ldlt M @)&(.)#.)#

Æ;d[4 /fi6« lgdf{0fsf] lgDtL s/bftf d}qL /fhZj j[l4sf] cleofg,

;Ddflgt k]zfsf] lgDtL s/ ;xofuLsf] clwsf/ / klxrfgÆ

 k|ltj]bg M ;+u7gsf] cjwf/0ff / cfufdL sfof{of]hgf

cfb/0fLo cWoIf dG8nsf cWoIfHo",

cGo ;b:oHo"x?,

clylt u0f,

k|ltlglw Pjd\ ko{j]Ifs ;fyLx?

!\_ e'ldsf M

 cfh xfdL s/ n]vf If]qdf sfo{/t >dLsx?sf] b]zel/s} Psdfq ;femf ;+u7g s/ ;xofuL >lds ;+u7g g]kfnsf] P]ltxfl;s æt];|f] /fli6«o ;Dd]ngÆÆ;d[4 /fi6« lgdf{0fsf] lgDtL s/bftf d}qL /fhZj j[l4sf] cleofg, ;Ddflgt k]zfsf] lgDtL s/ ;xofuLsf] clwsf/ / klxrfgÆ eGg] d'n gf/fsf ;fy of] aGb ;qdf pkl:ylt eO/x]sf 5f} . cfhsf] lbg xfdL s/ ;xof]uLx?sf] nfuL ;a}eGbf v'zLsf] lbg xf] . dnfO{ olt v]/ b'Mv klg nflu/x]sf] 5 lsgeg]5xfd|f] ;+u7gsf ;:yfks pkfWoIf ;Gtf]if s'df/ sfkm\n] / dxf;lrj /f]zg lzjfsf]6L, at{dfg cfly{s ;lrj ;fu/ l;l4 t'nfwf/ / s]Gb|Lo ;b:o pd]z nfn s0f{, df]/ª lhNNff sld6Lsf ;+:yfks cWoIf gj/fh pkfWofo, nlntk'/ lhNnf sld6Lsf cWoIf ef]nf ax/bf/ nufotsf ;xof]4fx? u'dfpg' k/]sf]df b'Mv nflu/x]sf] 5 . d'n'ssf] kl/j{tgsf] cfGbf]ngdf ;xfbt k|fKt ug{x'g] 1ft—c1ft ;Dk'{0f zlxbx? / xfd|f ;+u7gsf lbj+ub ;a} ;b:ox? k|lt xflb{s efjk'0f{ >4fGhnL ck{0f ub{5' .

 xfdLn] cfkm\gf] k]zfnfO{ dof{lbt / ;Ddflgt agfpg cToGt cg'zfl;t, d]xgtL / ;dofg's'n kl/jtL{t s/sf b/x? P]g sfg'gx?sf] af/]df k'0f{ hfgsf/L /fVg' h?/L 5 . To;sf nfuL cWoogzLn x'g' h?/L 5 . of] k]zf snd rnfP/ >d ug]{ >dhLjLx?sf] xf] . xfdL s/ ;xof]uL /fHo / lghL If]qsf] lardf dWo:ystf{ geO{ ;xof]u ug]{ ;xhstf{ aGg' kb{5 .

@\_ Oltxf; M

 xfdLn] of] aGb ;qsf] xndf pkl:ylt eP/ 5nkmndf h'l6/xbf dnfO{ nfU5 ;+u7gsf] :yfkgfsf] af/]df 5f]6f] rrf{ ug'{ h?/L 5 . of] ;+u7g :yfkgf @)^# efb| !& ut] ePsf] xf] . @)^# ;fn h]i7 dlxgfdf s/ ;xof]uLx?sf] /fli6«o e]nf ug{ elg sflGtk'/ b}lgsdf ;'rgf k|sflzt ePsf] /x]5 . ;f] ;'rgf cg';f/ ;fyLx?n] dnfO{ e]nfdf h;/L klg cfpg} k5{ eGg'eof] / d Tof] e]nfdf pkl:yt eP . ;f] e]nf s/ n]vfsf] If]qdf sfd gu/]sf / sfdsf] cg'ej gePsf SofDk; k9\bf k9\b} kl/Iff kf; u/]/ s/ ;xof]uL k|df0fkq lnPsf ;fyLx?n] af]nfPsf] e]nf /x]5 . To;}n] pgLx?n] k]zfnfO{ dof{lbt agfpg],plrt kfl/>lds lng], s/ n]vfsf If]qdf /fHo;u cfkm\gf] ;Ddflgt e'ldsf vf]Hg] / lghL If]qdf cfkm\gf] klxrfg /fVg]lt/ 5nkmn ePg . Pp6f Pg=lh=cf]=agfpg] ljwfg agfPsf] /x]5 . To;kl5 Tof] e]nfdf d}n] cfkm\gf] s'/f /fVb} c;xdlt hgfP/ lx8]kl5 pkl:yt \*% hgf s/ ;xof]uLdWo] pgLx?n] tof/ u/]sf] sfo{;ldltsf] !% hgfdWo] klg ( hgf dfq a;]/ c? ;a} ;flyx? d;u} p7]/ lx8] . To;kl5 d-p4j k|;fb s8l/of\_, ;Gtf]if sfkm\n] / lai0f' s8l/of nufot cGo gfd hfgsf/L ePg ;fyLx? a;L ;+u7g agfpg kg]{ / Tof] ;+u7g s/ n]vfsf] If]qdf sfd ug]{ xfdL ;a} >ldsx?sf] lxt ug]{ x'g'kg]{ eGg] lgwf] eof] . ;f]sf] lhDdf cgf}krfl/s ?kdf ;fyLx?n] dnfO{ lbg'eof] . To;} adf]lhd )^# >fj0f @) ut] d, ;Gtf]if s'df/ sfkm\n] , /f]zg lzjfsf]6L, lzj k|= Gof}kfg], gj/fh atf}{nf, k'is/ v/]n, 8Da/ -/fd\_ cof{n, hË axfb'/ e'h]n nufot s/ ;xof]uLx?sf] pkl:yltn] s/ ;xof]uLx?sf] ;+u7g agfpg], lawfg agfpg] / /fli6«o e]nf cfof]hgf ug{sf] nfuL Pp6f :of8f] sld6L lgdf{0f ul/Psf] lyof] . pQm sld6Lsf] ;+of]hs p4j k|;fb s8l/of, ;b:ox? ;Gtf]if s'df/ sfkm\n] , /f]zg lzjfsf]6L, lzj k|= Gof}kfg], gj/fh atf}{nf, 8Da/ -/fd\_ cof{n, / k'is/ eQm v/]n x'g'x'GYof] . ;f]xL sld6Ln] kfPsf] lhDd]jf/L cg';f/ ljwfg agfpg] / /fli6«o e]nf cfof]hgf ug]{ sfd uCof] / ;f]lx /fli6«o e]nfn] ;+u7gsf] gfd g]kfn s/ ;xof]uL>lds ;+u7g /fVg] / ;f]sf] ljwfg kf; ug]{ sfd u¥of{] ;fy} p4j k|;fb s8l/ofsf] cWoIftfdf !% ;b:oLo s]lGb|o sfo{;ldlt u7g eof] . o;/L of] ;+u&gsf] :yfkgf eof] . To;kl% ;+u&g cf}krfl/s ?kdf btf{ ug]{ ;+u&gsf dfu tyf ;'emfjx? /fHo;u /fVg] / ;+u&g lgdf{)f ug]{ sfd eof] . 2067 ;fn efb| 5 ut] ;+u&gsf] klxnf] /fli^<o ;Dd]ng eof] . pQm ;Dd]ngsf] pb\#f^g k'j{ pk k|wfg tyf cy{dGqL e/tdf]xg clwsf/L af^ eof] . ;f] ;Dd]ngn] p$j k|;fb s\*l/ofsf] cWoIftfdf 21 ;b:oLo s]lGb|o sfo{ ;ldltsf] u&g eof] .bf];|f] /fli6«o ;Dd]ng æ;d[4 g]kfn lgdf{0fsf] lgDtL gof ;+ljwfg s/ ;xof]lux?sf] clwsf/ / klxrfgsf] lgDtL bf];|f] /fli6«o ;Dd]nÆ eGg] d'n gf/fsf ;fy @)&! ;fn r}q dlxgf & ut] ;DkGg eof] . pQm ;Dd]ngsf] pb\3f6g k|d'v cltly k"j{ cy{ /fHo dGqL al/i7 pBf]uklt 8f= >L ?k Hof]tL / ;Dd]ngsf lalzi6cltly cfGt/Ls /fhZj laefusf dxflgb]{zs >Lr'8fd0fL zdf{ Ho"n] ug'{eof] . pQm ;Dd]ngn] pBj s8/Lofsf] cWoIftfdf @% ;b:oLo s]lGb|o ;ldlt u7g u¥of]{ .

