” mb‡ev³ `vjj c̄w` msM̄ Ki‡Z n̄e;

- m`m”fi³i Avte`bc̄ Ges gtbvqb (nomination) msjuš-KvMRc̄w`i b̄w_;
- mvavi Y fivel” Zn̄ej Bb‡W. tiW R÷vi;
- mvavi Y fivel” Zn̄ej eWkxU tiW R÷vi;
- mvavi Y fivel” Zn̄ej tj Rvi;
- mvavi Y fivel” Zn̄ej w̄wZ tiW R÷vi;
- mt̄` i mvavi tiW R÷vi;
- mvavi Y fivel” Zn̄ej Povš-cwi †kva tiW R÷vi;
- ĀM̄/Povš-cwi †kvamsjuš-gÄji c̄ Ges
- mvavi Y fivel” Zn̄ej fvDPvi mgn (teZb wej , m̄WDj Ges A_‡D̄Ej b wej)|

ନିରୀକ୍ଷା ସାହାରେ

18.6. ms‡hvWZ mbix¶v Kg¶P Ab̄mi Y Ki‡Z n̄e|

**ନିରୀଳା କର୍ମସୂଚି
ସାଧାରଣ ଭବିଷ୍ୟ ତଥବିଲ**

Awd̄mi bvg | Ae^-vb _____

A_-Cermi _____

ବିଭିନ୍ନ ଚାରିମଙ୍ଗଳ	ହିଁ ଶବ୍ଦ ଚାରିମଙ୍ଗଳ	କର୍ମସୂଚି
୧. ତଥବିଲେର ଲେନଦେନେର ଯୋଞ୍ଚିକତା (reasonableness) ନିରୀଳା <p>K) Zn̄etj i ce@Zx©erm̄ti i mgv̄cYx tR̄i i m̄t_ Pj wZ ermti i c̄i wK w̄wZ wgv̄j tq t` Lp </p> <p>L) Pj wZ t̄j Rvi KvtW© t` Lv̄bv Pv̄ v̄vZwMY KZK c̄i E Pv̄ vi nvi thwM K̄i gwmK Pv̄ vi thwMdj wbYq Ki "b </p> <p>M) Dct̄i i (L) Abt"Qt` c̄i wj Z UvKvi At̄i m̄t_ gwmK tgvU Av̄ vq wgv̄j tq t` Lp tKv̄b gv̄m Av̄ vq wbisfZ UvKvi At̄i bxtp tbtg Gt̄j nq Pv̄ v m̄wKfv̄te Av̄ vq Kiv nqwb wKsev Pv̄ vi tcw-s m̄wKfv̄te t` Iqv nqwb Gt̄P‡† NvUwZi gv̄v wbYq Kite KZ UvKvi ti Kwfz nqwb Ges Zvi Ici h_vh_ wi tcw-s tck Ki‡Z n̄e </p> <p>N) Pv̄ vi gwmK thwMdj t̄K GKwU gv̄mi teZb eve` c̄i E At̄_P At̄i m̄t_ wgv̄j tq t` Lp eva"Zvgj K b-bZg Pv̄ vi nv̄i i wbisfL Dft̄qi gta thwM3K Ges c̄i wK m̄sūK©Av̄tQ wK? Gt̄P‡† hZ teik wePwZ cwij wZ n̄e ZZ teik eva"Zvgj K Pv̄ v̄vZwM3Yi m̄ m̄t̄i3 bv n̄l qvi S, t_ t̄K h̄te bxtpi 2 (M)tZ Dwj wZ cixPwU t` Lp </p>		
୨. ସଦ୍ସ୍ୟ ହୃଦୟର ଯୋଗ୍ୟତା ନିରୀଳା <p>K) wbwZ trwb th, mwavi Y fvel" Zn̄ej kvLv Av̄te` bKvi xMfYi m̄ m̄ n̄l qvi thwM"Zv cixPv K̄i t̄Q </p>		

ମୁଖ୍ୟ ଚାରିମଣ୍ଡଳ	ହୃଦୟ ଚାରିମଣ୍ଡଳ	କ୍ଷେତ୍ର
L) ମୋହାର ମାତ୍ର ନତିରେ, ଗିର୍ଜା କଥାକାଳୀ ତକମ୍‌ କିମ୍ବା କିମ୍ବା ଲାପା, ତଥା ଗିର୍ଜା କଥାକାଳୀ ମାତ୍ର ନିର୍ମାଣ କରି ଥିଲା ନାହିଁ		
M) ପ୍ରକାଶ ନିର୍ମାଣରେ ମଧ୍ୟ ମଧ୍ୟ କଥାକାଳୀ କଥାକାଳୀ ନିର୍ମାଣ ମାତ୍ର କିମ୍ବା (ଥିଲାକି ନିର୍ମାଣ ମାତ୍ର ନିର୍ମାଣ କରିବାକୁ କଥାକାଳୀ କଥାକାଳୀ କିମ୍ବା)		
N) ନିର୍ମାଣ କରିବା କିମ୍ବା, ମାତ୍ର କିମ୍ବା ଏକାକ୍ରମିକ ନିର୍ମାଣ କରିବା - ମଧ୍ୟ କଥାକାଳୀ କଥାକାଳୀ		
O) ନିର୍ମାଣ କରିବା - ଗିର୍ଜା କଥାକାଳୀ କଥାକାଳୀ କିମ୍ବା <ul style="list-style-type: none"> • ବିଭାଗ କିମ୍ବା - ଗିର୍ଜା କଥାକାଳୀ • ନିର୍ମାଣ କରିବା କିମ୍ବା, ବିଭାଗ କିମ୍ବା - ଗିର୍ଜା କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ • ନିର୍ମାଣ କରିବା କିମ୍ବା, ନିର୍ମାଣ କରିବା କିମ୍ବା - ଗିର୍ଜା କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ 		
P) ନିର୍ମାଣ କରିବା କିମ୍ବା, ପାଇଁ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ		
Q) ନିର୍ମାଣ କରିବା କିମ୍ବା, ନିର୍ମାଣ କରିବା କିମ୍ବା କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ		
୫. ଭାବିଷ୍ୟ ଉତ୍ସବରେ ଅନୁଷ୍ଠାନିକ ପାଇଁ ନିର୍ଦ୍ଦିଷ୍ଟକା		
K) କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ କଥାକାଳୀ		

mbix¶vi chqmgm	hui Øiv v cix¶v	Kvh@i
L) th¶¶t teZb t_‡K Pu`v KZØ Ki v nq, tm¶¶t Pu`v Zv i th tKv GKU bgþv msMø Ki "b Ges mbØZ tnvb th, Zvi v Znvetj i cØqvRbxq Zdumj dig c‡Y Ki ‡Qb		
M) Znvetj i Zdumtj i fñ³mg‡ni (entries) cØZgv‡m tj Rvi cØvq th tcw÷s t` l qv nq Zvi GKU bgþv cix¶v K‡i t` Lþ th, mb tcw÷s w ‡qtQb wZb Qrov Ab" Kv‡iv Øiv v GB tcw÷s ch‡ij vPbv Ki v ntq‡Q wKbv		
8. অবগত ধৃণ ক্ষেত্র অন্যক্ষেত্র হস্তিল থেকে অর্থ উঠান নিরীক্ষা		
K) fwej" Znvetj t_‡K AwMø gÄji i Rb" mmei¶Y Awdm KZK BmjKZ wñZ veei Yxi mbfj Zv cix¶v Ki "b		
L) mñññZK mg‡q A_©D‡Evj tbi GKU bgþv t_‡K mbØZ tnvb th Pu`v Zv, wJ Avi dig 37 c‡Y K‡i wQ‡j b, Ges GB D‡Evj b h_vh_ gÄji Øiv v mgw_ Z wQj Gme `yj j c† Pu`v Zvi bw ‡Z _vK‡Z n‡e		
M) bb-tM‡R‡UW KgKZ¶`i t¶¶t cix¶v Ki "b th gÄji Awdm cØv KZK mZ" wqZ ntq‡Qj		
N) Znvetj weaguj v Abhñqk th mKj k‡Z© AwMø gÄji Ki v hñq Zv c‡Y Ki v ntq‡Qj wKbv cix¶v Ki "b		
O) mbØZ tnvb th, j vBd cij mi wclqvg cwi ‡kv‡ai Rb" A_©D‡Evj b, we "gvb wea Abhñqk Ki v nq		
P) mbØZ tnvb th, D‡Ewj Z A_© D‡Evj bKvixi mññ‡ei wñZ A‡c¶v AwK baq		

mbix¶vi chqmgm	hwi Øviv cix¶v	Kvh€†
Q) mbwØZ tnvb th, mKj D‡Ej bB tj Rvi eWkx‡Ui w-Z t‡K weKj b (tWweU) Ki v n‡q‡Q		
R) cwi ‡kvathM Awi¶gi t¶‡† Avmj my eve` mbqmgZ A_©Av`vq Ki v n‡Q wKbv cix¶v Ki“b		
S) Aw¶gi wecix‡Z gwmK wKw - wba¶i Z nti Av`vq Ki v nq wKbv Ges tj Rvi eWkx‡U Zv wj wce× Ki v nq wKbv hvPvB Ki“b		
C. অবসর প্রশ্ন কিংবা চাকুরি অবসানের পর তহবিল থেকে অর্থ উঠেলন নিরীক্ষা		
K) Povš-D‡Ej tbi t¶‡†, cix¶v K‡i t` Lj th, GB D‡Ej b weia Abjhvqx w-Zi Pj wZ weei Yxi wfwE‡Z wnmve i¶Y Awdm KZK h_vh_fvte Abfgw` Z n‡q‡Q wKbv		
L) Avi cix¶v Ki“b th Pv`v`vZvi wnmve Ges Povš-cwi ‡kva tivR÷v‡i A_©cwi ‡kva msµvš-tj bt` b wj wce× Ki v n‡q‡Q wKbv		
M) mbwØZ tnvb th, Aemi M¶Y wKsev PvKui Aemv‡bi ci tKej Pv`v`vZvi wKsev Zui h_vh_ Abfgw` Z c‡Zibwa‡KB Povšfite A_©cwi ‡kva Ki v n‡q‡Q G msµvš-c¶vY msuké-Pv`v`vZvi bw‡Z _vKte Ges G, tj v cix¶v Ki‡Z n‡e		
N) Povš-cwi ‡kvtai c‡e©tKvb Pv`v`vZvi gZi n‡j fivel Znvetj i A_© gZ KgPvxi gtbvbxZ e„w³ wKsev Znvetj i weraguj v Abjhvqx hwi GB A_©tctZ cv‡ib, Zut` i AbK‡j c¶v b Ki v n‡q‡Q wKbv cix¶v Ki“b		

ଓ. তত্ত্বাবলী প্রয়োগ করে নিরীক্ষা	hui Øvi v ci x̄PZ	Kvh̄T
K) নিম্নের প্রতিটি প্রশ্নের উত্তর দিন।	নিম্নের প্রতিটি প্রশ্নের উত্তর দিন।	নিম্নের প্রতিটি প্রশ্নের উত্তর দিন।
L) এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।
M) এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।
N) এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।
O) এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।
P) এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।
Q) এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।
R) এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।	এবং সমস্যার উত্তর দিন।

mbix̄vi ch̄qmgn	hui Өvi v ci x̄Z	Kvh̄t̄
R) w̄zi m̄wZmvābi Rb̄ m̄š̄ RbK Av̄q̄Rb wē "gvb Av̄Q w̄Kbv cix̄v Ki "b		
S) tk̄l teZ̄bi c̄L̄qbc̄t̄ c̄w̄k̄ Z nm̄tei w̄zi w̄f̄ Zv wē -wi Zfv̄te cix̄v Ki "b Ges w̄Z̄ -ibv̄š̄t̄ i t̄i w̄R̄ v̄i i m̄f̄_ GB w̄zi Āw̄ḡw̄ tq̄ t̄ L̄p̄		
T) bZbfv̄te t̄Kvb w̄Z̄ -ibv̄š̄ Z n̄q̄t̄Q t̄ L̄v̄ t̄M̄j cix̄v Ki "b th GB -ibv̄š̄ Z w̄zi Āw̄ t̄kl̄ teZ̄bi c̄L̄qbc̄t̄ Abj̄v̄q̄x̄ tj̄ Rv̄i w̄ce x̄ Kiv̄ n̄q̄t̄Q w̄K bv̄		
৭. তহবিলের স্থিতির ওপর প্রদেয় সূচ নিরীক্ষা		
K) nm̄tei w̄zi thwMd̄t̄j i mb̄i t̄L̄ m̄` i Abj̄gw̄ Z n̄vi c̄q̄w̄ K̄ti m̄` i thwMd̄j w̄Ȳ cix̄v Ki "b j̄ Ȳx̄q̄ Ges ēvc̄K t̄Kvb Zvi Zḡ n̄t̄j Kvi Y Abj̄v̄b Ki "b		
L) w̄zi l̄ci c̄`q̄ mȳ m̄wKfv̄te w̄Ȳ K̄ti h̄v̄h̄_fv̄te thwM Kiv̄ n̄q̄t̄Q w̄Kbv Zv̄ hv̄Pv̄B Kivi Rb̄ K̄t̄q̄K̄w̄ bḡbv̄ ev̄Qv̄Bq̄j Kfv̄te cix̄v K̄ti Mw̄w̄ZK w̄f̄ Zv̄ w̄Ȳ Ki "b		
M) cē@Zx̄c̄ erm̄t̄i i Ges mbix̄v̄ erm̄t̄i i Zn̄et̄j i w̄zi thwMd̄j msM̄ K̄ti Df̄t̄q̄i Abj̄v̄Z Zj̄ bv̄ Ki "b h̄ Abj̄v̄t̄Zi av̄i mḡÄm̄c̄Ȳc̄bv̄ n̄q̄ Zn̄t̄j Kvi Y Abj̄v̄b Ki "b		
৮. নিরাপত্তামূলক ব্যবস্থা নিরীক্ষা		
K) mb̄iZ tn̄b th, t̄j Rvi mḡt̄ni mb̄i v̄c̄Ēv weav̄b Kiv̄ n̄q̄ Ges t̄Kej̄ P̄gZv̄c̄B̄ KḡP̄wi MȲt̄KB t̄j Rvi ēenv̄i Ki t̄Z t̄` q̄v̄ n̄q̄		

m̥i x̥v̥i ch̥q̥m̥n̥	h̥vi ð̥v̥i v̥i ci x̥v̥i Z̥	K̥v̥h̥ ð̥t̥
L) `B Awd̥mi g̥ta" Zn̥ej ~v̥v̥š̥f̥ i c̥x̥v̥m̥n̥ ñ̥K K̥v̥h̥R̥i I m̥f̥P̥t̥h̥M̥ Ges Z̥E̥yeav̥b I m̥bq̥š̥Y̥g̥j̥ K e̥e̥~v̥ ñ̥K c̥v̥i Y̥v̥ ñ̥Ksev̥ c̥v̥i Y̥g̥j̥ K A_© c̥w̥i t̥kv̥tai m̥ec̥ix̥Z̥ K̥v̥h̥R̥i m̥biv̥c̥E̥v̥ m̥b̥ð̥Z̥ K̥t̥i? c̥i x̥v̥i K̥t̥i g̥še" Ki"b		

উপসংহার ৩

Kvhē†ī weeZ gše" mv‡ct¶ Avgvi AwfgZ GB th, f‡el" Znwej nnmve wffy Ges Zv f‡el" Znwej weagvij v Abjhvqx cwi Pwjj Z | GQovv nnmve weei Yx‡Z Znwej i w-‡Z mWKFv‡e cÖzdwj Z ntq‡Q |

..... KZR CYZ; Zwi L t

..... KZK ci xipZ; Zwi L t

ଜ୍ଞାନ

ଭୂମିକା

- 19.1. Rgv tmb tkYxi A_©hv mi Kvi mshj³ Znietj i evBti ivLb Ges hvi Rb[”] mi Kv*t*i i wR^oj wi i (custodial) `wqZj AvtQ Ges hv RgvKvi xMYtK tdiZ t`qvi `wqZj mi Kv*t*i i | Rgv t kYxi t j v nōj t (1) ivR⁻Rgv, (2) t` I qwb Rgv Ges (3) tdSR[”]wi Rgv| Aci , i "ZcY^otkYxi Rgv| nōj e[”]sviKs Rgv N hvi Rgv I cōB e[”]w³MZ LwZqvtb msi P Y Kiv nq| G, t j vi gta” t` I qwb Rgv metP^oq , i "ZcY^oGes GLvtb h_vh_ gtbvthwM cōvb Kiv L^oB Ri "wi |
- 19.2. ivR⁻Rgv t j v ntQ mi Kvi KgPwi MY KZ^o cō E mbivcEv RgvbZ Ges wKv[”] vi MY KZ^o cō E Avt^ob^o gw^ob | t` I qwb gvgj v m^ot^o t` I qwb Av`vj tZi Avt^otk, t` I qwb Lv^oZ A_©Rgv Kiv nq| GKBfvt^o tdsR[”]wi Rgv, tdsR[”]wi Av`vj tZi Avt^otk Rgv Kiv nq| G, t j v mPi^oPi tQvU A^ot^oi ntq _vtK Ges GKvi tY ZZUv , i "ZcY^obq|

ପ୍ରଧାନ ସ୍ଥୁକିସମୂହ

19.3. G, t j v nōj t

- Rgv Rb[”] mVK AvBtUg bvl ntZ cv*t*i (Av-Z);
- Rgv A^ot^o m^ouY^obvl ntZ cv*t*i (gj vqb);
- ch^oB w^oZ QrovB A_©cv*t*i tka Kiv ntZ cv*t*i (eva[”]evaKZv) Ges
- m^omve msjuvS-I Av^oR m^oea-^oea b Ab^oni Y Kiv bvl ntZ cv*t*i (bqgyvby^oni Y b Kiv) |

ନିରୀକ୍ଷାର ଉତ୍ତରଶ୍ୟାବଳୀ

19.4. cōvb D^ot^o K^ovej x nōj t

- Rgv A^oZv^o t` Lv^obv ntq^oQ wKbv t` Lv;
- Rgv UvKv w^oZ Qrov tdiZ ntq^oQ wKbv hvPvB Kiv Ges
- t^oi KWP^ov^o m^ouY^owKbv Ges m^omve msjuvS-bwZguy v Ab^oni Y Kiv ntq^oQ wKbv t` Lv |

ସଂଗ୍ରହିତବ୍ୟ ଦ୍ୱାରା ପରାମର୍ଶିତ

19.5. wbt^ov^o `wj j c^ovw` wbi xPvi Rb[”] msM^o KitZ nte t

- Rgv P^ov^o vb
- e[”]svK -j
- K^ok eB
- tdiZ cōv^obi Avt^o k
- Rgv t^oi wR^ovi

ନିରୀଳକା କର୍ମସୂଚି

ଜନ୍ମା

Awd̄t̄mi bvg | Ae-̄b _____

A_̄ermi _____

ନିରୀଳକା କର୍ମସୂଚି	ହୃଦୟ ଶବ୍ଦଗୁଡ଼ିକ	କ୍ରମିକ
<ul style="list-style-type: none"> ce@Zx̄mgvcbx tR̄ti i m̄t̄_ c̄iñK tRi mḡj tq̄ t̄ Lp̄ GJU GKB A½ n̄t̄Z n̄te hw̄ n̄bi x̄Pvaxb erm̄ti tKvb cīeZ@ cīj n̄Z nq̄, Zn̄t̄j me, t̄j v bZb f̄i³ cīPv K̄ti t̄ L̄Z n̄te th G, t̄j v tkYweb̄t̄mi n̄ewa Abh̄vq̄ Rgvi AvB̄t̄Ug n̄tm̄te MȲ Ki v hvq̄ w̄Kbv ÔRgv̄ w̄nm̄te MȲ Ki v Rb̄, Dchj̄ P̄ KZ̄t̄P̄i Avb̄p̄w̄K Avt̄k Avt̄Q w̄Kbv cīPv Ki "b̄ Abt̄gv̄ b̄thw̄M̄ bq̄ Gifc AvB̄t̄Ug KLbI Rgv̄ w̄nm̄te w̄j w̄ce x̄ Ki v nq̄ w̄Kbv t̄ Lp̄ G aīt̄bi w̄bwl̄ x̄ AvB̄t̄Ug t̄j v n̄t̄"O t̄ (K) teZb, (L) tcbkb, (M) f̄vZv, (N) Rwi gvbv, (O) Aj ½vi w̄ , (P) c̄l̄gm̄wi t̄bvU BZ̄w̄ c̄l̄g n̄bi x̄Pv t̄P̄t̄i w̄Zmḡt̄ni tRi Uv̄bv n̄t̄q̄t̄Q w̄Kbv Ges Zv mḡt̄ t̄M̄t̄Q w̄Kbv cīPv Ki "b̄ w̄ew̄fbætkYxi Rgvi Rb̄, c̄_K t̄iR̄v̄i msit̄P̄Y Ki v nq̄ w̄Kbv cīPv Ki "b̄ _v̄bv/w̄Rj v̄/c̄_v̄b w̄nm̄vei P̄b KgRZ@ Abt̄gv̄ b̄ ēZxZ Rgv̄ t̄iR̄v̄i t̄Kvb f̄i³ (entry) w̄j w̄ce x̄ Ki v nq̄ w̄Kbv cīPv Ki "b̄ Rgvi Rb̄ ēeüZ Pvj v̄b m̄Kj w̄ K t̄_t̄K m̄xuȲ w̄Kbv cīPv Ki "b̄ w̄t̄cwRU w̄nm̄te th AvB̄t̄Ug Rgv̄ Ki v n̄t̄q̄t̄Q Zv i vR̄-^w̄nm̄te Rgv̄ Ki v tht̄Zv w̄Kbv A_ev ēq̄ n̄wm̄ w̄nm̄te t̄ Lvt̄bv tht̄Zv w̄Kbv, cīPv Ki "b̄ c̄l̄Z̄K tdiZ c̄l̄v̄bi t̄P̄t̄i h̄vh_ f̄vDPvi īt̄q̄t̄Q w̄Kbv cīPv Ki "b̄ Ges Zv gj̄ īw̄k̄t̄i m̄t̄_ mḡj tq̄ t̄ Lp̄ hv̄t̄Z Zv gj̄ A½t̄K AñZ̄ug bv K̄ti 	h̄vi Øviv cīPv	Kvh̄t̄

mbix¶vi chqmgm	hui Øivi ci x¶Z	Kvhéî
<ul style="list-style-type: none"> • Avi l cix¶v Ki "b th tdi Z cwi tkva cÖZdwj Z Kti gj iWk` gše" ivLv n‡q‡Q wKbv • cÖZK tdi Z cwi tkvai t¶†, th KZ¶¶ Rgvi Av‡` k cÖvb Kti wQ‡j b tmB KZ¶¶B tdi‡Zi Av‡` k cÖvb Kti wQb wKbv cix¶v Ki "b • tdi Z cwi tkvai Av‡` k cÖctKi bvg my úófvté Dtj L-Kiv n‡q‡Q wKbv cix¶v Ki "b • erm‡ii tk‡l w-WZ, msuké eW³ ev cÖZövb mWk etj MÖY Kti b wKbv cix¶v Ki "b • Rgv Lv‡Z UvKvi A½ wK ce@Zx®erm‡ii tP‡q A~WfweKfvte teW? tm‡¶† thW³ KZv AbjñÜvb Ki "b • `xN® b c‡o _vKv mKj Rgv cix¶v Kti t` Lp Ges G „‡j v‡K ivR ~^cÖB wntmte Rgv Kiv n‡e wK bv Zv wYq Ki "b • Rgvi wnmve KLbI tbtMuf n‡e bv Gai tbi tKvb tKm Av‡Q wK? • mKj cwi tkvaB wnmvei ¶Y Awdm cÖvb KZK Abtgvw Z wKbv cix¶v Ki "b Ges hv‡Z wZxqevi A_® cwi tkva m¤e bv nq tmRb cwi tkvai cÖY wntmte gj iWk` h_w_h_fvté ewZj Kiv n‡q‡Q wK bv cix¶v Ki "b • Rgv ti wR÷v‡ii MwYwZK wbfjZv hvPvB Ki "b Ges eWvK weeiYx I Pvj v‡bi m‡† bZb ms‡hvRb ,‡j v wgyj tq t` Lp 		

উপসংহার ১

Kvh@†ī weeZ gše" mvtct¶ Avgvi AwtfgZ GB th, Rgymgn mWKFvte mmvtef³ Kiv ntqtQ Ges Rgvi Aaxtb t̄j bt̄`tbi t̄¶t̄ī msuké weagyj v Abjmi Y Kiv ntqtQ| Rgv mmvte Ggb tKvb AvBtUg tbB hv iR^-^Rgv mmvte cii MiYZ ntZ cvti |

..... KZR CYZ; Zwi L t

..... KZR ci xpiZ; Zwi L t

ବୈଦେଶିକ ଥାଣେର ଦାୟ

ଶ୍ରୀମିତ୍ର

- 20.1. `et`ik FY GKI t`ki RbM^tYi Aw_R `vq , hv wbw`@ mgq tk^tI my mtgZ ev my e^ZxZ
c^tvb Ki^tZ nq|

20.2. mÂq I weibqtMi NuUuZ Ges tj bt`bi c^tZKj fvi mtgⁱ cwi wZ tgvKv^te j v Kivi Rb^t
Ges evsj vt`ki A_@uZK Dbqtbi Rb` et`ik mwnh AZ^tS_ i "ZcY^t weMZ ermi tj vtZ
t`ki ^et`ik mwnh*h* i c^tvtn Zvrch^tY^ccwi eZ@ mwaZ ntqtQ| me^tgyU mwnh^th Abj vtZ
Ask μγράστης nūm c^tv qvi Kivi tY F^tYi Abc^tvZ j ¶ Yxqfvte e^tx tctqtQ|

20.3. c^texe^tvx g`v Ges `vZt`i evtRtUi Ac^tj Zvi Kvi^tY evsj vt`k ^et`ik mwnh^t μγκβ
c^tZthwM^tvgj K ntq DVtQ| ^et`ik mwnh*h* i ¶ e^tenvi t`ki Kwi¶Z A_@uZK j ¶
AR^tb^t i "ZcY^tAe^tvb ivL^tZ c^tv|i | myi vs ¶ ^et`ik mwnh^t e^tvcbvi Rb^t weP¶Y
c` t¶c M^tY Kiv c^tqyRb| GQrov, thtnZz B^tZvgta^t mi Kv^ti i ^et`ik F^tYi `v^tqi cwi gyY
we^tci, tmtnZz FY Ges FY cwi tkv^tai ^Q Ges m^to^tY^tnmve ms^tY Kiv GKvS-Ri^tvi|

प्रधान युक्तिसमूह

- 20.4 G_s t̪i v n̪o j t

 - FY `v̪qi m̪x̪úY©Ask, m̪m̪v̪te bv Avbv;
 - my úó m̪m̪ve e̪e̪-v bv _vKv;
 - FY cwi t̪kv̪tai e̪e̪-v h_vh_ bv _vKv;
 - Achv̪B t̪i K̪W©e̪e̪-v;
 - FY cwi t̪kv̪tai h_vh_ m̪m̪ve msi ¶Y bv Kv;
 - Abt̪gw̪` Z Zdm̪j Abt̪hvqxFY cwi t̪kva bv Kv v Ges
 - Ft̪Yi UvKvi A½ KLbI m̪½Zmvab (reconcile) bv Kv |

ନିର୍ବିକାର ଉତ୍କଳଶ୍ୟାବଲୀ

- 20.5. cənb Dfİ K³ t̄j v nōj t

 - ms̄m` KZ² mbañi Z mxgvi ḡta" mi Kvi KZ² AvüZ e‡` wK Fy mxgve× wKbv ci xPv Kiv;
 - wZiY, ciñ t̄kva Ges wWZmn FfYi wBL² Ges e"vcKwF²K nmve e"e"v AvfQ wKbv ci xPv Kiv;
 - FY e"e"vcbvi Rb" KvhRi wbgšy e"e"v we` "gb AvfQ wKbv t` Lv;
 - FY nmve Ges Gmsþvš-wi t̄cwU²-Gi Rb" my úófvte msÁwqZ wewa e"e"v I c×wZ we` "gb AvfQ wKbv hvPvB Kiv;
 - P³i kZ²Abhvqk `vq w²úEi e"e"v we` "gb AvfQ wKbv ci xPv Kiv;
 - nmvte, Abj²v b I FY GKt̄ñ wguKZ ntq tMfQ wKbv hvPvB Kiv;
 - FfYi nmve cþw²vm Kivi mgq FfYi `vqgy³ ev tWU wi wj d-Gi we lqñU we tePvq Avbv ntqfQ wKbv t` Lv;

- FY c̄wi t̄k̄tai Rb̄ `vq-c̄wi t̄k̄tai (amortisation) ch̄B ēē-v̄ wē "gvb Av̄Q w̄Kbv c̄ix̄Pv
Ki v Ges
- w̄bi x̄PvK `j KZK wē "gvb ēv̄s̄w̄Ks c̄x̄w̄Z h̄vPvB Ki v |

ସଂଗ୍ରହିତବ୍ୟ ଦଲିଲପତ୍ରାଦି

20.6. w̄bi x̄Pv Rb̄ w̄b̄t̄ev^3 `v̄j j c̄i w̄ msM̄b̄ Ki t̄Z n̄te t

- A_%w̄ZK m̄s̄uK̄efvM c̄Kw̄kZ ^ēt̄-w̄K m̄s̄u` c̄en k̄l R̄ m̄/j b
- FYPv^3 i Ab̄fgv` b
- FYPv^3
- FY wēZi t̄Yi ĀWf̄vBm
- Db̄q̄b mn̄t̄hvMx̄t̄ i w̄bKU t̄_t̄K FY ēen̄t̄i i wēi Yx̄
- A_%w̄ZK m̄s̄uK̄efvM KZK evsj v̄t̄ k ēv̄s̄Kt̄K FY/m̄y c̄wi t̄k̄tai ĀWf̄vBm
- evsj v̄t̄ k ēv̄s̄t̄Ki w̄m̄ve c̄i Z̄t̄e` b |

ନିରୀକ୍ଷା ଯାଚାଇସମୂହ

20.7. evQvBqj Kf̄v̄t̄e wē-w̄i Z ev̄e h̄vPvB Ki t̄Z n̄te | FY c̄wi t̄k̄tai th̄ `vq M̄oY Ki v n̄t̄q̄t̄Q tm̄, t̄j v
AšZ GKevi wē-w̄i Zf̄v̄t̄e w̄bi x̄Pv Ki v c̄i q̄vRb | eo Āt̄/i FYmḡa c̄i Lvbc̄c̄Lif̄c c̄ix̄Pv
Ki t̄Z n̄te | h̄w̄ cēZx̄er mi t̄j vi UvKvi Āt̄/i t̄P̄t̄q eZ̄q̄v̄b erm̄t̄i i UvKvi Āt̄/i ēv̄cK
c̄i R̄_v̄t̄K Zvnt̄j h̄_vh_ Ab̄m̄Üvb c̄wi Pvj bv Ki t̄Z n̄te | Ā-v̄f̄weK Zvi Zt̄ḡi th̄ t̄Km̄, t̄j v
c̄_Kf̄v̄t̄e w̄PvY Z Ki v n̄t̄q̄t̄Q tm̄, t̄j v wē-w̄i Zf̄v̄t̄e h̄vPvB Ki v c̄i q̄vRb n̄te |

ନିରୀକ୍ଷା କର୍ମସୂଚି

ବୈଦେଶିକ ଅଧେର ଦାୟ

And the big one ate it _____

A-[©]ermi —————

mbix̄vi ch̄qmgn	hui ðiv v ci x̄v Z	Kvh̄t
<p>2. mgvß cKí mḡni Rb AZxtZi th F̄Yi `vq mi Kvi M̄Y K̄ti t̄Qb, tm m̄útK® mbæv̄ Z weq, t̄j v cix̄v Ki "b :</p> <p>K) cK̄t̄i i Ae~v Ges msL~v cix̄v Ki "b </p> <p>L) FY ciw̄tkva m̄úY® bv nt̄q `vZv ms~v l qwi F̄Yi Ae~v cix̄v Ki "b </p> <p>M) FY ciw̄tkva m̄úY® nt̄q _vK̄t̄j FY mnme cix̄v Ki "b Ges G m̄útK® F̄Yi KvMRc̄t̄ we~v Z f̄te ch̄t̄j vPbv cix̄v Ki "b </p> <p>N) F̄Yi `vij c̄t̄ t̄_t̄K F̄Yi tḡU Acw̄tkvaZ UvKvi A½ Ges hv ciw̄tkvathM®, cix̄v Ki "b Ges mnmt̄ei A½i mv̄_ Zv w̄ḡj t̄q t̄ Lj </p>		
<p>3. -vaxbZv-ceRvt̄j i Pj gv̄b cKí mḡni `vq M̄t̄Yi t̄P̄t̄t̄ t</p> <p>K) cK̄t̄i i Ae~v I msL~v cix̄v Ki "b </p> <p>L) FY ciw̄tkva m̄úY® bv nt̄q _vK̄t̄j , `vZv ms~v l qwi F̄Yi Ae~v cix̄v Ki "b </p> <p>M) FY ciw̄tkva m̄úY® nt̄q _vK̄t̄j , th me mnme (`vZv ms~v l qwi) mbix̄v Ki t̄Z nt̄e Zv hvPvB Ki "b Ges FY ms̄v̄S-`vij c̄t̄ ch̄t̄j vPbv Ki "b </p> <p>N) FY ms̄v̄S-`vij c̄t̄ t̄_t̄K ciw̄tkvaZ tḡU FY Ges ciw̄tkvathM® F̄Yi A½ (`vZv ms~v l qwi) cix̄v Ki "b Ges mnmt̄ei A½i mv̄_ w̄ḡj t̄q t̄ Lj </p>		
<p>4. erm̄ti i tḡU FY ciw̄tkvai A½ h_vh_ ev̄RU ei v̄t̄i i ḡta" Kbv cix̄v Ki "b </p> <p>5. FY ciw̄tkvai K̄w~ -Abt̄gv̄ Z Zdm̄j Ges Pv̄ḡw̄dK Kbv cix̄v Ki "b </p>		

