



e]l gu/kflnsf

---

: yfglo /fhkq

---

v08 M #

; Vof M !

; fpg )!, @)&^

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**efu-!**

e]l gu/kflnsf  
gu/ sfokflnsfsf]sfofhosf]  
; hgf

**cfly\$ Pq, @)&^**

k|tfjgf Me]l gu/kflnsfsf]cfly\$ j if{@)&^.&& sf]cy{: Da0wl k|tfj nf0{  
sfoffj og ug\$]lglDQ :yfglo s/ tyf zNs ; \$ng ug[56 lbg]tyf cfo  
; \$ngsf]kzf; lgs Joj :yf ug[jf-5glo ePsfh]  
gkflnsf]; ljwfgsf]wf/f @@\* sf]pkwf/f -@\_ adf]hd e]l gu/kflnsfsf]  
नगर सभाले यो ऐन बनाई लागु गरेको छ ।

!= संक्षिप्त नाम र प्रारम्भ : (१) यस ऐनको नाम “आर्थिक ऐन, २०७६” रहेको छ ।

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!

## cfly\$ Pq, @)^

-@\_ of]Pq @)^ ; fn >f]of ! ut]b]v e]l gu/kflnsf lfd df nfu"  
हुनेछ ।

@= ; Dkl s/ M-!\_ gu/kflnsf lfdleq sg}JolQm j f ; :yfsf]:j fldTj df  
/x\$]3/ / 3/n]rr\$]h]lufsf]Psls[ ?kdf lx; fa u/L ; DklQ s/  
लगाइने र असूल उपर गरिनेछ । तर गुठी तथा सरकारी स्वामित्वमा रहेको  
जग्गामा सम्पत्ति कर लगाइने छैन ।

-@\_ pkbkmf -!\_ adf]hd nuf0g] ; DklQ s/sf]b/ cg'; 'l -!\_ df  
उल्लेख भए बमोजिम हुनेछ ।

-#\_ o; bkmf adf]hd ; DklQ s/ nufp[ 3/ h]lufsf]cfsf/, k\$f/,  
agf[ / pkof], crn ; DklQsf]pTkfbgzln pkof]sf]cj :yf,  
gful/ssf]hljg:t/, cfly\$:t/, s/ lrg; Sg]lfdtf, crn ; DklQsf]  
k]lnt ahf/dNo tyf x]; dNo ; d]nf0{l] rf/ u/L sfo[kflnsfn]  
आवश्यक कार्यविधि बनाई लागु गर्न सक्नेछ ।

#= eld s/ -dfnkf]\_ Mgu/kflnsf lfdleq sg}JolQm j f ; :yfsf]:j fldTj df  
/x\$]3/ / 3/n]rr\$]h]luf ax\$ af\$ h]lufdf edls/ -dfnkf]\_  
लगाइने छ । जग्गाको उपयोगको आधारमा अनुसूची (२) बमोजिम गरिएको  
dNof\$g adf]hd cg'; 'l -!\_ df p]n]y ePsf]b/ cg'; f/ edls/  
(मालपोत) लाग्नेछ ।

\$= 3/ h]luf axfn s/M-!\_ gu/kflnsf lfdleq sg}JolQm] 3/, k; n,  
l]of/h, uf]fd, 6x/f, ; \$-5kk/\_ sf/vfgf, h]luf j f kf]y/L k/]j f cflzs  
तवरले बहालमा दिएकोमा वार्षिक बहाल रकममा बहाल कर लगाउन सक्नेछ ।

-@\_ pkbkmf -!\_ adf]hd nuf0g]3/h]luf j xfn s/sf]b/ cg'; 'l -#\_  
मा उल्लेख भएबमोजिम हुनेछ ।

-#\_ pkbkmf -!\_ adf]hd nuf0g] axfn /sd lgrf]of ug\$] nflu  
gu/kflnsfn]3/h]luf /x\$]:yfg tyf ; Argfsf]k\$]sf]cfwf/df  
Ggtd axfn dNo tf\$; ; x]l cfwf/df axfn /sd lgrf]of u/L  
कर लिन सक्नेछ ।