#\_ k]zfut dfusf] af/] xfn ;Ddsf] lqmofsnfk M

 ;+u7gsf] :yfkgf eP nuQ} bf];|f] a}7s a;L tof/ u/]sf] & ;'qLo dfux?sf] kqsf/ ;Dd]ng u/L ;fj{hflgs eof] . To;}u/L ;+u7gnfO{ cf}krfl/s ?kdf btf{ ug]{ lg0f{o ul/of] / ;f] adf]lhd cufl8 al9of] . ;+u7g @)^# r}q ( ut] cf}krfl/s ?kdf >d tyf /f]huf/ k|j4g ljefudf btf{ eof] . To;}u/L @)^$ ;fn h]7 !\* ut] tTsflng g]kfn ;/sf/sf cy{dGqL >L /fdz/0f dxt Ho' ;dIf dfukq k|:t't ug]{ sfd eof] . @)^$ d+l;/df tTsflng cy{ ;lrj ljBfw/ dlNns Ho' ;dIf dfukq k]z ug]{ sfd eof] . To;kl5 lhkmG6sf] kxndf ljBfw/ dlNnsaf6 pQm dfu cg';f/ sfof{Gjog ug{ tf]s cfb]z eof] . @)^% efb| @) ut] tTsflng cy{dGqL 8f= afa'/fd e§/fO{nfO{ dfu kq k]z ug{ hfbf e]6\g] df}sf glbO{ lghsf] cfly{s ;Nnfxsf/ /fdd0fL kf]v/]nnfO{ e]6\g eg]kl5 pxf dfkm{t dfu k]z ug]{ sfd eof] . @)^^ h]7 @@ ut] tTsflng cy{dGqL >L ;'/]Gb| kf08]nfO{ dfu kq k]z ug]{ sfd eof] . ;f] dfu kq k9]/ tTsflng ah]6 d:of}bf ;ldltsf ;+of]hs 8f= uf]laGb axfb'/ yfkfnfO{ dfux? x]/L k'/f ul/lbg elglbg' eof] . @)^^ ;fn efb| !% ut] cfGtl/s /fh:j ljefudf o; ;+u7gn] ug{ ;Sg] sfdsf cjwf/0ff kq k|:tfjsf] ?kdf k]z ul/of] . To;}u/L @)^% d+l;/ @) ut] cf=/f=sf ljefudf o; ;+u7gn] ug{ ;Sg] sfd cf=/f= ljefunfO{ ;'emfj / ;+u7gsf] ;+jf]wg x'g afsL dfusf af/]df k'gM k]z ug]{ sfd eof] . @)^& ;fn>fj0f dlxgfdf cf=/f ljefusf dxflgb]{zsHo' ;dIf dfukq /fVg] sfd eof] . @)&^ ;fn efb| !& ut] ;+u7g :yfkgf lbj; dgfpg cfof]hgf u/]sf] cGt/lqmof sfo{qmddf /lhi6f/ cl86/ z]if/d0f Gof}kfg] Ho' af6 cfos/ P]g @)%\* / s/ ;xof]uLsf] e'ldsf laifodf sfo{kq k]z ug'{eof] . o; sfo{kqdfly tTsflng cf=/f=sf= If]q g+= ! sf k|d'v s/ k|zf;s lzlz/ s'df/ 9'+ufgf / 8f= rGb|d0fL clwsf/Ln] l6Kk0fL ug'{ ePsf] lyof] . @)^\* ;fn kf}if #) ut] dfggLo pk k|wfg tyf cy{dGqL e/t df]xg clwsf/LHo' ;dIf dfukq k]z ug]{ sfd eof] . @)^( efb| !^ ut] cf=/f ljefusf dxflgb]{zs Ho' ;dIf dfukq k]z ug]{ sfd eof] .@)&) ;fn h]i7 & ut] dfggLo cy{dGqL Ho' ;dIf dfu / ;'emfj k]z ug]{ sfd eof] . @)&! ;fn h]i7 !@ ut] dfggLo cy{dGqL ;dIf dfu tyf ;'emfj k]z ug]{ sfd eof] . @)&!.)@.@# ut] cf=/f ljefusf dxflgb]{zs ;dIf dfu tyf ;'emfj k]z ug]{ sfd eof] . @)&!.)(.@! ut] s/ ;'wf/ cfof]usf ;+of]hs 8f ?k v8\sf ;dIf dfu tyf ;'emfj k]z ug]{ sfd eof] . pQm cfof]un] g]kfndf s/;xof]uLx?sf] cfjZostf cf}Nofpb} ;f] sf] Aoj:yfkg ug'{kg]{ elg ;'emfj ;lxt cfkm\gf] k|ltj]bgdf /fv]sf] kfO{G5 . o;/L lg/Gt/ nfuL /xbf klg /fHoaf6 d'Vo dfux?sf] ;'g'jfO{ gePsf] g} cj:yf 5 . t/ xfn bf];|f] /fli6o ;Dd]nsf] lgdGq0f lbg] lznlznfdf tTtsflng dxflgb]{zs >L r'8fdl0f zdf{ Ho'af6 ;+u7gn] xfn;Dd u/]sf] ultljlwsf] ljj/0f dfu ug'{eof] ;f] adf]lhd xfd|f dfu ;lxt ;+u7gsf ultljlwx? k]z ug]{ sfd eof] .@)&# ;fn h]i7 dlxgf ! ut] k|yd /fli6«o kl/ifbsf] a}7s la/f6gu/df !# ;'lqo la/f6gu/ 3f]if0ff kq kf; ub]{ ;DkGg eof] . pQm /fli6«o kl/ifbsf] a}7ssf] k|d'v cltly dxflgb]{s r'8fd0fL zdf{n] zAb4f/f pb\3f6g ug'{ eof] / cfkm' s/;xof]uLx?nfO{ Aoj:yfkg ug{ l56} lgb]{lzsf hf/L ug]{ sfddf nflu k/]sf] hfgsf/L lbg'eof] .