ମୂର୍ଖ ଚହିଙ୍ଗଣ	ହୃଦୟ ଚିତ୍ତ	କଥା
6. FY cwi t̄k̄tai wbfp̄Zv m̄x̄t̄K̄wb̄ōZ n̄l qvi Rb̄ Db̄b mn̄thwMxM̄Yi ĀWf̄Bm/ wb̄ōqZvĀvC̄K `wj j c̄tw̄, Ā%ZK m̄x̄K̄ wef̄t̄Mi ĀWf̄Bm Ges ēsj v̄t̄k ēst̄Ki FY cwi t̄k̄tai f̄DPvi cix̄P̄v Ki "b		
7. wēf̄baem̄ t̄t̄K c̄B̄ m̄n̄v̄te Ā½ m̄½Zm̄v̄t̄bi (reconciliation) ēē-v̄ wē`"ḡb Av̄t̄Q w̄Kbv Ges Zv̄ Kvh̄R̄i w̄Kbv h̄Pv̄B Ki "b		
8. wb̄ōZ t̄nb̄ th̄ m̄n̄v̄te FY I Ab̄v̄b GK̄t̄ī wḡk̄Z Kiv̄ n̄q wb̄		
9. FY cwi t̄k̄tai Zd̄m̄j c̄p̄m̄v̄m̄ Ki t̄Z FY ḡl K̄di wēl q̄U wētePbv̄q Av̄b̄v̄ n̄t̄q̄t̄Q w̄Kbv cix̄P̄v K̄ti t̄L̄p̄		
10. F̄t̄Yi Āwēj KZ Ā_c̄w̄Zj n̄l qvi Kvi t̄Y P̄i³KZ F̄t̄Yi Ā½ n̄m̄ w̄Ksev FY Ab̄v̄b̄ īfc̄v̄š̄t̄ w̄Ksev GK P̄i³ t̄t̄K Ab̄ P̄i³t̄Z -v̄b̄v̄š̄- t̄i Kvi t̄Y F̄t̄Yi n̄m̄ ēp̄x FY cwi t̄k̄tai t̄P̄t̄ī wētePbv̄q Av̄b̄v̄ n̄t̄q̄t̄Q w̄Kbv cix̄P̄v Ki "b		
11. wēbḡq n̄i DV̄-bv̄ḡvi Kvi t̄Y j v̄f̄/P̄iZ t̄i KWP̄i³ m̄V̄Kf̄v̄te tk̄V̄f̄i³ n̄t̄q̄t̄Q w̄Kbv cix̄P̄v Ki "b		
12. m̄x̄ȲFY cwi t̄k̄tai ci ms̄k̄-m̄n̄v̄e m̄si P̄Y `wj t̄j, c̄q̄v̄Rbv̄q ḠŪŪ w̄j w̄ce x̄ K̄ti, m̄n̄v̄e P̄ov̄š̄-Kiv̄ n̄t̄q̄t̄Q w̄Kbv h̄Pv̄B Ki "b		
ସୁଦ୍ଧ-ପରିଶୋଧ		
1. m̄j cwi t̄k̄tai Rb̄ ch̄B̄ Ges Kvh̄R̄i wb̄q̄š̄Y ēē-v̄ wē`"ḡb w̄Kbv cix̄P̄v Ki "b		
2. cwi t̄k̄vaKZ t̄gv̄U m̄j, ermt̄i i ēt̄RU ēt̄i i Av̄l Zv̄i ḡtā w̄Kbv cix̄P̄v Ki "b		

mbix¶vi ch¶qmgm	hui Øiv ci¶¶Z	Kvh¶†
3. mgvß c¶Kí mg‡ni Rb" AZxZ `vq Mø‡Yi †¶‡†t K) mÿ cwi ‡kva m¤úY©n‡q _vK‡j mÿ MYbv Ges tgvU A½ ci¶¶v Ki "b L) mÿ cwi ‡kva, Ab¶gvw Z Zdmj Ges FYP¶³ Ab¶hvqx wKbv hvPvB K‡i †`Lþ M) msuké- wnmv‡ei eB/tj Rv‡i h_vh_ Gi¶U³ wj wce× K‡i F‡Yi wnmve mgvcb Ki v n‡q‡Q wKbv, ci¶¶v Ki "b		
4. -vaxbZv-ceRv‡j i Pj gv‡b c¶Kí mg‡ni Rb" MnxZ `v‡qi †¶‡†t K) mt` i MYbv ci¶¶v Ki "b Ges ce@Zx© erm‡i i mv‡_ m½wZcY©wKbv hvPvB Ki "b L) wba¶i Z nvi Ab¶hvqx mÿ cwi ‡kva Ki v n‡q‡Q wKbv ci¶¶v Ki "b		
5. mÿ cwi ‡kv‡ai mñKZv m¤ú‡K©wboZ nI qvi Rb", Db¶b mn‡hvMxM‡Yi AvwFvBm, wboZvÁvCk `wj j c†w_, A_‰vZK m¤úK© wefv‡Mi AvwFvBm Ges evsj v‡`k e„v‡Ki mÿ cwi ‡kv‡ai fvDPvi mgn ci¶¶v Ki "b		
6. wewfboem† t‡K mt` i A½ m½wZneav‡bi e„e-¶v we`"gv‡b wKbv Ges Zv Kvh¶i wKbv hvPvB Ki "b		
7. mÿ cwi ‡kv‡ai mgq FY gl K‡di e„e-¶v _vK‡j, Zv we‡ePbvq Avbv n‡q‡Q wKbv tm m¤ú‡K©wboZ tnvb		
8. F‡Yi w-Zi mv‡_ cwi ‡kvaKZ mÿ ‡K m¤úK¶³ Ki "b GUv wK Mo mt` i nv‡i i wfw‡Z Ab¶gZ mt` i At½i mv‡_ m½wZcY© tKvb Athšw³K dj vdj †`Lv w‡j KvY Ab¶mÜvb Ki "b		
9. wnmv‡e wK F‡Yi tb‡MwF w-Z cö wK‡ n‡q‡Q? GUv Am¤e Gi Øiv m¤eZ i"Zi Ah_v_ © eYØvi BwZ cvl qv hvq hv` ŽvB nq Zvn‡j wI qvU Ab¶mÜvb Ki "b Ges cÖZte` tb wj wce× Ki "b		

mbix̄vi ch̄qmgn	hui ðiv v ci x̄vZ	Kvh̄t̄
10. F̄Yi w̄wZ FY`vZMY KZR mb̄ðZ Ki v ntq̄Q w̄Kbv cix̄v Ki "b m̄šH RbK m̄wZneav̄bi ēēv wēgvb bv _vK̄j , DcthvRb/Aw_ R m̄mve mbix̄vi ĀbK Av̄M cwi Kí bvi ch̄fq GKU mb̄ðZKi Y c̄uqvi (confirmation exercise) mPbv Ki t̄Z n̄te		
11. m̄mveīY Aw̄d̄m w̄K FY ms̄juv̄š- Dcv̄E/ w̄j j c̄t̄w̄ cvl qv hvq? w̄it̄cm̄uš-Gi ēēv w̄K mb̄f̄P̄thwM?		
12. c̄i w̄K t̄Ri w̄K c̄_K c̄_Kf̄te Ges GK̄t̄ cēZr̄ erm̄ti i mgvcbx t̄R̄ti i m̄t̄_ w̄ḡt̄j hvq?		
13. c̄i w̄K w̄wZ, ms̄k̄- erm̄ti ms̄hvRb Ges F̄Yi c̄pi "x̄v̄i Āv̄ mb̄q̄ KvR K̄ti K̄wZcq eo Āv̄i FY hvPvB Ki "b		
14. F̄Yi A_ © Bw̄Z D̄t̄t̄k̄ c̄i YK̄t̄i ēēvZ ntq̄Q ḡt̄ḡch̄B `w̄j w̄j K c̄yY Av̄t̄Q w̄K? w̄K w̄K mb̄q̄šY I mb̄t̄ivaḡj K ēēv wēgvb Av̄t̄Q Ges dj v̄dj w̄tePbvq Ḡt̄j v KZUKz Kvh̄Ri , cix̄v Ki "b		
15. F̄Yi A_ © w̄eb̄tqv̄tMi D̄t̄t̄k̄ c̄o v̄b Ki v nt̄j cix̄v K̄ti t̄L̄p th c̄l̄K ms̄v̄, c̄B FY h̄vh̄_fv̄te ēenvi K̄ti P̄l̄³ Ab̄hvqx m̄y mn̄ Av̄mj FY c̄i t̄kv̄a K̄ti w̄Kbv Zv t̄L̄v̄ Rb̄ Kvh̄Ri fv̄te c̄pix̄v̄Yi ēēv ms̄k̄- c̄kv̄mbK KZet̄v̄i i t̄q̄Q w̄Kbv		
16. ēv̄s̄Ks ēēv̄ ch̄fq̄j vPbv Ki "b Ges mb̄ðZ tn̄b th, Ḡt̄j v -v̄f̄weK mi K̄wi t̄j b̄t̄` t̄bi t̄P̄t̄i c̄hv̄R̄ mb̄t̄iva I mb̄q̄šY t̄P̄t̄i ēēvZ nq GKBm̄t̄_ Aw_ R Z_ ēēv m̄m̄tei Rb̄ c̄q̄vRbxq Dcv̄E m̄ieivn mb̄ðZ K̄ti w̄Kbv t̄L̄p		

উপসংহার ০

Kvh^{et}† weeZ gše" mvc‡¶ Avgvi AvgfgZ GB th, ^et`KK FY `vq (FY weZiY, FY cwi tkva
Ges my cwi tkva) h_vh_fvte tkYweb", wnmvte ti KW^{F3} Ges Abtgw` Z weia-weavb Abjhvqx
Gmsμvš-Kvh^{ug} cwi Pwj Z ntqtQ Ges mKj we`"gvb `vq wnmvef^{F3} ntqtQ| KvhRi wbgšY,
mj ¶v Ges ZEyearbi e"e"v Ges FY e"envtii i h_vh_ cbi x¶Y e"e"v we`"gvb Av‡Q| wbi x¶vi
Rb" ch¶B `wj j c† i Z_ msiv¶Z Av‡Q|

..... KZR CYZ; Zwi L t

..... KZK ci xw¹Z; Zwi L t

পরিসল্পৎ : সাধারণ পদ্ধতিসমূহ

ଡମିକା

- 21.1. m̄vavi Yfv̄te c̄wi m̄úr n̄"Q t̄Kvb ms̄"vi gw̄j Kvbvaxb m̄úw̄E w̄Ksev A_‰w̄ZK m̄ú` | w̄m̄ve ms̄juš-bw̄Zḡy vi c̄l̄q̄Rb c̄t̄YKt̄í c̄wi m̄úr t̄K Kt̄qKu t̄kYt̄Z w̄ef³ Kiv n̄t̄q̄t̄o |

21.2. c̄wi m̄úr Pj w̄Z w̄Ksev "v̄qx n̄t̄Z c̄uti | Pj w̄Z c̄wi m̄úr, Zij c̄wi m̄úr w̄nt̄mtel c̄wi w̄PZ | bM` A_©Pj w̄Z Zij c̄wi m̄út̄Zi w̄Pi w̄Pi Z D`vn̄i Y | mi Kv̄ti i Kv̄t̄Q Gi GKu w̄et̄kl Zvrch© t̄qt̄Q th̄nZ̄mi Kv̄i w̄m̄ve bM` w̄f̄w̄t̄Z msi ¶Y Kiv n̄q̄ |

21.3. th̄ mKj c̄wi m̄úr mi Kv̄i c̄wi Pv̄j b ēē"vi GKu , i "Zc̄Y©Ask Zvi AuaKvskB `xN®gqwm̄ c̄wi m̄út̄Zi ch̄t̄q c̄to Ges D³ c̄wi m̄úr Aw_R n̄t̄Z c̄uti w̄Ksev Aw_R t̄kYx eunfZ (non-financial) n̄t̄Z c̄uti | mi Kv̄i w̄m̄ve c̄v̄q̄t̄bi D̄t̄l̄ t̄k̄ c̄wi m̄úr n̄oj (1) bM` , (2) BKžiaw̄u, (3) f̄ig, (4) Bgv̄i Z, (5) Kj Káv I hšcw̄Z, (6) FY I AuM̄o (eunM̄ḡx) | c̄wi m̄úr w̄m̄v̄tei GKu m̄vavi Y ^ekó" GB th̄ G_ t̄j v̄ev̄e Ges mq̄ mq̄ G_ t̄j vi t̄Ri t̄Utb tbqv hv̄q̄ |

ପ୍ରଧାନ କୁଣ୍ଡଳିମୁଖ

- 21.4 G, t̄j v nōj t

 - cwi m̄úr m̄WKFvte t̄kYx̄eb" -nqib
 - ch̄Bf̄te t̄i KWF³ Ki Y nqib;
 - l̄bqšY e"e"vi Af̄te cwi Z³ cwi m̄úr, h_vh_f̄te m̄m̄te c̄Zd̄j Z nq l̄b;
 - m̄m̄te ms̄f̄vš-bx̄Zgyj v Abjhvqx cwi m̄útZi e"q m̄WKFvte wj l̄ce x nq l̄b;
 - m̄l̄btqm̄ e"e"v h_vh_f̄te cwi Kwí Zf̄te nq l̄b dt̄j AKvhR̄i cwi M̄YZ nt̄q̄Q;
 - D̄t̄j H̄hvM̄ Āt̄/i m̄l̄btqm̄ mKj mḡt̄qi Rb̄ mi Kwí m̄m̄tei evB̄ti _vKvi m̄t̄ebv we "gvb;
 - cwi m̄úr/m̄l̄btqm̄ ev̄t̄R̄t̄Ui D̄t̄i K̄ Abjhvqx bvl n̄t̄Z c̄t̄i K̄sev Zv i v̄t̄oī tḡšij K bx̄Zi
cwi c̄šk̄ n̄t̄Z c̄t̄i Ges
 - μ̄t̄qi mḡq cwi m̄úr Ac̄t̄gvRbx̄q w̄Qj K̄sev tm̄ t̄j v D̄Pq̄t̄j " μ̄q Ki v n̄t̄q̄Q|

ନିର୍ବିକାର ଉଦ୍ଦେଶ୍ୟାବଳୀ

- 21.5 čāv Dſī k̄vej x nōj t

 - mnmve m̄ei YxZ cwi m̄ur eve` cōwKZ UvKvi Aſv mi Kv̄i i gwj Kv̄vaxb Ges mi Kvi KZ ēeūZ mKj ev̄e myew ` AſfP Av̄Q wKbv t̄ Lv;
 - cwi m̄ur msjuš-Z_ c̄kv (disclosure) chB Ges mwavi Yfv̄te -KZ mnmve msjuš-bwZgyj v Ab̄mi Y Kiv ntq̄Q wKbv ci xPv Kiv;
 - mKj `xN̄gqw` m̄btqM mi Kvi 0viv Ges mi Kv̄i i ct̄l gwj Kv̄vi c̄Zqbc̄ 0viv mgwZ wKbv w̄i Kiv;
 - mnmvte mKj `xN̄gqw` m̄btqM mnmve msjuš-bwZgyj vi wfwĒtZ h_vh_fv̄te Dc̄wcz ntq̄Q wKbv w̄i Kiv;
 - m̄btqMmgm c̄vkv Ab̄hvqz dj w̄t̄Q wKbv, Ges Dſī k̄ c̄t̄Y K̄ti t̄Q wKbv w̄i Kiv;
 - Gai t̄bi m̄btq̄Mi, AvBbmZ c̄vaKvi Ges m̄btqM msjuš-m̄eaib we` "gyb Av̄Q wKbv ci xPv Kiv Ges

- **mbivcĒv I i¶Ynfe¶‡Yi ch‡B e„e„v we` "gvb Av‡Q wKbv w-i Ki v|**

পরিসম্পৎ/বিনিয়োগ নিরীক্ষার সাধারণ পদ্ধতিসমূহ

21.6 **mb‡av³ hvPvBgj K cix¶Y c‡qM Ki‡Z n‡e t**

- m‡úE I hšcwZ ms‡hvR‡bi †¶‡† ms‡ké-c‡B c‡Ze` bmn Ab‡gw` Z we‡muZvi Bb‡qm cix¶v Ki "b;
- RvnvRxKiY Ges ié ms‡vS-`wj j c‡w` cix¶v Ki "b;
- hšcwZi e„envi ms‡vS-c‡gY msMö Ki "b| D`vn iY-↑fc, AZ`vajbK wPwKrmv hšcwZi †¶‡† mi vmi UvtMö MÖctK (e„envi Kvix) wRAvmev` Ki "b Ges hšcwZ e„env‡i i `wj j MZ c‡gY tck Ki‡Z ej ‡b;
- Zvch‡Y©cwim‡ú‡Zi Aw-Zi ev-‡e ch‡e¶Y Ki "b| thgb Bgv‡Z, D"Pg‡j "i hšcwZ, hvbevnb BZ"w`;
- A-vei wKsev-vei m‡úEi †¶‡† gwj Kvvi `wj j MZ c‡gY msMö Ki "b;
- `xN‡gqw` Aw_R we‡b‡q‡Mi †¶‡† (BK‡wqU, ÷ K BZ"w`) wmwKdw wUmgn mi Kv‡i i bv‡g we‡UZ wKbv cix¶v Ki "b;
- **mbix¶vi Zwli L ch‡-c‡Z‡qbc‡mg‡ ev-‡e cix¶v Ki "b Ges**
- **we‡b‡q‡M t‡K Av‡qi [j f‡vsk, AwKvi (ivBUm) BZ"w`] A½ w-i Ki "b Ges tNwl Z j f‡vsk BZ"w` i mbwi ‡L G, ‡j vi i ×Zv hvPvB Ki "b|**

21.7. **bM` Ges Aw_R cwi m‡úr (ewM‡gx FY I BK‡wqU) mbix¶vi wbw` ‡ Kg‡wP cvl qv hvq| G, ‡j vi mbix¶v cwi Kí bvi ch‡q wba‡Y Ki‡Z n‡e Ges Dc‡i D³ we‡q, ‡j ‡K we‡ePbvq ‡‡L c‡qM Ki‡Z n‡e|**

ମୱରକାରୀ କର୍ମଚାରିଗଣକେ ପ୍ରଦତ୍ତ ଖାତ ଓ ଅନ୍ଧିମ୍ବ

ଭାଷିକା

- 22.1. Mⁿb^gPY w^ksev hvbevn^b (Kvi gUi mvB^tKj w^ksev evBm^vB^tKj) Ges hšc^wZ (K^ll^lúDUvi) μ^tqi Rb^o c^o Ě FY I A^Mg GB w^bi x[¶]v K^g^m Pi A^šF[¶] | mi Kvi KgP^wi MY^tK c^o Ě FY I A^Mg w^bi x[¶]v i Rb^o w^btæ e^wY[¶] c^šv, tRb^vi j w^bd^ow^Yq^j i "j m&Gi 249-264 n^era Ges mi Kvi KZ^R mgq mgq R^wi KZ ms^wk^o-Av^t` kmgn Ab^mi Y Ki^tZ n^te | GB w^wag^vj vq w^btæv³ w^l q^w A^šF[¶] t

- **W**Kfvte mi Kwi KgPwi MY FY **W**Ksev Amögi Rb" thM" **w**eteIPZ nb;
 - FY I Amög covbi ctecöqvRbxq A½xKvi bvgv (guarantee) MöY;
 - my mn **W**Kfvte FY cwi kvtai **W**K-ibYq Kiv nq;
 - teZb t‡K KZbbi gvatg FY cwi tkvtai eeev;
 - FY cwi tkvtai eeeZvi t¶‡† **W**Ksev **W**bgZ Mn **W**Ksev hbvenb **w**epq Kiv m¤e bv ntj mi Kvtij ↑ **¶**vi eeeW;

mbixPvq FY I Amc c0 vbi GB c×WZmgn Abmi Y KitZ nte

प्रधान वृक्षिमूह

- 22.2. mi Kwi Kg^pwi MY^tK cō Œ FY A^mgi mvt_ ^{mbtæv³} cōb S^kKmgn R^uOZ t

- FY cVl qvI Dchj^B bb, Ggb KgPwi MYtK FY cVl vb;
 - cVl E FY/AwM^g, th Df^I tK["] gÄj Kiv n^tqWQj , tm Df^I tK["] e["]envi bv Kiv;
 - FY/AwM^gi Ae["]qZ Ask mi Kvi tK tdiZ bv t` I qv;
 - Af["]š^IxY ^WbqšY e["]e["] Ach^W nI qv N FY cVi tKva ti KW^F^B Kiv nq bv ^WKsev m^z^WZmvab Kiv nq bv;
 - c^oaKvi c^I Rwi , AewnZKiY Ges ti KW^F^Bi t^Pt^I Ach^W ^WbqšY hv c^oZvi Ygj K Kvh^Ugi m^hW m^o K^I Ges
 - F^IYi fgv ` wj i c^IW` |

ବିର୍ତ୍ତିକାର ଉତ୍ତରଶ୍ୟାବଲୀ

- ### 22.3. Cărb. Dif. k"mgn n"Q t

- FY, tKej gv̄l cvl qvi thwM ēw3t ītKB cōvb Kiv n̄q̄tQ wKbv Ges Zui AbḡwZc̄B
wQ̄tj b wKbv t` Lv;
 - Abt̄gw` bKvix KZ̄eP H ermti i ev̄tRU eiv̄l ĀwZ̄ug Kti t̄Qb wKbv Zv cixPv Kiv;
 - Abt̄gw` Z mgqmPx Abjhvqx FY I ĀwM̄gi Āwmj Ges FY M̄oYKvixt̄ i KvQ t_ t̄K my
Av` vq Kiv n̄q̄tQ wKbv t` Lv Ges
 - K̄wZcq wbašYKvix ` wj t̄j i, thgb wbi xPv tiR÷vi, KgPwi t̄ i teZb wej eWkxU tiR÷vi
q̄ta wbašyZ m̄wZmvab Kiv n̄q wKbv cixPv Kiv|

সংগৰীতব্য দলিলপত্রাদি

22.4. ବିଜ୍ଞାନ ରହିବାରେ ବିଜ୍ଞାନ କାହାରେ ମାତ୍ରମାତ୍ର

- ଗାଁଯି ଆଖିକ/ଗାଁଯି ତିରିବି
- ଚାଲିରବାରୁ ଆଶୀର୍ବାଦ ଆଖିର ଗତିଶୀଳ କାହାରେ
- ଏକାକିରିବି
- ଫିଲ୍ କିମିକି
- ତେବେ ବେଳେ ବିଜ୍ଞାନ ତିରିବି
- ରୁଗି ଗୁଣ କବାରି କାହାରେ କାହାରେ
- କାମିକାମାକାମି ପରିପାଳନା
- ଆମ୍ବା ତିରିବି
- ଏକାକିରି ତିରିବି |

ନିରାକାର କର୍ମସୂଚି
ପରକାରି କର୍ମଚାରିଗଣକେ ପ୍ରଦତ୍ତ ଧରଣ ଓ ଅଧିକମ

Aନ୍ତର୍ଦ୍ଦୟମି ବ୍ୟାଙ୍ଗ | Ae-ବ୍ୟା _____ A_ଶେରମି _____

ବ୍ୟାଙ୍ଗ ଚିକିତ୍ସା ତ ଚିକିତ୍ସା ବ୍ୟାଙ୍ଗ ଏରମି ଗାଁଯି କାମିକାମାକାମି କାହାରେ |
ବିଜ୍ଞାନ କ୍ଷେତ୍ର ତ ବେଳେ ବିଜ୍ଞାନ ଗେସ ବିଜ୍ଞାନ ବ୍ୟାଙ୍ଗ

ବିଜ୍ଞାନ ଚିକିତ୍ସା	ବ୍ୟାଙ୍ଗ ଏରମି	କାହାରେ
୧. ଧରଣ କିଂବା ଅଧିକମ ପ୍ରାଣିର ଯୋଗତା ନିରାକାର		
K) ବିଜ୍ଞାନ ତଥା ତଥା କାମିକାମାକାମି ଏରମି ଗାଁଯି କାମିକାମାକାମି ଏରମି		
L) ବିଜ୍ଞାନ ତଥା ତଥା କାମିକାମାକାମି ଏରମି ଗାଁଯି କାମିକାମାକାମି ଏରମି		
M) ଗାଁଯି କାମିକାମାକାମି ଏରମି ଏରମି ଏରମି ଏରମି		

hui Øiv ci x̄v	Kvhē̄
L) M̄n̄bḡY F̄Yi t̄q̄t̄ b̄b̄DZ tn̄b th ḡj̄ Kvi x KḡRZP FY/AwM̄j̄ ḡj̄i i c̄tē FYM̄bxZv KḡRZM̄ R̄gi ḡw̄j̄ Kv̄b̄ m̄x̄t̄K̄ b̄b̄DZ n̄t̄q̄t̄j̄ b GKB m̄t̄_ ḡj̄ Kvi x KḡRZM̄ G ms̄juš- Kv̄h̄p̄t̄gi th̄š̄w̄KZv gj̄ v̄qb Ki "b	
8. সুদসহ খণ্ড/অংশিম আন্দায়ের কিণ্টি গণনা নিরীক্ষা	
K) FY/AwM̄j̄ cīt̄kv̄tai w̄K̄ - MYb̄ ci x̄v Rb̄ t̄L̄p th (1) FY cīt̄kv̄tai tḡq̄v̄` m̄tēP̄ tḡq̄v̄` t̄K̄ Aw̄Zμg K̄t̄i w̄Kb̄ (2) Ab̄tḡw̄ Z mi j̄ m̄t̄_ i n̄v̄i c̄t̄q̄M̄ Kiv n̄t̄q̄t̄Q w̄Kb̄ (3) ḡj̄i Av̄t̄_ K̄ Ab̄h̄v̄q̄x Av̄` v̄q̄ Kv̄h̄K̄i Kiv n̄t̄q̄t̄Q w̄Kb̄ Ges (4) FY cīt̄kv̄tai ē_ Zvi t̄q̄t̄ ` Em̄j̄ Av̄t̄i v̄c Kiv n̄t̄q̄t̄Q w̄Kb̄	
L) b̄b̄DZ tn̄b th m̄m̄vei P̄Y Aw̄dmmḡn̄ Aw̄M̄j̄ t̄i w̄R̄÷vi m̄si P̄Y K̄t̄i Ges Ḡt̄Z ḡj̄i Av̄t̄_ t̄ki b̄x̄t̄_ Zwi L, ḡj̄i KZ Uv̄Kvi ĀGes Av̄` v̄t̄q̄i mḡqm̄xḡv̄mn̄ m̄Kj̄ c̄m̄w̄z̄K̄ Z_ " Āš̄f̄P̄ Av̄t̄Q	
M) t̄kI teZt̄bi c̄z̄qbc̄t̄ Ab̄h̄v̄q̄x Aw̄M̄j̄ Av̄` v̄q̄ ms̄juš- m̄Kj̄ Z_ " t̄i w̄R̄÷v̄t̄i m̄W̄Kf̄v̄t̄e t̄i KW̄c̄Kiv n̄q̄ w̄Kb̄ ci x̄v Ki "b	
N) Aw̄M̄gi bḡb̄ ci x̄v K̄t̄i t̄Kv̄b Av̄` v̄q̄ t̄i KW̄ēin̄f̄Z b̄v̄B G m̄x̄t̄K̄ b̄b̄DZ n̄l q̄i Rb̄ t̄i w̄R̄÷vi n̄v̄j̄ b̄v̄M̄` Av̄t̄Q w̄Kb̄ ci x̄v Ki "b	
9. সরকারি তত্ত্ববিলের সুরক্ষা সংস্থাত্ব কার্যক্রম নিরীক্ষা	
K) i w̄k̄ Āev Ab̄ t̄Kv̄b c̄b̄v̄Y ci x̄v K̄t̄i b̄b̄DZ tn̄b th FY M̄bxZv KḡRZM̄Y, webv̄ teZt̄bi Q̄Ūt̄Z _ v̄Kv̄Kv̄t̄j̄, b̄M̄t̄` , FY cīt̄kv̄a Aēvn̄Z i v̄t̄Lb	

ବ୍ୟାକ ପରିଚୟ	ବ୍ୟାକ ପରିଚୟ	ବ୍ୟାକ ପରିଚୟ
<p>୧. ବିଶେଷ ପରିଚ୍ଛିତି</p> <p>ହୁଁ ଏମିତି ତକବ ଆମ୍ବଦମ ଲେ ଟେକ୍ମସିକ୍ କ କଗପିକ୍ ମନ୍ଦିବଗପ୍ ଫ୍ୟ ମୋଯ କିବ, ଜନ୍ମତି ଫ୍ୟ ମୋହିତିମତିଯି ଆମ୍ବଦମ ଗେସ ଜାତି ଫ୍ୟ କୁମ୍ବି ଦଚିପିତି ହୁପିବ କିବିବ ମାତ୍ରେ କିମ୍ବି ଯି ପିତିପିତି କିମ୍ବି ରବ ଆମ୍ବଦମ ଅଭିନ୍ଦିବ କିମ୍ବି ପିତି କିବିବ </p>		

উপসংহার ১

Kvhē†ī weez gše” mvcf¶ Avgvi AwfgZ GB th, msukéwia Abjhvqx mi Kwi KgPwi †` i FY I
Awmö cōvb Kiv ntqfq Ges tgvU eKqv w-WZ, mmvfe h_vh_fvfe Dc-WC ntqfq

..... KZR CYZ; Zwi L t

..... KZK ci xip Z; Zwi L t

খণ্ড ৩ ইন্দুষ্ট্রিটি

ভূমিকা

23.1. mi Kvi mewfbəmi Kwi cÖZövb‡K m̄ mn A_ev webv m‡` FY cÖvb K‡i _vKb Ges mewfbəe ewYiR"K cÖZövb‡bi BKz̄qJU tkqv‡i mi v̄mvi AskMöY K‡i b| GB mKj FY mvavi YZ cvevj K tm±i Ktcfi kb, i v̄lqE ewYiR"K ēvsK, temi Kwi ēvsK, Aw_R cÖZövb Ges Abvb" ai‡bi ewYiR"K ms̄v̄mgatK cÖvb Kiv nq| Djy v̄Z vecj A‡v‡i tj bt` bmgn̄ ewl R Aw_R vnmvte cÖvkZ nq| myZi vs mwfj AwWU Aw` B‡i i ct¶ GB mKj tj bt` b cix¶v K‡i AwfgZ cKvK Kiv Aek" cvj bxq KZ@| FY I BKz̄BvJi gva‡g mi Kwi Kvhug A_fqb µgvſtq j ¶Yxqfvtē ēv̄x ct‡Q Ges Gi cwi giY I cKvZi Rb" D"p SJKm̄ubet¶t etj cwi MvYZ nt"Q|

প্রধান বুকিসমূহ

23.2. G‡Z Ašfp̄ i‡qtQ t

- AwbfP̄thM" cwi ex¶Y
- bxPgv‡bi 0AwWU tUBj 0
- AwbñZ vnmve ēe^-v
- AchB̄ v̄bqšY
- muiKDwi JUR-Gi Am‡SH RbK R¤Y
- ēe^-vcbv ms̄v̄S-ii tcwU®-Gi Afve|

বিবীকার উচ্চেশ্যাবলী

23.3. cÖvb D‡i K"mgn̄ nt"Q t

- m̄ I j f̄v‡ki AwKv‡i FY I BKz̄BvJi t‡K Avq mgqgZ cvl qv hvt"Q vKbv Ges ti KWf®3 nt"Q vKbv t` Lv;
- FY I BKz̄BvJi msfhvRb I cÖvni cÖvKv‡i i wfv‡Z ntq‡Q vKbv Ges ms̄v̄ke-cxvZ ^Q, cwingZ Ges KvhRi vKbv cix¶v Kiv;
- mKj j f̄vsk cvl qvi ci vnmvef®3 ntq‡Q vKbv Ges mKj ivBU Adv‡i i Rb" Pv`v t` qv ntq‡Q vKbv Ges Zv mWk g‡j " ti KWf®3 Kiv ntq‡Q vKbv t` Lv;
- muiKDwi JUJi R¤Y I ēe^-vcbv Rb", wfP̄thM" Af‐š+Y v̄bqšY ēe^-v we^"gvb Av‡Q vKbv t` Lv;
- mKj BKz̄BvJi I FY, ti KWf®3 vKbv Ges G, t‡vi tRi Uvbv ntq‡Q vKbv Ges tKvbjU vnmve emfZ i‡qtQ vKbv t` Lv Ges
- mKj FY I BKz̄BvJi h_vh_fvtē vnmvef®3, mij¶Z Ges Abfgw` Z D‡i t‡k" ēeüZ nt"Q vKbv t` Lv|