## cfly\$ Pq, @)&^

- \$\_ o; bkrf adfllhdsf] s/ p7fpgsf nflu cfj Zos kg[sfo] lw  
नगर कार्यपालिकाले स्वीकृत गरी लागु गर्न सक्नेछ ।
- %= Joj ; fo s/M-!\_ gu/kflnsf lfgleq Jofkf/, Joj ; fo j f ; ] fdf kFlut  
nufgl / cfly\$ sf/f]f/sf cfwf/df Joj ; fo s/ nuf0g]/ c; h pk/  
गरिनेछ ।
- @\_ pk bkrf -!\_ adfllhd Aofkf/, Joj ; fo tyf ; ] f ; #fng ug{rxfg]  
व्यक्ति वा संस्थालाई व्यवसाय दर्ता गरी व्यवसाय इजाजत प्रदान गरिनेछ ।  
0hfht kfl't Aoj ; folx?n] j flif\$ ?kdf Aoj ; fo s/ rQmf u/  
व्यवसाय नविकरण गर्नु पर्नेछ ।
- #\_ pkbkrf -@\_ adfllhd kbfq ul/g] Joj ; fo 0hfht b:t/sf] b/  
Aofkf/, Aoj ; fo tyf ; ] f ; #fng ug{nflg] nufglsf] cfwf/df  
अनुसूची (४) मा तोकिए बमोजिम हुनेछ ।
- \$\_ pkbkrf -@\_ adfllhdsf] 0hfht ljgf gu/kflnsf lfgleq sg}klg  
ब्यापार, व्यवसाय तथा सेवा संचालन गर्न पाईने छैन ।
- %\_ pkbkrf -\$\_ adfllhd ln0g] Joj ; fo s/sf] b/ cg'; Fl -%\_ df  
तोकिए बमोजिम हुनेछ ।
- ^- o; bkrf adfllhdsf] s/ p7fpgsf nflu cfj Zos kg[sfo] lw  
नगर कार्यपालिकाले स्वीकृत गरी लागु गर्न सक्नेछ ।
- ^= hl8a6l, sjf8l / hlj h6t' s/M-!\_ gu/kflnsf lfgleq sg}JolQm jf  
; :yfn]pmg, vfg] hl8a6l, jgs; , sjf8l dfn / kflnt sfggn]lgifw  
ul/Psf]hlj h6t' jfx\$sf c6o d[ j f dfl/Psf hlj h6t'sf]xf8, l; a,  
Kj f6, 5fnf h:tf a:t5f] Joj ; flos sf/f]f/ u/] jfkt cg; Fl -^\_  
बमोजिम जडिबुटी, कवाडी तथा जीवजन्तु कर लगाइने र असूल उपर गरिनेछ ।  
:ki6ls/0fM o; bkrfsf] kpf]hgsf] nflu sf/f]f/ eGgn] lj qm]fn]  
hf/l u/\$f]ljn jf jlhs jf nqbbq ePsf]hlgg]kdf0fnf0{; Demg' kb5  
/ gu/kflnsfn]s/ nufp6f sf/f]f/ /sdsf]lgZrt kl'tztsf b/n]  
लगाउने छ ।

-@\_ pkbkmf -!\_ adfllhdsf j:t'sf]Aoj; flos sf/f]f/ ug]JolQm jf  
; :yfnf0{gu/kflnsfn]Aoj; fo Ohfht lbbf s/ aenifpg]zt{/  
विधि समेत तोकी इजाजत दिनेछ ।

&= ; jf/L ; fwg s/M -!\_ gu/kflnsf lfllleqsf ; jf/L ; fwgdf kllzn]  
सवारी साधन कर लगाउने र उठाउनेछ । तर टाँगा, रिक्सा, अटो रिक्सा र  
ljBtlo l/S; f tyf :s6/df gu/kflnsfn]; jf/L ; fwg s/ nufpg]/  
उठाउनेछ ।

-@\_ pkbkmf -!\_ adfllhd gu/kflnsfn]nufpg]egl tflsPsf ; jf/L  
; fwgx?sf]btff{ gjls/Of / ; jf/L ; fwg s/sf]b/ cg; Fl -&\_  
बमोजिम हुनेछ ।

-#\_ kllzn]nufPsf]; jf/L ; fwg s/ /sdaf6 gu/kflnsfn]kllt ug]  
हिस्सा प्रचलित संघीय र प्रदेश कानूनमा तोकिए बमोजिम हुनेछ ।