@)&$ ;fn a}zfvsf] !& ut] s/;xof]uLn] cfkm\gf dfu tyf ;'emfj ;lxt cy{dGqL Ho" / cf=/f=sf= sf dxflgb]{zs Ho" ;dIf !% a'b] dfu tyf ;'emfjx? k]z ub}{ s/;xof]uLsf] lgb]{zLsf hf/L ug]{ k'gM cg'/f]w ug]{ sfd eof] .

 @)&$ ;fn dfu dlxgf @& ut] bf];|f] /fli6«o kl/ifbsf] a}7s sf7df08f}df ;DkGg eof] . pQm a}7ssf] pb\3f6g ub}{ cf=/f=sf= laefusf dxflgb]{zs lszf]/ h+u sfsL{n] s/ ;xof]uLx?nfO{ /fHo 4f/f clwsf/ / klxrfg lbg lgb]{lzsf hf/L ug]{ sfo{df cfkm' nflu kg]{ atfpg' eof] . pQm sfo{qmddf laz]if cltly ljefusf dxflgb]{zs o1 k|;fb 9'+u]n nufot k|d'v s/ clws[tHo"x?sf] ;d]tafSnf] pkl:ylt /xof] / ;f] a}7sn] ;+u7gsf dfu ;d]6\b} !& a'b] sf7df08f} 3f]if0ff kq hf/L u¥of]{ . pQm dfux? cy{dGqfno / cf=/f=sf= laefudf k]z ug]{ sfd eof] . t];|f] /fli6«o a}7s @)&% ;fn !@ dlxgf @^ ut] ;DkGg eof] / tTsflng u08sL k|b]zsf cy{dGqL >L ls/0f u'?Ë n] pQm t];|f] /fli6«o ;Dd]ngsf] pb\3f6g ub}{ s/ ;xof]uL /fHosf] nflu cfjZos /x]sf]n] sfg'gL k|s[ofdf ;fd]n ug{ cfkm\gf] tkm{af6 laz]if kxn ug]{ larf/ AoQm ug'{eof] eg] a}7ssf lalzi6 cltly cf/fsf kf]v/fsf >L s]zj s'df/ pk|]lt x'g'x'GYof] / u08sL k|b]z cGtu{t pBf]u afl0fHo ;+3sf cWoIf Ho" / k|ltlglwx?sf] afSnf] pkl:ylt lyof] . ;f] a}7sn] @! ;'lqo kf]v/f 3f]if0ff kq ;+u7gsf dfu / ;'emfjx? ;d]6]/ kf]v/f 3f]if0ff kq hf/L u¥of] pQm dfu tyf ;'emfj g]kfn ;/sf/sf cy{dGqL Ho" / cf=/f=sf= laefusf dxflgb]{s ;dIf @)&^ ;fn kmfu'g dlxgfsf] @( ut] k]z ug]{ sfd eof] .