ନିରୀକ୍ଷା କର୍ମସୂଚି

ଅଧ୍ୟ ତୃ ଇକ୍ୟୁଇଟି

And tmi bvg | Ae⁻vb _____ A_cerm

ବିଭିନ୍ନ ଚାରିମଣ୍ଡଳ	ହୁଏ ଥିଲା କିମ୍ବା	କଥାଟି
• FY cōCK ms̄vi Kv‡Q t_‡K mi v̄mwi wb̄qZvÁvC K vMR msM̄ Ki 'b wb̄qZv tP‡q vj wL c̄w` mKj ms̄vi bv‡g c̄Vv‡Z n‡e [hv‡ i bvg tKb mgq FY M̄xZv nnm̄te c̄KwKZ n‡q‡Q wKŠPj wZ erm‡i Z‡` i bvg D‡j L-Kiv nq wb Zv‡ i tP‡t I GBc̄ c̄hvR n‡e]		
• A_© gšYij q t_‡K msM̄xZ F‡Yi Zwj Kv‡K m̄RG KZK m̄ieivnKZ Zd̄mj , nnm̄ve weewZ‡Z c̄wKZ UvKvi A½ Ges weewfbœms̄v KZK c̄ E wb̄qZvÁvC K vMRc‡t i m‡_ wgvj ‡q t` Lp mKj Mi g‡j i Kvi Y AbjñÜvb K‡i ēvL̄vi c̄vbi Ab‡iva Ki 'b		
• t i KWKZ F‡Yi A½‡K ē‡RU c̄°j b Ges F‡Yi Mo w̄Zi m‡_ wgvj ‡q t` Lp „i "ZcY Mi g‡j i Kvi Y AbjñÜvb Ki 'b Ges ēvL̄vi Rb̄ Ab‡iva Rvbvb		
ଇଂରୋଡ଼ି ବିରାଳା		
• cix¶v K‡i t` Lp th, mi Kv‡i i Kv‡Q BK‡BwU M̄YKvi x ms̄v̄mg‡ni Zwj Kv nnm̄te c̄Zd̄j Z n‡q‡Q wKbv Ges tmb Zwj Kv nnm̄te c̄Zd̄j Z n‡q‡Q wKbv		
• wb̄Z tn̄b th, msuké nnm̄vei ¶Y And‡m mi Kvi Ges msuké ms̄vi g‡a" m̄xw Z we w̄i Z kZ© m̄xj Z Pw³c‡t i Kwc cvl qv hvq Ges G‡j v m̄w j Z nq		
• cōCK ms̄v ḡvbdv ARØ Ki ‡j wb̄Z tn̄b th, Gai ‡bi ḡvbdv AvbjñZK Ask Pw³ Abjñqz mi Kvi nnm̄te Rgv t` l qv nq		
• Rgv bv cōvb Ki ‡j ch‡j vPbv cix¶v K‡i t` Lp th, Gu B"QvKZ, bRi Gwo‡q hvI qvi (oversight) Kvi ‡YKsev mi Kvi KZK ms̄v‡K we‡kI Ae vnvZ c̄vbi Kvi ‡Y msNvuz n‡q‡Q wKbv		

Wbix¶vi chiqmgn	hui Øivv ciw¶z	Kvhæ†
• CömwKZv I cÖhvR°Zv Abjvqz FY Wbix¶vi t¶‡† MpxZ mKj c`‡¶c AbjmiY Ki "b		
• GQrov wbaejj WLZ cxwZmgnl cÖqvM Ki "b t Ñ mi Kv‡i i th mKj tKv‡úwb‡Z gwj Kvbvq Askx` wi Zj Av‡Q, tm‡¶‡† j f'vsk tevbvm Ges ivBUm Ges eZ@vb ÷ K tnwi s msjuš-Z_w` msMø Ki "b tnwl Z nvi Ges avi YKZ ÷ ‡Ki msL"vi wf‡E‡Z j f'vsk wbY@ Ki "b GU wK ti KWØZ UvKvi A‡½i mv‡_ wgtj hvq? Ñ e"e-vcvvi wbKU t_‡K ÷ K avi ‡Yi Zdwmj Ges ÷ ‡Ki Ae-@b msjuš-c‡Z"qbc† msMø Ki wnmvtei A‡½i mv‡_ Zv ms‡úwKØ Ki "b		
Ñ ÷ K c‡Z"qbc† ev-‡e MYbv Kiv ntqtQ wKbv hvPvB Ki "b Ges wRøy` vi KZØ hvPvB msjuš- c‡Z"qbc† t` qv ntqtQ wKbv wbwØZ tnvb		
Ñ Ae-@b lqwi ÷ K c‡Z"qbc‡†i ev-e MYbv ms‡úbœKi "b Ges wbwØZ tnvb th Zv tKv‡úwb e"e-vcvvi Ges wRøy` vi ‡` i wbKU t_‡K msMpxZ msL"vi mv‡_ wgtj hvq		
Ñ hvPvB Ki "b th j f'vsk Ges ÷ ‡Ki mKj Abjgw` Z weµqj ä A_©mi Kwi wnmvte Rgv Kiv ntqtQ		

উপসংহার ১

Kvh t  tckKZ g e" m tct  Avgvi AwfgZ GB th, FY I BK B Ui necix Z mi Kwi cwi m ur
 bf  f te Ges h_vh_f te  nmvef ³ Kiv n q Q| A aK , m uY  I ch B  WZ c KvK Ges
 eb q M ms v S- b q v b m i Y  b  Z K i, Gifc ch B Z yeavb,  b q S Y Ges  i t c u s  e e - 
 e "q b Avg Q|

..... KZ~~R~~ C~~Y~~Z; Zwi L t

..... KZK ci ~~xm~~ Z; Zwi L t

ଅନିଶ୍ଚିତ ହିସାବ ବା ସାମପେଜ ଏକାଡ଼ଟ୍ଟଙ୍କ

ଭ୍ରମିକା

24.1. *AibhōZ mnmve tmB ai tbi tj bt` b wj cex Kiv Rb A`vqxfvte tLyj v nq th, wj Avq wKsev e`tqi tKvb LvtZ ZvrPwYKfute mnmvtef P Kiv hvq bv| AibhōZ mnmve, tkI chS, bM` cwi tkva wKsev Av`vq wKsev mngshhi gva`tg wKvk Kiv nq| mnmvtei m̄jz cōv Abhōq, AbhōZ mnmve weij tPfT e`envi Kiv mgxPx b Ges wekI cwi wZi Kvi tY Zv e`eūZ ntj, Zv mZj wKvk Kiv DIPZ N hvtZ mnmve cKZ I m̄jz Ae`v cōkD Kti | Zte j P Kiv tMfQ th, mi Kvi mnmvte μgeaθvbfvte AibhōZ mnmvtei w`wZ ejx cvtQ d̄tj mnmvtei gvb I h_v_Zvi Ici Gi c̄fve cofQ| AibhōZ mnmvte cōv AvBtUg, tj v nōj gRy, μq-AwMg BZ`hv mi Kvi i cwi m̄ur wKsev `v̄tqi Ask | `xNp b AmgšlqZ _vKtj m̄ut` i gj " n̄m cvq Ges G ai tbi Kvhpug mi Kvi m̄ur` AvUtk ivLvi chq cto|*

ପ୍ରଧାନ ବୁକ୍କିମ୍ବୂହ

24.2. *G, tj v nōj t*

- *wewfbAvBtUgfk Aii x fute AibhōZ AvBtUg m̄tmtete MY Kiv nq;*
- *w`wZmgm mi Kvti i m̄ur E bvI n̄tZ cvtI;*
- *msikē-welagvij v t_k K wePwZi Kvi tY G, tj v NUtZ cvtI Ges*
- *AvBtUgmgn m̄VK mnmve ermi m̄ur wKZ bvI n̄tZ cvtI |*

ନିରୀକ୍ଷାର ଉଦ୍ଦେଶ୍ୟାବଳୀ

24.3. *wbixPvi cōv DfI k̄mgm nōj t*

- *AibhōZ mnmvtei w`wZ cY%fute mnmvte Dc`wCZ n̄qfQ wKbv tm m̄utK wibhōZ n̄l qv (m̄ur YZ);*
- *w`wZmgm mi Kvti i cwi m̄ur I `v̄tqi Ask wKbv tm m̄utK wibhōZ n̄l qv (Aw-Zj / eva evaKZ);*
- *w`wZ mgsh/wKvk Rb chB e`e`v M̄Y Kiv n̄qfQ wKbv ci xPv Kiv (wbqsh);*
- *AibhōZ mnmvte AſfP tj bt` b, msikē-wela tgwZvteK msNwUZ n̄qfQj wKbv Ges wekI wKsev m̄weR wela 0v v AbtgvwZ wQj (wbqgwbym Y) wKbv t` Lv;*
- *AibhōZ mnmvtei AvBtUgmgn h̄wZ mgfqi gta` wKvk Kiv nq wKbv t` Lv |*

ନିରୀକ୍ଷା କର୍ମପୂର୍ଣ୍ଣ ଅନିଶ୍ଚିତ ହିତାବ

And the big one ate it _____

A_cermi —

WibixPvi chqmgm	hvi vri ciwZ	Kihet
1. wemZ cuP erm̄ti, GK mgq t_‡K Ab" mg‡qi w-‡Z wqj tq t` Lb G,‡j vi tRi wK c_wKfvte GK gvm t_‡K Ab" gv‡m tU‡b tbqv n‡q‡Q?		
2. mgš‡qi Rb" -† weiwZ w‡q w-‡Zmign ch‡j vPbv Ki‡Z n‡e wnmvei ¶Y Awdmvi wK wemZ 5 erm̄ti GKeri I GB Kvh‡ig MôY K‡i ‡Qb Ges Zvi tKvb c‡vY Av‡Q wK?		
3. wnmvei ¶Y Awdm wK mgšq/wbKv‡ki Rb" ch‡B c‡vym MôY K‡i ‡Q? Zv‡Z tKvb AMwZ n‡q‡Q wK?		
4. Rb gv‡mi tj bt` b hvPvB Ki"b Ges wbYq Ki"b th Awb‡Z wnmve e'en‡ti i Rb" h_vh_ tKvb c‡vKvi Av‡Q wKbv		
5. fvDPvi ciwPv K‡i t` Lb th G,‡j vi c‡Z^Kw h_vh_, c‡Y‡fvte `wj j f‡B, Ab‡gw` Z Ges wbixPv AvciEg‡B Ges tj bt` b m‡wKZ wewa-wewib Abhvqz c‡ZKZ		
6. Dcw D‡3 tj bt` ‡bi Rb" (4 5) fvDPvi ciwPv Ki"b G,‡j v wK Povš-Lv‡Z wj wce x Kiv m‡e ‡Qj?		
7. GmKj tj bt` b wK mi Kv‡i i c‡KZ cwi m‡ur `vtqi Ask wnmve wetePbv Kiv hvq? hv` bv Kiv hvq Zvn‡j Kvi Y wK?		
8. Awb‡Z Lv‡Z tj bt` b wj wce x Kiv h_vh_ thšw‡KZv ‡Qj wK?		
9. MZ cuP erm̄ti i Awb‡Z wnmvei c‡YZv ch‡j vPbv Ki"b hv` Zv A-†fweK Ges Athšw‡K c‡xagvib nq, Zvn‡j Aw_K wnmvei c‡Z‡e` ‡b h_vh_ gše" Ki"b		

ଉପସଂହାର :

Kଥେତିଲେୟାଙ୍କ ଗୀତ ମଧ୍ୟରେ ଅନ୍ତର୍ଭାବରେ ଏହାଙ୍କ କଥା ହେଉଥିଲା ।

..... Kଥେତିଲେୟାଙ୍କ ଗୀତ

..... Kଥେତିଲେୟାଙ୍କ ଗୀତ

ଅଧ୍ୟାୟ ୫ - ହିସାବ ନିରୀକ୍ଷାର ପଦ୍ଧତିମୂଳ

ମୂର୍ଖପଦ୍ଧତି

ଶବ୍ଦ	ପରିଚୟ
fingKv	129
inmve Kvheg	129
inmve gnv ibqstki fingKv	129 - 130
inmve gnv ibqstki Kvheg q ibix¶v	130 - 142
tRj v I _vbu inmvei ¶Y Andmi fingKv	143
tRj v I inmvei ¶Y Andm ibix¶v	143 - 153
AiÂwj K inmvei ¶Y Andmi fingKv	154
AiÂwj K inmvei ¶Y Andm ibix¶v	155 - 156
côvb inmvei ¶Y Andmi fingKv	157
côvb inmvei ¶Y Andm ibix¶v	158 - 162

অধ্যায় ৫ - হিসাব নিরীক্ষার পদ্ধতিসমূহ

ଭାଷିକା

1. GB Aa^vtq Aw^vR mme Ges K^vZcq vbo^v Dc^vhvRb mmei gl^v bixPK ntmte gnvcvii Pvj K,
mwfj Aw^vU Aw^vBi KZ^vcvi Pvj Z bixPvi my^v v c^vxZmg^v m^v·^vKAvf vPbv Kiv ntqfQ |
Gt^vZ bixPvi mmeR c^vs^v Ges _vbv, trj v, Aw^vj K, c^vvb mmei PY Awdm Ges mme gn
bqšK-Gi Awdm bixPvi we^vwi Z c^vxZ Ašf^v i^vfqfQ |

ଶିଖାବ କାର୍ଯ୍ୟକ୍ରମ

2. mvsleawibK ¶gZv Ges cieZ®msfkvabxmñ K¤útUij vi GÜ Aiwui -tRbvij (Gwkbvj dvskbm) A¤±, 1974 G cÖ Eetj gnv inmve-wbix¶K I wbqštKi wb‡`fk wb‡æv³ KgRZ®MY inmve Kvh¶ig cwi Pvj bv K‡i b :

Ñ ññmve gnv wbgšK (ññRG)

Ñ KtUj vi tRbvjj i WfdY dbvY (mRiWGD)

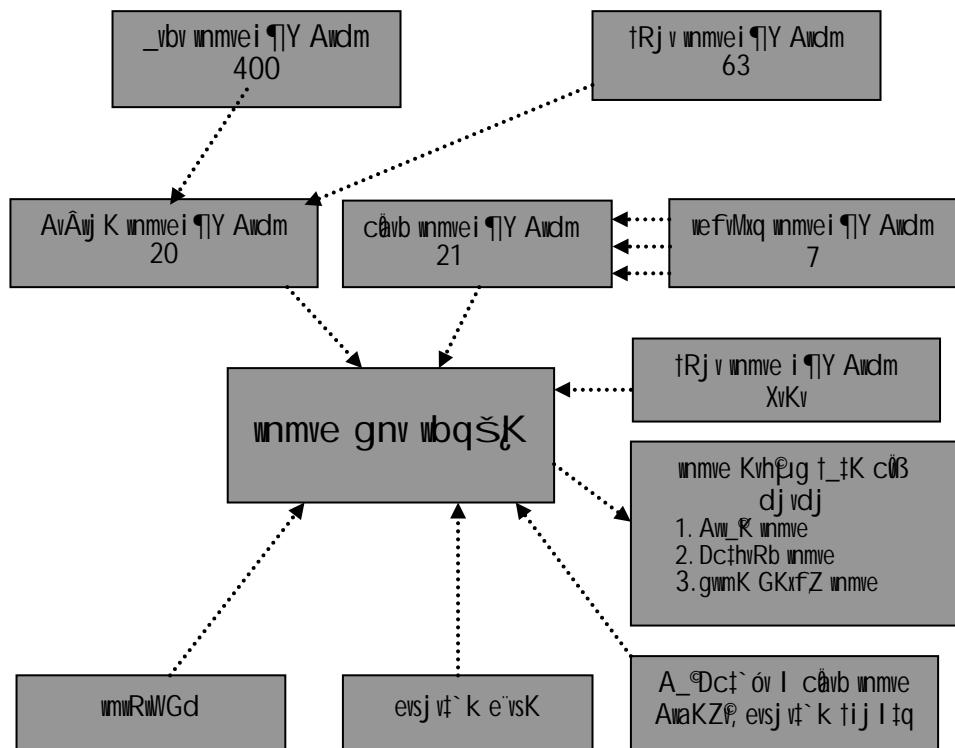
Ñ msuké-A_Dct` óv I cáb mme ÁnáKZP evsj vñ k tij I tq
(GdG GÜ mGI)

3. ॥nmve gnv ॥bqšK, e^-Zct¶, mi Kv‡i i ॥gnv ॥nmve i ¶|Kö, th‡nZi Zui `॥qZi nÖj ॥m|RWGd, A_© Dct` óv I cÖvb ॥nmve Awdmmpn, evsj vt' k tij l tq Ges Zui Aaxb^-' Awdmmpn t_‡K cÖB ॥nmve t_‡K mi Kv‡i i ॥nmve cÖZ Kiv|
 4. ॥nmve gnv ॥bqš‡Ki gw ch‡qi Awdmmpn gta" Ašfp^ i tq‡Q, _vb, tRj v, AvÄwj K I cÖvb ॥nmve i ¶Y Awdmmpn | AvÄwj K ॥nmve i ¶Y Awdmmpn e"ZxZ Ab"vb" Awdmmpn A_©cwi tkaKvi x Awdm Ges G, t j vi `॥qZi nt"Q ^-^Ama†¶‡† (jurisdiction) Dl wicZ `wei A_©cwi tka Kiv| GB mKj ॥nmve i ¶Y Awdm msi ¶Z cÖwgK t i KW©t_‡K tkYweb" - ॥nmve m½ij Z nq Ges GKvDvU tKw Ges tURwi i "j m& I Zvi Aaxb cÖxZ mve ॥Wqwi i "j m& Abjhvqx ॥nmve gnv ॥bqš‡Ki gw mK ॥nmve GKxfZ nq|

ଶିଖାବ ମହା ନିୟମକ୍ରେର ଭୂମିକା

KvR i" Ki‡Z n‡e| Gici cwi Kí bvi Ici wj LZ ZZxq Aa‡tq eWZ S‡Ki g‡vi wf‡Z
ibewPZ inmvei ¶Y Admmg‡ni inmvei m‡_ wgi‡tq † L‡Z n‡e|

କେନ୍ଦ୍ରୀୟ ହିମାବେର ତଥ୍ୟ ପ୍ରବାହ



ହିମାବ ମହା ନିୟମକ-ଏର କାର୍ଯ୍ୟାଲୟ ନିରୀକ୍ଷା

ଭୂମିକା

- inmve gnv vibšK-Gi Kv‡i‡tq vibix¶v ej‡Z gj Z Aw_R weewZ vibix¶v eSvq| G‡Z mi Kv‡i i Dc‡hvRb I Aw_R inmve AŠfP itqtQ| Dc‡hvRb inmve c‡KZct¶l e‡tqi Zvi Zg msµvS-c‡Zte`b N hv c‡KZ e‡q I ev‡R‡Ui Zj bvqj K weei Yx| Aciw`‡K Aw_R inmve GKvU mgukZ `wj j (hybrid document) hv‡Z w‡Zct¶l i `dv (cwi m‡ur I `vq), ivR^-^t‡K bM` c‡vn, weib‡qwm, FY BZ w‡AŠfP _vtK| Aw©R inmve GKvU wbw @ mgqKv‡j mi Kv‡i i Aw_R Ae^-v eYv K‡i, Abw`‡K Dc‡hvRb inmve tKvb GKvU wbw @ mg‡q, ev‡RU ei‡tli i wecix‡Z mi Kv‡i KZUv `¶Zvi m‡_ Zvi e‡tqi Kg‡iP cwi Pvj bv K‡i‡Q tm m‡u‡K©avi Yv t`q| AZGe, Dfq `wj t‡i i gva‡tg c‡KZ I mp‡z Ae^-v Dc‡wZ nlqv c‡qvRb| Dfq `wj j mZ`vq‡bi gva‡tg wekjm‡hM`Zv `vb Kiv gnv inmve-vbix¶K I vibq‡K i `vqZj|

ନିରୀକ୍ଷାର ଉଚ୍ଛେଶ୍ୟାବଳୀ

- vibix¶v c‡vb D‡i` k`vej x n‡j t

- Aw_R weewZmgfn c̄KwkwZ Z_“w` h_vh_ Dc̄vcbv wKsev c̄KZ I m̄p̄z Aēv c̄k̄bi Rb̄ ch̄B̄ wKbv Ges Aw_R weewZmgfn mi Kwii m̄mve, AvBb Ges m̄mve msjuš-c̄hvR̄ n̄q̄t̄ R̄vej x Abhvqx c̄VxZ n̄q̄t̄Q wKbv t̄ Lv;
- m̄mve msjuš-t̄i Kw̄ēt̄w` t̄t̄K h_vh_fvte Aw_R weewZmgfn c̄Vqb Kiv n̄q̄t̄Q wKbv ci xPv Kiv;
- ci m̄p̄ur I `vqmgn h_vh_fvte Dwj wZ n̄q̄t̄Q wKbv Ges G_t̄j vi Aw-Zj Avt̄Q wKbv ci xPv Kiv;
- mi Kwii i vR̄-h_vh_fvte c̄Zdwj Z n̄q̄t̄Q wKbv t̄ Lv; Ges
- m̄xvš-c̄Yzv̄t̄ i Rb̄ Dc̄hvMx mKj c̄m̄vzK weIqv̄ A_enfvte c̄KwkwZ wKbv Ges Zv AvBbMZ c̄q̄vRb̄ Ges Z_“ c̄Kwkwki Abv̄b̄ c̄q̄vRb̄t̄K c̄Y K̄ti wKbv hvPvB Kiv|

ନିରୀକ୍ଷା ପଦ୍ଧତିମୟୁହ

10. Aw_R weewZ wbixPvq Abjñi Yq c̄xwZmgfn, c̄wbZ weIkvHgj K| GB wbixPv Øvi v weewfbœ AvBtUgi mḡS̄t̄q c̄VxZ weewfbœ dv m̄p̄ut̄K̄GB wbDqZv cvl qv hvte th t
- G_t̄j vci t̄t̄i m̄t̄_ mvgÄm̄cȲ
 - ÁvZ c̄ēYzv̄i m̄t̄_ mvgÄm̄cȲGes
 - Aw_R weewZmgfn weewfbœĀt̄vi weIq̄ wbixPf̄ki Ávt̄bi m̄t̄_ mvgÄm̄cȲ

mwfj AWWU Ama`Bi, tmB mKj As̄ki wbixPv Rb̄ Abv̄b̄ AWWU Ama`B̄t̄i KiRi Ici euj vst̄k wbfp̄ Ki te th_t̄j v wbixPv `wqZjmsuké-Ama`B̄t̄i | Zv̄t̄ i t̄` Iqv Z_“, Aw_R weewZmgfn m̄weR ch̄t̄j vPvbi KiR ēenvi Kiv n̄te|

ଆର୍ଥିକ ହିସାବ ନିରୀକ୍ଷା

11. Gt̄Pf̄t̄ ci xPv i weIq Aw_R w-Z, fvDPvi wbixPv bq| mKj A_ev ZvrchëȲw-Zmgfn wbefPb Ki“b Ges AZx̄t̄Zi c̄ēYzv Ges th̄w̄KZv i wbfp̄ Zv Ges m̄p̄uYzv hvPvB Ki“b|

ନିରୀକ୍ଷା କର୍ମସୂଚି

ଆର୍ଥିକ ହିପାବ

And the big one ate it _____

A-[©]ermi —————

wbix¶vi ch¶qmgm	hui Øvi v ci x¶z	Kvh¶t
<ul style="list-style-type: none"> Pj wZ erm‡i i ivR‡-↑ mv‡_ ce@Zx©erm‡i i ivR-^ Ges ev‡R‡Ui Zj bv Ki "b 		
<ul style="list-style-type: none"> ivR-^msM¶ni c¶YZv wK †‡ki A_ØmZi Ae-^vi mv‡_ m½wZcY? 		
<ul style="list-style-type: none"> ivR-^Av` vq wK ev‡R‡Ui c¶Z`vkvi mv‡_ m½wZcY? 		
<ul style="list-style-type: none"> ivR-^ev‡R‡Ui Amvavi Y AbKj tKvb Zvi Zg" Av‡Q wKbv ci x¶v Ki "b hw` _vtK, Zvn‡j GiU c¶KZct¶ tKvb wnmv‡ei fj wKsev tKYmewbvtmi f‡j i Kvi tY Zvi Zg" ntq‡Q wKbv ci x¶v Ki "b 	<p>hw` c¶KZ Zvi Zg" nq Ges Zv hw` ivR‡-↑ Ae"vnZ Drm nq Zvn‡j h_vh_ gše" Ki "b </p>	
<ul style="list-style-type: none"> GKBfv‡e, ivR-^ ev‡R‡Ui eo AvKv‡i i c¶ZKj Zvi Zg" Av‡Q wKbv A_ev AZx‡Zi mv‡_ ivR-^ Am½wZcY wKbv ci x¶v Ki "b 		
<p>hw` ZvB nq Zvn‡j e"vL"v msM¶ K‡i Dchj³ gše" w b </p>		
<ul style="list-style-type: none"> mKj w-¶Z (FY c¶vb, FY M¶Y, t‡igUvY, cwim¶ur BZ"v) ci x¶v K‡i †`Lp G,tj vi tRi GK gvm t‡K Ab" gvtm Ges ermi t‡l mgvcbx tRi mWKFv‡e Uvbv ntq‡Q wKbv 	<p>[UxKv t c¶g wbix¶vi t¶‡†, GB ci x¶v -vaxbZvi ci c¶xZ c¶g wnmv‡e t‡K ii" nt‡e]</p>	
<ul style="list-style-type: none"> tj R‡ii i w-¶Z, tj v we-¶wiZ wnmv‡ei dj wKbv Ges wnmv‡ei mv‡_ wgtj hvq wKbv ci x¶v Ki "b 		
<ul style="list-style-type: none"> Aw_R wnmv‡ei eo A½, tj v Dc‡hvRb wnmv‡ei Abjfc A½, tj vi mv‡_ wgtj tq †`Lp Mi wj cwij w¶Z ntj Kvi Ymn D‡j E-Ki "b 		

mbix¶vi ch¶qmgn	hui Øvi v ci¶¶Z	Kvhé†
<ul style="list-style-type: none"> msuké- e⁹w³eM⁹ms⁻imgn t_‡K w⁻WZ msjuš- bðqZvÁvck gše" msM⁹ Ki"b hw` Zv cvl qv bv hq Zntj, w⁻WZ hvPvBtqi weKí cxWZ wePbv Ki"b hw` Zv m¤e bv nq, Zntj A⁻Kvi gj K cÖZte` b (disclaimer) tck Ki"b Aw_R unmvé wK mvavi Yfvte ⁊KZ miKwi unmvé msi¶Y msjuš- bWZgjv Abhvqx cWxZ? hw` Gai‡bi bWZ bv t_‡K _v‡K wKsev cÖZnöZ bWZ hw` AbjñiY Kiv bv nq Zte h_vh_ gše" tck Ki"b Aw_R unmvé wK msu¶¶B Ges tevaMg?" tKvb Ac¶qvRbxq Wic‡Kkbm Av‡Q wK? unmvte tckKZ Z_w` wK c¶qvR‡bi AwZwi³ wKsev unxvš-Mö‡Yi t¶‡† Ac¶qvRbxq? we¶fboew⁻Wzmgna cÖB I cwi‡kv‡ai mv‡_ m¤úwKZ Ki"b G,‡j vi wK wgtj hq? hw` bv wgtj, Zntj Kvi Y AbjñÜvb K‡i gše" Ki"b <p>GB wbow` cÖB I cwi‡kv‡ai t‡j vi Aw⁻Z, unmvte wPyZ Ki"b </p> <ul style="list-style-type: none"> tj Rvi w⁻Wzmg‡ni GKU bgjvi KiWYK wbf¶Zv (clerical accuracy) hvPvB Ki"b Ges gj `wj t‡j (gwmK unmvé BZ_w`) G,‡j vi Aw⁻Z, wPyZ Ki"b ce@Zr⁹erm‡ii FY I m‡` i Abjç‡Zi mv‡_ eZgvb ermt‡ii FY I m‡` i Abjç‡Zi Zj bv Ki"b A⁻WfweK tKvb Miwgj cwi‡j w¶Z ntj Kvi Y AbjñÜvb K‡i Dchj³ gše" tck Ki"b GKBvt‡ ce@Zr⁹erm‡ii we¶b‡qvM I we¶b‡qvM t_‡K AwRZ Av‡qi Abjç‡Zi mv‡_ eZgvb ermt‡ii Abjfc Abjç‡Zi Zj bv Ki"b A⁻WfweK tKvb Miwgj cwi‡j w¶Z ntj Kvi Y AbjñÜvb K‡i Dchj³ gše" tck Ki"b 		

ብሔርግና ደንብ	ሁን ስም	ክፍል
<ul style="list-style-type: none"> MZ KtqK ermii newfbew Zi cëYZv wetkH Ki "b G, t j v wK bixP tKi RvbvgZ mi Kt i i Kgëwi Pj b Kghmox` tbi mvf_ mvgÄm"CY? `ó cëYZv wK -ñfweK? KwZcq wñZ i vRf- t mmve, msuké wefwm, t j vi mmvtei mvf_ mñZmab (reconciliation) Kiv ntqfQ wKbv cixP v Ki "b hw` Zv Kiv bv nq, Zntj G, t j v wK wbfPthM? newb tqM t _tK cñZ Avq wK cñZ wKZ Avfqi mvf_ mñZCY? A -ñfweK wba Añvi Avq, Abv` vq, mmvefB bv Kiv wKsev newb tqfMi tPfÍ Lvi vc Kvhmox` tbi BñZ enb Kti tmfPfÍ Kvi Y AbymÜb Kti gše" tck KifZ nte GKBfvt newfbæ cñKvi FfYi my eve` e"q wetepbv Ki "b my cñitka wK my i Mo nti i mvf_ mñZCY? wñZmgn, msweatbi cñqRb wKsev Zvi Aaxb tKv b AvBb Abjhqox cñwKZ/tkYweb - ntqfQ wKbv hvPvB Ki "b tñgUvY LvZi Aaxb wñZmgn, weñwi Z mmvtei mvf_ wgtj wKbv hvPvB Ki "b tñgUvY LvZi wñZmgn ni tRi GK gvm t _tK Ab" gvtm mwKfvt Uvbr nq wKbv Ges mgvcbx wñZ mwKfvt Aw_R mmvte cñZdij Z nq wK bv t` Lp tñgUvY LvZi Aaxb AvBtUg, t j vi `ñZ wKtki (clearance) Rb" e"e"vcv cñv MñY Kti fQ wK bv, cixP v Ki "b hw` j P"Yxqfvt A -ñfweK cëYZv t` Lv hvq, Zntj Kvi Y AbymÜb KifZ nte wetkiz Awak eo Añvi KtqKwJ AvBtUgi tPfÍ, dj vdj Dfj EKifZ nte 	ሁን ስም	ክፍል

m̄ix̄v̄i ch̄qm̄n̄	h̄i v̄i v̄i c̄i m̄i Z̄	K̄h̄ēt̄
<ul style="list-style-type: none"> iv̄t̄-↑ weci x̄Z̄ eZ̄ȳb I f̄i eL̄-t̄Z̄i FY `v̄q (debt service liability) c̄ix̄v̄ Ki "b Ges ev̄t̄R̄t̄Ui I ci m̄a" c̄iZ̄ȳuqv̄ w̄K n̄t̄Z̄ c̄i t̄ Z̄ D̄t̄j L̄Ki "b bM` w̄w̄Z̄mḡni m̄w̄w̄Z̄m̄ab Ki v̄ n̄t̄q̄t̄Q̄ w̄Kbv̄ c̄ix̄v̄ Ki "b h̄w̄ bv̄ Ki v̄ n̄q̄ Z̄n̄t̄j KZ̄-t̄ ch̄s̄t̄i KWRZ̄ bM` w̄w̄Z̄t̄K̄ c̄iKZ̄ I m̄p̄z Dc̄-v̄cbv̄ w̄n̄t̄m̄te w̄bF̄P̄ Ki v̄ h̄v̄q̄? bM` w̄w̄Z̄ w̄K̄ bM` e"q̄ Ges bM` c̄iB̄i m̄v̄t̄_m̄v̄ḡÄm̄c̄Ȳ? Ā-v̄f̄w̄eK̄ M̄i ḡj̄ _v̄K̄t̄j, Ki Ȳ Ab̄m̄Üv̄b Ki "b m̄i x̄v̄axb mḡt̄qi Ki Z̄cq w̄w̄Z̄i t̄P̄t̄t̄ msN̄UZ̄ c̄i eZ̄t̄, t̄j̄ v̄ P̄w̄ȳZ̄ Ki "b c̄i eZ̄t̄, t̄j̄ v̄ iv̄R̄-^ Ges e"q̄ L̄t̄Z̄i Aax̄t̄b w̄n̄m̄v̄ef̄B̄ Ki v̄ n̄t̄q̄t̄Q̄ w̄K̄? w̄-w̄i Z̄ w̄n̄m̄tei m̄t̄t̄ ev̄Q̄v̄B̄ḡj̄ K̄ c̄ix̄v̄ Ki "b m̄Kj̄ FȲl̄ K̄(negative) w̄w̄Z̄i th̄š̄w̄KZ̄v̄ c̄ix̄v̄ Ki "b Ges Āw̄-Z̄j̄ (existence), Āw̄aKvī (rights) Ges ev̄a"ev̄aKZ̄v̄ (obligations) w̄bif̄ct̄Yī Rb̄-t̄ī" t̄-t̄K̄ w̄n̄m̄te w̄w̄Z̄mḡn̄ P̄w̄ȳZ̄ Ki "b (FȲl̄ K̄ w̄w̄Z̄ m̄v̄avīYZ̄ w̄n̄m̄tei msN̄UZ̄ n̄l̄ q̄ Am̄a) w̄n̄m̄tei īx̄Z̄ w̄bif̄ct̄Yī Rb̄ GKBf̄v̄te k̄b̄ w̄w̄Z̄ I MZ̄ er̄m̄t̄i ī Uv̄Kvī Āt̄v̄ī m̄v̄t̄_hv̄Pv̄B̄ Kīt̄Z̄ n̄t̄e Āw̄_R̄ w̄eP̄Z̄t̄Z̄ Aēvn̄Z̄f̄v̄te īb̄ w̄w̄Z̄ c̄i k̄f̄bī th̄š̄w̄KZ̄v̄ (w̄eia/c̄iaKvī) msM̄b̄ Ki "b m̄Kj̄ t̄W̄eŪ Ges t̄μ̄w̄N̄t̄Uī Rb̄ m̄v̄-K̄c̄Ȳ (matching) t̄μ̄w̄Ū I t̄W̄eŪ Ab̄m̄Üv̄b Ki "b MZ̄ K̄t̄q̄K̄ er̄m̄t̄ī t̄Kv̄b̄ t̄j̄ b̄t̄b̄ msN̄UZ̄ n̄q̄ib̄ Gif̄c̄ w̄b̄ð̄j̄ (stagnant) w̄w̄Z̄mḡn̄ P̄w̄ȳZ̄ Ki "b Ḡ, t̄j̄ v̄ w̄K̄ m̄W̄Kf̄v̄te Dc̄-w̄c̄Z̄? <p>Ḡ, t̄j̄ v̄ c̄iK̄t̄kī (disclosure) th̄š̄w̄KZ̄v̄ m̄aút̄K̄© w̄R̄Āv̄m̄v̄ Ki "b Ges Gme w̄w̄Z̄/`v̄q̄ w̄b̄®úw̄Ēī Rb̄ e"ē-v̄cbv̄ c̄i K̄ bv̄ hv̄Pv̄B̄ Ki "b </p>		