\*= lj 1fkg s/M -!\_ gu/kflnsf lfllleq xg] lj 1fkg, klf/k]f/ cfllbsf  
nflu /Vg lbg]; f0gafB{ UnfafB{ :6n cfllbdf cg; Fl -\*\_ adfllhd  
विज्ञापन कर लगाइने र असूल उपर गरिनेछ ।

-@\_ pkbkmf -!\_ adfllhdsf]s/ p7fpgsf nflu cfj Zos kg]sfo] lw  
नगर कार्यपालिकाले स्वीकृत गरी लागु गर्न सक्नेछ ।

-#\_ o; bkif adfllhd gu/kflnsfn]p7fPsf]lj 1fkg s/ afktsf]/sd  
kflnt ; 3lo / kllzn sfgg adfllhd ; Dal6wt kllzn; u afBkmfB  
गरिनेछ ।

(= dgf]-hg s/M -!\_ gu/kflnsf lfllleq ; flnt l; gdlfxn, ; f:s[ts  
kllzn] xn, lyo6/ ; ault, dgf]-hg kllzn] :yn, hfb," ; s{, r6s  
h:tf dgf]-hg Joj; fo ; ]fdf kllzn sfggn]tf\$]adfllhd dgf]-hg  
कर लगाई असलु उपर गरिनेछ ।

-@\_ pk bkif -!\_ adfllhd gu/kflnsfn]p7fPsf]dgf]-hg s/ afktsf]  
/sd kflnt ; 3lo / kllzn sfgg adfllhd ; Dal6wt kllzn; u  
वाँडफाँट गरिनेछ ।

- !)=axfn la6f]l zNsm-!\_ gu/kflnsfn]cfknh]lgdf, /yby jf ; #fng u/\$f b]fo adf]hdsf ; DklQx?df cg'; Fl -( \_ adf]hdsf]b/df jxfn lj6f]l zNs nufpg / p7fpg ; Sg\$ M
- s\_ cfknh]lgdf u/\$f jf cfknh]:jfldTj df /x\$ ejg, hluf jf cGo ; DklQ,
- v\_ cfknh]/ybydf /x\$]; fj hlg :yn, P]hgl hluf jf af6\$] 5]psf]hlufdf ePsf c:yf0{6x/f, 5fk] jf k; n jf cfj; ,
- u\_ gu/kflnsfn]t\$]; fj hlg :yn, xf6ahf/, d]hf, hfqf cflbdf yfk\$ k; n,
- @\_ pkbkf -!\_ sf]v08 -s\_ / -v\_ adf]hdsf]; DklQdf axfn la6f]l zNs p7fpgsf nflu sfokflnsfn]Go]td b/ lgwf{0f u/l af]hkq वा दरभाउ पत्र वा डाँक बहावढको माध्यमवाट बहालमा दिन सक्नेछ ।
- #\_ pkbkf -!\_ sf]v08 -u\_ adf]hdsf]; DklQdf axfn lj6f]l zNs p7fpgsf nflu gu/kflnsfn]To:tf]:yfgdf v/lb laqm xg]j :t' tyf ; ]f Pj +sf/]f/sf] cfwf/df t\$]Go]td axfn lj6f]l zNssf]b/df j]hkq jf b/efp kq jf 8f\$ a9fj 9sf]dfl]bdj f6 बहाल विटौरीमा दिन सकिनेछ ।
- \$\_ pkbkf -@\_ / -#\_ adf]hd axfn lj6f]ldf lbbf zt{; lxt ; Dem]f गरी दिनु पर्नेछ ।
- !!= kfls\$ zNsm-!\_ gu/kflnsfn]cfknh]lf]leq t\$] kfls\$ :yndf ; jf/l ; fwgnf0{kfls\$ ; ljwf pknAw u/fp jfkt kfls\$ ug]; dosf] cfwf/df cg'; Fl -!)\_ df pNny eP adf]hdsf]b/df kfls\$ zNs लगाइने र असूल उपर गरिनेछ ।
- @\_ gu/kflnsfn]pkbkf -!\_ adf]hd t\$]:yfg jfx\$ cGo :yfgdf सवारी पार्किङ्ग गर्न रोक लगाउन सक्नेछ । तर राजमार्ग तथा सहायक /fhdfu\$]; 8s clwsf/ lf]leq o; bkf adf]hd ; jf/l kfls\$ गराइने र शुल्क लगाइने छैन ।