 @)&^ ;fn a}zfv dlxgfsf] !! ut] k'gM ;+u7gsf dfu tyf Wofg cfsif{0f kq cy{dGqfno / cf=/f=sf= laefudf k]z ug]{sfd ;DkGg eof] . @)&^ ;fn h]i7 dlxgfsf] !% ut] cfly{s law]s k|:t't ubf{ d'Noa[l4 s/ lgodfjnL @)%# sf] lgod %\* -s\_ lemlsPsf] elg cfly{s laWo]s k|:t't eof] . ;f] sf] la/f]wdf cfkm\gf ;+u7gsf dfu tyf ;'emfj kq lnP/ k'gM tTsflng cy{dlGq Ho" / laefusf dxflgb]{zs Ho" ;dIf 1fkgkq k]z ug]{ sfd eof] . ;f] sf] ;'g'jfO{ gePkl5 @)&^ ;fn @ dlxgf #@ ut] s/ ;xof]uLsf] s]lGb|o sldl6 / ;Dk"0f{ lhNnf cWoIf, k|b]z ;lrjx?sf] pkl:yltdf la:tf/Lt a}7s a;L sfg'gL pkrf/sf] af6f] klg vf]Hg] laleGg bjfj d'ns sfo{x? klg lg/Gt/ hf/L /fVg] lg0f{o u/Lof] ;f] adf]lhd @)&^ ;fn ;fpg dlxgfsf] @@ ut] ;DdfgLt ;af]{Rr cbfnt ;dIf l/6 bfo/ ug]{ lg0f{o eof] .

 @)&^ ;fn >fj0f dlxgfsf] @( ut] l/6 pk/ 5nkmn ub]{ ;af]{Rr cbfntn] g]kfn ;/sf/sf gfpdf s/;xof]uLx?n] vfOkfO cfPsf] k]zfsf] ;]jf;'ljwf k|lt xgg\ gug'{, sfd ug{ plgx?nfO{ oyfjt sfod /flv sfd ug{ lbg' elg cGt/Ld cfb]z hf/L u¥of] xfn ;Dd xfdL ;DdfgLt ;jf]{Rr cbfnt 4f/f cGt/Ld cfb]z k|fKt u/L s/ ;xof]uLsf] k]zfdf sfg'gL a}Wotfsf] ;fy /]x]sf] o; ;DdfgLt aGb;qsf] xndf hfgsf/L u/fpg rfxfG5'\ . @)&^ r}q b]lv laZjAofkL?kdf km}lnPsf] sf]/f]gf efO/; dxfdfl/sf] lardf klg @)&& ;fn a}zfv @( ut] laefudf / #) ut] cy{dGqfnodf @# a'b] ;+u7gsf dfu tyf ;'emfj k]z ug]{ sfd eof] .To;k5f8L cg's'n ;do ldnfP/ dGqfno / laefudf ;+:yfut / AolQmut lx;fjn] nljË ug]{ sfd lg/Gt/ hf/L u¥of]{ . @)&\* ;fnsf] kmfu'g dlxgfdf cy{dGqL ;dIf ;+u7gsf dfu tyf ;'emfjx? k]z ug]{sfd eof] . @)&( ;fn a}zfv dlxgfsf] @@ ut] ;+u7gsf dfu tyf ;'emfjx? cy{dGqfnodf cy{dGqL Ho";dIf / laefudf dxflgb]{zs Ho" ;dIf k]z ug]{ / dfu k]z ug]{ sfd eof] cy{dGqL Ho"sf] tkm{af6 of] ah]6 Nofpbf s/;xof]uLx?sf] dfu ;Daf]wg ug]{ arg a4tf ug'{ ePsf] lyof] . t/ ePg . o;/L lg/Gt/ ;+u7gsf] tkm{af6 cfkm\gf clwsf/ / klxrfgsf] lgDtL lg/Gt/ s[oflzn cfGbf]lnt ePsf] hfgsf/L u/fpg rfxfG5' . xfld xfd|f p2]Zo / nIo k|fKtLsf lgDtL b]zAofkL ?kdf ;+u7Lt x'g' Pstf a4 x'g' alnof] ;+u7g lgdf{0f u/]/ k]zfut xs lxtsf lgDtL xfd|f dfusf af/]df lglh If]q,/fHo ;+rf/ hut ;a}nfO{ hfgsf/L u/fpg] / bjfj l;h{gf ug'{ h?/L 5 . o;f] eof] eg] xfd|f] eljio pHHjn 5 .

$-!\_ g]kfndf s/ n]vfsf If]qdf sfd ug]{ lgDg adf]lhdsf ;+u7gx? lqmoflzn /x]sf 5g\ .

tL ;+u7gx? ;+u xfd|f] ;DaGw o; k|sf/ 5 .

$=!-s\_ l;=P

$=! -v\_ cf/=P

$=!-u\_ s/ ;xof]uL

$=!-s\_ l;=P M— l;=P /fVg} kg]{ sf/f]af/jfnf s/bftfn] /fv]sf] kfOG5 .vf; u/L CA af6 ;a]} sfd gx'g] / {lkmÚ dxuf] kg]{ x'gfn] s/bftfx? CA nfO{ sfd lbg Tolt ?rfPsf] kfO{b}g . s/n]vfsf] If]qdf lgtLut lx;fan] CA sf] Psflwsf/ /x]sf] kfO{G5 . cfkm'eGbf afx]s sfg'gL lx;fan] c?nfO{ o; If]qdf lgif]w ug{ vf]h]sf] kfO{G5 . CAn] sfd ug}{kg]{ kmfO{nx? !)Üsf] xf/fxf/Ldf ePsf] cg'dfg 5 . CA;+u xfd|f] ;DaGw ;fdfGo /x]sf] 5 .

$=!=-v\_ cf/=P=-R. A\_ M—gofF RA aGg gkfO{g] ePsf] % . CA n] RA nfO{ lgoGq0fdf /fv]sf] 5 . ca gofF RA gx'g] x'bfF RA sf] ;+Vof lbg k|lt lbg 36\bf] 5 . RA / s/ ;xof]uLx? lar k|foM clwsf+z 7fpFdf ;DaGw /fd|f] 5 . t/ cf/=P=x? klg s/ bftfx? lar :yflkt 5}gg\ . logLx?n] ;lx ug'{ kg]{ kmd{sf] ;+Vof klg #@ b]lv #% k|ltzt a/fa/L dfq 5 . cf=P= / s/;xof]uL lardf ;'dw'/ ;DjGw z'?x'b} uPsf] 5 . k|of ;a} cf/=P=x? s/ ;xof]uL;u cf>Lt /x]sf] kfOG5 . s/;xof]uL / cf/=P= sf] lardf ;'dw'/ ;DjGw sfod ub}{ k]zut ;xsfo{ ug'{ h?/L 5 .