ଉପସଂହାର :

Kିହେତୀ ତକKZ ଗେନ୍ଦରି ମତିଚିଠି ଅଗ୍ରି ଆମଗZ GB ଥି, ଆମି ମନ୍ମହେ ମି କିମି ମନ୍ମହେ ମି ମୁଖ୍ୟ ମୁଖ୍ୟ-
ବନ୍ଧୁଙ୍କ କିମି ନତିତିରେ ଗେନ୍ଦରି ଗେନ୍ଦରି ଫିଜି ଗେନ୍ଦରି ଆମି ନିର୍ଣ୍ଣୟ (mistatement) ତିକି
ଗେନ୍ଦରି ଗେନ୍ଦରି ମି କିମି ଆମି ଆମି ମଧ୍ୟମିତି କିମି କିମି |

..... KZR cYkZ; Zwi L t

..... KZR ciMjZ; Zwi L t

উপযোজন হিসাব নিরীক্ষা

ଭାଷିକା

12. DcthvRb ወንጻዊ gj Z ውዕስ እና ቀንጂ GKVU ወይም Z, hv ወይም ቁጥር ተቋ K cቢ ጽውK DctvEi ወቃደትZ
cቢ ቀንጂ Kiv nq| ወንጻዊ msMvS-GB Z_ወ` i ቀንጂ` sk ወንጥfj A伟WU Awa` Bi cwi Pvj Z ወቢx¶vi
gwa`tg evQvBqj Kfvtc ci ዘንበZ nq| D³ cix¶Y Ges msMpxZ cቢ`Yi ወቃደትZ DcthvRb ወንጻዊ
mሬትK⁶AወfḡZ MvB Kiv nq| Zte DcthvRb ወንጻዊ i KtqKVU Ask ወቢx¶vi `ወቅZj Ab⁶v⁶ A伟WU
Awa` Bt⁶i i| ወንጻዊ gnv ወቢqSK-Gi Kvh⁶ tqi ወንጻዊ ወቢx¶v Kvh⁶g i`i`i cቴ⁶ ወንጥfj A伟WU
Awa` Bt⁶i gnvcwi Pvj K, ወቢ⁶ Ask ,tj vi I ci msMk⁶-A伟WU Awa` Bi mg⁶ t⁶K cቢ` qbc⁶ Ges
cቢ` b msM⁶ Ki t⁶b|

ବିସ୍ତାର ଉଦ୍ଦେଶ୍ୟାବଳୀ

13. **bixvi cōb Dfīk' t̄j v n̄t̄Q t̄**

- msm` KZK w-i xKZ DfI k` Abjhvqx A_ e_wqZ n‡qtQ wKbv w-i Kiv;
 - e^q msuké-gÄji (tfvU)-Gi Avl Zvi gta^ wKbv Ges AvBb 0iv mgw_Z wKbv hvPvB Kiv;
 - AvBbMZ cüaKvi _vKv mtEj tftPfI e^tqi Rb^ tURwi i cüaKvi Avek^K tmtPfI D^3 cüaKvi e^ZxZ e^q n‡qtQ wKbv cixPv Kiv;
 - mi Kvi A_ e^w^3MZ myeavi Rb^ e^eÜZ n‡qtQ wKbv w-i Kiv;
 - erm^i i mKj tj b^` b Dc^hvRb wnmvte Ašf^3 Kiv n‡qtQ wKbv Ges ti KW^emfZ tKv e^q AvtQ wKbv hvPvB Kiv (moxúYzv);
 - `B gÄji i (tfvU) gta^ A_ e^w^3hvši n‡qtQ wKbv cixPv Kiv;
 - cü^j bmgn h^3 h^3 Ges ev^e wKbv Ges epr Zvi Ztg^i Rb^ wekymthw^ th^w^3 KZv i t‡tQ wKbv t^Lv Ges
 - mKj A^-tfwEK Ges bZb AvBtUqmqa h_vh_fvte cük Kiv|

সংগৃহীতব্য দলিলপত্রাদি

14. *wb̥tæv³ `wɪ j c̪ɪw` msMö Ki t̪Z n̪te t̪*

- evtRU (Dbaq Ges Abbaq)
 - evtRU msuké-`wi i cíwé

Ñ gÄwi `we

N Dc thy Rh Av Rh

Nº 00000000000000000000000000000000

N mꝝút K aÄwi

- tj Rvi t eWkxUmgn
 - K'vk eB
 - cþtDcþhvRþbi Avþ` kmgn
 - gwmK mnmve (Aa-þ mnmvei ¶Y Awdmmgn t_þK cðß)
 - DcþhvRb mnmve

- A_©Aegy³i mi Kwi Av‡` kmgn
- mi Kwi w`g, KgññP, cKí, BZ`w` wbqŠYKvi x mnmve weavbmgn
- GB mKj `wj j cÎw` i AññKvsk, mnmve gnv wbqŠK-Gi Kvhd tq Dc‡hvRb wbix¶v Kvhd i "Kivi eú c‡e©msMñ Ki‡Z nte Ges GB mKj `wj j t‡K AvüZ Z_w` i wfñE‡Z wbix¶v cñi Kí bv cñqb Ki‡Z nte|

વિરીક્ષા યાચાઈસમૂહ

15. hvPvBmgn nte we‡kHgj K I we~wvi Z hvPvB‡qi ugkY t

- ev‡RU-msñké`wj j cÎw` cñBi Ae~ewñZ ciB Aw_R I Dc‡hvRb mnmvei wbix¶v cñi Kí bv KvR n‡Z wb‡Z nte Ges A_©ermi tkl nlqv chS-GB KvR Awb®úbeivLv hv‡e bv;
- AZ‡Zi cñYZvi Av‡j v‡K e~q eiñi, gÄji Ges Dc‡hvRb mgx¶v Ki‡Z nte, wbifcK wPy (benchmark) ~Zvi Ki‡Z nte Ges wbix¶v hvPvB‡qi Rb" , i"ZcY©mnmvei Gj vKv‡j b‡` b wPyZ Ki‡Z nte|
- mwfj AññU Aññ`B‡i i gnvcñi Pvj K erm‡i t` bv` vi/cvI bv` vi‡` i KvQ t‡K w~wZ m¤ú‡K® wbñqZvÁvçK gše" Ges tURwi t‡K mi Kwi we‡tqñM I FY (xNqgqñ) msñvñS-tgŠij K Z_ msMñ Ki‡eb| wbix¶v Rb" G‡j vi GKvS-cñqvRb| hv` G‡j v cvI qv bv hvq Zvn‡j wbix¶v j A~Kvi gj K cñZ‡e`b Rwi i we‡qñU , i"‡Zj mv‡_ we‡ePbv Ki‡e Ges mybñ` Øfvtè mgm"vi cñZ, mi Kwi mnmve m¤úñKZ ~vqx KngñUi `wó AvKIY Ki‡e|

ନିରୀକ୍ଷା କର୍ମସୂଚି ଉପଯୋଜନ ହିମାବ

And the big one ate it _____

A-[©]ermi —————

m̄bi x̄P̄vi ch̄qm̄gn̄	hui ūv̄v̄ cīm̄Z̄	Kvh̄t̄
<ul style="list-style-type: none"> Dct̄hvRb m̄m̄ve m̄K KZ̄evb (authoritative) ms̄v̄ KZ̄ c̄Z̄n̄oZ̄ I t̄N̄w̄l Z̄ ÷ v̄UW̄© Ab̄j̄vq̄x c̄V̄x̄? GB ÷ v̄UW̄© m̄K m̄v̄Kf̄v̄te ms̄Ām̄q̄Z̄ I tevaMḡ hw̄ Z̄vB nq̄, Z̄v̄t̄j AZ̄x̄t̄Z̄ Ges eZ̄ḡv̄t̄b GB m̄Kj̄ ÷ v̄UW̄©bx̄Zgv̄j̄ v̄ ceFci Ab̄j̄niY Kīv̄ n̄t̄q̄t̄Q m̄Kbv̄ m̄b̄n̄oZ̄ tn̄v̄ t̄Kvb m̄P̄v̄Z̄ n̄t̄j̄ Z̄vi c̄m̄aKvi I th̄š̄³ KZ̄v̄ ms̄M̄b̄ Kī"b̄ hw̄ ÷ v̄UW̄©c̄Z̄oV̄ Kivi KZ̄evb ms̄v̄ bv̄ _v̄t̄K̄, m̄Ksev hw̄ Dct̄hvRb m̄m̄ve c̄V̄q̄b̄t̄K̄ m̄b̄q̄š̄ȳ K̄t̄i Gifc t̄Kvb ÷ v̄UW̄©bx̄Zgv̄j̄ v̄ bv̄ _v̄t̄K̄, Z̄v̄t̄j̄ c̄V̄x̄Z̄ m̄m̄ve D̄Eḡ c̄l̄vī (good practice) c̄l̄q̄Rb c̄t̄Y K̄t̄i m̄K̄? t̄m̄B m̄Kj̄ Dct̄hvR̄t̄bi GK̄U Z̄w̄j̄ Kv̄ ^Z̄m̄i Kī"b̄ hv̄ m̄st̄kwaZ̄ ḡǞj̄t̄K̄ D̄t̄j̄ L̄th̄M̄"f̄v̄te ĀZ̄μḡ K̄t̄i t̄Q̄ Dcw̄i D³ Z̄w̄j̄ Kv̄ t̄_t̄K̄ c̄Z̄Kj̄ (unfavourable) Dct̄hvR̄t̄bi GK̄U bḡp̄v̄ m̄beP̄b K̄t̄i ḡwm̄K̄ m̄m̄v̄tei m̄t̄ī, Ḡ_t̄j̄ vī īx̄Z̄v̄ I m̄x̄ūȲZ̄v̄ m̄-w̄i Z̄f̄v̄te hv̄P̄v̄B Kī"b̄ Ḡ_t̄j̄ v̄ m̄K̄ m̄v̄Kf̄v̄te Dct̄hvRb m̄m̄v̄te D̄t̄j̄ L̄Kiv̄ n̄t̄q̄t̄Q̄? Ḡ_t̄j̄ v̄t̄K̄ Āw̄_R̄ m̄m̄v̄tei m̄v̄t̄_I w̄ḡw̄j̄ t̄q̄ t̄`L̄p̄ Ḡ_t̄j̄ v̄ m̄K̄ GKB? ms̄weav̄t̄bi 84 (1) (2) Ab̄j̄"Q̄t̄`i Av̄t̄j̄ v̄t̄K̄ K̄t̄q̄K̄U Av̄B̄t̄Utḡi GK̄U bḡp̄v̄ ch̄P̄j̄ v̄P̄v̄ Kī"b̄ Ḡ_t̄j̄ v̄ m̄K̄ m̄v̄Kf̄v̄te msh̄j̄³ Z̄n̄ej̄ Ges c̄R̄v̄Z̄t̄š̄j̄ mīK̄vī m̄m̄v̄te ēUb Kīv̄ n̄t̄q̄t̄Q̄? ms̄weaw̄bK̄ bx̄Zgv̄j̄ vī c̄w̄i c̄š̄k̄ ēt̄j̄ w̄et̄eP̄Z̄ m̄Kj̄ Av̄B̄t̄Uḡ w̄P̄yZ̄ Kī"b̄ 		

mbix̄vi ch̄qmḡ	h̄vi ðiv̄ v̄ ci x̄l̄z	Kvh̄t̄
<ul style="list-style-type: none"> • weMZ ermimgt̄ni ēt̄qi c̄YZvi m̄t̄_ mKj c̄l̄Kj Dc̄hvR̄bi Zj bv Ki "b hw̄ eȳxmḡ (increases) Āth̄w̄K nq, Zn̄t̄j m̄t̄ē Ah_yl̄® weew̄Z w̄Ksev AmZ" weew̄Z D̄Nw̄t̄bi Rb" weew̄Z hv̄PvB Kvh̄p̄g M̄Y Ki "b Gme t̄l̄t̄, Aek̄B wefv̄Mxq w̄nm̄t̄ei m̄t̄_ m̄w̄Zm̄at̄bi (reconciliation) Rb" Abt̄iva Rvb̄t̄Z n̄t̄e • Dc̄hvRb w̄nm̄t̄ei AvKvi I weIqē' w̄K mn̄t̄R tevaMḡ Ges ev̄e D̄t̄l̄ k̄ m̄at̄bi Dc̄hvMx? [GB weIq̄w̄ mbix̄v̄t̄hv̄M̄Zvi c̄k̄iē m̄t̄_ m̄w̄KZ] • Dc̄hvcbv Ges w̄nm̄ve ms̄p̄v̄š- Z_ c̄kv̄k (disclosure) w̄K th̄w̄w̄K t̄UBj mn̄ m̄w̄Y® I A_én? • Dc̄hvRb w̄nm̄t̄ei UvKvi Āl̄, t̄j v̄ (figures) w̄K Pov̄š-Ges G_ t̄j v̄ w̄K Rb" m̄w̄t̄K w̄nm̄t̄ei mKj c̄w̄eZ̄t̄K avi Y K̄t̄i ? w̄nm̄ve ms̄p̄v̄š- t̄i K̄t̄w̄c̄w̄út̄K Āl̄, t̄j vi GKw̄ bḡbv w̄PlyZ Ki "b • ēt̄qi wecix̄t̄Z Av̄vq w̄K mḡvb̄f̄v̄te mKj ḡȳi i t̄l̄t̄ MY" Kiv nq? • - t̄ msL̄K eo D̄t̄Ē (savings) w̄beP̄b Ki "b Ges Zvi Kvi Y/ēvL̄v hv̄PvB Ki "b D̄t̄Ē w̄K t̄Kv̄b̄ ew̄AZ Kvh̄p̄g ev̄evqb̄ bv Kiv/ew̄Zj Kiv w̄Ksev ēēhv̄cbvi ē_Zvi dj? [GB mKj D̄t̄Ēi c̄hv̄ē - úóf̄v̄te c̄kv̄k Ki t̄Z n̄t̄e] • Rb" ḡt̄m Ges H ḡt̄mi Rb" mieivn, ḡȳi Ges temiKwi ēw̄w̄/ c̄l̄Z̄v̄b̄t̄K A_®c̄w̄t̄k̄va evē ēq w̄Yq̄ Ki "b hw̄ ēt̄qi Āl̄ 11 ḡt̄mi Mo ēq Āt̄c̄l̄v̄ D̄t̄j L̄hv̄M̄f̄v̄te tevk̄ nq, Zn̄t̄j Zv c̄k̄w̄t̄c̄l̄ Ges Zvi I ci ḡšē t̄ck Ki t̄Z n̄t̄e 		

m̄biχ¶vi ch̄qmgn	hui Øiv ciχ¶z	Kvhēt
<ul style="list-style-type: none"> ev̄RU-einfZ Kvhētgi AbKtj m̄Ksev Ab" cKt̄i evowZ A_qtbi j t¶ DØE e'en̄tii Rb" eo At̄i cjt DcthvRbmgnl cix¶v Ki"b Ges h_vh_gše" cōvb Ki"b ev̄RtU avh© Av`vq m̄Ksev e"tqi mvt_ mi v̄wi m̄úKZ cōbi eo At̄i NvUvZi tKm,tj v PwýZ Kt̄i G,tj v cix¶v Ki"b ci"úi m̄úKZ e"tqi ,i"ZcY© AvBtUgmgn PwýZ Ki"b thLvtb GKvJi t¶t̄i cwi eZØ Ab"vJi Ici cffie td̄tj D̄tj LthM" Zvi Zg" cwi j ¶Z nt̄j e"tqi thšv³KZv AbvñÜvb Ki"b tKv b" g ev A"vq wel̄tqi Ici ,i"ZcY©eo At̄i e"q,tj v PwýZ Ki"b Ges AmgšlqZ cwi m̄úr m̄Ksev `vq vb®vñEi wel̄tq AbvñÜvb Ki"b Gwel̄tq h_vh_gše" cōvb Ki"b Ggb tKv b t̄b" b AvtQ m̄K th,tj v msm` KZØ cōE gÄji Øiv A_niqZ m̄Ks` msm` KZØ cwi KvñZ vQj et̄j AbvgZ nq bv? AvoñtCv©cKvZi Athšv³K eo At̄i tKv b e"q AvtQ m̄K? hv _vñK, Zvn̄tj Zv AbvñÜbcer gše" cōvb Ki"b mi Kwi m̄úE/¶vZ BZ"v` i eo ai tbi tKv b Aetj vcb (write-off) AvtQ m̄K? G,tj v m̄K m̄úYFvte cñZdñj Z Ges h_vh_fvte Abfgw` Z? msm` KZØ cōE gÄji e"eüZ nqib (hv Amgšlq© cKt̄i ch̄lmZ) Giſc `þvS-tj v PwýZ Ki"b cñgev̄tii gZ ev̄RtUi AvI Zvf³ Kvhēg,tj v cix¶v Ki"b Ges vbñZ tn̄vb th AvBb I Rb"t_P cñqvRb cñtYi Rb" weva/weavb Ges my¶vi e"e"v` we"gvb AvtQ Ges G,tj v iii"i AvtM mKj cñvZgj K Kvhēm̄úbñtqfQ 		

উপসংহার ১

Kvh t  weeZ g e" m ct  Avgvi AifgZ GB th, A_ erm  i DcthvRb
 mve -KZ mi Kwi  mve msi  Y ms v -bxZgvj v Abjhvqx c xZ Ges Zv c KZ I h_vh_ Ae- 
c  k  Kti |

..... KZR CYZ; Zwi L t

..... KZR ci xpiZ; Zwi L t

ଜେଲା ୩ ଥାନା ହିସାବ ରକ୍ଷଣ ଅଫିସମ୍ବୁଦ୍ଧରେ ଭୂମିକା ୩ କର୍ତ୍ତବ୍ୟ

ଭାଷିକା

16. tRj v I _vbv mmei ¶Y Andmngt ni cÖvb KZ® mgn wæifc t

- (1) _v̄bv w̄Ksev t̄Rj v ch̄q (th̄P̄t̄T̄ hv c̄hvR̄) mi K̄t̄i i K̄t̄Q D̄l w̄cZ `w̄emgn c̄wi t̄kva;
 - (2) ḠKvD̄U t̄K̄t̄W ēW̄Z wēvb Ab̄vq̄x G ai t̄bi `we c̄wi t̄kva m̄s̄u w̄K̄Z c̄l̄ngK w̄mve msi P̄Y;
 - (3) A_ c̄wi t̄k̄tai mg_ b̄ h̄vh_ t̄i KW̄l f̄vDPvi msi P̄Y;
 - (4) t̄kYw̄eb--w̄mve (classified accounts) Ges t̄kYw̄eb--mvi w̄sk (classified abstract)
c̄qb K̄t̄i Av̄Aij K w̄mvei P̄Y Awd̄tm `w̄l_j;
 - (5) ēw̄sk c̄l̄w̄k̄Z bM` w̄w̄Zi hvPvB l̄ c̄l̄qb;
 - (6) mi K̄t̄i i i v̄R^-eve` c̄B mKj A t̄_P w̄mve msi P̄Y l̄ m̄j b;
 - (7) mi K̄wi wēva-w̄eavb Ab̄vnt̄i A_ c̄wi t̄kva w̄b̄ZKi Y;
 - (8) mi K̄wi m̄s̄u E l̄ A t̄_P ZQifc Ges P̄w̄Z D̄NvUb l̄ w̄bevi t̄Yi D̄f̄t̄ t̄k̄ ch̄B w̄bqšY ēe^-w̄b̄ZKi Y Ges
 - (9) ev̄t̄R̄t̄Ui ḡv̄a t̄g ēq w̄bqšY;

ପ୍ରଧାନ ହିସାବରକ୍ଷଣ ଅଫିସ/ଜେଲା ହିସାବରକ୍ଷଣ ଅଫିସ/ଥାନା ହିସାବରକ୍ଷଣ ଅଫିସ ନିରୀକ୍ଷା

17. _v bv, †Rj v Ges cōv bv nmvei ¶Y Awdmmgna cō_wgK nmvei ¶Y BDwbU Ges G, tj vi KvR GKB cKwZi, hw` I tj b†` tbi AvKvi I msLv wfbeai tbi | tcāmtWlY, †Rj v Ges _v bv ch†q, mi Kwi i Kv†Q `wei wej ce⁹ibix¶v I cwi tkva, G, tj vi nmvefi³ Ges mi Kwi nmve msi ¶Y msjuš-bwZgvj v Abhvxq mi Kwi ivR^, cwi m¤úr I `v‡qi nmve msi ¶‡Yi cY⁹ wqZj GB mKj Awdm mg①‡ni I ci b⁹ ④ | GB Awdm, tj v e⁹e vcbvi m×v‡št Rb”I nmve weei Yx c‡Z Kti | ce⁹ wbi x¶v Ges A_⁹cwi tkva msjuš-Kvh⁹utgi gva”g G, tj v mi Kwi Awdm I Rbmvavi Y‡K Aw_R tm̄ev cōv b BwZevPK fügKv cvj b Kti | AZGe, GB Awdm, tj vi MōY‡hvM ch†q i ¶Zv Ges KvhRi fvte Kvh⁹ug cwi Pvj bv LeB, i “ZcY⁹

ପ୍ରଥାନ ସ୍ଥାନିକ ପରିମାଣରେ :

18. cārb mgm̄v, t̄j v nōj t

- KgPvi xt̄ i c̄qvRbxq Z_ msM̄ni AwaKvi bv _vKv;
- `m̄q̄t̄Zi c_ KxKi Y ēē`v wē "ḡb bv _vKv;
- Awdm̄mḡ D" PZi ēē`v cK Øviv cwi `m̄kZ bv n̄l qv;
- m̄mve ms̄p̄vS̄-ti KW̄T̄W̄ c̄qZ (standardized) Ges ch̄B̄ bv n̄l qv;
- Nb Nb cwi ewZ̄Z̄ nq Gifc weci xZagi®Ges A_ úó weia, c̄weia/Avt̄`k Rwi i dt̄j Kv̄h̄m̄p̄uv` tb Am̄jeavi m̄p̄x̄xb n̄l qv;
- ḡvbḡyj BZ̄W̄ i AvKv̄t̄i Kv̄t̄Ri w̄ K-ibt̄`R wē "ḡb bv _vKv Ges _vKt̄j Zv Ab̄m̄i Y bv Kiv;
- m̄mve weei Yxm̄ḡt̄ni gj̄ m̄mvei m̄t̄_ m̄p̄uK®bv _vKv Ges G Kv̄t̄Y Am̄p̄uY®I eo ai t̄bi Ah_y_@eep̄Zi Aw-Z̄j_vKv Ges
- `y® Bbf̄t̄qm c̄p̄qvi Kv̄t̄Y Ab̄t̄gw̄ Z Ges AwbqngZ `we i D~NvUb I m̄t̄iva m̄p̄e bv n̄l qv|

ନିରୀକ୍ଷାର ଉଦ୍ଦେଶ୍ୟବଳୀ

19. m̄bi xPvi cārb D̄t̄i k̄mḡ n̄t̄Q t

- m̄mve weei Zmḡ m̄p̄uY® mḡt̄qvc̄thvMx, m̄bf̄P Ges GKvDvU t̄Kv̄t̄W ēvY® mi Kvi m̄mve c̄qZ ms̄p̄vS̄-weeagv̄j v Abjhvqk c̄qZ m̄Kbv hvPvB Kiv;
- mKj t̄j b̄t̄`b m̄mvef̄P Kiv n̄t̄q̄t̄Q m̄Kbv t̄`Lv;
- mKj ēq I A_®cwi t̄kva (disbursement) Ab̄t̄gw̄ Z, fvDPvi Øviv mḡw_® Ges t̄Kv̄m̄eb®- m̄Kbv cixPv Kiv; Ges
- ēvsk t̄j b̄t̄`b Ges wef̄vMxq m̄mvei m̄bqngZ m̄vZm̄vab Kiv nq m̄Kbv hvPvB Kiv|

ନିରୀକ୍ଷା କର୍ମସୂଚିପରିମାଣ

20. Gt̄P̄t̄ Ab̄m̄i Yxq m̄bi xPv Kḡm̄Pmḡ n̄j t

- m̄mvei t̄i KW̄F̄³
- A_®cwi t̄kva I bM` w̄m̄Z Ges
- m̄mve ms̄p̄vS̄-c̄Zt̄e`b

ନିରୀକ୍ଷା କର୍ମସୂଚି ହିସାବ (ବୈକଣ୍ଠଭୁକ୍ତି)

Andtmi bvg | Ae-wb _____ A_cermi _____

hui ðiviv ci xw̥iZ	Kvhē̥i
<ul style="list-style-type: none"> • ms̥i k̥é̥-m̥m̥vei ¶Y Awdm w̥K Gim-1 di̥tg K̥vk eB ms̥i ¶Y K̥ti? • c̥iZ̥K AvB̥tUg c̥iB̥ I c̥wi t̥kv̥tai Ae̥e̥m̥Z ciB̥ w̥K K̥vk eB̥tq w̥j w̥ce̥x Ki̥v nq? • h̥w̥ D̥E̥i bv̥ tevaK nq, Zvn̥tj w̥K AvB̥tUg iU t̥Kvb mn̥v̥qK (subsidiary) t̥iR̥-v̥ti w̥j w̥ce̥x Ki̥v nq? • mn̥v̥qK t̥iR̥-v̥ti i̥-w̥bK th̥Mdj w̥K K̥vk eB̥tq -v̥b̥v̥S̥w̥i Z nq? • t̥iR̥-v̥ti ms̥i ¶iZ f̥vDPvi w̥j w̥K ch̥q̥mu̥tg ms̥L̥w̥q̥Z? • c̥wi t̥k̥va I c̥iB̥i mn̥v̥qK t̥iR̥-v̥ti i̥ Rb̥ w̥K h̥v̥mu̥tg Gim-3 I Gim-2 dig e̥e̥üZ nq? • h̥w̥ -v̥UW̥Gim-2 Ges Gim-3 dig e̥e̥üZ bv̥ nq, Zvn̥tj GB w̥eP̥w̥Z w̥K m̥m̥ve gnv̥ w̥b̥q̥š̥K KZ̥ Ab̥t̥gw̥ Z? • m̥m̥vei ¶Y Awdm w̥K c̥iZ̥K g̥š̥y̥j t̥qi Rb̥ c̥_K t̥iR̥-v̥ti ms̥i ¶Y K̥ti? • w̥ej t̥_t̥K KZ̥m̥gn̥ w̥K Gim-5 di̥tg ms̥i ¶iZ -v̥b̥š̥t̥ mg̥š̥q̥ t̥iR̥-v̥ti i̥ (Register of Transfer Adjustment) g̥vḁtg -^ -^ c̥iB̥ t̥iR̥-v̥ti w̥j w̥ce̥x Ki̥v nq? • c̥iZ̥K g̥š̥y̥j t̥qi Rb̥ w̥K GKxKZ m̥v̥vsk ms̥i ¶Y Ki̥v nq Ges c̥iZ̥ g̥v̥t̥m̥ t̥k̥Y̥w̥eb̥ -m̥v̥vsk t̥_t̥K Dcv̥E -v̥b̥š̥i Z nq Ges µg̥w̥š̥Z th̥Mdj w̥b̥Y̥@ Ki̥v nq? <p>w̥i̥w̥Z (Pause) t̥ GB ch̥q̥ ^ e Pq̥bi w̥f̥E̥t̥Z c̥iZ̥K g̥š̥y̥j t̥qi AŠZ GKw̥J f̥vDPvi w̥beP̥b Ki̥"b Ges m̥m̥ve c̥iB̥q̥v̥q̥ Gi Aw̥-Z̥i w̥p̥y̥Z Ki̥"b i̥i̥" t̥_t̥K t̥k̥l̥ ch̥s̥-G̥, t̥j̥ vi c̥iZ̥Kw̥u̥t̥K w̥K t̥iR̥-v̥ti, K̥vk eB, Bm̥jKZ t̥P̥t̥Ki Zw̥j Ki̥ Ges c̥wi t̥k̥w̥aZ t̥P̥t̥Ki Zw̥j Ki̥q̥ m̥p̥f̥v̥te Ab̥m̥i Y Ki̥v h̥v̥q̥? c̥iZ̥K `w̥j̥ t̥j̥ t̥iKw̥R̥Z Uv̥Kvi A½ w̥K w̥g̥t̥j̥ h̥v̥q̥?</p>	

ብix¶vi ch¶mga	ሁን ሽiv cix¶Z	Kvhēt
<ul style="list-style-type: none"> eናስK ዘዴi Yx‡Z Dwj wZ cōB wK Pj vbi ዘዴi x‡Z hPvB Kiv nq Ges Kvk eB‡q mivmii wj wce× Kiv nq A_ev mnvqK tiwR÷v‡i i gva‡g Zr¶Yvr Kvk eB‡q wj wce× Kiv nq? weiZ t c¶Z K gvtmi AšZ GKwU Pj vb eናስK ዘዴi Yxi mv‡_ hPvB K‡i Gi tkYwewmKiY I wbf¶Zv cix¶v Ki“b Ges tiK‡W©A_¶ mnvqK tiwR÷vi, bM` eB‡q Gi Aw-ZjwPwYz Ki“b Gifc c¶Y Av‡Q wK th msuké-wnmvei ¶Y Awdm, eናስK KZ¶ cwi‡kwaz mKj †PK I Zrm‡½ eናስK ዘዴi Yx Ges D³ Awdm KZ¶ BmjKZ †PKi, m½wZmvab m¤úw` b K‡i †Q? weiZ t G‡¶‡† AšZ 12wU ዘዴi Yx hPvB Ki“b Ab” †¶‡† Ggb bgjvvi msL”v w-i Ki“b hvc¶qRbxq wØqZv c¶vb KitZ ci‡i mgm”v ntj BwÁZ dj vdtj i Rb” bgjvvi msL”v ejx Ki“b msuké-wnmvei ¶Y Awdm wK Gim-7 dig-G evsj vt` k eናስK w¶cwRU tiwR÷vi msi ¶Y K‡i Ges eናስK ዘዴi Yx‡Z c¶wZ cōB I cwi‡k‡ai bwU cv_R” wK wj wce× Kiv nq? AšZ 12wU fw³ (entries) hPvB Ki“b wnmve wK ^wK mgvcb Kiv nq Ges GKvDwU †Kw 2q L‡Ei 24 Ab‡”Q` Abh¶q wK Kvk eB I eናስK ^wK wnmvei gta” m½wZmvab Kiv nq? GwU m¤úw` Z nt”Q wKbv Zvi Rb” ch¶B c¶Y AbmÜvb Ki“b evsj vt` k eናስK w¶cwR‡Ui Aax‡b wnmvei w-wZ I gvtmi eናስK -¶j i gta” wK m½wZmvab Kiv nq? c_wK Kvk GKvDwU c¶vb K‡i Gifc wefMmg‡ni cōB I cwi‡kva wj wce× Kivi Rb” wK GKvDwU †Kw 2q L‡Ei 28-31 Ab‡”Q` Abh¶q x tiwR÷vi msi ¶Y Kiv nq? 		