## cfly\$ Pg, @)&^

- #\_ gu/kflnsfn]; j f/l kfls\$ Ifq lgwf{Of ubf{; j f/l cfj fudgdf  
वाधा नपुने गरी ट्राफिक प्रहरी कार्यालयसंगको समन्वयमा गर्नेछ ।
- !@= ; Jf zNs, b:t/M -!\_ gu/kflnsfn]cfkmg] Ifqleq ; ~rfngdf /x\$  
:yfglo ko6g, dgf]-hg tyf ; fxl; s v]hsb ; Da6wL ; Jf jf Joj ; fodf  
सेवा शुल्क लगाइने र असूल उपर गरिनेछ ।
- t/ ; ldf gbl jf csf[gu/kflnsfsf] Ifqnf0{; d6] ; ~rfng xg]  
; Jf jf Joa; fodf ; Jf zNs nufp6f ; Da6wt gu/kflnsf; 6 ; dgjo  
गरी लगाइनेछ ।
- @\_ gu/kflnsfn]lgdf0f jf ; #fng tyf Joj:yfkg u/\$f :yfglo  
k]f{wf/ jf pknAw u/fPsf] b]fosf] sg}; Jf pkofu u/] afkt  
; Da6wt ; Jf k]fos tyf ; Jfuf]lnf0{; Jf zNs, b:t/ nuf0g]  
/ c; h pk/ ul/g\$ M
- s\_ vfgkfgl, lj hhl, cltly u], wd\$zfnf, k':tsfno, ; efu] / To:t}  
c6o ; Jf ; lj wf,
- v\_ kn]f]d]nf Joa:yfkg, ; /; knf0{9n lgsf; , ; 8s aQl h:tf ; Jf  
; lj wf,
- u\_ z]f]fno, kfs{:gfgu], kf\$]L kf]/L, Jofofdznf, u]6xpf; , ko6slo  
:yn, 5fqj]f; , xf6ahf/, kz' awzfnf, ; abfx u], wf]L3f6 /  
To:t}c6o ; lj wf,
- 3\_ ; 8s, a; kfs{9n, kh h:tf ; Jf,
- a\_ crn ; DKlQ jf c6o sg}lj ifosf]dNof]g ; Da6wL ; Jf,
- r\_ gu/kflnsfn]k]fg ug]l; knf/z ; Da6wL sg}; Jf,
- 5\_ P]txfl; s :yn, k'/ftfl]s :yn Pj +wfld\$ dx]j sf ; Dkbfsf]  
प्रवेश शुल्क ।
- t/ P]txfl; s :yn, k'/ftfl]s :yn / wfld\$ dx]j sf  
; Dkbfdf k] ] ubf{g]kfnl gful/snf0{o; k\$/Of adf]hd zNs  
लिन पाइने छैन ।

-#\_ gu/kflnsfn] ; xsf/l ; :yf, PkmPd= /lBof] a3Æ au\$] lgdfQf  
Joa; fol Ohfht, lj Bfno :yfkgr, 6b; g tyf sfllr-È ; Q6/, cfjfwl  
k; n, :yfglo Jofkfl/s km\$]btff{ cgdlt, glj s/0f tyf lgodg  
आदि सेवामा सेवा शुल्क दस्तुर तोकी लगाइने र उठाइनेछ ।

-\$\_ bkrf -!\_ -@\_ / -#\_ adflhd nuf0g]; jf zNs, b:t/sf]b/ cg; Pl  
(११) मा उल्लेख भएबमोजिम हुनेछ ।

!#= lj qm zNs M-!\_ gu/kflnsfn]cfknyf]; j fldTj df /x\$]; DklQ j f cfknyf]  
/ybydf /x\$]; fj hlgS :ynj f6 pTkfbg xg]9uf, lu6bL, afn] f, df6f]  
sf7 bfp/f, h/fh/L, :nq cflb kls[ts Pj +vfglh6o j :tx?sf]lj qm  
गर्न सक्नेछ ।

-@\_ gu/kflnsfn] cfknyf] lqleq pTkfbg e}cfknyf]l; dflfQ egbf  
afx/ lgsf; l xg]9uf, lu6bL, afn] f, df6f] sf7 bfp/f, h/fh/L,  
:nq cflb kls[ts Pj +vfglh6o j :tdf Joj ; fo zNs afx\$ c6o  
शुल्क लाग्ने छैन । कुनै एकले खरिद गरी अर्को पक्षलाई विक्रि गर्नु परेमा  
व्यवसाय दर्ता गरेर मात्र विक्रि वितरण गर्न सकिने छ ।