$=!=-u\_ s/ ;xof]uL M—s/ ;xof]uLx? s/bftfsf] lardf kl/lrt gfd xf] . s/bftf;Fu /fd|f] ;DaGw 5 . d'n'ssf] /fh:j j[l4df s/ ;xof]uLx?sf] dxTj k"0f{ e"ldsf /x]sf] 5 . s/bftfsf] ;a} k|sf/sf] sfd ug]{ ePsf] x'gfn] s/bftf;Fu /fd|f] ;DaGw 5 . s/ sfof{no / s/bftfsf] lardf ;xlhs/0f ug]{ x'gfn] s/ sfof{no;¤u klg /fd|f] ;DaGw 5 . xfdL /fHo / lglh If]q b'j}sf] ;xof]uL xf] .

 xfd|f] ;DaGw b'a} ;Fu k|ToIf / ;'dw'/ 5 / x'g' k5{ . s/ ;xof]uLx?n] sfd ug]{ kmd{x? %@ b]vL %% k|ltzt ePsf] kfO{G5 . lsg eg] xfdL ;fgf tyf demf}nf Jofkf/Lsf] sfd u5f}{ . To;}n] xfdLn] sfd ug]{ kmd{x? a9L 5g\ . ;fy} xfdLn] n]vf tof/ ug{ Aoj;foLnfO{ ;xof]u u5f} k|df0fLt ug]{ sfd ub}{gf} . k|df0fLt ug]{ sfdsf] nflu ! s/f]8 ;Ddsf] sf/f]jf/ ug]{ kmd{sf] sf/f]jf/ k|df0fLt ug{ kfpgsf] nflu ;/sf/ ;dIf xfd|f dfux? lg/Gt/ /fVb} cfPsf 5f} .xfdL s/ ;xof]uLx?n] /fHonfO{ /fhZj j[l4 ug{,/fhZjsf gof If]qx? Vff]hL ug{,/fHon] sd{rf/L Jooef/ sd ug{,a]/f]huf/sf] ;+Vof 36fpg / /f]huf/Lsf] cj;/ ;[hgf ug{ /fHonfO{ ;xof]u k'¥ofpb} cfPsf 5f} . æ;d[4 g]kfn ;'vL g]kfnLÆeGg] /fHosf] cleofg ;kmn agfpg Pp6f O§f yKg] sfd u/]sf 5f} . lzlIft a]/f]huf/ o'jf, o'jtLx?nfO{ s/ n]vfsf] sfd nufP/,l;sfP/,tflnd lbP/ Aojl:yt / ;+ul7t u/]/ >d cfGbf]ngdf ;xof]u u/]sf] 5f} . To;} ul/ gLlh If]qsf pBdL, Joa;foLx?nfO{ jt{dfg cfo / d'=c=s/ h:tf] hl6n s/ k|0ffnLsf] n]vf /fVg] sfd cToGt} lhDd]jf/Lk"0f{ 9+un] Go"g z'Ns -sd kfl/>lds\_ df u/]/ s/sf] Aofh / hl/jfgfsf] emGem6af6 d'St /xg] cj:yf ;[hgf u/]sf 5f} . s/bftf lzIff k|bfg u/]sf 5f} . tfkgL /fHosf] tkm{af6 s'g} sfg'gL clwsf/ kfPsf 5}gf} xfdL xfd|f] k]zfut clwsf/ / klxrfgsf] cleofgdf lg/Gt/ xfd|f] ofqf hf/L /xg]5 .

$-@\_ s/ ;xof]uL, cf/=P=, / l;=P= sf] sf] cGt/ ;DaGw M

 Rff6{8{ PsfpG6]G6 / /lhi6/ cl86/x?n] pBdL / Jofkf/Lx?sf] n]vf kl/If0fF ug]{ lznlznfdf plgx?sf] vl/b÷las|L vftfdf sf/f]af/ r9fpg], lan ef}r/ agfpg], n]h/, hg/n / Sof; a's agfpg] h:tf sfdx? ug]{ ul//x]sf 5g\ . To; sfo{k|lt xfd|f] c;xdt /lx cfPsf] 5 . plgx?n] To;f] ug]{ xf]Og Tof] sfd t xfdL s/ ;xof]uLn] ug]{ xf], ls t pBdL / Jofkf/Lx?n] k"/f ;do -Full Time\_ sfd ug]{ sd{rf/L /fv]/ tof/ ug]{ xf] . o;/L tof/ ul/Psf] n]vf pk/ ;Gt'ng kl/If0fsf] cfwf/df r]s hfFr u/L jf;nft-Balance Sheet\_ agfP/ ;xL ug]{ xf] . rf8{8{ PsfpG6]G6 n] cf/=P= nfO{ ;d]t lnP/ ;fdfGo n]vfsf] sfd ug]{ >ldssf] sfddf ;d]t Psflwsf/ hdfpg vf]h]sf] kfOG5 . s/ bftfsf] tNnf] tx ;Dd sfd ug]{ kmfOn af]s]/ lx8]sf] e]l6G5 . ;f] sfo{ k|lt xfd|f] c;xdlt /xL cfPsf] 5 / o;} ;Dd]ng dfkm{t 3f]/ eT;gf u/LG5 .

 /lhi6/ cl86/x? sltko k]zfdf nfu]sf] e]l6Ptf klg, sltko k]zf eGbf afxL/ /x]sf] b]lvG5 . rf6{/ PsfpG6]6 ;+:yf 4f/f gof n] cf/=P= aGg glbg] sfg'gL lg0f{on] cf/= P]= x? lbgfg'lbg 36\b} hfg' / sfg'gL?kdf l;=P= ;u} lano ePsf] b]lvG5 .

 s/ ;xof]uL / cf/=P= lardf ;'dw'/ ;DaGw /x]sf] kfOG5 . AolQmut lx;fjn] l;=P=x? klg gtd:ts eP/ s/;xof]uLx? cfjZos 5 eGg] u/]sf] ;'lgG5 t/ ;+:yfut lx;fjn] s/ ;xof]uLx?nfO{ ;dfKt ug{ l;=P= x?sf] p@]Zo /x]sf] kfOG5 .s/ ;xof]uLn] cf/=P= / l;=P= b'j};+u ;'dw'/ ;DjGw /fVb} cuf8L a9\g' pko'Qm x'g] 5 . s/bftfsf] k|ToIf ;DaGwdf /x]/ s/bftfsf] ;a} k|s[ltsf] sfd o; ;+u7gsf ;b:ox?n] u/L cfPsf 5g\ To;}n] xfdLx?sf] eljio pHjn b]lvG5 .