m̄bi x̄P̄vi ch̄qmgn	hui ðivv ci x̄P̄Z	Kvh̄t̄
<ul style="list-style-type: none"> ms̄lk̄- m̄efvM̄ t̄j vi mv̄_ mn̄v̄tei m̄z̄m̄va t̄bi ht̄_o c̄gvY Av̄t̄Q w̄K Ges Gme m̄efv̄t̄Mi c̄m̄s I c̄w̄i t̄kv̄tai gwm̄K Uv̄Kvi Ā½ Ges µḡw̄š̄Z th̄Md̄t̄j i mv̄_ mn̄v̄tei P̄Y Ānd̄t̄mi mn̄v̄te c̄m̄k̄Z Ā½, t̄j v̄ tḡt̄j hv̄q w̄K? ch̄B̄ c̄gvY bv̄_v̄Kt̄j ms̄lk̄- m̄efv̄t̄Mi Kv̄Q t̄_t̄K w̄b̄ð̄qZv̄Áv̄cK ḡše" Av̄n̄v̄b Ki "b gwm̄K mn̄v̄te w̄b̄q̄gZ `w̄Lj Ki v̄ nq w̄K? w̄b̄ð̄Z n̄l̄ q̄vi Rb̄ t̄c̄i t̄Yi Zwi L ci x̄P̄v̄ Ki "b c̄m̄s I c̄w̄i t̄kv̄tai gwm̄K mn̄v̄te w̄K K̄v̄k eB̄t̄qi Ā½i mv̄_ tḡt̄j hv̄q? c̄m̄s I c̄w̄i t̄kv̄a Df̄t̄qi GK ḡt̄mi c̄K̄Z th̄Md̄j w̄Ȳt̄qi ḡv̄a t̄ḡ K̄v̄k eB̄t̄qi M̄w̄Ȳw̄ZK w̄ff̄Zv̄ ci x̄P̄v̄ Ki "b ~e Pq̄t̄bi ḡv̄a t̄ḡ ḡt̄mi b̄-b̄Zḡ 10% w̄i w̄m̄U f̄v̄DPvi t̄k̄Ȳw̄eb̄v̄m̄ I t̄cw̄÷s-Gi īx̄Zv̄ hv̄Pv̄B̄t̄qi Rb̄ ci x̄P̄v̄ Ki "b Āw̄b̄ð̄Z mn̄v̄tei m̄Kj Av̄B̄t̄Uḡ t̄k̄Ȳw̄eb̄v̄t̄mi īx̄Zv̄ hv̄Pv̄B̄ I c̄ḡw̄YKZvi Rb̄ ci x̄P̄v̄ Ki "b ØtīngŪv̄Ȳ0-Gi Aax̄t̄b̄ t̄i K̄W̄R̄Z Av̄B̄t̄Ugm̄n̄ ci x̄P̄v̄ Ki "b Ā-t̄f̄w̄eK ēw̄x̄/w̄t̄Z, eaZv̄, h̄v̄_Zv̄ I c̄ḡw̄bKZv̄ Aek̄B̄ Ab̄j̄Üv̄b Ki t̄Z n̄t̄e w̄bi x̄P̄KMȲt̄K Aek̄B̄ Ab̄j̄Üv̄b Ki t̄Z n̄t̄e th̄, ØtīngŪv̄Ȳ0, mn̄v̄te AmZ̄ weew̄Z c̄v̄t̄bi B̄"Qv̄KZ t̄Kv̄b c̄ð̄v̄m̄ t̄b̄b īR̄t̄-↑ Uv̄Kvi Ā½, t̄j v̄ ms̄lk̄- m̄efvM̄m̄gn̄ w̄b̄ð̄Z K̄t̄t̄Q w̄Kv̄b ci x̄P̄v̄ Ki "b mi K̄wi Av̄t̄` km̄ḡt̄ni c̄þ̄v̄½b̄, t̄j v̄ GB Ānd̄t̄mi w̄Kv̄b Ges Ḡ, t̄j v̄ t̄i K̄W̄F̄³ n̄t̄q̄t̄Q w̄Kv̄b ci x̄P̄v̄ Ki "b (mi K̄wi Av̄t̄` t̄ki 10% hv̄Pv̄B̄ Ki "b) w̄b̄ð̄Z t̄nv̄ th̄ mi K̄wi Av̄t̄` km̄gn̄ Dch̄³ ēw̄³ Øv̄v̄ Ab̄t̄gw̄` Z Ḡ, t̄j v̄ m̄w̄Kf̄v̄te t̄k̄Ȳw̄eb̄-- Ges ev̄t̄R̄t̄Ui Av̄l Zv̄i ḡta"- 		

উপসংহার ::

Avgvi g‡Z, gwimK wmmve mgqqZ c‡Z | `wLj Kiv ntqtQ Ges cÖB | ciwi tkva msµvš-
tj bt` b mVKfvté ti KWf‡Z Ges tURwi i"j m&Gi weavb Abjhvqx Dc-ncZ ntqtQ| GQvor bM`
w-IZ hVpBceR wmmvtei mVZmvab Kiv ntqtQ| Kvhët† weeZ gše" mvtct¶ wmmve m¤úY@bfP
Ges m¤zI h_v_fvté Dc-ncZ |

..... KZR CYZ; Zwi L t

..... KZK ci ~~xm~~ Z; Zwi L t

ଅର୍ଥ ପରିଶୋଧ ଓ ନଗଦ ହିତି

ଭୂଷିକା

21. mi K[†]i i bM` w⁻WZ evsj v[†] k e[†]vs[†]K i w⁻Z wnmveg[†]ni w⁻WZi mg[†]sq M[†]WZ | evsj v[†] k e[†]vsK Ges _vbv/tRj v wnmvei Y Awdmmg[†]ni w⁻WZi bRi` wi i c[†]ugK `wqZieZ[†]q wnmve gnv wbq[†]ki I ci | wnmvei D[†]t[†]tk, wnmve gnv wbq[†]ki wnmve eBtqi bM` w⁻WZi, _vbv/tRj v wnmvei Y Awdm KZR evsj v[†] k e[†]vsK t[†]K c[†]B mgvcbx w⁻WZi weeiYmn `wLj KZ bM` wnmvei m[†] m[†]WZm[†]ab Ki[†]Z n[†]e | GKBfv[†]e wnmve gnv wbq[†]ki eivei bM` wnmve tc[†]Yi c[†]e[†]_vbv/tRj v wnmvei Y Awdmmg[†]a, Zv[†] i wnmvei bM` w⁻WZi m[†] tmvbjx e[†]st[†]Ki mgvcbx bM` w⁻WZi m[†] m[†]WZm[†]ab Ki[†]e |
22. evsj v[†] k e[†]vsK mi K[†]i i e[†]vsKvi wnmvei Ges tmvbjx e[†]vsK, thL[†]b evsj v[†] k e[†]vs[†]Ki kvLv tbB tmLv[†]b, evsj v[†] k e[†]vs[†]Ki c[†]Zibua wnmvei KvR K[†]i | mi K[†]i i tURwi Kv[†]ig _vbv | tRj v wnmvei Y Awdmmg[†]ni gva[†]g m[†]WZ nq | evsj v[†] k e[†]vs[†]Ki tK[†]q wnmvei mi K[†]i i bM` w⁻WZtK aviY K[†]i | Ab[†]W tK, gvtmi tkI w[†]ibi KvR tktI mgvcbx w⁻WZ tmvbjx e[†]vsK m[†]i `B[†]i i gva[†]g evsj v[†] k e[†]vs[†]Ki tK[†]q wnmvei tc[†]Yi Øiv tmvbjx e[†]vs[†]Ki wewfbae kvLvi Ac[†]i[†]ws GKvD[†]Um kb[†] A[†]W n[†]m Kiv nq | Gme wecj msL[†]K wnmvei Ges wecj A[†]W i tj b[†] tbi Kvi[†]Y, bM` A[†]GK[†]U D[†]P S[†]KcY[†]A[†]BtUg Ges G Kvi[†]Y GB A[†]BtUgi Rb[†] c[†]q[†]Rb, we⁻WZi[†] bixP[†]v C[†]xWZ |

ଵିରୀକ୍ଷାର ଉଦ୍ଦେଶ୍ୟବଳୀ

23. G[†]j v n[†]Q t

- Aw_R weewZtZ bM` wnmvei c[†]Wk[†] UvKvi A[†]W mi K[†]i i n[†]Z bM` , e[†]vs[†]K bM` Wksev UtbW[†]U _vKv bM[†] i mgvnvi Wk bv Ges evsj v[†] k e[†]vsK KZR `wLj KZ bM` A[†]W wnmvei m[†] m[†]WZC[†]Y[†]Kbv hvPvB Kiv;
- h[†]Z mi Kvi Znwej t[†]K c[†]Zvi Yvgj Kf[†]e A[†]C[†]D[†]E[†]j b m[†]W b v nq tmRb[†] tP[†]Ki mj P[†]v Ges tPK Øiv A[†]C[†]wi tkv[†]tai tP[†]W[†] wbq[†]Y[†]gj K e[†]e[†]W[†] "gvb Wkbv cixP[†]v Kiv;
- h[†]Z WZxgevi A[†]C[†]wi tkv[†]tai m[†]hWm m[†]W b v nq, tmRb[†] A[†]C[†]wi tkvamgn Kv[†]ri f[†]e wnmvef[†] nq Wkbv cixP[†]v Kiv;
- Aw_R weewZtZ c[†]Wk[†] bM` w⁻WZ m[†]WY[†]Kbv Wb[†]WZ n[†] qv Ges
- wnmvei c[†]Wk[†] UvKvi A[†]W i m[†] evsj v[†] k e[†]vsK KZR c[†]Wk[†] UvKvi m[†] m[†]WZm[†]ab Kiv nq Wkbv Zv hvPvB Kiv |

ବିଶ୍ଲେଷଣମୂଳକ ପଦ୍ଧତି

24. th[†]W[†]KZv hvPvBtqi Rb[†] bixP[†]vKv[†]j bixP[†]K bM` w⁻WZi c[†]wi eZ[†]W[†]j v ch[†]W[†]j vPb[†] K[†]eb | e[†]vsK weeiYx, t[†]j Rvi, K[†]vk eB BZ[†]W[†] i m[†]W[†] evQBgj Kf[†]e we⁻WZ ev[†]e hvPvB c[†]wi Pvj Z n[†]e | A[†]Z GK gvtmi e[†]vsK wnmvei m[†]WZ weavqK weeiYx we⁻WZ f[†]e cixP[†]v K[†]z n[†]e | GQrov, Ab[†]W gvm/w[†]ibi bgpvi c[†]q[†]RbgZ t[†]Lv th[†]Z c[†]t[†]i | Zvrch[†]Y[†]Wksev A[†]Wf[†]weK Zvi Z[†]g[†]i e[†]vL[†] v msM[†] K[†]z n[†]e |

ନିରୀଳକା କର୍ମସୂଚି
ଅର୍ଥ ପରିଶୋଧ ଓ ନଗଦ ଟ୍ରେଟି

Awd̄mi bvg | Ae-̄b _____

A_̄ermi _____

ବିଷୟ ଚାରିମାତ୍ରା	ହି ଥିବ କିମ୍ବା	କର୍ମସୂଚି
<ul style="list-style-type: none"> • msuké- Awdm କି ଆଗବ e-ଗବ KgRZM̄Yi -ଏପିଟି ବଗବୁ ମ୍ୟାନ୍ତି ବିଲ୍ଲି କି ଗେସ ମେଜ ବିଷୟ ମଗ୍ଗ କି କିମ୍ବା କିମ୍ବା କିମ୍ବା କିମ୍ବା ? • `ମଗ୍ନିକ୍ କି କି ନିଃନୀତି ଗେସ କି କି କି ଏପିଟି କି କି ମଗ୍ନିକ୍ କି ନିଃନୀତି ହିତି କି ବିଲ୍ଲି ମିତି ରିଲ୍ଲ ମିକ୍ କିର (fvdPvi ବିଷୟ, କିମ୍ବା ଏବଂ Lb, fvdPvିଟି କି କି କି କି କି କିମ୍ବା କିମ୍ବା କିମ୍ବା କିମ୍ବା) GKB ଏପିଟି ମାତ୍ରା ବି କି ବି ? • କି ଏବଂ କି କି ନିଃନୀତି ଗେସ କି ଏବଂ କି ନିଃନୀତି କି କି କି କି କି କି କି କି ? • e-ବିକ୍ କି କି କି କି କି କି କି କି କି ମିତି କି କି କି କି କି କି କି କି କି ? • Pj କି ମଗ୍ନିକ୍ ଏବଂ ଏବଂ କି କି କି କି ଏବଂ କି କି କି କି ? • କି br/>କି କି କି କି କି କି କି କି କି ? • କି br/>କି କି କି କି କି କି କି କି କି ? • th କି କି କି କି କି କି କି କି କି କି କି କି କି କି କି କି କି କି ? • କି କି କି କି କି କି କି କି କି କି 		

mbix̄vi ch̄qmḡ	hui Øiv ci x̄Z	Kvh̄t̄
<ul style="list-style-type: none"> c̄ct̄Ki c̄m̄ - Kvic̄t̄ wK tPK c̄v̄bi c̄ēḡj̄ wetj̄ i - M̄t̄i i mv̄_ w̄j̄ v̄bv̄ nq̄ Ges D̄ c̄m̄ - Kvic̄t̄ wK wetj̄ i mv̄_ msh̄b̄ Kī nq̄? c̄w̄t̄kvaKZ tPK wK ^ wK tdiZ t̄l̄qv̄ nq̄ Ges weZw̄iZ tP̄t̄Ki t̄i wR̄ v̄t̄i i mv̄_ w̄j̄ v̄bv̄ nq̄ Ges m̄B̄v̄t̄n ēt̄Kqv̄ tP̄t̄Ki wK GKw̄U Zw̄i Kv̄ ^ Zw̄i Kv̄ nq̄? wb̄w̄Z tw̄b̄ th̄ ēv̄sK̄t̄K ĀWf̄vBm̄ Bmj̄ Kv̄ c̄t̄qv̄Rb̄ nt̄j̄ Zw̄ tP̄t̄Ki Kv̄t̄Ri mv̄_ R̄w̄Z bb̄ Ggb̄ ēw̄^ Øiv̄ Bmj̄ Kv̄ nq̄ Ā_c̄w̄t̄kva f̄v̄DPvi Ā_t̄ c̄w̄t̄kvaKZ tPK tc- AW̄ Øiv̄ mgw̄_ wK bv̄ ev̄Qv̄Bw̄f̄Ēt̄Z c̄x̄v̄ Kī"b̄ mKj̄ epr̄ Ā_c̄w̄t̄kva m̄Pvi "fv̄tē c̄x̄v̄ Kī"b̄ t̄mv̄b̄v̄j̄ x̄ ēv̄sK̄ m̄`ī `B̄t̄ī t̄c̄īZ ḡw̄m̄K̄ ēv̄sK̄ weeīYx̄m̄ḡn̄ _v̄b̄v̄/t̄Rj̄ v̄m̄m̄v̄īP̄Y Aw̄dm̄vī KZ̄ hv̄Pv̄B̄ I - M̄t̄ī Kv̄ nq̄ wK̄? K) Bmj̄KZ I c̄w̄t̄kvaKZ tPK/tc-AW̄t̄ī m̄v̄w̄Z mv̄ab̄ ev̄Qv̄Bw̄f̄Ēt̄Z c̄x̄v̄ Kī"b̄ 		
L) t̄Kvb̄ Zw̄i Zḡ n̄t̄j̄ ēv̄L̄v̄ msM̄b̄ Kī"b̄ t̄ 1. c̄ōīw̄K̄ w̄-w̄Z 2. th̄M̄ t̄ Pj̄ w̄Z ḡv̄t̄m̄ Bmj̄KZ tPK 3. t̄gv̄U ēt̄Kqv̄ 4. ev̄ : Pj̄ w̄Z ḡv̄t̄m̄ w̄b̄Kvb̄KZ tPK 5. ḡv̄m̄ t̄k̄t̄l̄ t̄P̄t̄Kī ēt̄Kqv̄ M) ēt̄Kqv̄ t̄P̄t̄Kī Uv̄Kvī Ā½ th̄M̄ Kī"b̄ Ges hv̄Pv̄B̄ K̄t̄ī t̄ L̄p̄ th̄ 5bs μ̄ḡt̄Kī th̄t̄Mī mv̄_ t̄gv̄U Ā½ w̄ḡt̄j̄ hv̄q̄ w̄Kbv̄	ēt̄Kqv̄ t̄P̄t̄Kī msL̄v̄ **** **** _____ ***** _____	Uv̄Kv̄ - **** Uv̄Kv̄ - **** Uv̄Kv̄ _____ Uv̄Kv̄ - **** Uv̄Kv̄ - _____

m̥bix¶vi ch̥qmgn	hui Øvi v ci¶¶Z	Kvhœî
<ul style="list-style-type: none"> K) m̥bix¶vaxb erm̥ti i BmjKZ tPK/tc-AW¶ m̥bix¶vi ZwitL e‡Kqv Av‡Q m̥Kbv w̥i Ki "b h̥w̥ ZvB nq, Zvn‡j fvDPvi, tcw÷s, gwmK m̥mve I msuké- Ab"vb" m̥mvei eB tiwR÷vi cix¶vmn we̥wi Z AbjñÜvb Ki "b L) e"vsK t‡K cwi‡kwaZ tPK/tc‡gjU fvDPvi tdiZ t` lqvi t¶‡† tKvb AbjPZ wej x^nq m̥Kbv cix¶v K‡i t` Lþ 		
<ul style="list-style-type: none"> m̥bix¶v erm̥ti i gwm tk‡l BmjKZ mKj tPK b¤‡i i m̥mve Ki "b 		
<ul style="list-style-type: none"> evQvB wf‡E‡Z cix¶v K‡i Rþ gv‡mi Aw_R weepZi MwYwZK i×Zv m̥bifcY Ki "b 		
<ul style="list-style-type: none"> %e Pq‡bi wf‡E‡Z m̥mve tKvb Z_ MZ A‡i ×Zv m̥Ksev Ah_y_ ©eei Y Av‡Q m̥Kbv Ges bM` w̥iZ m̥bY‡qi t¶‡† weebgq m̥mvei A½ Ašf‡P ntq‡Q m̥Kbv hvPvB Ki "b 		
<ul style="list-style-type: none"> BmjKZ tPK, tP‡Ki gio Ges msuké-ti wR÷v‡i i fiv³mg‡ni (entries) mvt_ evQvBvj Kfv‡e cix¶v Ki "b 		

উপসংহার ১

Kvh@t̄ meeZ gše" mvtct̄ Avgvi AvgfZ GB th, GB Awdm hy³m½Zfvte
m̄šH RbK cwi t̄kva e"e" AbjmiY Kti t̄Q Ges mbix̄vi Rb" bgjbv (sample) w̄i Kivi mgq
mbqSY-S Ki ḡi v̄etePbv Kiv nt̄qzQ

..... KZR CYZ; Zwi L t

..... KZK ci xWZ; Zwi L t

ଜ୍ଞାନ/ଥାନା ହିମାବ ମଂନ୍ଦାତ୍ମ ପ୍ରତିବେଦନ ପ୍ରଧାନ

25. ନବୀନୀ³ ଫିଲେଟ୍ ପାଇଁ ଆଜିମି କିମ୍ବା ନିଃନେ ତ

ଆଜିମି ବ୍ୟାଙ୍ଗ | Ae-ବ୍ୟାଙ୍ଗ _____

A_ୱେରମି _____

ବିଷୟି ଚାରିମଣ୍ଡଳ	ହିମି ବ୍ୟାଙ୍ଗ ଚାରିମଣ୍ଡଳ	କିମ୍ବା
1. ମୁଗ୍ଚାଖିରେ ଉତ୍ତରାମି ଏକାମ୍ର ମନ୍ଦିର କିମ୍ବା ଦିନି କିମ୍ବା ଗମ-25 ଦିନି କିମ୍ବା କିମ୍ବା (କିମ୍ବା କିମ୍ବା କିମ୍ବା କିମ୍ବା)		
2. ମନ୍ଦିର 12 ମନ୍ଦିର କିମ୍ବା ଗମ-25 ଦିନି କିମ୍ବା ଗମିକ ଉତ୍ତରାମି ଏକାମ୍ର ମନ୍ଦିର କିମ୍ବା ଗମିକ ମୁଗ୍ଚାଖିରେ ଉତ୍ତରାମି ଏକାମ୍ର ମନ୍ଦିର କିମ୍ବା ଗମିକ ମନ୍ଦିର କିମ୍ବା ଗମିକ କିମ୍ବା		
3. ଗମ-26 ଦିନ-ଗି କିମ୍ବା ଗମ-26 ଦିନ-ଗି କିମ୍ବା କିମ୍ବା କିମ୍ବା		
4. ଗମ-25 ଦିନ-ଗି ଗମିକ ଉତ୍ତରାମି ଏକାମ୍ର ମନ୍ଦିର ଗମ-1 ଦିନ (କିମ୍ବା)-ଗି ଗମ-1 ଦିନ କିମ୍ବା ଉତ୍ତରାମି ମନ୍ଦିର କିମ୍ବା କିମ୍ବା କିମ୍ବା କିମ୍ବା		
5. ଗମ ଦିନ-26-ଗି ଗମିକ ଉତ୍ତରାମି ଏକାମ୍ର ମନ୍ଦିର ଗମ-1 ଦିନ (କିମ୍ବା)-ଗି ଗମ-1 ଦିନ କିମ୍ବା ଉତ୍ତରାମି (corresponding) ଉତ୍ତରାମି ଏକାମ୍ର ମନ୍ଦିର କିମ୍ବା କିମ୍ବା		
6. ଗମିକ ଉତ୍ତରାମି ଏକାମ୍ର କିମ୍ବା କିମ୍ବା କିମ୍ବା ଗମ-1 ଦିନ-ଗି ଉତ୍ତରାମି ଏକାମ୍ର ମନ୍ଦିର କିମ୍ବା କିମ୍ବା କିମ୍ବା		
7. ନବୀନୀ କିମ୍ବା କିମ୍ବା କିମ୍ବା କିମ୍ବା ଗମ-1 ଦିନ-ଗି ଉତ୍ତରାମି ଏକାମ୍ର ମନ୍ଦିର କିମ୍ବା		
8. ଗମିକ କିମ୍ବା କିମ୍ବା କିମ୍ବା କିମ୍ବା ଗମିକ କିମ୍ବା କିମ୍ବା କିମ୍ବା କିମ୍ବା		

..... KZR cYkZ; Zwi L t

..... KZR ciwZ; Zwi L t

ଆଖଲିକ ହିପାବରଙ୍ଗଣ ଅଫିସମ୍ଭୂତେର ଭୂମିକା

ଶ୍ରୀମିତ୍ର

26. Avāij K ḫnmvei ¶Y Awdmmgtni cebibix¶v ḫKsev A_©neZitYi tKvb Kvh¶ig tbB ej GB
Awdm, t̄j v tKvb cö_igK ḫnmve msi ¶Y Kti bv | GB Awdm, t̄j v tRj v _vbv ḫnmvei ¶Y Awdmvi` i
KvQ t_tK gwmK tkYxleb` - ḫnmve MÖY Kti Ges GKUJ cÖZömbK tKwW msilke ḫnmvei mKj
wei Yx GKUJ ḫnmve wei Yx‡Z GKwZ Kti ḫnmve gnv ḫbqšK eivei tcöY Kti | GKwZ Kivi
ch¶q ḫnmvei i xZv m¤úKZ KtqKUJ cix¶v GB Awdm m¤ú` b Kite ej cÖZikv Kiv nq Ges
Gfute ḫnmvei i xZv m¤útK©GK ai tbi ḫbðqZv cvl qv hñq | GB Awdtmi ct¶l, ce@Zx©UvKvi
A†vi mv‡_ mvavi Y Zj bv Kti ḫnmvei , "Zi Ah_v_©neZi NUbvl D~NvUb Kiv m¤eci n‡Z
cv‡i |

27. Avāw̥j K w̥mvei PY Awd̥mi `w̥qZi nōj _v̥v I tRj v w̥mvei PY Awd̥mgn̥ t_łK cñs
w̥mve, t̥j t̥K GK̥ Ki v̥ Avāw̥j K w̥mvei PY Awd̥m, t̥j v Zv̥t̥ i GK̥xKi Y Kv̥hþt̥gi gva_t̥g
w̥mve gnv w̥qšt̥Ki w̥mve msþv̥š-Kg̥v̥i nwm KiłZ cñt̥ib| GB cñqv̥ i x I h_w̥mg̥t̥q
○○·❖•॥● n̥t̥j , G ai t̥bi mnv̥qZv̥ dj cñ-n̥t̥Z cñt̥i |

ନିର୍ବିକାର ଉତ୍ତରଶ୍ୟବଳୀ

28. c̄əv Df̄l k̄ nōj wbtæv³ wel tq AvĀwj K m̄mvei ¶Y Awdm̄tii ZĒyeavb I wbgšy Kvhp̄tgi
dj c̄hZv chq̄j vPbv t

- †Rj v I _v bv nmve i ¶Y KgRZPKZR ` wLj KZ nmve, GKvD>U †Kv‡W wbañi Z QK I w` K-
wb‡ R Ges nmve gnv wbgšK KZR Rwi KZ wb‡` Rvej x Abjhvx cVqb Ki v ntq‡Q wKbv Ges
 - GB nmve m¤úY©wbff, h_vh_fite tkYw b- -Ges Ah_v_gše` I er` cov (omission)
† †K qv  wKbv |

विज्ञीका याढाईमध्य

29. G. t̪i vi D̪t̪i k̪ʷʷb̪t̪əv³ w̪el̪t̪q̪ʷʷb̪w̪D̪Z n̪l̪ qv̪ t̪

- Avāw̥j K ʷm̥vei ¶Y Awd̥tmi ʷm̥ve GK̥t̥xKiY Kvh̥p̥ig c̥v̥j xex, th̥š̥³K Ges mn̥tR Ab̥ni Yt̥h̥M̥ |
 - mg̥fc I ceftci mg̥äm̥cYc̥l̥ Ab̥niY Ki v nq Ges ÷v̥UW̥t̥iR ÷vi / w̥j j c̥t̥w̥ e̥en̥i Ki v nq |
 - qwm̥K ʷm̥ve GK̥t̥xKiY wf̥p̥, m̥x̥úYc̥Ges ʷm̥ve qnv wf̥qšK e̥vei mq̥aqqZ `wl̥j Ki v nq |

ଆଖଲିକ ହିମାବରଙ୍ଗଣ ଅଫିସମ୍ବୁଦ୍ଧ ନିରୀକ୍ଷା କର୍ମସୂଚି

And the big one's $Ae^{-\frac{t}{b}}$ _____

A-^cermi _____

m̥biχ¶vi ch̥qmgn	hui əri v ciχ¶z	Kvhē†
<ul style="list-style-type: none"> • m̥biχ¶Z t̥nv̥ th t̥Rj v I _v̥bv nm̥vei ¶Y Awdmmgn t̥_t̥K c̥B gw̥mK c̥B I ci̥i t̥kv̥tai weei Yxmgn mbañi Z Q̥t̥K c̥Vq̥b Kiv nq • GB weei Yxmgn nm̥ve gnv m̥bq̥šK KZK mbañi Z Zw̥i L Abjhvq̥ `m̥Lj Kiv nq m̥Kbv t̥_Lj • m̥biχ¶Z t̥nv̥ th Av̥Añj K nm̥vei ¶Y Awdt̥m mgq̥gZ nm̥ve `m̥Lj m̥biχ¶Z Kivi h_vh_ ci̥i ex¶Y (monitoring) e̥e̥-v̥ we̥-“gv̥b Av̥Q • t̥Rj v/_v̥bv nm̥vei ¶Y Awdm t̥_t̥K c̥B nm̥vei Rb̥-úó Ges m̥j̥b̥- `m̥q̥Zi msilke Kg̥wi x̥t̥ i I ci b̥-Kiv n̥q̥t̥Q m̥Kbv t̥_Lj • Av̥Añj K nm̥vei ¶Y Awdt̥mi Kg̥wi t̥ i KvR Z ñyeavq̥K Kg̥RZP̥v̥i m̥bq̥gZ ch̥t̥j m̥PZ nq m̥Kbv t̥_Lj • m̥f̥b̥t̥Rj v/_v̥bv nm̥vei ¶Y Awdmvi t̥ i AbKt̥j tm̥bv̥j x e̥vsK KZK `m̥Lj KZ c̥B I ci̥i t̥kv̥tai gw̥mK e̥vsK weei Yx (mst̥kwaZ 110 dig-G) ci̥i v̥ Ki “b̥ • c̥B I ci̥i t̥kva msjuš-m̥Kj t̥j b̥t̥ b̥ c̥Z ñm̥bK t̥Kv̥t̥Wi Aaxt̥b̥ `m̥Lj Kiv n̥q̥t̥Q m̥Kbv, m̥Kj w̥ K t̥_t̥K m̥q̥Y m̥Kbv Ges m̥bYq̥ th̥Mdj M̥wYwZKfv̥te m̥bf̥P̥ m̥Kbv ci̥i v̥ Ki “b̥ • tm̥bv̥j x e̥vsKi gw̥mK c̥B I ci̥i t̥kv̥tai weei Yx t̥_t̥K b̥t̥U NvUwZ (hw̥-v̥t̥K) m̥bYq̥ Ki “b̥ Ges m̥biχ¶Z t̥nv̥ th c̥KZ NvUwZi A½ e̥vsj v̥t̥ k e̥vsK W̥t̥cw̥RU AvBt̥Utg̥i Aaxt̥b̥, t̥Rj v/_v̥bv nm̥vei ¶Y Awdm KZK `m̥Lj KZ GKxfZ c̥B I ci̥i t̥kv̥tai weei YxZ c̥Zd̥w̥j Z n̥q̥t̥Q <p>UxKv t̥Zv Kiv bv n̥t̥j, GKxfZ weei YxZ c̥ñKZ c̥B I ci̥i t̥kv̥tai UvKvi A½ w̥gj te bv </p>		

mibix¶vi ch¶qmgm	hui öviv cix¶z	Kvh¶t
<ul style="list-style-type: none"> e¶vsK w¶Zmg¶ni th¶Mdj m¶VKf¶te Uvb n¶qtQ w¶Kbv t`L¶p tKvb GK¶U wbw`Ø tRj v/_vbv nmvei¶Y And¶mi Qq gvtmi e¶vsK w¶Zi MYbv cix¶v Ki“b tRj v/_vbv nmvei¶Y And¶m t¶K c¶ß gwmK c¶ZöwbK tKwI qwi c¶ß I cwi tkv¶ai weeiYx ch¶j vPbv Ki“b Ges t`L¶p t <ul style="list-style-type: none"> K) mvi vskc¶t¶ c¶wk¶ UvKvi A½, tj v we-¶wi Z Zd¶mj mg¶ni UvKvi A¶½i mv¶_ wgtj hvq w¶Kbv L) tj b¶` bmgn i×f¶te tkYxweb¶-¶K bv M) mKj c¶ß Gm-25 dig-G Ges mKj e¶q Gm-26 dig-G c¶wk¶ w¶Kbv nmve gnw ¶bqšK eivei nmve weeiYx¶Z c¶wk¶ tj b¶` b, h_vh_ I m¶VKf¶te ms¶ké-tiR÷vi mg¶n w¶j wce¶x Kiv ntqtQ w¶Kbv cix¶v Ki“b A¶w¶j K nmvei¶Y And¶m KZ¶ c¶Z gwmK c¶ß I cwi tkv¶ai weeiYx cix¶v K¶i GK¶U wbw`Ø tRj v/_vbv nmvei¶Y And¶m wb¶Pb Ki“b, Ges evQvBqj Kf¶te cix¶v K¶i t`L¶p th ms¶ké tRj v/_vbv nmvei¶Y And¶m KZ¶ `w¶j KZ, c¶ß I cwi tkv¶ai UvKvi A½ m¶VK I h_vh_f¶te w¶j wce¶x I tkYxweb¶-¶Kiv ntqtQ w¶Kbv A¶w¶j K nmvei¶Y And¶mvi cwi Kw¶Z Z¶yeavb, cwi`kØ I cwi ex¶t¶Yi gva“tg Aaxb“ And¶mmg¶ni I ci ¶bqšY c¶Zöv K¶i tQb w¶Kbv cix¶v Ki“b 		

উপসংহার ১

Kvh t  meeZ g e" m tct  Avgvi AifgZ GB th, mmve GK xKi tYi Kvh ug wbf  Zvi m t_cwi Pwji Z ntqto|

KZS CyZ: Zwilt

KZ&ci~~z~~^z; Zwi~~L~~^t

ପ୍ରଧାନ ହିମାବରକ୍ଷଣ ଅଫିସମ୍ବୁଦ୍ଧେର ଭୂମିକା

ଶ୍ରୀମିତ୍ର

30. cărb ănmvei ΠY Andmnḡni f̄igKv I `wqZ̄ej x, _vbv I tRj v ănmvei ΠY Andmnḡni Abjfc: Ztē Zv AtbKUv DPz ch̄f̄qi | GB Andm_ t̄j v tcm̄tW̄Y ănmve msjuvš-ce⁹bi⁹t̄v Ges `w̄e c̄wi tk̄tai `wqf̄Zj wbtqW̄RZ| c̄Z̄K cărb ănmvei ΠY KgRZf̄K GK ev GKwak gšyv̄j tqi `wqZj c̄vb Kiv nq Ges Zui `wqZi nj, tcm̄tW̄Y ănmve msjuvš-t̄j bt̄b Ges Zui ănmve Awt̄Π̄t̄vaxb wefvMxq KgRZf̄ i t̄j bt̄bti tk̄Yw̄eb⁹ - mvi vsk ^Zui Kiv| cărb ănmvei ΠY KgRZf̄ ănmve gnv wbašK Kvhd̄ tq `wL̄t̄j i Dt̄l̄ tk̄ c̄X̄Z gw̄mK ănmve weei Yxt̄Z Ašf̄f̄B i Rb̄ tcm̄tW̄Y mvi vsk Ges wefvMxq mvi vsk t̄_t̄K GKxf̄Z mvi vsk ^Zui Kt̄i | ănmve c̄qb Ges A_ c̄wi tk̄tai Kvhd̄ig Qovl, cărb ănmvei ΠY KgRZf̄MY ev̄RU eiw̄t̄l̄ i Avl Zvq ēt̄qi AM̄wZ ch̄f̄j vPbv I c̄wi ēt̄Yi Rb̄ `vqx, th̄nZi cărb ănmvei ΠY KgRZf̄MYi A_ c̄wi tk̄va wbašY cărb̄vi (disbursement control process) grātg mi Kw̄i Zn̄ej Aeḡf̄ Kiv nq| Zui v, mPe/gt̄ ănmvei ΠY KgRZf̄MYi A_ Dct̄ óv ănmvei `wqZj cvj b Kt̄ib|