-#\_ pkbkrf -!\_ / -@\_ adflhd gu/kflnsfn]ug[lj qm tyf nufpg]  
व्यवसाय शुल्कको दर अनुसूची (१२) मा तोकिए बमोजिम हुनेछ ।

-\$\_ sfo[kflnsfn]cfknyf]kpfudf gcfdpg]k/fgf / sfd gnflg]j :t;  
उपकरण तथा सामानहरु लिलाम विक्री गर्न सक्नेछ ।

-%\_ sfo[kflnsfn]gful/ssf]; lj wfsf]nflu lj le6g km/fd tyf k:tsx?  
वा अन्य सेवा विक्री गर्न सक्नेछ ।

-^\_ pkbkrf -!\_ adflhdsf j :tx? lj qm tyf pkbkrf -@\_ adflhdsf]  
Joj ; fo s/ c; hlsf nflu lj qm]sf]kl/df0f tyf b/ lgwf{0f u/L  
वोलपत्र, दरभाउ पत्र वा डाँक बढावढको माध्यमबाट गरिने छ ।

!\$=3/hluf /lhi6z]g zNs M-!\_ 3/ hluf /lhi6z]g zNs kqz sfggn]  
तोके बमोजिम लगाइने र उठाइनेछ ।

-@\_ pkbkrf -!\_ adflhd p7\$]/sd ; 3lo / kqz sfgg adflhd

## cfly\$ Pq, @)^

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बाँडफाँट गरिनेछ ।

-#\_ 3/ hluf /lhi6zkg zls p7fpg gu/kflnsfdf ; fwg, ; ft, klj lw,  
hgziQm tyf sfoffo Joj :yfkgeP; Dd gkfn ; /sf/n]tf\$]sf]  
कार्यालय मार्फत उठाईनेछ ।

!%= b08 hl/jfgf M!\_ gu/kflnsfn]lgwf{of u/\$f]s/, zls tyf dx; h  
tf]sPsf]; dodf eQmfgl gu/df ; DalGwt sfggdf b/ tf]sPsfdf ; fxl  
adflhd / gtf]sPsfdf sfo{kflnsfaf6 lgwf/t b/df h/ljfgf ; lxt  
बक्यौता असुल गर्नेछ ।

-@\_ gu/kflnsfn]pkbkrf -!\_ afx\$ k|Int sfgg kfnfg gu/\$f]s; /df  
nufpg]cGo b08 hl/jfgf /sd ; DalGwt sfggdf tf]sP adflhd  
हुनेछ ।

!^= s/ 56 M-!\_ aflif\$ ?kdf Itg[kg]/fhZj ; fxl cfly\$ aif\$]klxnf]  
rfdf]; s leq / df]; s ?kdf Itg[kg]/fhZj sf]xsdf dlxgf ; dfkt  
ePsf] ; ft lbgleq aenrpg]s/bftfnf0{lgodfg; f/ nllg]/fhZj sf]  
क्रमशः दश र पाँच प्रतिशत छुट दिइनेछ ।

-@\_ ; 3lo ; /sf/, kbz ; /sf/, :yfglo ; /sf/, sbglits lgofu, u7l  
/ nfesf]p2]o g/fvl ; ~rfng xg]; 3 ; :yfsf]; DklQ, j :t' tyf  
कारोवारमा यस ऐन बमोजिमको कर लिईने छैन ।

:ki6ls/0M nfesf]p2]o g/fvl ; ~rfng xg]; 3; :yf e6gn]  
; fdbflos c:ktfn tyf :j f:Yo s[b] lj Zj lj Bfno / ; f\$] cflus  
snhx?, ; /sf/L j f ; fdbflos lj Bfnox?, ; fj flgs k':tsfno,  
j frgfnfo, j fnu, cgfy>d, a4fcf>d h:tf ; fdfllhs ; 3; :yf  
सम्भन्नु पर्दछ ।

-#\_ lj kb]j f cGo o:t)k\$[tsf lj z]f kl/l:yltsf]sf/0fn]s/bftfx?n]  
s/ eQmfgl ug{g; Sg]cj :yf cfPdf ; f\$]:ki6 sf/0f vhf0{gu/  
सभाको निर्णय बमोजिम कर वा जरिवाना छुट दिन सकिनेछ ।