-%\_ ;+u7g lgdf0f{ tkm{ ultljwL

 ;+u7gn] cfkm\gf] ;+u7g lgdf0f{ ug]{ sfd lg/Gt/ / cToGt} s[oflzn /x]sf] kfOG5 . b]zsf ljleGg 7f¤pdf cfkm\gf] ljwfg adf]lhd sld6L lgdf0f{ ug]{ sfd u/]sf] 5 . pkTosfdf sf7df08f}¤ lhNnf sld6L, nlntk'/ / eQmk'/ ;+o'Qm lhNnf sld6L 5g\ . ;f] eGbf dflysf] oL ;a} sld6Lsf] g]t[Tj ug]{ u/L pkTosf sld6L u7g ug{ h?/L 5 . xfn b]zsf & j6f k|b]z dWo] ^ j6f k|b]zdf lgDg adf]lhd sldl6 /x]sf] kfOG5 .

k|b]z g+= !M emfkf lhNnf sldl6, ;'G;/L lhNnf sldl6, df]/Ë lhNnf sldl6, pbok'/ lhNnf sldl6 /x]sf 5g\ .

dw]z k|b]z M wg'iff lhNnf sldl6 hgsk'/, k;f{ af/f ;+o'Qm lhNnf sldl6 la/u+h, l;/fxf ;+o'Qm lhNnf sldl6 nfxfg, ;Kt/L lhNnf sldl6 /fhla/fh /x]sf 5g\ .

afudtL k|b]z M sf7df08f} lhNnf sldl6, nlntk'/÷eQmk'/ ;+o'Qm lhNnf sldl6, sf7df08f}, nlntk'/, eQmk'/, w'lnv]n ;d]6]/ pkTosf ;dGjo sld6L, lrtjg ;+o'Qm lhNnf sldl6, dsjfgk'/ lhNnf sldl6 /x]sf 5g\ .

u08sL k|b]zM sf:sL ;+o'Qm lhNnf sldl6 kf]v/f, ;+o'Qm lhNnf sldl6 afUn'Ë, tgx' lhNnf sldl6 bdf}nL /x]sf 5g\ .

n'DjLgL k|b]zM ?kGb]xL ;+o'Qm lhNnf sldl6 e}/xjf, sljna:t' lhNnf sldl6, kfNkf ;Dks{ sld6L, a'6jn ;Dks{ sld6L, afFs] ;+o'Qm lhNnf sldl6 g]kfnu+h

s0ff{nL k|b]zM cf}krf/Ls lx;fjn] sldl6 u7g ePsf] 5}g t/ s/;xof]uLx? ;Dks{df x'g'x'G5 / sfd u/L /xg' ePsf] 5 . lgs6 eljiodf sldl6 u7g ug]{ sfo{df h'6\g' h?/L 5 .

;'b'/klZrd k|b]zM s}nfnL lhNnf sldl6, xfn} dfq ;+o''Qm e]nf4f/f u7g u/Lsf sldl6x? - @)&( ;fn h]i7 dlxgf @^ ut]\_ cf5fd lhNnf sldl6, 8f]6L lhNnf sldl6, a}t8L lhNnf sldl6, 88]Nw'/f lhNnf sldl6 /x]sf 5g\ eg] ^ j6f k|b]z sldl6x? /x]sf 5g\ . k|b]z sldl6nfO{ of] /fli6«o ;Dd]ng kl5 k|b]z ;dGjo sldl6sf] ?kdf ?kfGt/0f ug'{kg]{ b]lvG5 . cfufdL lbgdf aGg afFsL lhNnfx?df sldl6 lgdf{0f ug'{kg]{ s/bftf ;]jfsfof{no /x]sf 7fpdf klg ;Dks{ ;dGjo ug'{kg]{ 5 .

-5\_ lglh I]fq / o; ;+u7g aLrsf] ;DaGwM

 o; ;+u7gsf ;b:ox?n] pBdL / Jofkf/Lx?nfO{ s/sf] af/]df hfgsf/L u/fpg] s/ ltg{ k|f]t;flxt ug]{ / ;dod} s/ a'emfP/ Jofh hl/jfgfaf6 d'tm x'g ;xof]u ug]{ sfd ul//x]sf 5g\ . xfn b]zdf sl/a 33 nfv kfg g+ lnPsf pBdL Jofkf/Lx? Jofkf/ If]qdf lqmoflzn ePsf] kfOG5 . h; dWo] %) b]lv %% k|ltzt Jofkf/Lx?sf] sfd o; ;+u7gsf ;b:ox?n] u/]sf] kfOG5 . To;}n] pBdL Jofkf/Lx? ;+u xfd|f ;b:ox?sf] ;'dw'/ ;DaGw /x]sf] kfOPsf] 5 . sxL st} ;DaGwdf tn dfly ePsf] eP To;nfO{ ;'wf/ ug'{ kb{5 . Jofkf/Ln] :yfoL k|s[ltsf] sd{rf/L /fv]/ s/ n]vfsf] sfd u/fpbf p;sf] nfut vr{ ab\5 t/ s/ ;xof]uLx?af6 sfd u/fpbf nfut vr{ sd kg]{ x'gfn] s/ ;xof]uLaf6 g} sfd ug{ ?rfp5g\ . To;}n] s/ ;xof]uLx? cem a9L cWoogzLn d]xgtL / Odfgbf/ eP/ k]zf k|lt k|lta4 /xg' h?/L /xG5 .

 xfd|f] / lglh If]qsf] lardf cToGTo} ;'dw'/ ;DjGw /lx cfPsf] 5 Aojxf/Ls lx;fjn] s/;xof]uL lagf s/ n]vfsf] sfd ;Dej 5}g egL lglh If]qn] eGg] u/]sf] 5 . t/ ;+:yfut lx;fjn] lglh If]q s/;xof]uLnfO{ sfg'gL bfo/fdf Nofpg ;+:yfut lx;fjn] ;xof]u ug'{ kb{5 . pBf]u afl)fHo dxf;+3n], RofDj/ ckm sd;{n] / cGo Aokf/Ls ;+3 ;+:yfx?n] s/;xof]uL rflxG5 eg]/ ;+:yfut lx;fjn] ;/sf/;u nljË ug'{kg]{ b]lvG5 .