31. cþivei È Govtþvi Rb", _vbv I tRj v mmei ¶Y Andmmgfni tPKwj ÷ mgn cðvb mmei ¶Y KgrZM Kvhf tq eenvi Kiv hvq (bM` w-Z e-ZxZ) | cðvb mmei ¶Y KgrZMfYi Kvhf tq i "Zen wbi x¶v Gj vKmgfni ifcti Lv wbæ cðvb Kiv ntqtQ|

ନିର୍ବିକାର ଉଦ୍ଦେଶ୍ୟବଳୀ

32. cəvəb Dəfə kəncluvi nətəQ t

- c̄Z̄w̄Z w̄ew̄-weav̄ Ab̄hv̄q̄x A_°c̄wi t̄kva Kiv n̄t̄q̄t̄Q w̄Kbv t̄` Lv;
 - w̄ew̄-weav̄ Ab̄hv̄t̄ i ēt̄qi ch̄B̄ w̄bq̄š̄Y c̄Z̄w̄Z Av̄t̄Q w̄Kbv hv̄Pv̄B Kiv;
 - c̄R̄Z̄t̄š̄j̄ w̄m̄ve mḡqḡZ c̄v̄qt̄bi D̄t̄l̄ t̄k̄` , Av̄Bb, w̄ew̄-weav̄ Ab̄hv̄q̄x h̄vh_ t̄k̄Y w̄eb̄v̄m Ges ch̄B̄ t̄i KWēt̄w̄ mn m̄q̄ūȲq̄ m̄p̄z̄w̄m̄ve ms̄t̄Y Kiv n̄q̄ w̄Kbv cix̄t̄v̄ Kiv|

विद्युक्ति का याचाई प्रबन्ध

33. *metkHqj K chPj vPbv Ges we-wi Z cixPjY mbæifc nte t*

ନିରୀଳକା କର୍ମସୂଚି

ଅଧିନ ହିମାବରକ୍ଷଣ ଅଫିସମ୍ବୂଦ୍ଧ

Andomi bvg | Ae-ib —————

A_@ermi —————

ମିଶ୍ରିତ ଚିତ୍ରମଣି	ହୃଦୟ ଚିତ୍ରମଣି	କର୍ମସୂଚି
<p>1. K) KgRZP I KgPxi x` i gta" ` wqfZj h_vh e>Ub I c_xKxKiY e`e`v we` "gwb AvfQ wKbv hvPvB Ki"b </p> <p>L) ckvmbK Kvhpug t_tK Aw_R Kvhpug Avj v` v wKbv cixPv Ki"b </p> <p>2. nnme msjuvS- ti KW@T w` ce@ci h_vh_fite msi P Y Kiv nq wKbv cixPv Ki"b </p> <p>3. nnme msjuvS- ti KW@T w` newfbacKtii i msuket tj Rvi , tiwR+vi Ges Kvk eB t_tK mo nq wKbv Ges Zv t_tK mWKFvte gwMK nnme c@Z nq wKbv, evQvBwfE@Z cixPv Ki"b </p> <p>4. nnme t_tK e`tqi tKvb AvBtUg ei` ctofQ wKbv hvPvB Ki"b </p> <p>5. AwZwi 3 e`q ntqfQ wKbv t` Lvi Rb" LvZwfE@K ei`v e>Ub I e`tqi Zj bv Ki"b hv` Zv nq Zvntj KviY AbmÜvb Kti gse" Ki"b </p> <p>6. K) mKj nnme eBtqi gj I m@uKj@ f@mgfni (entries) m@i nnmtei A@ wbf@ wKbv hvPvBtqi Rb" A\$Z GK gvtmi nnme hvPvB Ki"b </p> <p>L) nnmtei MwYwZK wf@ZvI cixPv Ki"b </p> <p>7. nnme cVqY Ges Zv nnme gnv wbqSK eivei mgqgZ ` wLj Kiv nq wKbv hvPvB Kiv </p> <p>8. evQvBwfE@Kfite cixPv Kti t` Lp th, Aw_R tj bt` bmgn (c@B I e`q) h_vh_fite tkY@eb" -Ges h_vh_ c@ZowbK tKv@W wefvRb Kiv ntqfQ wKbv?</p> <p>9. cwi tkvaKZ fvDPvti Dvji wLZ tkY@eb"vm tKvW Abfgw` Z I i x wKbv hvPvB Ki"b </p>	hui @iv v cixPv	

Worship	Worship	Worship
10. AibnōZ mmvte tKvb UvKvi A½ ij nce x Kiv Kvi Y cixPv Ki "b AibnōZ LvZf³ UvKvi A½ mgštqi j tPv chB Kvhē e- MōY Kiv ntqtQ Kbv hvPvB Ki "b		
11. mmvtei cōgvYKZv (authenticity) ibnōZ Kiv Rb" efvMxq UvKvi A½ ibqngZ cixPv Ges mmvte Dij tEz UvKvi At½i mv‡_ hvPvB Kiv ntqtQ Kbv cixPv Ki "b		
12. BmjKZ tP‡Ki mv‡_ cwi tKvaKZ tP‡Ki ibqngZ m½iZmvab Kiv nq Kbv Ges gwmK m½iZleavqK weeiYx c‡Z Kiv nq Kbv cixPv Ki "b		
13. GKU ibw` Ø w` b tPK wi Kbwij tqkb ti wR÷vi Abjhvqx e‡Kqv tPK Ges tPK b¤† Zwi Lmn etKqv tP‡Ki weeiYxi gta" cv_R" nq Kbv cixPv Ki "b hw` nq Zntj Kvi Y AbjmÜvb Ki "b		
14. K"v kvlv KZR cñxZ e‡tqi mmvtei mv‡_ mmve kvlv KZR m½ij Z mmvtei Zj bv K‡i t` Lj th tKvb cv_R" Av‡Q Kbv hw` _v‡K Zntj Kvi Y AbjmÜvb Ki "b		
15. eaZvi tgqr` AwZjuš-n‡q tM‡Q, G ai †bi e‡Kqv tPK Av‡Q Kbv cixPv Ki "b hw` _v‡K Zntj tPK †j v AbjmY Ksev beq‡bi e- e- MōY Kiv ntqtQ K?		
16. e- q-gÄji ibw` Ø Kbv, Dchj³ KZE¶ KZR Rwi KZ Kbv Ges msilerae x leavb Ges Aw_R h_v_Zv (financial propriety) Abjhvqx Kbv tm m¤utKibnōZ tnwb		
17. gÄji KZ UvKvi A½ ev‡R‡U mgvvi gta" Kbv Ges Zv t` Lvi Rb" ibqšy e- e- v e- "gvb Kbv cixPv Ki "b		
18. gÄji KZ UvKvi A½, gÄj Kvi x KZE¶i ibKU Aw_R Aw_R ¶gZvi gta" Kbv hvPvB Ki "b		

ብርሃን ችግር	ሁን ስምምነት	ክፍል
19. e"q-gÄj Kvi x KZtP i bgþv -¶i bivcEvi mvt_ msiw¶Z nq wKbv cix¶v Ki"b		
20. gÄj-c¶i -¶i bivcEvi Awdtm msiw¶Z bgþv -¶tii mvt_ hvPvB Kiv nq wKbv, Ges G gtg©GKRb KgRZP c¶qb Ktib wKbv cix¶v Ki"b		
21. A_©erm¶ii tk¶l cØ E eo At¶i e"q-gÄj, th, wj `k"Z A_©erm¶ii gta" e"q wbeñ Kiv m¤e bq, tm, wj cØv bivcEvi Y Awdmvi KZR Abtgew` Z wKbv hw` Zv nq Zvntj Gi h_v_Zv hvPvB Ki"b		
22. 16 t¶K 21 chS-AvBtUg msiw¶eo At¶i gÄj mn gÄj c¶mg¶ni bgþv, we-¶i Zfvte cix¶v Ki"b		
23. cñaKvi c¶i Rwi i bivcEvi e"e-¶i cix¶v Ki"b Ges G, t¶v AbgvZc¶B KgRZA -¶tii Rwi KZ wKbv t`Lp		
24. gÄj c¶i cñaKvi c¶i Rwi i gta", AbvPZ mgq e"earb AvtQ wKbv wbañ Y Ki"b hw` _¶K, Zvntj Kvi Y AbvÜvb Ki"b		
25. cñaKvi c¶i e"envh© we¶kl wnj tgwnti i (embossing seal) Rb" h_vh_ bivcEvgj K e"e-¶i we"gvb AvtQ wKbv cix¶v Ki"b		
26. t¶i KW©i Zt_i Rb" gÄj c¶mgn Ges Rwi KZ cñaKvi c¶mgn h_vh_fvte bw_f¶ Kiv nq wKbv cix¶v Ki"b		
27. t¶j t¶R÷vi, Avqb I e"qb KgRZA bgþv -¶i t¶R÷vi, tPK t¶R÷vi BZw` h_vh_fvte msiw¶Y Kiv nq wKbv cix¶v Ki"b		
28. Abv vbi A_©th D¶t¶k" Abv vb cØvb Kiv n¶qQj, tmB D¶t¶k" e"q Kiv n¶qQj wKbv Ges DØE A_¶mgc¶ Kiv n¶qQj - GB weI qiu t`Lvi Rb" Abv vb c¶ck ms-¶vi Kvi t¶K tKvb c¶vY ev c¶qb c¶i cix¶v tM¶Q wKbv, hvPvB Ki"b		

ብርሃን ትክክልዎች	ሁን ማኅበር ርዕስዎች	የተዘጋጀው
29. ce@Zx© ermi ,tj vi የብርሃን I cwi`kθ cñZte`b ,tj vi ይብርሃን Ae -v hvPvB Ki"b		
30. tUrtKtbi gRj MYbv የብርሃንZ nq ይKbv Ges tUrtKb tLvgv hvI qv, wdti bv cvl qv BZ"w i Rb" Dchj³ e"e"v MōY Kiv ntqfQ ይKbv cixPv Ki"b		
31. cñZte`b cñAKv (Kvij Úvi Ad wi tcvU©GÜ wi Uvbñ) msi PjY Kiv nq ይKbv Ges Zv Abjmi Y Kiv nq ይKbv hvPvB Ki"b		
32. cñv b የኝነት የገዢያ አድራሻ ጥሩ የገዢያ q-Gi tPjñt AñZwi³ cixPjY t K) `Znevmmgñni Bñxúñ gwmK e"tqi wñEñZ, hñ³m½Zfvte w-i Kiv ntqfQ ይKbv cixPv Ki"b Avi I cixPv Ki"b th gwmK Bñxúñ mgñ wñrññ mgq Ašt chñtj wñZ nq Ges cñqvRb gtb ntj, cþtw-i KifYi mycwi k Kiv nq L) `Znevmmgñ t_ñK mñúY© gwmK የኝነት (fvDPvi mn) cvl qv hvq ይKbv cixPv Ki"b M) cñññ I e"q h_vh_fvte tkyweb" - Ges የኝነትñ nq ይKbv cixPv Ki"b N) Bñxúñ cþfPñtYi A½ mñK ይYñZ nq (`vbxq cñññ weñePbvq tñtL) Ges tm Abjñqñ tñgUñY cvvñt bv nq G weñtq wñññZ nl qvi Rb" `Znevmmgñni gwmK የኝነት eiQvBqj Kfvte cixPv Ki"b O) gwmK የኝነት cñññ cñtñ tñgUñY tñññ Kivi tKvb `prš-AvtQ ይKbv cixPv Ki"b hv` _ñtK, Zvnñt Kvi Y Abjññv Kiv Ki"b P) wñññZ tñv b th የኝነት `Znevmmgñ tñññZ tñgUñY, evñRU eiñññ i gta" Q) gwmK የኝነት cñññ I tñgUñY tñññtYi gta" AbjñZ mgq cv_R" AvtQ ይKbv hvPvB Ki"b		

mbix¶vi ch¶qmgn	hvi Øvi v ci¶¶Z	Kvh¶¶T
R) gvtmi tKvb mgdq wnmve t_‡K AwZwi ³ D‡Evj b Kiv ntq‡Q wKbv ci¶¶v Ki "b		
UxKv t e¤q- mbix¶v m¤ú‡K©GB g¤vbgtj i PZL©Aa¤q t`Lv th‡Z cv‡i Ges c¤q¤Rb ntj h_vh_- tPKw ÷ e¤envi Kiv th‡Z cv‡i		

উপসংহার ১

Kvh@t̄ī weeZ gše" mvtct̄ī Avgvi AwfgZ GB th, GB Awdt̄mi tj bt̄` b m̄p̄f̄te m̄m̄te
Dc`wcz ntq̄t̄ō, wewf̄bæaīt̄bi w̄bq̄šy e"ē"v we`"gvb ītq̄t̄ō Ges Awdt̄mi m̄weR e"ē"vcbv
mt̄šZvI RbK |

..... KZK cYxZ; Zwi L t

..... KZR ci mZ; Zwi L t

ଅଧ୍ୟାୟ ୬ - ବିଶେଷ ନିରୀକ୍ଷା ପଦ୍ଧତିମଧୁତ

ମୁଚ୍ଚିପତ୍ର

ମେଲିଙ୍ଗ

C&V

ଫିଲିକ୍

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ମଦ୍ଦିଳି ନିରୀକ୍ଷା ପଦ୍ଧତିମଧୁତ

164 - 166

ମେଲିଙ୍ଗ ପାତା ପାତା

166 - 169

ଫିଲିକ୍ ପାତା - ଗୁରୁତ୍ବପାଦ ଅନୁଷ୍ଠାନିକ ପତ୍ରମୁହଁ

170 - 171

ଅଧ୍ୟାଯ ୬ - ବିଶେଷ ନିରୀକ୍ଷାର ପଦ୍ଧତିମୂଳ

ଭ୍ରମିକା

- GB Aa^vq i "Ub-e^vfZ ev ^vetkl ^vbixPvi I ci ^vK-^vb^vR c^vvb Kiv ntq^vQ | G^v t^vj v PZL^vI
cAg Aa^vq e^vZ ^vbixPvi t^vK A^vbK ^vK t^vK wfbae^vK^vZi t
 - GB ^vbixPvi m^vuY^vbZb ^vbixPvi ^vKsev ch^vj vPbv ntZ cv^vi, thgb, m^vle^v A^vbqg;
 - GB ^vbixPvi Rb^v c^vqvRbxq mgq i "Ub-c^vK^vZi ^vbixPvi mgq Atc^vPv `xN^vi ntZ cv^vi thgb, f^vj ydi-gwb/cvi di tgY ch^vj vPbv;
 - c^ve^v Áv^vb ev AwfÁZv G^vt^v t^vchvR^v bvI ntZ cv^vi;
 - AvKvi-AvqZtbi ^vK t^vK ^vbixPvi c^vZte^vb enr ntZ cv^vi Ges ,i^vtZi ^vK t^vK Zvrc^vh^v①b^vntZ cv^vi | Ea^vZb e^ve^vcbvi ^vbKU c^vZte^vb tc^vki I c^vqvRb ntZ cv^vi |
- ^vbtæv³ t^vmg^vn ^vK-^vb^vR c^vvb Kiv ntq^vQ t
 - m^v ` nRbK A^vbqg, c^vZvi Yv, `p^vZ; Ges
 - f^vj ydi-gwb/cvi di tgY ms^vu^v-^vbixPvi |

ସନ୍ଦେହଜ୍ଞକ ଅନିୟମ, ଥତାରଣା ଓ ଦୁର୍ଲିପ୍ତି

- ^vbixPvKMYtK ^vwfbaemg^vtq ^vetkl ^vbixPvi ` ^vwqZiAc^v Kiv nt^ve | GB Kv^vR A^vs^vf^v _vK^vZ cv^vi t
 - m^v ` nRbK A^vbqg;
 - m^v ` nRbK c^vZvi Yv;
 - m^v ` nRbK `p^vZ;
 - mvavi Y c^vK^vZi Ab^vÜv^vb |
- D^vwi D³ ^vel q^v, t^vj vi t^vmg^vn mvavi Y ^vbixPvi Kg^vW t^vK wfbaeitbi c^vsv Ae^v s^vb Kiv c^vqvRb |
G^vt^v t^vc^vvb cv^vR^v, t^vj v nt^vQ t
 - GB ^vbixPvi i "Ub c^vK^vZi bq;
 - D^vl w^vC Awf^vth^vMmga m^vW K bvI ntZ cv^vi;
 - GB ^vbixPviq, ^vbixPviK^v i Av^viv mZK^vvi c^vqvRb;
 - ^vbixPviq D^vNwUZ Z^v w^vi wf^vE^vtZ Ea^vZb KZ^vP^v KZ^vR e^ve^v M^vh^vYi c^vqvRb ntZ cv^vi;
- ^vbtæv³ c^vi t^vQ` mg^vn G ai^v t^vbi c^vvi ^vZtZ ^vbixPvi m^vwe^vK c^vsvi GK^vU if^vti Lv c^vvb Kiv ntq^vQ |
t^vKvb ^vbw^v Ø c^vvi ^vZtZ GB c^vvi c^vqvM ^vb^vf^v Ki^ve ^vetkl Ae^vvi I ci, Ges H mKj Ae^vvi, ^vK h^vh^v Ges h^vh^v_, Zvi I ci |

ଅଭିଟ୍ କୋଡ ଥେକେ ଟିକ-ବିର୍ଦେଶ

- A^vWU t^vKv^vWi 26 t^vK 28 ch^vS-Ab^vf^vO` mg^vn e^vZ, m^v ` nRbK FY I A^vbqg m^vu^vK^v ^vbixPvi
` ^vwqZi m^vst^vt^vc ^vbaifc t
 - (1) ^vbixPvi Ggbfv^ve c^vvi K^v Z nt^ve h^vtZ c^vZvi Yv I R^vwj q^vwZ t^vK m^vo^v i "ZcY^vAh^vY^v eY^vmn
` ^vmv^vfei ^vwei Yx^vtZ c^vo^v E Ah^vY^vvi D^vNwU^vb h^vh^vZf^vte c^vZ'vkv Kiv h^vq | th mKj

Kvhþug SjKcY©I AibqwgZ ej cÖZfvZ nq, ibixPKMY ibixPvaxb cÖZÓvbi tmB mKj
Kvhþug PwýZ Ki þeb Ges wetkl gtbvþhvM ibex Ki þeb |

- (2) Af ŠiX Y mbqšY chqj vPbvKvſj, mbixPKMY c̄Zvi Yv I Abqgi m̄tebv m̄útK̄mZK̄n̄teb |
mbixPKvſj P̄yZ Af ŠiX Y mbqšY ēēvi `ȳ Zvi c̄Z, (hv c̄Zvi Yv I AbqḡK Drm̄n̄Z K̄ti) mbixPKvxb c̄Zōvbi `mo AvKI Y KiſZ n̄te |

(3) c̄Zvi Yv I Abqg mb̄t R̄ K̄ti, Gifc wel qm̄ `Z Abj̄ni Y KiſZ n̄te | G m̄útK̄mbixPKvxb
c̄Zōvbi K Aēn̄ZKi Y Ges Dchj̄p Kvhēēv M̄t̄Yi m̄cwik c̄vbi gā w̄ t̄q mbixPKi
`m̄qZj m̄úbante |

(4) gn̄ m̄mve-m̄bi xPK I mbqšK KZK R̄wi KZ Z_w̄ wētePbvq Avb̄Z n̄te |

(5) mbixPK, mbixPKvxb c̄Zōvbi tm̄B m̄Kj ēēvi c̄Z wēkl ḡtbv̄hvM̄ bēx Kiſeb – hv
c̄Zvi Yv I `p̄xZgj K KvſRi m̄tebv̄tK m̄ngZ K̄ti | wēklZ, `ic̄t Avn̄v̄b c̄uqv, `wē
`b̄uĒ, `b̄gv̄tMi Rb̄ Z̄oi, m̄uĒ wēuq BZ_w̄ i t̄p̄t̄i |

7. **mbix¶vaxb cÖZövb, cÖZvi Yv I `þxzgj K Kv‡Ri m¤ebv‡K m¤igZ Kivi D‡i tk" hy³m½Z c`‡¶c
MöY K‡i‡Q Kbv mbix¶vaxb cÖZövb t**

8. th mKj cōvY `þr̥Zgj K Kv‡Ri m¤tebi vWZ w‡Z cv‡i, wbi x¶KMY tmrw †K tLqy iwl‡eb|
cōqvRb ntj Gai†bi cōvY cieZx‡Z` †ši Rb" ht_vch³ ms" vi Kv‡Q tcöY Ki†eb|

ମୁଖ୍ୟ ପ୍ରତାରଣା ଓ ଅନିୟମ :

9. ॥e ``gib e e~v tf t0 co t j Ksev Af Št Y mbqš Y e e~v Ach B nt j c Ž vi Y v , Pi , A nbqg BZ w` msN u Z n t Z c v i | mPi v Pi msN u Z n q , Gi fc c Ž vi Y v | A nbq t g i Zw j Kv mb t æ c ö E n öj t

ଆଧୁ

10. `xN[¶]b bM` A_©ati iLv wKsev AvÍ mvr Ki v mPi vPi msNwUZ cÙvi Yv| D`vni Y-↑fc fvov, wd BZ`w` eve` Av`vqKZ A_©AvÍ mvr, Abbtgw` Z Znwej mÂvj b, Av`vqKZ wd-Gi Abbtgw` Z eëenvi, A-¶fweK `xN[¶]mgtqi Rb^º Znwej ati iLv|

१५४

11. Aj xK A_©cwi tkva | μq, Lpi v A_©cwi tkva BZ`w` GB Aibqtgi mv‡_RwoZ | Af ŠtY ibqšy e`e`vq we`gvb `y Zvi Kvi tY G ai tbi cÖvi Yv | Aibqtgi mjo nq | thgb: Rv j fvDPvi, e`q eve` A_©cwi tkvai KvibK fvDPvi, Rv j Pvj vb, Dchj³ KZet¶i Abtgv` b e`ZxZ A_©cwi tkva Ges th tmev cōvb Kiv nqib Zvi Rb" A_©cwi tkva |

ମଧ୍ୟ ମଜ୍ଜୁରି/ବେତନ ଦାବି

12. AtbK ibix¶vaxb cÖZövbb GvU GKvU ibZ`%gEK NUbv | thgb, AwZwi³ `weKZ teZb, fvZv, ågY wej, cÖKZct¶i KgPZ tbB Ggb KgPwi t` i teZb | fvZv cōvb Ges Aj xK cÖKZi `we cwi tkva |

ସମ୍ମାନିତ ଓ ଫୋର୍ମ ଚାରି

13. KgPwi MY KZK AvÍmvrKZ `vBwi K hšcwiZ, Kj Kāv, Lpi v hšjsk, kj `PwKrmvi hšcwiZ, I Iac̄, ibgPymvgMÖ thgb, mtgjU, ÷xj evi, tctUij , jyeKvUm | Ab"vb" `b"w` Gi Aſf³ |

ବିଶେଷ ନିରୀକ୍ଷା ପରିଚାଳନା

14. AwWU tKv‡W weaZ w` K-wb‡`R ci‡Yi Rb" ib‡ev³ ibix¶v-cši Abjyi Yxq t

ପରିଦର୍ଶନେର ପୂର୍ବେ

- AwCZ `wq‡Zj D‡I K`vej x‡K we‡ePbvq ti‡L, ibix¶v K‡kl ibix¶v K‡hP cwi Kí bv Ki‡eb | AwCZ `wqZj h_vh_fv‡e m‡uv` b Kivi Rb" Dchj³ wb‡`Rbv | w`K-wb‡`R jvf Kivi we‡qjU ibwÖZ Ki‡Z n‡e | ibix¶vKMY‡K, KvR Avi x‡Kivi c‡eB AwCZ Kv‡Ri `wqZj úófv‡e Ab‡veb Ki‡Z n‡e | th cÖZövbiU ibix¶v Kivi cÖqvRb n‡e tm cÖZövbiU m‡uvKZ mKj Z_ ibix¶vK msMÖ Ki‡eb |
- ibix¶vaxb cÖZövbbi ibix¶v ii"i m‡vK Zwi L, ci‡Yxq ti KW‡T w` , h‡` i m‡vvrKvi tbqv n‡e Ges Ab"vb" cÖm‡K we‡tq ibix¶v Kv‡hPig ii" Kivi eû c‡eB AewnZ Ki‡Z n‡e |

ପରିଦର୍ଶନକାଳେ

we‡kl ibix¶v cwi Pvj bvKv‡j ibix¶vKMY AK‡tj (on the spot) t

- ibix¶vaxb cÖZövbbi cÖav‡bi mv‡_cÖngK Av‡j vPbv Ki‡eb;
- mKj cÖqvRbxq ti KW‡T msMÖ Ki‡eb;
- ti KW‡T w` ch‡j vPbv Ki‡eb;
- Z_w` ci‡Yv Ki‡eb;
- Aciva cÖy‡Yi Rb" ch‡B cÖvY msMÖ Ki‡eb;
- ms‡k-e`w³e‡M³ m‡vvrKvi MÖY Ki‡eb;
- m‡v‡S-DcbxZ n‡eb;
- cÖZte` b cÖqb Ki‡eb |

পরিদর্শনের পর

mbi xP|KMY metkl mbi xP|v mꝝúv` tbi ci t

- msíké-cwí Pwj t̪Ki Kt̪Q c̪l̪z̪te` b t̪ck Ki t̪eb;
 - Gici Dccwí Pwj K w̪et̪kl̪ w̪bi x̪l̪v c̪l̪z̪te` b ch̪t̪j vPbv Kt̪i Ki Yxq Kvhw̪` w̪i Ki t̪eb;
 - gn̪cwí Pwj t̪Ki Abt̪gr̪` bpt̪g c̪l̪z̪te` b Povš-Ki t̪eb;
 - c̪l̪z̪te` b Rwi Ki t̪eb;
 - c̪l̪z̪te` b Abm̪i Y Ki t̪eb|

**ପିଭିଲ ଅଭିଟ୍ ଅଧିଦଶ୍ତର
ସାରିକ ପଦ୍ଧତି – ବିଶେଷ ଅନୁସଙ୍ଗାନ
କର୍ମସୂଚି/ଚେକଲିସ୍ଟ**

Awd̄mi bvg | Ae⁻vb —————

A_©ermi —————

cwi`k̄bi c̄te©	hui Øivv ci x̄Z	Kvh̄t̄
<p>1. Lmov Kḡwi Kí bv Rwi </p> <p>2. mbix̄v `j t̄K mb̄t̄ Rbv c̄vb </p> <p>3. welq ms̄v̄S- c̄m̄v̄K KvMRc̄t̄ msM̄b̄ ch̄t̄j vPbv </p> <p>4. we`gvb Dcv̄E, bw_, t̄K`iqfv̄te c̄v̄e` ti K̄w̄t̄w̄ msM̄b̄ cbix̄v̄Y </p> <p>5. Pov̄S-cwi Kí bv Rwi </p> <p>6. ms̄k̄-ēf̄M/msM̄v̄b̄t̄K cwi`k̄bi Zwi L -vb m̄ut̄K̄AeinZKiY </p>		

ପରିଦର୍ଶନକାଳେ

1. Awd̄m c̄av̄bi mv̄t̄_ mv̄v̄r Ges wēkl̄ mbix̄v̄i
D̄t̄i k̄ AeinZKiY |
2. c̄q̄v̄Rbxq `v̄j c̄t̄w̄ i Pv̄n`v t̄ck |
3. mbix̄v̄Kt̄ i ḡta` KvhēUb |
4. Z̄yeav̄b Ges ch̄t̄j vPbv c̄x̄Z w̄iKiY |
5. c̄v̄Y msM̄ni mbix̄v̄t̄K̄Skj D̄t̄eb |
6. Kvhēt̄i aib l̄ welqe`w̄iKiY |
7. ms̄k̄-ēv̄3ēt̄M̄P mv̄v̄rKvi M̄b̄Y |
8. mbix̄v̄q D̄Nv̄UZ Z_w̄ i mvi -m̄j b |
9. Pov̄S-c̄Z̄t̄e`b c̄v̄qb |

ପରିଦର୍ଶନେର ପର

- wēkl̄ mbix̄v̄v̄ m̄ūv̄`t̄bi ci mbix̄v̄K t̄
1. cwi Pv̄j t̄Ki mbKU c̄Z̄t̄e`b t̄ck Kīeb |
 2. cwi Pv̄j K wēkl̄ mbix̄v̄ c̄Z̄t̄e`b ch̄t̄j vPbv K̄i
w̄i Kīeb t̄
 - c̄Z̄t̄e`b gv̄bm̄ūb̄Kbv |
 - mbix̄v̄i D̄t̄i k̄ c̄t̄Y nt̄qt̄O vKbv |
 3. cieZ̄v̄Kvh̄v̄i v̄ m̄ut̄K̄cwi Pv̄j t̄Ki m̄x̄v̄S-M̄b̄Y |

mbix̩vi ch̩qmg̩	h̩vi Øvi v ci x̩lZ	Kvh̩et̩
4. gn̩cv̩i Pv̩j t̩Ki Ab̩gv̩` b̩μt̩g c̩l̩te` b Pov̩š- KiY		
5. c̩l̩te` b R̩vi KiY		
6. Ab̩eZx̩Kvh̩ug		

ଭ୍ୟାଲୁ-ଫର-ମାନି କିଂବା ପାରଫରମେସ ଅଡ଼ିଟ

ଭାଷିକା

15. f'v̥ ydi-gw̥b w̥Ksev ci v̥di tg̥Y ḀWU cwi Pv̥j bvi t̥P̥t̥t̥ w̥mfj ḀWU Ḁw̥a`B̥ti i f̥igKv̥ m̥wgZ | Zv̥ m̥t̥E̥l̥ , GB Ḁw̥a`B̥i w̥nea Dc̥t̥q f'v̥ ydi-gw̥b-i Dbḁt̥b Ae`vb i v̥L̥t̥Z ci t̥

- (1) mꝑú` e'enví mꝑé` wægv̥tbi f̥v̥j ydi -gw̥b Ksev Ah_v̥_Zvi Gj v̥Kv̥mgn w̥Pw̥yZ K̥ti Ges G
mꝑútK̥gnv̥ w̥nmve-w̥bixPK̥ I w̥bqšK̥ I msuké-KZ̥PK̥ AeinZ K̥ti ; Ges
(2) c̥Z̥K̥ w̥nmvei PY And̥tmi Kg̥ññúv̥ b I Af̥št̥xY w̥bqšY ch̥ej w̥PbiceR G̥t̥j v̥ w̥bixPK̥
c̥Z̥te` t̥b c̥Z̥d̥w̥j Z K̥ti |

16. ¶Zv, wZv, wZv | dj cñZvi mw_ cwi Pyj bv Kiv thZ mi Kvñi i Ggb th tKvb Kvñptgi mw_ f'ij ydi-gwbi DbqbtK mñwñKZ etj MY' Kiv hvq |

17. AñNU tKvñW ej v nñqñQ th, wbixPKMY Zñt i KvñR mgñšZ cši Aej ñb Kiñeb| Gi A_©GB th,
wbixPKMY, mnñve I AfñštX Y nbqšY eñeñvi I ci gñW chñq wbixPv cñi Pvj bvKvñj , cvi di ñgÝ
Ges fñj ydi -gwb-i ñelq! ñetePbvq ivLteb| GB gñvbgnjtj i tPKñj ÷mgn, wfGdGg-Gi
mñebvcY©Gj vKvñtj v PñyZKiñtY mnñvh' Kiñe| Zñe Gi Rb" eñj vsñk cñqRb wbixPKtKi mñMK
Kgñši | gñbvfve| wbægntbi fñj ydi -gwb-i mñebvcY© ñvñ-AeñZ Kti wbixPKMY 15 (1)
AbtPQñt Dñj ñZ fñgKv cvj b KiñZ cvñib|

S₁K₁ m₁tebv i₁tq₁tQ G₁f₁c G₁vK₁, t₁j v n₁ōj t₁

- mPivPi NtU, Gifc AiwZwi³ A_@ci tkvtaí NUbv;
 - mft ÷ g msjuvš-`jež Zv-hv ftj ch@imZ n‡Z cvti ;
 - Am@úY@te wej ^Zwi , Av`vq Ges c@B wej t@^e vstK RgvKi Y;
 - AiwZwi³ Ges Ac@qvRbxq e@q;
 - AbaqnZ teZb ibaf Y;
 - ibivcEv e@e -vi Afve hv Pni Ges iq@tK Pni tZ ch@imZ nq;
 - mmve msi ¶tYi `jež Av@qvRb;
 - bægv@bi ev@RU c@qb/ibqšY| thgb, AiwZwi³ e@q, gÄji i Afve;
 - µq I `ic@ msjuvš-h_vh_ e@e -vi Afve | thgb, bægv@bi cY@mvgM@ msM@;
 - c@vI Yv I AvI mv‡Zi NUbv;
 - bægv@bi t÷v‡i R e@e -vi Kvi tY t÷v‡i i AcPq;
 - thLvtb D0E nl qvi mthwM i t@Q etj c@xqgvb nq tmB me KvhGj vKv|

ହିମାବରକ୍ଷଣ ଅଫିସପଦ୍ଧତିର ପାରଫରମେସ

18. **mwfj** AwfUi Ae`vb ivLvi wZxq tPfW n"Q cZU mmei PY Andtmi cvidi tgY chqj vPbv
cZevi GKU mmei PY Andm cwi`kbi mgq GKvR Kiv hq, Ges Zv nte cZte`b tck
cLuqvi GKU i "ZcY Ask |

19. **mn̄mvei** **¶Y** **Awdm̄mḡñni** **cvi di tq̄Y**, **mi Kv̄ti i mn̄mvek** **Awñ_R eñe** **vcv** **m̄sjuñš-Avtq̄vRtbi** **GKñU**
i "ZcY©Dcv`vb| GB q`vbqvtj i tPKñj ÷ t_tK cñZñKñU **mn̄mvei** **¶Y** **Awdm̄ni** **cvi di tq̄Y** **m̄sútK©**

avi Yv cvl qv hvte | c̄Z K̄ bix̄l v tk̄l GB mKj mel q̄tK m̄w̄Rf̄te wētePbv Kiv L̄B i "ZcY® Af̄ ſ̄xY ibqšy ibix̄l K̄t̄l v b̄t̄av³ c̄k̄n̄ḡa wētePbv Kiv th̄Z cv̄t̄i t

- ms̄k̄é Awdm m̄p̄f̄te c̄wi Pw̄j Z n̄t̄"Q K̄b̄v, tm̄ m̄s̄út̄K̄bix̄l v K̄h̄K̄ t̄K̄b̄ avi Yv t̄ q?
- c̄wi j̄l̄Z mgm̄ v K̄ wēOb̄ēnē Z̄ K̄sev gl̄?
- mgm̄ vmḡn̄ K̄ b̄w̄`θ t̄K̄b̄ Awdt̄mi m̄t̄_ m̄s̄úK̄Z b̄w̄K̄ mKj Awdt̄mi t̄P̄t̄l̄ c̄hvR̄?