-\$\_ sfggdf Aoj :yf ePsf]cj :yfdf j fx\$ gu/kflnsfsf]sg}lgsfo



## cfly\$ Pq, @)^

jf clwsf/ln]sg}k\$fs/s]s/, zNs, dx; h, b08, hl/jfgf 56  
दिन पाउने छैन ।

t/ :yfglo cfly\$ s\$fsnfkdf pNn]ygl o\$ubfg k\$ofpg]  
lsl; dsf pBf\$ Joa; fodf lglZrt cjwl; Dd ; efn] agfPsf]  
कानून बमोजिम कर, दस्तुर, शुल्क छुट दिन बाधा पर्ने छैन ।

!&= k\$zf; slo kg/fj nf\$g / kg/fj \$g M-!\_ gu/kflnsfn]u/\$f]s/, zNs,  
dx; h, b08, hl/jfgf ; DaGwl lgofo\$df IrQ gaem\$df s/bftfn]  
नगरपालिकामा प्रशासकीय पुनरावलोकनको लागि निवेदन दिन सक्नेछ ।

-@\_ pkbkmf -!\_ adf\$hd k/\$f]lga\$g pk/ k\$zf; slo kg/fj nf\$gsf]  
nflu sfo{kflnsfn]k\$vsf]cWblftfdf ; DalGwt ljifo lj 1 ; d\$]  
/xg]u/l tl\$ ; b:olo /fhZj k\$zf; slo kg/fj nf\$g ; ldl\$ u7g  
गर्नेछ । यस्तो समितिमा कर निर्धारणमा सम्लग्न पदाधिकारी वा कर्मचारीको  
सहभागिता रहनेछैन ।

-#\_ pkbkmf -!\_ adf\$hd kg/fnf\$gsf]nflu k\$kt ePsf]lgj \$g pk/  
k\$kt; lbgleq 5fgljg tyf lgofo\$ u/l ; Dj lGwt AolQmf0{lgofo\$sf]  
जानकारी दिनु पर्नेछ ।

-\$\_ gu/kflnsfn] tf]sPsf] ; dodf o; bkmf adf\$hd k\$zf; slo  
kg/fj nf\$g gu/\$f]sf/0fn]s/bfnf0{yk cfly\$ ef/ kg{u0{xfgl  
नोक्सानी पर्ने गएमा नगरपालिकाले त्यसको क्षतिपुर्ति दिनु पर्दछ ।

!\* = 7\$sf cfXjfg ug{ ; Sg]M-!\_ o; Pq adf\$hd ; \$ng ug{ ; jf zNs /  
b:t/ sfo{kflnsfn]cfjZostf cg' f/ Ps cfly\$ jif\$fn]nflu cfo  
ठेक्का बन्दोबस्त गरी संकलन गर्नसक्नेछ ।

t/, cf\$tl/s cfo j [4 xg]b]vPdf jf k6s k6s 7\$sf agbfa: t ubf{  
k\$zf; lgs bfoTj a9g hfg]cj :yfdf a9ldf b0j if{ Ddsf]nflu Psk6s  
ठेक्का बन्दोबस्त गर्न सकिनेछ ।

-@\_ o; bkmf adf\$hd\$sf]cfo 7\$sf lbbf cf\$tl/s /fh:j sfoffoaf6  
:yfol n]yf gDa/ jf dNo clea[c s/ btf{k\$fof kq k\$kt u/\$f

## cfly\$ Pq, @)&^

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JolQm km{ ; :yf jf sDkgln] dfq k|t:kwf{ ug[u/l Joa:yf  
मिलाउनु पर्नेछ ।

-#\_ gu/kflnsfn] ; fdf{otof cfly\$ jif{z? xge{bf cufj} 7\$sf  
बन्दोवस्त गरी ठेक्का सम्झौता कार्य सम्पन्न गरिसक्नु पर्नेछ ।

-\$\_ gu/kflnsfn] s/ ; \$ng ug{ ; fdf{otof 7\$sf a{bf{t ul/g}  
छैन । तर जडिवुटी, कवाडी र जीबजन्तु कर तथा विज्ञापन कर संकलन  
ug{7\$sf a{bf{t g}ug{kg{cj :yfdf sfo{kflnsfsf]lgof{ u/f0{  
ठेक्कामा संकलन गर्न सकिनेछ ।