;f/f+z

 xfdL s/ ;xof]uLx?n] /fHonfO{ /fhZj j[l4 ug{, /fhZjsf gof If]qx? Vff]hL ug{,/fHon] sd{rf/L Jooef/ sd ug{ . Jo/f]huf/sf] ;+Vof 36fpg / /f]huf/Lsf] cj;/ ;[hgf ug{ /fHonfO{ ;xof]u k'Cofpb} cfPsf 5f} . æ;d[4 g]kfn ;'vL g]kfnLÆeGg] /fHosf] cleofg ;kmn agfpg Pp6f O§f yKg] sfd u/]sf 5f} . lzlIft a]/f]huf/ o'jf, o'jtLx?nfO{ s/ n]vfsf] sfd nufP/, l;sfP/, tflnd lbP/ Aojl:yt / ;+ul7t u/]/ >d cfGbf]ngdf ;xof]u u/]sf] 5f} . To;} ul/ gLlh If]qsf pBdL, Joa;foLx?nfO{ jt{dfg cfo / d'=c=s/ h:tf] hl6n s/ k|0ffnLsf] n]vf /fVg] sfd cToGt} lhDd]jf/Lk"0f{ 9+un] Go"g z'Ns -sd kfl/>lds\_ df u/]/ s/sf] Aofh / hl/jfgfsf] emGem6af6 d'St /xg] cj:yf;[hgf u/]sf 5f} .

;+u7gsf cfufld sfo{of]hgf cNksflng / lb3{sflng u/L lgDgadf]lhd 5g\ .

-s\_ cNksflng of]hgf

!\_ ;+u7gsf] s]lGb«o sfo{fnosf] cem k|ljwL o'tm Joj:yfkgf ug]{ .

@\_ efb| !& ut] nfO{ ;+u7gsf] :yfkgf lba; b]zJofkL ?kdf k|To]s aif{ dgfpg] .

#\_ ;+u7gsf] Sofn]G8/ k|To]s aif{ k|sfzg ug]{ .

$\_ s/ k|zfzg;¤u ;'dw'/ ;DaGw sfod /fVg] .

%\_ s/;xof]uLx?sf] cfjfh ;+u7gsf] d'vkq k|sfzg ug]{ .

^\_ ;b:osf] /]s8{ cWofjlws /fVg] /;+u7g la:tf/ x'g afFsL /x]sf lhNnfx?df ;+u7g

lj:tf/ ug]{ .

&\_ l;=P=, cf/=P, Jofkf/ls ;+3 ;:ydx? ;¤u ;'dw'/ ;DaGw sfod ug]{ .

v\_ lb3{sflng of]hgfM

!\_ xfdL s/ ;xof]uLx? >d ljefudf btf{ eO{, 6]«8 o"lgog cfGbf]ngdf ;xefuL 5f} .

@\_ s/ n]vfsf] If]qdf sfd ug]{ >ldsx? dWo] sl/a # xhf/sf] ;+Vof dfq o;;+u7gsf] ;b:o 5g\ . afsL em08} of] ;+Vofsf] # u'0ff c? s/ n]vfsf] If]qdf sfd ug]{ dfG5]x? 5g\ . lt ;+u7gdf cfj4 g/x]sf>ldx?nfO{ klg ;+u7gdf cfj4 ug{'kg]{ .

#\_ s/ ;xof]uLx?nfO{ Jojl:yt ug]{ P]g / sfg'gsf] bfx]/fdf Nofpg] /fHosf] bfloTj xf] . To;sf] lgDtL lg/Gt/ bjfj l;h{gf ug]{ .

$\_ s/ ;xof]uL >ldsx?nfO{ /fHon] clwsf/ / klxrfg k|bfg u/L sfg'gL bfo/fdf NofP/ Jojl:yt ug]{s/ ;xof]uL >lds / ltgLx?sf] cfl>t kl/jf/hgnfO{ ;xh lhjgofkg ug{ kfpg] Joj:yf ug'{ kb{5 .

%\_ xfdL s/ ;xof]uLsf] ?kdf kl/eflift gePtf klg cfos/ P]g @)%\* / d'=c=s/ P]g @)%@ cfpg' cufl8 b]lvg} s/bftfx?nfO{ s/ sfg'gsf] ;xhLs/0f ug]{ / s/ n]vf /fVg ;xof]u ug]{ sfd ub}{ cfPsf] s'/f ;j{ljlwt 5 . kl5 @)^@ / @)^# b]lv xfdLx?nfO kl/Iff lnP/ /fHon] s/ ;xof]uL elg kl/eflift u/]sf] xf] . Tof] lg/Gt/ sfod x'g' kb{5 .

^\_ g]kfn h:tf] Go'g cfo pTkfbg ePsf] s/bftf /x]sf] d'n'sdf s/ ;xof]uLsf] ckl/xfo{ cfjZostf 5 . g]kfndf sf/f]af/ ug]{ s/bftfx? dWo] ^& k|ltzt s/bftf Go'g cfo pTkfbg ePsf 5g\ . h:n] cfkm\gf] n]vf /fVg n]vfkfn sd{rf/L k'0f{sflng /fVg ;Sb}g . ltlgx?nfO{ s/ ;xof]uLn] ;xof]u ul//x]sf 5g\ eg] 7'nf—;fgf ;Dk'0f{df \*% k|ltzt eGbf a9Lsf] sfd s/ ;xof]uLx?n] ul//x]sf 5g\ . cem of] k]zfnfO{ lhDd]jf/ cem a9L lhDd]jf/ eP/ ug'{kb{5 .