20. ḠP̄t̄l̄ ibix̄l KMYt̄K̄ K̄Ov̄ wēPvi teva c̄q̄M K̄t̄Z n̄t̄| Z̄te Z̄t̄i m̄t̄i Ges M̄b̄ḡj K̄ ḡt̄b̄f̄ve Aēj̄b̄ Kiv i "ZcY® c̄Z K̄ bix̄l v q̄ c̄B Z̄" l̄ c̄ḡt̄Yi w̄f̄Ēt̄Z Ges wēf̄b̄e Awdt̄mi c̄vi dītḡY Z̄j̄ b̄v K̄t̄i GB ait̄bi wēPvi teva c̄q̄t̄Mi t̄P̄t̄l̄ t̄R̄o ibix̄l KMY Dch̄y³ f̄iḡKv cv̄j b̄ K̄t̄Z cv̄t̄b̄l̄ w̄m̄vei P̄Y Awdm̄mḡni c̄vi dītḡY ms̄p̄v̄S̄-Z̄"w̄, t̄K̄`iq̄f̄te, w̄m̄ve gn̄v ibqšt̄Ki K̄h̄f̄q t̄t̄K̄ ms̄M̄b̄ Kiv hv̄q |

21. mḡt̄qi c̄wi m̄t̄i, mwfj AwU Aw̄ Bi Af̄ ſ̄xY ibqšt̄Yi Aēv Ges w̄m̄vei P̄Y Awdm̄mḡni c̄vi dītḡY m̄s̄út̄K̄® GK̄U ms̄P̄B wēi Yx (profile) ^Z̄i K̄t̄e| Gici m̄p̄f̄te c̄wi Pw̄j Z̄ Awdm̄mḡn̄ Ges ^P̄ c̄l̄v̄m̄ḡn̄ P̄w̄yZ K̄t̄Z wēt̄kl̄ ibix̄l v c̄wi Pw̄j b̄v Kiv th̄Z cv̄t̄i | ZLb ibix̄l v i`w̄qZ̄i n̄t̄e mKj Awdt̄mi c̄vi dītḡY m̄t̄Ēḡ ch̄t̄q Avbq̄t̄bi wēt̄q w̄m̄ve gn̄v ibqšt̄Ki n̄t̄P̄C Kvḡb̄v Kiv |

22. tek K̄t̄qK̄U t̄P̄t̄l̄ c̄vi dītḡY-Gi f̄iḡKv wētePbv Kiv th̄Z cv̄t̄i t

- | | |
|---------------------------------------|---|
| • mḡt̄q̄c̄t̄h̄w̄M̄Z̄ (Timelines) | - ḡw̄M̄K̄ w̄m̄ve Ges Ab̄v̄b̄
c̄q̄Rb̄q c̄Z̄te`b̄ `w̄L̄t̄j̄ i
t̄P̄t̄l̄ |
| • ḡb̄ (Quality) | - Aw̄R Z̄"w̄ m̄s̄út̄K̄® |
| • ēēv̄cb̄ (Management) | - m̄`b̄k̄x̄j̄ b̄, w̄K̄-w̄b̄t̄`R̄, t̄K̄W
BZ̄"w̄ Ab̄ȳn̄ Y |
| • ēq̄ (Cost) | - mḡM̄Awdm̄ K̄sev wērea KḡR̄t̄Ēi
BD̄b̄U ēq̄ |
| • ev̄RU (Budget) | - Awdt̄mi c̄K̄Z̄ l̄ c̄l̄o w̄j̄ Z̄ ēq̄ |
| • Aw̄M̄x̄ct̄P̄i Aw̄fḡZ (Stakeholder) | - th̄gb̄, Aw̄q̄b̄ l̄ ēq̄b̄ KḡR̄Z̄MY,
w̄m̄ve gn̄v ibqšK̄ BZ̄"w̄ |
| • Af̄ ſ̄xY ibqšy (Internal Control) | - w̄Z̄x̄q̄ Aāv̄t̄qi t̄PK̄w̄ ÷ ēenv̄
K̄t̄i |

23. GB mKj gj̄ vqb̄ Ges Z̄i l̄ci c̄Z̄te`b̄ c̄q̄t̄bi D̄t̄l̄tk̄ c̄Z̄K̄ c̄wi`k̄b̄i Rb̄ c̄V̄Z̄
c̄wi K̄b̄q̄, mḡq̄ ēub̄ K̄t̄Z̄ n̄t̄| mwfj AwU Aw̄ Bi i gn̄c̄wi Pw̄j K̄t̄K̄ b̄w̄`θ mḡq̄ Aſ̄t̄ wēt̄kl̄
ibix̄l v i wēt̄q wētePbv K̄t̄Z̄ n̄t̄ hv̄t̄Z̄ Z̄š̄i c̄vi dītḡY-Gi d̄j̄ v̄d̄j̄ m̄l̄q̄b̄ Kiv hv̄q, mēj̄ | `ȳ®
c̄vi dītḡY P̄w̄yZ Kiv hv̄q Ges mKj Awdt̄mi c̄vi dītḡY Db̄t̄bi Rb̄ ēēv̄ M̄b̄Y Kiv hv̄q |

ଅଧ୍ୟାୟ ୭ - ତତ୍ତ୍ଵବଧାନ ଓ ପର୍ଯ୍ୟାଳୋଚନା

ମୂଲିକ ପର୍ଯ୍ୟାଳୋଚନା

ମୁଲିକ	୧୮୫
ଫିଲେଟିକ୍	୧୭୩
ମୁଲିକି କର୍ମଚାରୀ ଏବଂ ଶରୀରକ ଜୀବନକାରୀ	୧୭୩
ମୁଲିକି ପାଇଁ କର୍ମଚାରୀ ଏବଂ ଶରୀରକ ଜୀବନକାରୀ	୧୭୩
ମୁଲିକି ମନୁଷ୍ୟଙ୍କ ଏବଂ ଶରୀରକ ଜୀବନକାରୀ	୧୭୩ - ୧୭୪
ମୁଲିକି ଗାନ୍ଧିଜୀଙ୍କ ଏବଂ ଶରୀରକ ଜୀବନକାରୀ	୧୭୪

ଅଧ୍ୟାୟ ୭ - ତଡ଼କାବିଧାନ ଓ ପ୍ରୟାଳୋଚନ

ଭାଷିକା

1. Kv̄hRi w̄bix¶v Abjxj t̄bi GKw̄ tgšwj K w̄elq n̄tPQ, w̄bix¶vi Rb" c̄ñw̄Z M̄YKv̄tj, w̄bix¶v c̄wi Pv̄j bvKv̄tj Ges w̄bix¶v mgw̄B̄i ch̄t̄q, Z̄yeavb|
 2. Z̄yeavb, Aw̄WU ÷ v̄Uw̄c̄I w̄ K-ibt̄`R AbjñiY Ges Dchj̄ß w̄bix¶v t̄KŠktj i c̄ñqM̄tK w̄bññZ Ki t̄e| w̄bix¶KM̄tYi mgv̄_c̄ I c̄ñqyRb, Z̄yeavt̄bi gv̄v̄t̄K Aek̄B c̄ñweZ Ki t̄e| Mfb̄ḡyU Aw̄WUs ÷ v̄Uw̄v̄, Aw̄WU t̄Kw̄ Ges ḡv̄bgv̄t̄j Z̄yeavb m̄sút̄Kv̄` K-ibt̄`R c̄ñvb Ki v̄n̄t̄q̄Q|

নিরীক্ষার প্রস্তুতির পর্যায়ে তত্ত্বাবধান

3. h_vh_ ZEyeavbKvi x_ibixPK, ibiOZ Ki t̄eb th_ibixPKMY t

 - MpxZ ibixPv Kvhp̄tgi D̄t̄i k̄ m̄p̄út̄K̄Rv̄tbb;
 - th KvR Zui v Ki t̄Qb Zvi AvI Zv I Mfxi Zv m̄p̄út̄K̄Zut̄ i cwi®vi avi Yv AvtQ;
 - ibixPv Kvhp̄cwi Pvj bvi c̄te®h cxiZmgn c̄qM Kiv n̄t̄e Zv Abj̄avb K̄t̄i b Ges
 - cwi Kwí Z KvR t̄Kvb ch̄t̄q cwi eiZQ nt̄Z c̄t̄i Zv Rv̄tbb |

4. ZZxq Aa"v̄t̄q ibixPv cwi Kí bvi I ci eiYQ w̄ K-wb̄t̄R Abj̄ni Y Ges ibixPv `t̄j i mKj m`m", Zut̄ i KvQ wKZ Zv ibiOZKi t̄Yi gva"t̄g GUv eúj vs̄t̄k ARB Kiv m̄p̄é |

ନିରୀକ୍ଷା ଚଲାକାଳେ ତଡ଼ାବଧାନ ଓ ପର୍ଯ୍ୟାଲୋଚନା

5. **mbix¶v Pj vKv‡j ZŒyeav‡bi D‡t k” n‡j mbqwgZ AM‡nZ ch‡j vPbv Kiv, h‡Z GUv mb‡Z Kiv hvq th t**

 - **mbix¶v c‡° wj Z mgq Ges mbw` @ KgmPi Avl Zvi g‡a” AM‡ni nt”Q;**
 - **Mf b‡gJU A‡nWUs ÷ vUWm& A‡nWU tKvW Ges GB g‡vbg‡tj i w` K-nt‡t Rbw` AbymZ nt”Q;**
 - **Kvh‡l mgn m‡úw` Z Kvh‡K ch‡B‡v‡te ` wj j f‡‡ Ki‡Q Ges**
 - **mbix¶K tKvB Zvrch‡Y©c‡i eZ‡ Avbv c‡qvrBb metePbv Kit‡j , ce‡yB tm e‡vc‡i m‡g‡Z c‡v bv Kiv nt”Q|**

6. **mbix¶vKv‡j, mbix¶v I unmv‡i ¶Y KgRZP‡Ksev ` wqZc‡B Aax¶K, ZŒyeav‡bi GB ` wqZi cvj b Ki‡eb| GB ZŒyeav‡bi c‡vY Kvh‡t† t‡KWP‡ _vK‡e; (thgb tPK‡j ÷ Abv‡¶i K‡i Ges th‡¶‡t† AwakZi KvR m‡ú‡K©Ab‡‡iva Kiv nq tmt¶‡t† c‡qvrB‡q g‡e” wj wce‡ K‡i)| gj c‡i K‡i bvi ms‡kv‡bI (Kvi Ymn) ZŒyeav‡bi c‡vY aviY K‡‡te|**

ନିରୀକ୍ଷା ସମାପ୍ତିର ପର ତଡ଼ାବଧାନ ଓ ପର୍ଯ୍ୟାଲୋଚନା

7. **wbix¶v mgwbi ci, ZÉyeavqK** (**wbix¶v I mnvei ¶Y KgRZ¶Aax¶K**) t

 - **wbix¶vi D‡l k~ A|RZ ntqfq Kbv gj~ vqb Ki ūeb |**
 - **wbix¶R mšó nt̄eb th wbix¶vq D~NwUZ Z_ I Dcmsnvi mg_Ø Kti – Giſc Kvhe† Øriv wbix¶v Kvhe¶g ` wj j f‡p ntqfqQ, Ges msMpxZ Dcv‡Ei mnvñtñ m‡SH RbK c‡Zte` b c‡Z Kiv m¤e |**
 - **wbix¶Z Ki ūeb th wbix¶v mgwbi ci c‡Zte` b c‡vqb Kiv nq (GB g~vþþtj i beg Aa~vq c‡Zte` b c‡vqb kxL R~ K-wb‡` Rmgn t` Lp) |**

8. *mbixTl`tj i `wqZfØB Dccwi Pj K, cieZxRtj KvhE†w` chFj vPb Kt i cØte` b tck Ki teb,
GUv mbØZ Kivi Rb” th t*

- ÷ "vÛW, AWWU tKvW Ges GB g"vþqj Abymti wbix¶v Kvhþig cwi Pvj Z ntqtQ;
 - th Dcmsnvi Uvbv ntqtQ, Zv mg_þ Kivi Rb" Kvh@t ch@ß cþvY avi Y Kti |
 - wbix¶v cÖZte` b wbix¶v t_tK Drmwvi Z mKj Zvrch@Y@elqw` tK Ztj ati tQ, thgb wnmve msþvšeo ai tbi fj /wePz, wmt÷g msþvš-` yþZv, Ah_v_Zv BZ"w`;
 - cÖqvRbxq we teIPZ ntj AwAKZi wbix¶v hvPvB Kiv nq; Ges
 - AwZwi³ cÖZte` tbi cÖqvRb ntj Zv cÖqbceR tck Kiv nq |

9. GB ch^{tj} vPbvi gv̄l̄v, Dccwi Pvj t̄Ki w̄ePvi -w̄etePbvi w̄elq̄ | bw̄_wbix[¶]v c̄z̄te` t̄b c̄ō Ē Aby[¶]i
Ges wbix[¶]v mgvcbx tPKwj t̄ ÷ c̄ō Ē -[¶]i B ch^{tj} vPbvi c̄gvY |

ପରିଦର୍ଶନ ଓ ମାନ ନିୟମଗୁଡ଼େର ସ୍ୱର୍ଗତ ବ୍ୟବସ୍ଥାଦି

10. **Wfj** AWWU Awa` Bti i gnvcwi Pvj K, whib gvb wbqšY c×wZ cwi Pvj bvi Rb` vqx, GB Dfī t̄k GKW gvb-wbwōZKiY j (quality assurance team) Mvb Ki‡Z cvtib| AWWU †Kv‡W Ges GB gūbqvtj G m¤ú‡K‡wb w` K-wbt` Rmgm weaZ AtfQ|

11. **mbix¶vn** th tKvb Kvh¶tgi whhñ n‡'Q Gi gvb | KgRZP I KgPwi mn mKj **mbix¶tKi** GB
cüqvgq Ae`vb i vLv i "Zcy¶ wbtæv³ Zwj Kvq G msuvš-éinkó", tj v AšfP Kiv ntqþQ |

- (1) m̄p̄cwi Kí bv c̄qb c̄wZ – AMöaKvi I SjK wPiyZKiY Ges tm̄f̄te wbixPKMYtK
wb̄qM |

(2) Kv̄hRi wbqsy I t̄i KW̄P̄ZKiY – wbixPKMYtK m̄p̄f̄te wbixPv m̄x̄tK AeñZKiY | Kḡewi Kí bv
Abjhvqx Zui v wbixPv cwi Pvj bv Kt̄i b Ges Dcm̄sn̄t̄i i mg_ Pb
Zui v ch̄B Kv̄hēt̄ c̄t̄Z Kt̄i b – Guv wb̄OZKiY |

(3) tckwMz `Pzvi mv̄t_ wbixPv cwi Pvj bv – AWW ÷ vUW̄Ges m` b̄kjxj b̄t̄K Abj̄niY |

(4) M̄Vbgj K ḡtbvfvie c̄k̄b – T̄axbZv̄t̄K P̄yæbv Kt̄i, m̄eci t̄P̄t̄t̄, wbixPz c̄z̄obt̄K
mnvqZv c̄v b |

(5) Kv̄hRi fv̄te Ges `zzvi mv̄t_ c̄z̄te` b c̄qb – wbixPv dj vdj
wbixPvaxb c̄z̄obt̄K AeñZ Ki v nq Ges Zvi wf̄Ēt̄Z Kv̄hPg
M̄pxZ nq-G weI qnJ wb̄OZKiY |

12. hñtZ tKvb AcqyRbxq WicKkibi myó bv nq Zv wñwñZ Kivi Rb" gnv wnmve-wbi xPK I wñqšK
Ges wñwfj AñWU Añá`Bñi i gnvciwí Pvj K GKñU ewl R gvb wñqšY cwi`kñ KgñPñZ GKgZ
nñeb|

ଅଧ୍ୟାୟ ୮ - ରେକର୍ଡ୍ୟୁନ୍ଟି ଓ ପ୍ରମାଣ ସଂଗ୍ରହ

ମୁଚିପତ୍ର

ମେଲା

C&V

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অধ্যায় ৮ - রেকর্ডিং ও প্রমাণ

ଭାଷିକା

1. **mbix¶vi** Df̄i k̄vej xi **mbi** tL, **mbix¶KMY** hv‡Z mivK Dcmsgv‡i DcbxZ n‡Z cv‡ib, tmRb" ch‡B Ges h_vh_ c‡gvY msMö Kiv AZ"š_, i "ZcY® GB g‡vbgv‡j i w0Zxq Aa"v‡q eivY‡ wmt‡g, **mbqšY** I ev"e hvPvB c‡vZmg‡ni mswigwKZ c‡qvtMi gva"tg **mbix¶vi** AwfgtZi mg_‡b c‡v E c‡gvY msMpxZ n‡e | c‡gvYi wZbwJ `emkó" i †qtQ, thgb t

- ch[¶]Zv;
 - öm[¶]KZv; Ges
 - wf[¶]thwM[¶]Zv |

ପ୍ରମାଣେର ବୈଶିଷ୍ଟ୍ୟମୂଳ

- msMnxZ cōy Yi cwi gvc Øvi v chBZv wBvZ nq | KZUKz cōy Y chB cwi Kí bvi chB Zvi gj "vqb Kiv nte| Zte cieZx cōy V chB qti KvhBtgi (fieldwork) Avtj vK, Gi chB vPv cōy Rb nte| wZxq Aa vq Dtz LKiv ntqtQ th, kZKiv 100 fW tjt b cixPv Kivi cōy Rb tbB Ges Zv AwftcL wKsev mæeci l bq| myzis cōvb cōvb wBqSY e'e-v Ges tjt b tjt b hvPvB wBixPvq cōvb jvf Kite| hw cōy K bgBvq AMYthwM gvtvi fj wKsev wePwZ cōy Kk cvq, Zte cōy K Dcmsnvti i mvi eEv cōy Yi Rb Aek'B AwZvi 3 wKsev weKí cixPvY mgvav KitZ nte|
 - cōy Y cōmik nte hw Zv wBixPv Dfj tKvej x Ges chBj vPvaxb mgqti mvt mæuknB nq | D'vni Y -fc, cōg ermti i teZb cwi tkva cxiZ (payroll system) wBixPv, wZxq ermti cōmik nte bv, hw bv Awbqti gi AwAKzi cōy Y msMnxZ nq |
 - cōy Yi wBfPthwM Zv, cKz I Drjmi lci wBfP Kti | wBixPvaxb cōzovtbi evBti t_k msMnxZ cōy Y, wBixPvaxb cōzovtbi tfZi t_k msMnxZ cōy Y AtcPv AwAKzi wBfPthwM nZ cvti | GQrov `wj j c1wfEK cōy Y, tgSLK cōy Y AtcPv AwAKzi MhYthwM | ev-eP#t wewfbemt t_k cōy Y Avmti Ges `ej wKsev AwZj tbB Gifc `wj j c1w, Ab Dcvtq hvPvB Kivi cōy Rb nZ cvti |
 - hw wBixPKMY chB, cōmik Ges wBfPthwM cōy Y msMñ Amg_nb, Zntj Zv Dcmsnvti -úófute Dtz LKitZ nte Ges tmfute cōzte b tck KitZ nte| Avtj b mKj t_i KWeT cjt hvq Ges Aci tKv b mtsH RbK cōy Y msMñ Kiv mæeci bv nlqv, GtP#t GKU eo ai tbi `prsz |

ପ୍ରକାଶ ମଞ୍ଚ

6. ~~mea Drm t_#K cōY Avm‡Z cvi t~~

- cwi `kθ – thgb, t̪i KW^θ̄̄, `w̄j j -`- f̄eR, ev̄ e cwi m̄úr cwi `kθ;
 - chf̄e^qY – thgb, tcbkb w̄Ksev teZb LvZ t̪t̄K A^q cwi t̄kv̄ai w̄`t̄K bRi i v̄Lv;
 - AbmÜvb – thgb, t̪i KW^θ^β Dcvt̄Ei m̄Z̄Zv h̄vPvBt̄qi Rb̄ w̄RÁv̄m̄vei` Kiv;

- MYbv – thgb, teZb $\text{w}Y\text{q}_i$ $\text{w}f\text{f}_j$ Zv cix P_Y ; Ges
 - w_kH – thgb, `B c f' Dcv E_i g t_a $\text{m}_x\text{u}\text{K}\text{q}_j$ w_kH

ପ୍ରମାଣେର ଦଲିଲଭୂତି

7. **mbix¶vKv‡j** cØB mKj `wjj -wf¶EK c¶gvY, mnR m† i ¶vi Rb" m¶Pf¶³ (indexed) Ki‡Z n‡e Ges Kvhe‡t†i Ask m‡mt‡te msi ¶Y Ki‡Z n‡e | G‡Z mbix¶v Kg¶n¶P, c¶gvj v, wRÁvmvc† Ges Abib" I qmK¶ tbvUI Ašf¶ _vKte | mbix¶vi wewfbæch¶q c¶vXZ | ch¶q wPZ -¶ihi³ | Zwi Lh³ Kvhe‡t gW ch¶q mbix¶v Kvhe¶g (fieldwork) Ges mbix¶v c¶Zte` tbi gta" GKvU thvMm† i Pbv Kti _vK | tKv P¶v‡j tÄi t¶†i G, tj v mbix¶v gšte"i thši³ KZv cØkØ Ki‡Z | h³m½Z mg‡qi Rb" G, tj v msi ¶Y Ki‡Z n‡e |

8. **Kvhe‡t w` mbix¶vi** `wjj f¶i³ c¶lupvi (documentation process) GKvU Ame‡"Q" Ask | G, tj vK msi ¶B Ges ‡evaMg" n‡Z n‡e | m‡eci t¶†i G, tj vK mb‡æv³ Dcrtq msi ¶Y Ki‡Z n‡e t

 - gwbm‡úba‡ ÷ kbwi e"envi Ki‡Z n‡e |
 - mbix¶vi Zwi L | mbix¶Z c¶Zov‡bi bv‡ cØkØ Ki‡Z n‡e |
 - c¶ZvU kxU µgvb‡wq msL"v‡q Kti GK‡t b‡_f¶³ Ki‡Z n‡e |
 - hLb mbix¶v Kg¶n¶P ev tPKv‡j ÷ mn Kvhe‡t e"eÜZ nq ZLb Dch³p µm-tidv‡i Y tbv‡U D‡j L Ki‡Z n‡e |
 - Kvhe‡t w` cwi®vi -cwi "Qb‡v‡te m‡úY©Ki‡Z n‡e Ges G, tj v Kv‡j tZ wj L‡Z n‡e Ges msi k‡e mbix¶v KMY Ørviv -¶ihi Z n‡Z n‡e |
 - we`wji Z eYØvq mbix¶vq D~NvUZ mKj cØm½K Z_w` , mbix¶Z c¶Zov‡bi KgPv‡i Kv‡Q D‡v‡Z c‡kej xi lci tbvU Ges Zut`i DËi Ges cieZx©m‡tePbvi Rb" c¶qvRbxq weI qm` Ksev cieZx©Kvhe¶g m‡ú‡K‡bvi Ašf¶ _vKte |

ନିର୍ବିକା-ଜିଞ୍ଚାମା

9. th tKvb mbixPv Pj vKvjt mbixPv-WRÁvmv Dí wicZ ntZ cvti | G, tj v vj wce x KitZ nte Ges msuké-KgRZA KvftQ vj WLZ e"vL"v PvBtZ nte| mbixPvKMY Gici Zut`i gše" vj wce x Kitzeb| mgifcZv (uniformity) Ges "úZvi Rb" mbtaev³ bgbvwibixPv-WRÁvmvctW e"envi KitZ nte t

ନମୁନା ନିରୀକ୍ଷା ଜିଞ୍ଚାପତ୍ର

ମୁଦ୍ରଣ କାର୍ଯ୍ୟବିଧି ବିବରଣୀ

ମେଲ୍‌କାର୍ଡ

Rwi i Zwi L _____ c̄iñbi Zwi L _____

Kihet̄i m̄P b̄s̄↑	MRĀmvi mei q	Reve	hui ūiv v̄bKv̄k Ki v̄n̄j

..... KZR c̄iñZ Zwi L _____

..... KZR ciñPZ Zwi L _____

ନମ୍ବନା କାର୍ଯ୍ୟପତ୍ର

ନମ୍ବନା କାର୍ଯ୍ୟପତ୍ର ବିଷୟ ————— Zwi L —————

ପରିଚୟ ————— tPKij —————

ମେଲିକ ଏକାତ୍ମକ

ନମ୍ବନା କାର୍ଯ୍ୟପତ୍ର ବିଷୟ —————

Zwi L —————

श्रावी वर्ती (Permanent Files)

ହିମାବ ବ୍ୟବଶ୍ଵାର ବର୍ଣନା

And the big I Ab

GKvD>U tKvW Abjhvx wnmvei ¶Y Andm‡K th mKj wnmve-msµvš-‡i KW€†w` ms i ¶Y Ki ‡Z n‡e Zvi Zwj Kv|

	nv	by
1. c̄m̄bi t̄iR÷vi	(Gim-2)	
2. K̄v̄k eB	(Gim-1)	
3. ēqb t̄j Rvi	(Gim-3)	
4. c̄m̄i t̄kva I c̄m̄bi Zd̄m̄j	(Gim-6)	
5. ēv̄s̄t̄K Rgvi t̄iR÷vi	(Gim-7)	
6. Rgvi (Deposit) t̄iR÷vi	(Gim-18)	
7. A_@diZ t̄iR÷vi	(Gim-19)	
8. ēw̄³MZ t̄j Rvi	(Gim-20)	
9. mḡšq t̄iR÷vi	(Gim-5)	
10. Ab̄v̄b̄ (w̄ē-w̄i Z Z_- c̄v̄b Ki "b)		
11.		
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	n̄l	b̄v
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શ્રાવી નથી સંક્રાન્ત ટેકલિસ્ટ

And tmi bvg | Ae-ib _____ A_cermi _____

..... KZK cMz Zwi L _____

..... KZK ci wPZ Zwi L _____

ଲିରୀଙ୍କା ସମାପନ ସଂହାର ଅଭିବେଦନ

13. c̄Z̄K mbix̄v mgvcb mb̄t̄av³ QK Ab̄vq̄x `w̄j j f̄³ Ki t̄Z n̄te t

Awd̄mi bv̄g I Aēv̄b _____ A_̄ermi _____

GB AskUKzDccwi Pv̄j K KZR ch̄j vPv̄i c̄t̄e² `j tbZv KZR m̄uȲKi t̄Z n̄tet

	n̄v	bv̄
<p>1. mbix̄v̄Kv̄t̄j ēeūZ mKj mbix̄v̄ Kḡm̄P m̄K, th̄ mbix̄v̄K Kv̄h̄m̄ūb̄K̄t̄i w̄Q̄t̄j b, Zvi 0v̄v̄ - w̄P̄v̄i Z?</p> <p>2. c̄Z̄K mbix̄v̄ Kḡm̄P t̄k̄t̄l, mbix̄v̄K m̄K Zvi Dcmsnvi Zvi Lmn - w̄P̄i K̄t̄t̄Qb?</p> <p>3. mbix̄v̄K th̄ Dcmsnvi DcbxZ n̄t̄q̄t̄Qb, Zvi m̄v̄i ēv̄ c̄ȳt̄Yi Rb̄, Kv̄h̄ēt̄i m̄K m̄ēv̄i Z Z_ av̄i Y Ki v̄ n̄t̄q̄t̄Q?</p> <p>4. bv̄-mPK Reve m̄s̄i Z mKj c̄k̄ēm̄K mgm̄v̄i ēv̄L̄v̄i Rb̄ Kv̄h̄ēt̄i mb̄t̄ēm̄KZ n̄t̄q̄t̄Q?</p> <p>5. m̄t̄š̄H RbKf̄v̄t̄e ēv̄L̄v̄i Ki v̄ n̄q̄b Gif̄c mKj bv̄-mPK Reve m̄K mbix̄v̄ ḡs̄ēc̄t̄i Aš̄f̄² Ki v̄ n̄t̄q̄t̄Q?</p> <p>6. mbix̄v̄`j mbix̄v̄v̄axb c̄Z̄v̄b Z̄M Ki v̄ ci c̄ȳY 0v̄v̄ mḡv̄_Z th̄ mKj mbix̄v̄ ḡs̄ē _v̄t̄K Zv̄ m̄K ḡs̄ēmḡt̄ni ch̄BZvi Ici GKRb ch̄j vP̄t̄Ki ḡZ̄gZ M̄v̄bi Rb̄ h̄t̄_o?</p> <p>7. mKj mbix̄v̄ ḡs̄ē m̄K mbix̄v̄ ḡs̄t̄ēi m̄v̄i -mst̄P̄t̄c̄t̄b̄l qv̄ n̄q̄?</p> <p>8. mbix̄v̄ ms̄jūš̄-bv̄_i m̄K h̄v̄h̄_mPxKi Y n̄q̄ Ges bv̄_i c̄p̄v̄_t̄j v̄ mbivc̄t̄` i w̄P̄Z n̄q̄ h̄v̄t̄Z t̄Kv̄b `w̄j j c̄t̄ n̄w̄i t̄q̄ bv̄ h̄v̄q̄ m̄Ksev̄ - v̄bP̄iZ bv̄ n̄q̄?</p> <p>9. ḡv̄t̄bR̄t̄ḡU t̄j Uvi ^Zvi i Rb̄ c̄q̄v̄Rbxq̄ mKj Z_ m̄K mbix̄v̄ ms̄jūš̄-bv̄_t̄Z Av̄t̄Q?</p>		

উপসংহার ::

..... Andm KZK msiwZ t_ik chs-mgtqi
mmve ibixPvKvtj Awg ibixPv` tj i KvR ZEyeavb KtiwQ |
ibixPvKvtj cMxZ KvheT Awg ch@j vPbv KtiwQ | ch@j vPbvKvtj ibixPvKMYtK Awg th mKj cke
RAvmv Kwi Zvi mtSH RbK Reve Zuviv w` tqtQb Ges ch@j vPbvi Avi tKvb weiq Aenkó tbB |
ibixPvvi cZK Astki Rb` th KvR maww` Z ntqtQ, Zv H Astki Dcmsgnvi tK mg_B Kti |
ibixPvKi cZte` b maww` Z ibixPv Kvheviv cY%fvt mgw_Z |

-**¶** wi Z t `j t bZv -

Zwi L —————

ଅଧ୍ୟାୟ ୯ - ନିରୀକ୍ଷା ଥ୍ରିବେଦନ ପ୍ରଥମ ଓ ଅନୁମରଣ କାର୍ଯ୍ୟକ୍ରମ

ସୂଚିପତ୍ର

ମେଲିଗ

Cô॥

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ଅଧ୍ୟାୟ ୯ - ନିରୀକ୍ଷା ପ୍ରତିବେଦନ ପ୍ରଣୟନ ଏବଂ ଅନୁସରଣ କାର୍ଯ୍ୟଫ୍ଲୋଡ

ଶ୍ରୀମିକା

1.

mwifj AWWU Awa`Bii i cōvb `wqZi n‡Q mi Kwi tj bt` b cix¶v Kti mmve th wekjhthM fv‡e Dc `wCZ n‡q‡Q tm m‡ú‡K‡bØqZv cōvb Kiv| GB wbØqZv cØ`qbc † Ksev AwfgZ mn wbix¶v cØ‡te` tb Dc `vcb Kiv nq| wbix¶v Kvth‡b‡qWRZ nI qui kZ‡Ges mmve cix¶vi aj vdj tf‡` cØ‡te` b wewfbœai‡bi n‡Z c‡vi |
 2.

wbix¶v cØ‡te` tb Ab‡vb D‡l k` n‡j wbix¶vq D~NwUZ cōvb Z_ w` i cØ‡ wbix¶vZ cØ‡ôwb Ges Ab‡vb AvM‡xct¶i (stakeholders) g‡bvhthM AvKI ¶ Kiv – th, tj vi I ci Kvhe e`r Ges Reve c‡qvRb |
 3.

mwifj AWWU Awa`Bi wbqvgZ ms‡wiaex wbix¶vi t¶‡† Pvi ch‡qi cØ‡te` b c‡q‡bi c‡uqv Ab‡mi Y Ki‡te| G, tj v n‡Q (1) wbix¶vaxb cØ‡ôv‡bi Kv‡Q c‡g ch‡qi cØ‡te` b (2) mmve gnv wbq‡Ki Kv‡Q wZxq ch‡qi cØ‡te` b (3) A_ ©ei‡l i Rb` vqg g‡vij tqi Kv‡Q ZZxq ch‡qi cØ‡te` b Ges (4) i v‡ci‡Zi gva‡g RvZxq msm` mg‡tc Povš-ch‡qi cØ‡te` b| cØ‡te` b c‡qb c‡v‡Z wewfbœ‡ti i ¶gZm‡úbœAvM‡xct¶i c‡qvRb c‡‡Yi j †¶ w` i Kiv n‡q‡Q| G‡¶‡† wbqvgK bxZ (guiding principle) GB th, h‡` i Z‡_ i c‡qvRb Av‡Q Z‡` i †K, Ges th KZ‡¶ mgm‡vi wb‡wE‡Z n‡¶c Ki‡eb, Z‡` i †K, Z_ cōvb Ki‡Z n‡e|