-%\_ o; bkrf adf]hd ul/g]cfo 7\$sf a{bf{t:tsf nflu af]kq, b/efpkq  
tyf 8f{ a9fa9 ; Da{wl sfo{] lw / k6{f salnot, w/f{, ls:tf  
/ 7\$sf tf{g]h:tf sfo{] lw? csf]Joa:yf geP; Dd :yfglo  
lgsfo -cfly\$ kzf; g\_ lgodfj nl, @)^\$ -; zfwg ; d]\_ nf0{  
आधार मानी गरिनेछ ।

!(=; xof] ug{k]M; 3lo tyf k{z ; /sf/sf sfof{ox?n]gu/kflnsfsf]  
राजस्व असुली कार्यमा आवश्यक सहयोग उपलब्ध गराउनु पर्नेछ ।

@)=k|tzn s/ k{ffnl cj ndag ul/g]Mgu/kflnsfn]s/sf]b/ lgwf{Of  
ubf{ul/a tyf lj k{g juhf0{sd af{em kg[u/l k|tzn s/ k{ffnl  
अवलम्बन गर्नुपर्नेछ ।

@!= sfo{] lw agfpg ; Sg]M -!\_ P{sf] p2]o sfof{og ug{sf] nflu  
नगरपालिकाले आवश्यक कार्यविधि वा निर्देशिका बनाई लागु गर्न सक्नेछ ।

-@\_ pkbkrf -!\_ adf]hd j g{sf] sfo{] lw jf lgb]zsf ; Dj]Gwt  
कार्यपालिकावाट स्वीकृत भई सार्वजनिक भए पछि लागु हुनेछ ।

@@=k|nt sfgg adf]hd xg]M o; P]df plny ul/Psf laifox?df o; }  
adf]hd / plny gul/Psf laifodf k|nt sfggdf Joj :yf eP adf]hd  
हुनेछ ।

cfly\$ Pq, @)&^

cg! Pl !

-P]sf]bkn @ sf]pkbn@\_ ;# ;DalQwt\_

; DklQ s/sf]b/

!= ; klQ s/sf]b/

qm;	; DklQsf]dNo ?		; DklQ s/ ?	s/ k tzt	l^kgl / s]kmt
	b]v	; Dd			
1	100000	2,00,000.00	25	0	
2	2,00,001.00	3,00,000.00	50	0	
3	3,00,001.00	4,00,000.00	75	0	
4	4,00,001.00	5,00,000.00	100	0	
5	5,00,001.00	6,00,000.00	125	0	
6	6,00,001.00	7,00,000.00	150	0	
7	7,00,001.00	8,00,000.00	175	0	
8	8,00,001.00	9,00,000.00	190	0	
9	9,00,001.00	10,00,000.00	200	0	
10	10,00,001.00	12,00,000.00	250	0	
11	12,00,001.00	14,00,000.00	300	0	
12	14,00,001.00	16,00,000.00	350	0	
13	16,00,001.00	20,00,000.00	380	0	
14	20,00,001.00	22,00,000.00	400	0	
15	22,00,001.00	24,00,000.00	500	0	
16	24,00,001.00	26,00,000.00	550	0	
17	26,00,001.00	28,00,000.00	650	0	
18	28,00,001.00	30,00,000.00	800	0	
19	30,00,001.00	32,00,000.00	1,000.00	0	
20	32,00,001.00	34,00,000.00	1,200.00	0	
21	34,00,001.00	36,00,000.00	1,500.00	0	
22	36,00,001.00	38,00,000.00	2,000.00	0	
23	38,00,001.00	42,00,000.00	2,500.00	0	
24	42,00,001.00	46,00,000.00	3,000.00	0	
25	46,00,001.00	50,00,000.00	3,500.00	0	
26	50,00,001.00	60,00,000.00	4,500.00	0	
27	60,00,001.00	70,00,000.00	6,000.00	0	
28	70,00,001.00	80,00,000.00	8,000.00	0	
29	80,00,001.00	1,00,00,000.00	10,000.00	0	
30	1,00,00,001.00	1,20,00,000.00	12,000.00	0	
31	1,20,00,001.00	1,60,00,000.00	16,000.00	0	
32	1,60,00,001.00	2,00,00,000.00	20,000.00	0	
33	2,00,00,001.00	2,20,00,000.00	25,000.00	0	
34	2,20,00,001.00	3,20,00,000.00	40,000.00	0	
35	3,20,00,001.00	4,00,00,000.00	50,000.00	0	
36	4,00,00,001.00	5,00,00,000.00	60,000.00	0	
37	5,00,00,001.00	dfly	0	0.2	