&\_ olt w]/} ;+Vofdf /x]sf s/ ;xof]uLn] sfd ubf{ klg cfos/ @)—@! k|ltzt / d'=c=s/df !! k|ltzt hlt gg kmfO{n/ /x]sf] ;j{ljlwt g} 5 . To;}n] s/ ;xof]uLx?sf] cfjZostf emg} clgjfo{ ePsf] 5 . xfdL s/ ;xof]uLnfO{ x6fpg] xf] eg] slt ljj/0f a'emfpg] sfd x'G5 < / /fhZj slt p7\5 < /fHo uDeL/ x'g h?/L 5 .

\*\_ g]kfndf xfn 7'nf s/bftf sl/a !))) leq 5g\ . dWo :t/Lo s/bftf sl/a !% ;o leq 5g\ / afsL ;a} lgDg :t/Lo s/bftf /x]sf 5g\ .

(\_ g]kfndf sf/f]af/ ug]{ oL lgDg :t/Lo / cToGt} ;fgf s/bftfsf] cfos/, d'=c=s/, cGtz'Ns ;DaGwL ;a} sfd s/ ;xof]uLn] ub}{ cfPsf 5g\ . ;fy} s]lx 7'nf / dWo :t/Lo s/bftfsf] s/ n]vfsf] sfddf s/ ;xof]uLn] ;xof]u ul//x]sf 5g\ .

!)\_ g]kfndf s/f]8 eGbf dflysf] sf/f]af/ ug]{ s/bftf nueu $% k|ltzt hlt 5g\ . afsL %% k|ltztsf] n]vfkl/If0f ug'{ gkg]{ s/bftf 5g\ . lolgx?sf] cj:yf n]vfkfn /fVg g;Sg] / cfkm} sfd ug{ klg g;Sn] cj:yf 5 .

!!\_ g]kfnsf] &) k|ltzt e'—efu ufp, kxf8 / lxdfnL e]udf /x]sf] 5 . To; 7fFpdf klg s/bftfx? 5g\ . cToGt} ;fgf] sf/f]af/ 5 . Toxf uP/ s:n] s/sf] sfd ug{ ;xof]u ub{5 < tL s/bftfnfO{ cf/=P / l;=P sf] h?/L 5}g . s] s/sf sd{rf/Ln] l;sfpb} lx8\g] xf] eg] clxn] cfGtl/s /fhZj ljefu dftxtdf hlt sd{rf/L 5g To;sf] % u'0ff yKg'kg]{ x'G5 . To;f] ubf{ /fHonfO{ x'g] Jooef/ slt yk x'G5 /fHo uDeL/ x'g h?/L 5 .

!@\_ To;}n] d'=c=s/ lgodfjnLsf] lgod %\*-s\_ k'gM oyfjt sfod ub}{ cfos/ P]g df ;d]t ;dfj]z u/L lgb]{lzsf hf/L ug'{ kb{5 .

!#\_ s/ ;xof]uLsf] k|df0f kqsf] k|To]s jif{ gljs/0f ug]{ Joj:yf ug'{ kb{5 .

!$\_ s/ ;xof]uL kl/Iff k'gM ;`rfng ug'{ kb{5 .

!%\_ s/ ;xof]uL k|df0f­kqsf] gljs/0f / kl/Iff ;`rfng ubf{ s/ ;xof]uL ;+u7gsf] l;kmfl/; cLgjfo{ ug'{ kb{5 .

!^\_ s/ ;xof]uLn] sfof{nodf uP/ sfdubf{ s'g} klg sfddf gfd / k|df0f­kq g+= pNn]v ug'{ kg]{ clgjfo{ Joj:yf ug'{ kb{5 .

!&\_ cfos/ tkm{ ! s/f]8 ;Ddsf] jf;nftdf s/ ;xof]uLn] ;lx ug]{ / g+= /fVg] Joj:yf clgjfo{ ug'{ kb{5 .

!\*\_ s/n]vfsf] If]qdf u}/ gful/sn] klg sfd ul//x]sf 5g\ . o;sf] cGTo ub}{ g]kfnL gfu/Lsaf6 dfq ug]{ Aoj:yf ug'{ kb{5 .

!(\_ s/;xof]uLx?sf] aflif{s ! s/f]8 ;Ddsf] lhjg ladf /fHon] ug'{kb{5 .

@)\_ s/ ;xof]uLsf] :t/ a[l4 ljsf;sf lglDt ljefuaf6 lgMz'Ns tflnd, uf]li7 / cGt/lQmof h:tf sfo{ jif{df sDtLdf #÷$ k6s lgz'Ns ug]{ joj:yf ug{' kb{5 .

@!\_ /fh:j a[l4, aSof}tf c;'nL, /fh:jsf] If]q lj:tf/ / /fh:jsf] cGo sfo{df ljefu, sfo{no / s/bftfnfO{ ;xof]u ul/ pTs[i6 sfdug]{ s/ ;xof]uL dWo] af6 pTs[i6 s/ ;xof]uL ji{f k'/:sf/af6 ;Ddflgt ug]{ Joj:yf ug'{ kb{5 .

@@\_ o'/f]ksf clwsf+z d'nsx?, cd]l/sf / Sofg8f h:tf b]zx?df ;d]t s/ ;xof]uL -Tax Counsellor\_ l;=P= eGbf klg al9 lhDd]af/ cj\:yfdf sfd ul//x]sf] / /fHon] kl/efiff u/]sf] cj:yf 5 . ;fy} xfdL klg xfd|f] k]zf;u d]n vfg] cgt/fli6«o ;+3 ;+u7gdf cfj4tf x'g' kb{5 .

cGTodf,

 cfb/0fLo cWoIf d08nsf cWoIfHo", cGo ;b:oHo"x?, clylt u0f, k|ltlglw Pjd\ ko{j]Ifs / :jod+ ;]js ;flyx? ;a}df t];|f] /fli6«o ;Dd]ngsf] of] u/Ldfdo xndf d ;a}nfO{ xflb{s :jfut tyf ;f+u7gLs ;kmntf, ;d[4 hLjgsf] lgDtL awfO{ tyf z'esfdgf AoQm ub{5' .

 k|:tf]tf

 lgjt{dfg cWoIf

 p4j k|;fb s8/Lof