નિરીક્ષા પ્રતિવેદન વિષયક સારણી (Matrix)

cÖte` tb̄i ch̄q	cÖCK	mgq	welqe`'	AvKvi	-M̄i Kvi x
cÖg ch̄q	mbixPvavb Awd̄mi cÖvb (1)	mbixPv mgvc tb̄i Ae'ewZ ci	1. AgxgusimZ welqw 2. ceZb mbixPv AgxgusimZ welqw	welqw Z	'j tbZv
wZxq ch̄q	nnmve gnv mbqSK	mbixPv mgvc tb̄i ctbi w b ci	1. nnmve i nnmve K Ae`v 2. nnmve msjuvS-cÖvb cÖvb wePwZ 3. Af ŠixY mbqstYi e_Zv 4. nnmve msjuvS-mKj welqw 5. Ce'ibixPv e_Zv	gnv tbRtg>U tj Uri	cwi Pij K/ gnv cwi Pij K
ZZxq ch̄q	msuké- gŠYvij tqi mwe (2)	mbixPv mgvc tb̄i w b ci	1. weia-weavb msjuvS-mKj welqw 2. cÖvi Yv, AcPq 3. Aw R Ae'e`v mbqSYMZ e_Zv 4. e q webeñ I i R msMñ weia- weavb Abni Y bv Kiv	gnv tbRtg>U tj Rvi	gnv cwi Pij K
PovS-ch̄q	i vÖcWZ	nnmve (Aw R I DctbvRb nnmve) mgvc tb̄i mtePP Qq gvñ ci	bwZ msjuvS- welqw A_wZK Ae`v Aw R mbqSY, A_TZv, Ges AKvhKwv Zv AcPq Ges e q- evuj mbq Abni Y bv Kiv, eo ai tb̄i pvs- AvI Zvi mgvle x Zv	nnmve I wi tcvtuP cÖZ qb/ mZ vqb (wekI fte wePZ)	gnv nnmve- mbixPv K I mbqSK

(1) _v̥bv, t̥Rj v, A^{v̥}wj K I c̥əb w̥mvei ΠY Awdm Ges (2) c̥əb w̥mvei ΠY Awdm w̥biχΠvi t̥t̥f̥t̥
w̥Zxq ch̥f̥qi c̥iZte`b c̥l̥C n̥teb g̥t̥ w̥mvei ΠY KgRZP w̥mvei msik̥-g̥šyvj thi w̥Pe|
c̥iq̥Rb teiṭa w̥mvei qnv w̥bašKt̥K AeinZ iL̥i th̥t̥Z cv̥ti |

4. **mbix¶vaxb** ms-**vK** cō Œ cōg ch¶qi cōZte` bWU m½ZKvi tYB Ab"vb" ch¶qi cōZte` b Atc¶v
we-wi Z nte| -vbxqfvte th mKj weIq mšH RbKfvte gxgvsmv Kiv hvqib A_P D"Pi
eē-vcbri tMvPifZ Kivi gZ ht_ó , i"ZcY©bq, tmB mKj weIq GtZ Ašf® Kiv nte| AtbK
weIqB -vbxq ch¶q gxgvsmv Kiv m¤e| th weIq, tj v EaÝZb ch¶q AeimZ Kivi Rb" msiv¶Z
vK tm, tj vZ tKej bxWZ I wbqšY eē-vi , i"Zi wePzW msjuvš-Zvrch©Y©Z Ges A` ¶Zv,
AcPq, Ah_v_©q, weia-weavb AbymY bv Kiv msjuvšZ , i"Zi cKvZi myb` @ tKmB tKej Aš-
f® _vKte|
 5. **mbix¶v Pj vKvij** eē-vcbri mvo v cvl qvi Rb" gše"mgm Rwi Kiv nq Ges th weIq, tj v gxgvsmZ
nq bv, tm, tj v **mbix¶v gšte**"i mvi -ms¶¶cō kxI R GKvU kxtU tbI qv nq| **mbix¶vi** dj vdj msiv¶B
Ges tKvmeb -AvKvti Dc-vcvbi Rb" GvU eē-vcbri GKvU nwZqvi (tool)| G, tj vZ
gxgvsmZ ntqfq, Gifc weIqI Ašf® _vKte, th, tj v msm` mn EaÝZb eē-vcbri tMvPifZ Kivi
gZ ht_ó , i"ZcY©etj MY" Kiv hvq| **mbix¶v gšte**"i mvi -ms¶¶c msKvij Z kxtU, tKvB tKvB weIq
gvtbRtgU tj Utii i Ašf® _vKte Zv Dtj L-Kiv nte|
 6. cōZ'K **mbix¶v tk¶l** `j tBZv **mbix¶vaxb** Andm cōvbi mv‡_ **mbix¶v cōZte` b** (cōg ch¶q)
Avtj vPbv Kti Zvi -KvZ msMö Kiteb| cōZte` b msKvij Z m¤uY©bix¶v-bw_, KvheÍw, **mbix¶v**
gšte"i mvi -ms¶¶c m¤ij Z kxU Ges **mbix¶v mgvcb** wi‡cvU© ch¶q vPbv | gj vqtbi Rb"
Dccwi Pvj tKi **mbKU** tcÖY Kiv nte| Dccwi Pvj K ch¶q vPbv tPKvij ÷ (Review Checklist)
m¤uY©Kti **mbix¶v-bw_** cwi Pvj K/ gnvcwi Pvj tKi **mbKU** tck Kiteb|
 7. **weifbœai** tbi cōZte` b Ges msiké` wj j cÍw` i bgþv/D` vni Y GB Aa"vqi tk¶l, cwi wiko AvKvti
t` Lvþv n‡qfq|

ମ୍ୟାଗେଜମେନ୍ଟ ଲୋଡ଼ାର

8. *mbix¶Vkvfj cwi j¶PZ i "ZcY©welqw AeñZ Kivi t¶t† gvtbRtgU tj Uvi mbix¶tKi GKu nñZqui wntmte eëeÜZ nq| GtZ tmB mKj cwi wñZi K_v ej v nte, hv mbix¶v gšte cheñmZ ntZ cüti Ges msñké-wefvtMi cwi Pvj b Kvhptg hv cfve tdtj |*
 9. *gvtbRtgU tj Uvti tmB mKj mbix¶v gše Dfj L-Kiv nte, th_tj v mbix¶tKi cñZte` tbi Zwi tL AgxgvsmZ _vK, Ges cÖcKtK mgm"v Abgvetbi Rb" chñß Z_ cñvb Kti | th mKj t¶t† mbix¶v gše" m¤útK©nnmei ¶Y Awdtmi KgRZ¶KgPwi e` e"vL v w` tqfQb Kš' Gme weI tq msñké-wefvtMi AeñZ _vKv cñqvRb, tmf¶t† I gvtbRtgU tj Uvti Zvi Dfj L-vKte |*
 10. *PnyZ mgm"vi cfve Dfj L-Ki tZ nte| Gi Øiv Añw_R cfve Ges msñké-wefvtMi cwi Pvj b e"e"vi I ci tbñZevPK dj vdj I e§ute |*
 11. *gvtbRtgU tj Uvti th mKj weI q Avfj wPZ ntZ cüti ZifZ i "Zi Aibqfgi Zwj KvP3 Gifc AvBtUg AšfP3 _vKte hv Añw_R gj" Ksev bxZ I AvBtbi msñk+i mbwi tL i "ZcY©ejj weIwPZ |*

12. ḡvbgvU tj Uvi ms̄l̄Bf̄te mgm̄v, m̄m̄te Gi c̄f̄te Ges mgm̄vi mḡav̄bi m̄c̄wi k̄P̄yZ n̄te| ḡvbgvU tj Uvi, m̄m̄ve gnv ibq̄SK Ges ms̄k̄-gl̄ m̄m̄vei P̄Y KgRZP̄eivei tc̄Y Kiv n̄te|
13. ḡvbgvU tj Uvi ibixP̄v mgvc̄bi AēēnZ ciB̄ j̄ tbZv KZK c̄xZ I Rwi KZ c̄g ch̄qi w̄t̄cv̄U AwZvi 3 | ḡvbgvU tj Uvi tm̄B m̄Kj Abq̄gi D̄t̄j L̄_vK̄te th̄ t̄j v EāYb ch̄qi t̄M̄P̄ixfZ Kivi gZ ht̄_o i "Zc̄Ȳetj MY" Kivi ḡt̄Zv| h̄ȳ^3m̄Z mḡt̄qi ḡta" gxgv̄w̄Z bv n̄t̄j, ḡvbgvU tj Uvi i ḡsēmḡn tk̄l ch̄s̄-ms̄mt̄ tc̄l̄ Z gnv m̄m̄ve-ibixP̄K I ibq̄sk̄Ki c̄Z̄tēt̄bi Ask n̄t̄Z cv̄i |

ନିରୀକ୍ଷା ପତ୍ୟନପତ୍ର ଏବଂ ଅଭିମତ

14. mvavi Y ibq̄tg mwfj AwU Awa`Bi mi Kvi i ewl̄R m̄m̄ve m̄ūt̄K̄c̄l̄qbc̄ c̄v̄b Kīte Ges Gi l̄ci c̄Z̄tēt̄b tck Kīte| c̄Z̄tēt̄b ib̄t̄av̄^3 Dcv̄ v̄b mḡn _vK̄te t

- Pov̄-ch̄qi c̄Z̄tēt̄bi Dcv̄ v̄bm̄gn
- w̄kt̄i v̄bvg
- ibixP̄v c̄Z̄tēt̄b - GB w̄kt̄i v̄bvt̄g c̄Z̄tēt̄b ^Zvi n̄te
- ibixP̄t̄Ki c̄Z̄tēt̄b i v̄ot̄Z (Ksev m̄sm̄)-t̄K m̄t̄w̄aZ n̄t̄Z n̄te
- m̄P̄bv ē^3ē m̄s̄ij Z Abj̄"Q"

15. ibixP̄t̄Ki c̄Z̄tēt̄b Zvi L I tgq̄v mn̄ mi Kvi i ibixP̄Z Aw_ R weewZmgn P̄yZ n̄te| c̄Z̄tēt̄b GB weewZI Ašfp̄ _vK̄te th̄ Aw_ R weewZ c̄q̄b ēē-vcbvi `m̄q̄Zi Ges ibixP̄t̄Ki `m̄q̄Zi nt̄"Q ibixP̄vi wf̄Ēt̄Z Aw_ R weewZmgn ni l̄ci AwfgZ c̄K̄k Kiv|

16. ibixP̄t̄Ki c̄Z̄tēt̄b ibixP̄vi AvI Zvi eYb v̄b Kiv n̄te Ges D̄t̄j L̄_K̄te n̄te th̄ ibixP̄v, Mfb̄ḡvU AwWUs ÷ v̄Uw̄W̄ Ges AwU t̄Kw̄ Abj̄vq̄x c̄w̄ P̄w̄j Z n̄t̄q̄Q| Ḡt̄Z GB weewZI Ašfp̄ _vK̄te th̄ Aw_ R weewZmgn Ah_v̄^c̄Ybvḡ^3 w̄Kbv tm̄ m̄ūt̄K̄h̄ȳ^3m̄Z ib̄Dq̄Zv c̄l̄ qvi Rb̄B ibixP̄v, c̄w̄ K̄i Z I c̄w̄ P̄w̄j Z n̄t̄q̄Qj |

17. met̄k̄t̄l̄ ibixP̄t̄Ki c̄Z̄tēt̄b AvI Ašfp̄ _vK̄te t

- K) evQvBqj K cixP̄t̄Yi wf̄Ēt̄Z Aw_ R weewZt̄Z D̄w̄ v̄Z Uv̄vi A½ Ges c̄K̄w̄kZ Z_w̄ i mg_ f̄b msM̄p̄xZ c̄ḡY;
- L) Aw_ R weewZmgn c̄q̄t̄b ēē-vcbvi (principles) gj̄ v̄qb;
- M) Aw_ R weewZmgn c̄q̄t̄b ēē-vcbvi KZC̄P̄ KZK c̄xZ Zvrch̄eYc̄ōj bmḡtni gj̄ v̄qb; Ges
- N) Aw_ R weewZi m̄weR Dc̄-vcbvi gj̄ v̄qb|

18. Aw_ R c̄Z̄tēt̄b c̄q̄b Kv̄t̄gv Abj̄vq̄x Aw_ R weewZmgn c̄KZ I m̄j̄z Aē-v̄ c̄k̄ K̄ti w̄Kbv Ges c̄h̄R̄ t̄P̄t̄ Aw_ R weewZmgn ms̄w̄aēx c̄q̄vRbmgn c̄Y K̄ti w̄Kbv tm̄ m̄ūt̄K̄ibixP̄t̄Ki ^úó AwfgZ c̄Z̄tēt̄b D̄w̄ v̄Z _vK̄te|

19. ḡV ch̄q̄ Kvh̄q̄ mgvc̄bi Zvi tLB, ibixP̄K, c̄Z̄tēt̄b Zvi Lmn̄ ^P̄i K̄teb| th̄ Zvi tL Aw_ R weewZmgn ^P̄i Z n̄t̄q̄Q ibixP̄t̄Ki ^P̄i Z Zvi L Zvi Av̄M n̄te bv|

ନିର୍ବିକ୍ରିଆ ଅଭିନନ୍ଦରେ ପ୍ରକାଶତ୍ତେନ

20. *Wmve weep Zi Ae- v tf t` AwfgZ newfbœc Kv t i ng t*

(1) gše  enxb AwfgZ (unqualified opinion)

mbix¶vq hw` tKvb , i "ZcY©Ah_v_©weeZ ksev fj D~NwUZ bv nq Ges mbix¶K hw` Ggfg©
mšó nb th Aw_® weeeZmgn th Zwi tL cVxZ tmB Zwi tLi Aw_® Ae~vi cKZ | mþzWPT
D³ weeeZ mgtn cÖZdwj Z ntqfQ, Zvnjt gše"menxb AwfgZ cÖvb Kiv nte|

(2) gše™gZ Awf gZ (Qualified opinion)

hLb wbiqPK GB m̄xvſ-DbbxZ nb th gſe"menib AwfqZ cKvk Kiv h̄y³ h̄y³ bq, Zte
e"e"vcbvi mvt_ gZ%K" wKsev Avl Zvi mxgve×Zvi cFve weifc AwfqZ wKsev A"Kvi gj K
AwfqZ Mvtbi Rb" ht_ó bq, ZLb qſe"m̄tqZ AwfqZ cKvk Ki‡Z n̄te |

(3) AññKviqj K AññføZ (Disclaimer of opinion)

bi xPvi AvI Zvi Ici mxgve×Zvi m¤ve" cFve hLb GZB i "ZcY©Ges e"vCk th bi xPK
chB cgyY msMn mg_©bb Ges tm Kvi tY Aw_R weeZmgfni Ici AwfgZ cÖvb Ki‡z
cv‡ib bv, ZLb tKej A-‡Kvi qj K AwfgZ cKvk Ki‡z nte|

(4) **weīc AwfqZ (Adverse opinion)**

hLb Aw_R weewZi lci gZv%tK'i cfve GZ_i "ZCY©I e'vck th, wbi xPK GB m×v\$-DcbxZ nb th gše'mtgZ cÖte` b Aw_R weewZi weawiški wKsev AmvúY©cKwZ cKvfk chwB bq, ZLbB weifc AwfqZ cKvK Ki‡Z ntel

ବିରୀକ୍ଳା ପ୍ରତିବେଦମେର ଜ୍ଞାଲିକ ପ୍ରକାରଭେଦ

<p>Wbi xPv MfbfgU AWWUs ÷ "UW Abjhvqx mꝝúw` Z n‡qQj Ges wbi xP‡Ki g‡Z Aw_R weewZmgm mKj , i "ZcY@el tq mꝝfvte Ges mi Kwi unmv e msjuš-bwZi mv‡_ m½wZcY‡Dc‡q Dc-`wCZ </p>	<p>↓</p> <p>WKS' Zvrch@Y© wbi xPv c×wZ mꝝúw` tbi e"Zvi ctve e"ZxZ hw` wbi xPv MfbfgU AWWUs ÷ "UW Abjhvqx n‡q _‡K Zvn‡j gše"mtgZ AwfgZ </p>	<p>↓</p> <p>WKS' mi Kwi unmv e msjuš-bwZ t‡K , i "ZcY© weewZi ctve e"ZxZ hw` unmv e msjuš-weewZmgm mKj , i "ZcY@W K t‡K mi Kwi unmv e msjuš-bwZ Abjhvqx Dc-`wCZ nq Zvn‡j gše"mtgZ AwfgZ </p>
<p>↓</p> <p>A_ev hw` AZ"š-Zvrch@Y© wbi xPv c×wZ mꝝúw` tbi e"Zvi ctvei Kvi †Y A_ev AwbðqZvi Kvi †Y hvi Aw_R weewZmgfni lci GZUv , i "Zi ctve Av‡Q th AwfgZ cKvk Kiv nq bv tm‡¶† A-`Kvigj K AwfgZ </p>	<p>↓</p> <p>A_ev hw` mi Kwi unmv e msjuš-bwZgj v t‡K , i "ZcY© weewZ nq, Aw_R weewZmgm hw` mi Kwi unmv e msjuš-bwZgj v mv‡_ m½wZcY@bv nq Zvn‡j weifc AwfgZ </p>	

21. ॥bix¶K tKvB AwfgZ c¶k Ktj, (hw` tmB AwfgZ gše menxb bv nq) mKj ev- e
Kvi Ymḡni -úoeYv cÖte` tb Ašf® Kitz nte Ges Amxé bv ntj Aw_R weejZtZ Zvi cÖvtei
cwi qvYI Ašf® Kitz nte|

ମନ୍ତ୍ରବିଶୀଳ ଅଭିମତ୍ତର ଦୃଷ୍ଟାନ୍ତ

ନିରୀକ୍ଷା ଅଭିମତ୍ତ

gnvgv^b i vōc^W
MYC^RZ^S evsj v^f k
X^vK^v

Augiv 30tk R^b Zwi tL mgv^B A_germtii i Aw_R mmve (A_ev DcthvRb mmve) wbix^P
KtiQ| Avgvt` i ` wqZj nj msmeavtbi 128 (1) Abjhvqx wbix^Pvi wf^EZ GB mKj Aw_R weevZi lci
AwfgZ c^Kk Kiv|

Augiv Mfb^FgU Aw^WUs ÷ vUW^W Abjhvqx wbix^Pvi cwi Pvj bv KtiQ| GB mKj ÷ vU^FW^F P^Wn` v n^O,
Augiv thb Aw_R weevZmgn , i "ZcY^CAh_v^WeevZg^B Kbv Ges e^e vcbv msm` KZR wbawⁱ Z weev
weavb Abj^mi Y KtiQ Kbv, G m^uutK^Ch³m¹Z wbDqZv msM^oni Rb^w wbix^Pvi cwi K¹ bv c^Vqb K^vi Ges
tm Abjhvqx wbix^Pvi m^uuv` b K^vi | Aw_R weevZtZ c^W K^v UvKvi A¹ Ges Ab^vb^w Z_w mg^WK^vi x
c^Vy, evQvBqj Kf^te hvPvB Kiv wbix^Pvi A^Sf^P | GQov, mmve msμv^S-bvZgyj v Ges Aw_R weevZi
gj vqb| GB wbix^Pvi A^Sf^P | Avgvt` i wekjm, wbix^Pvi wf^EZB Avgvt` i gZvgZ c^VxZ ntq^fQ|

c^WKf^te c^WE g^se^w m^uct^P Ksev g^se^w e^wZxZ, Avgvt` i AwfgZ GB th, mKj , i "ZcY^Cwe^tQ
MYC^RZ^S evsj v^f k KZR Abj^mZ bM -wf^EK mmve bwZ Abjhvqx c^VxZ Aw_R weevZ 30 tk R^b
Zwi tL mi K^ti i Aw_R Ae^w Ges Kvh^gtK h^wh^te Dc^wcb K^ti tQ|

c^WKf^te c^WE g^se^w e^wZxZ Avgvt` i AwfgZ GB th, mKj , i "ZcY^Cwe^tQ cwi tka | c^V3, RvZxq
msm^t i Awfc^Q Abjhvqx c^VqM Kiv ntq^fQ Ges Zv AvBb, weev, Avgt` k BZ_w tK Abj^mi Y K^ti tQ|

Zwi L t

gnv mmve-wbix^PK l wbq^SK
evsj v^f k, X^vK^v

ନିରୀକ୍ଷା ପ୍ରତିବେଦନେର ଛକସମୂହ

ନିରୀକ୍ଷା ଘଟନାର ପାର-ସଂକ୍ଷେପ
(Audit Observation Summary)

A_୧୯୩ _____

Audit mi bvg | Ae-ବ _____

ବିଷୟ ଚାଲୁଥିବା ମାତ୍ରା	Kଥିତ	ବ୍ୟାଙ୍ଗ	କିମ୍ବାର	ଏକ	କର୍ମ	ଗୃହବିରାଗୀ	ଗଶ୍ୟକ	ଏକବିରେ
Total amount								

ଜତିବ୍ୟାଙ୍ଗ _____ ଜୀବିତ _____

ଦର୍ଶକ ପରିକାଳିକ ଜୀବିତ _____

- ବିଷୟ ମାତ୍ରା ଗର୍ଭାନ୍ତିକ
- ବିଷୟ ମାତ୍ରା ଗର୍ଭାନ୍ତିକ
- ଗଶ୍ୟକ ମାତ୍ରା ଗର୍ଭାନ୍ତିକ
- ଏକବିରେ ମାତ୍ରା କିମ୍ବାର
- ଅବିରାମ (ଏକବିରେ କିମ୍ବାର)

1. f_{ig}Kv
2. mbixPvi AvI Zv
3. ce_eZ_gmbixPvi ch_fj vPbv
4. g_{še}I my*wik*
5. Dcmsnvi

ନିରୀକ୍ଷା ପତ୍ରିବେଦନ

mbixPvi b_{ll} b_{ox} _____
Zwi L _____

.....
.....
.....
.....

Awdtmi bvg I Ae⁻b _____ A_^cermi _____
me^fkI c_lZte`_tbi Zwi L _____ eZ_gv_b c_lZte`_tbi Zwi L _____

୫. ଭୂମିକା

meRbve (K) _____ (L) _____ (M)
mgŠ_{tp}q M_WZ GK_W mbixPvi`j meavb I mb_fRvej x Ab_{ni}Y
Ges mbf_fhM_WZv I mbf_fZv mb_oZ Kivi D_f_l_tk` _____ t_tK _____ Zwi L
ch_S- mg_tq D_{ci} D³ Awdtmi ms_{meawex} mbixPvi m_our`b K_ti | mbixPvaxb mg_tq Rbve
_____ C` ex _____ GB Awdtmi ` mb_fZ_lmb_fq_WRZ mb_fj b |

Mfb_fg_U A_WW_{Us} ÷ U_WW_Y Ab_hq_x GB mbixPvi c_w K_w Z I c_w P_w Z nq |

୬. ନିରୀକ୍ଷାର ଆପତା ଓ କୋଶଳ

[h_t_vch_f _tv_b wUK wP_y w_b]

- mmve I Aw_R e⁻vi (system) metkHgj K ch_fj vPbv |
- Af_sX_Y mbqSY I c_w ex_TY e⁻vi ch_fBZvi metkHgj K ch_fj vPbv |
- Af_sX_Y mbixPvi KZ_R D_NW_UZ Z_w ch_fj vPbv |
- Av_t k I mb_fRvej xi metkHgj K ch_fj vPbv |
- evQvBwfE_tZ mmve mei Y_{xmgfni} metkHgj K ch_fj vPbv |
- mmvei eB I ms_{ke}-ti_R÷vi mgn c_xP_y |
- μq-c_l/C_xW_Z ch_fj vPbv |
- P_w³C_l BZ_w ` w_j j ch_fj vPbv |
- e_w³MZ b_{ll}/PvK_w i B_wZnm ch_fj vPbv |
- msL_wE_K bg_bq_tbi gva_tg mb_fPZ fvDPvi c_xP_y |
- w_j w_LZ wR_Amvic_T Rwi Ges ms_{ke}-KgRZ_f_t i mv_t Av_fj vPbv |
- mbixPvi D_NW_UZ Z_w mb_fq Awdm c_ov_tbi mv_t Av_fj vPbv Ges Zvi gZvgZ metePbv |

૩. પૂર્વવર્તી નિરીક્ષા પર્યાલોચના

ermi	Abf'Q` msL`v	gxgvsmZ	AgxgvsmZ	MpxZ Kvh@ug

૪. મત્તવય ઓ સુપારિશ

gše"	dj vdj	mçwi k
K) c@v b weI qw`	¶wZ, AñZwi ³ A_° cwi tkva, cñvi Yv I mnvtei Ah_v_@neewZ, wea j •Nb BZ"v`	
L) tMSY weI qw`		

ઉપસંહાર

hj³m½Z mgfqj gta" Ges Zwi tlLi cti bq, GB cñZte` tb cñKñkZ weI q,tj v
 gxgvsmvi cñqvRbxq I ht_vchj³ e"e"v MñY Kiv cñqvRb| ce@Zx®ermi mgfní AgxgvsmZ gše"-
 mgn gxgvsmvi Avi Kvh@ug MñYi Rb"l Abtiva Kiv nñj |
 GB mñhvñM, Awg wbi x¶v` j tK wbi x¶v Pj vKvñj mnñhvñMzv I mnñvh" Kiv Rb" GB Awdñmi msñke-
 mKj tK ab"er` Ávcb KiñQ |

-¶i _____

c` ex _____

Zwi L _____

ନିରୀକ୍ଷା ପର୍ଯ୍ୟାଲୋଚନା ଚେକଲିସ୍ଟ

mbixPvi Kg©cwi Kí bv bs _____

Andtmi bvg | Ae-vb ————— A-ermi —————

j tbZv _____

nV	bV
<ul style="list-style-type: none"> • bix¶v bw_ wK mKj w` K t_‡K m¤úY? • mKj Kvhe† wK mPf³ Av‡Q? • bix¶v gše“mgn wK h_vh_ cÖyY Øiv v mgw_Z? • mKj tPKuj ÷ wK e“eüZ n‡q‡Q? • bix¶v wK Kgëwi Kí bv Abjhvqx m¤úbøn‡q‡Qj ? • mg‡qi ev‡RU t_‡K tKvb wePzvZ n‡q‡Qj wK? • AwZwi³ mg‡qi Rb” tKvb e“vL”v t` I qv n‡q‡Qj Ges Zv Abfgw` Z n‡q‡Qj wK? • bix¶v KvthP ZËyeavb I ch¶j vPbv wK m‡šH RbK wQj ? • cÖZte` b wK myj wLZ Ges Dchj³ gvbmxub‡ • cÖZte` b wK bix¶vZ Awdtmi Awdm cÖvbi mv‡_ Av‡j wPZ n‡q‡Qj Ges Zui gZvgZ wK msMpxZ n‡q‡Qj ? • `j ‡bZv wK weMZ ermi mg‡ni bix¶v gše“mgn w®úwEi j ‡¶” e“w³MZ D‡ `w MÖY K‡i wQ‡j b? • bix¶v gše“ w®úwEi k_ AMwZi KviY wK `j ‡bZv e“w³MZ f‡te AbjwÜvb K‡i ‡Qb? • AMwZ Kv¶vZ ch¶qi bv ntj , Zv wK EaÝZb KZë¶‡K Rvb‡bv cÖqRb? • Pj wZ bix¶vi dj vd‡j i w®úwE‡Z Avcib wK GB ms~vi f‡el “Z bix¶vq we‡kl f‡te ch¶j wPZe“ we‡q, c×wZ, mgq I e“w³‡Z tKvb cwi eZ‡bi civgk¶‡Z PvB? 	

উপসংহার

GB *mbix¶v*, cō È *Kgēwi Kí bv Abjhvqx m̥úbæ n̥q̥tQ Ges `j t̥bZv* GB *mbix¶v ZÈyeavb I ch̥t̥j vPbvq ht̥_wPZ hZæc̥iqM K̥ti t̥Qb| Añg GB c̥t̥te`b - msuké-mKj c̥kvmibK Ges Ki wYK*
(clerical) *Kvhvug - q̥s M̥oY K̥ti wQ*

- wi Z

Dccwi Pvj K _____

Zwi L _____

cwi Pvj K/gnv cwi Pvj K —————

Zwi L _____

অনিয়ন্ত্রে স্ট্যাভার্ট তালিকা

[msNwJZ Awbqfgi cKwJZ mꝝú‡K©avi Yv † I qvi D†i †k“ Zwj KwJ cÑxZ | GwJ mꝝúY©bq | †Kvb
weI †q cÑz̄e b tck Ki‡Z n‡e tm mꝝú‡K©m×vŠ-MöY, wbix¶‡Ki wePvi - we‡ePbvI weI q]

ଅନିୟମେର ଶ୍ରେଣୀ

1. cR̄Ztšj -t- bq Gifc e-q
 2. μtq Aibqg
 3. evtRU ei vti i AiiZwi 3 e-q
 4. P̄i , c̄V̄i Yv
 5. c̄Ȳi Rb̄ A_ c̄wi tkva Kiv n̄tj | Zv M̄Y Kiv nq̄b
 6. ḡmK | AvqKi ms̄μvš-Aibqg
 7. mi Kwi mnm̄te ivR^-^Rgv bv Kiv
 8. AcPqgj K LIP
 9. Af̄ Št̄xY ibqšY ms̄μvš-` p̄ Zv
 10. ÷ v̄UW̄Abjvqx mnm̄ve msi ¶Y bv Kiv |
 11. mi Kwi Znietj i Abbt̄gw` Z e-envi
 12. gÄji e-ZxZ A_ e-q Ksev msm` KZR Avt̄imcZ m̄ea-ibtl a Dtc¶v Kti e-q
 13. eo At̄½i `we `xNp b hveZ et̄Kqv _vKv
 14. ivR^-^gl Kd Ges ivR^-^we gl Kd
 15. `N̄bv Ksev Ab̄ tKvb Kvi tY mi Kwi m̄auEi eo ¶wZ
 16. mnm̄ve weei Yt̄Z , i "ZcȲZ_ " er` cov, Ah_v_P̄te Dt̄j L̄Kiv Ksev Avt̄ Š Dt̄j L̄ bv Kiv |
 17. mnm̄ve ms̄μvš-1 Aw_ R c̄qvRbxq m̄ea-weavb Rwi bv Kiv | hvi dt̄j `¶Zv ¶X̄enq Ges w̄i xKz Kgm̄P ev̄evqtb wej x̄nq Ksev Avt̄ Š ev̄ ev̄qZ nq bv |

18. Am̄av̄i Y c̄K̄Zi w̄K̄sev ` k̄Z Ac̄q̄v̄Rbxq t̄K̄b ēq
 19. ev̄t̄RU ei v̄l̄ hv̄t̄Z Zvgw` bv̄ nq̄ Zv̄ Gov̄t̄bi Rb̄ c̄q̄v̄Rt̄bi c̄t̄eB ĀM̄ö A_ D̄t̄Ēj b Kiv̄
 20. m̄vn̄h̄"-gÄji ms̄w̄k̄e- t̄K̄b Ālbqg
 21. Aet̄j vct̄bi t̄Kmmgn̄
 22. Abb̄t̄gw` Z, ĀlbqgZ w̄K̄sev m̄p̄z I Kv̄hR̄i bq̄ Gifc w̄eb̄t̄q̄M
 23. F̄t̄Yi A_ @h D̄t̄i t̄k̄" FY ms̄M̄p̄Z n̄t̄q̄Qj tm̄ D̄t̄i t̄k̄" ēq̄ bv̄ Kiv̄|
 24. th̄ t̄mev c̄vb Kiv̄ nq̄lb Zvi Rb̄ A_ @c̄wi t̄kva Kiv̄|
 25. Ab̄v̄b" (ĀWU t̄Kv̄t̄Wi Ab̄v̄Q` 64 t̄ Lp̄) |

অধ্যায় ১০ - সূচিপত্র এবং সকল ফরম ও চেকলিস্টের কপি

সূচিপত্র

well q

copy

figKv

199

mPc† | digmgt ni Kic

‘be: ḡvbgv̄tj i Bst̄iR ms̄i YlJ Avj Mv cvZv evav̄tbv AvKv̄ti (loose leaf binder format) ḡ`Z nl qvq wbix¶v̄tj i c‡¶l ḡvbgv̄j W mv‡_ wb‡q ågY Kiv AmjeavRbK etj c‡Lxqgwb nq| GgZve-`vq, wewfbœAa“vtqi dig Ges tPKw̄ ÷ t̄j v Avj v`vfite ḡvbgv̄tj i `kg Aa“vtq ḡ`Z nq, hv‡Z wbix¶v̄tj ågYKv̄ti G, t̄j v mn‡RB enb Ki‡Z cv‡ib| th‡nZl ḡvbgv̄tj i evsj v ms̄i YlJ cy`ZKvKv̄ti I enbthW̄ AvKv̄ti c‡KwKZ nt”Q Ges th‡nZl dig I tPKw̄ ÷ mgt̄ wewfbœAa“vtqi mv‡_ ḡ`Z ntqtQ tmtnZl G, t̄j vi Kic Avj v`vfite `kg Aa“vtqi AŠfP Kiv nqib|