!!

cfly\$ Pq, @)&^

**cg; Pl @**  
**-Pqsflbkn # ; u ; DalGwt\_**

j*f g.	lfj ljeftg	hlf /xsf lfj	dflqsfj/b/ klt /fkg
j*f g. 1	slij lfj	sflrf/ slns l/lgf lfqsf hluf?	100000
j*f g. 1	slij lfj	sfnlrf, /fpturf, xfh; lhpnf lkkj, Hofld/ lfqsf hluf?	200000
j*f g. 1	slij lfj	db)/&kfql, *f)/sf*f, ; fpgkgl, #ofng'f, plHofn', xSgldhf, j *fn)v, u/Lvs( lfqsf hluf?	40000
j*f g. 1	slij lfj	clo sfllofbo lfqs?	25000
j*f g. 2	slij lfj	sfl^vfhf, lqj]-fl, :ofpln j hf/ lfqsf hluf?	200000
j*f g. 2	slij lfj	kfj/xfp; , b)lv bf/f uf; ld lfqsf hluf?	100000
j*f g. 2	slij lfj	kflv/f l*wf ltlidn, l; fw, /f^l; , k'fgj/l; f^, afxg yrgf lfqsf hluf?	50000
j*f g. 2	slij lfj	clo lfqsf hluf?	25000
j*f g. 3	slij lfj	xfhvfhf lfqsf hluf?	200000
j*f g. 3	slij lfj	:ofnf, kflggfopf, sllofgk/ ; fpgkgl lfqsf hluf?	100000
j*f g. 3	slij lfj	clo lfqsf hluf?	50000
j*f g. 4	slij lfj	Op/L, wlnf afk'f, els] a/n, kfofvs( lfqsf hluf?	100000
j*f g. 4	slij lfj	clo lfqsf hluf?	50000
j*f g. 5	slij lfj	d^hf lfqsf hluf?	200000
j*f g. 5	slij lfj	0j/ l%kgr, sfkmrf/ ; fn^fs/f lfqsf hluf?	80000
j*f g. 5	slij lfj	clo lfqsf hluf?	40000
j*f g. 6	slij lfj	/fdl aljof/, kfjgl, *ff*fvt]t , kflnt] cf/l*fj lfqsf hluf?	100000
j*f g. 6	slij lfj	; dnkfvf, e)lvs.; fpkfvf, dfemurf, ykfurf, a*f'cfh, k'fgfurf lfqsf hluf?	80000
j*f g. 6	slij lfj	efj/, ltlidn] ; bf] gr, ls^]g, kpfvs( wgf/l uf, k'f/Luf*f, klnf]kflnt] lfqsf hluf?	50000
j*f g. 6	slij lfj	clo lfqsf hluf?	25000
j*f g. 7	slij lfj	rfl, ?k'sfl', kfv]t, bf/Lgf, a/sf^lof lfqsf hluf?	100000
j*f g. 7	slij lfj	tlnt]bf]sg, lj p/gl, *flvfhf, vftlurf, kldf lfqsfl hluf	80000
j*f g. 7	slij lfj	clo slij ofbo lfj	40000
j*f g. 8	slij lfj	rfl :ofnf lfqsfl hluf	100000
j*f g. 8	slij lfj	dbz, dfemurf, xf/'fh, /fp'yx, ^gl; yf ; /fn lfqsfl hluf	80000
j*f g. 8	slij lfj	sf^fludf ufj-rf, sfkmrf/ lfqsfl hluf	50000
j*f g. 8	slij lfj	clo lfqsfl hluf	25000
j*f g. 9	slij lfj	enkf, sfndf^l, sl/nf, l; dngr, j/fn, l; lv]t, sfkmurf/, /hgf, sllofg, u'fv]t, ; /fv]hfsf v]t	100000
j*f g. 9	slij lfj	afigl, ; yf, lgufl, #f]gr'f, kfjv/f	70000
j*f g. 9	slij lfj	nfdsl^of, vfnkfvf, sfne/, hth] aff; sfl^ sf^fafigl, kflnfh, gfpnl lfqsf hluf?	40000
j*f g. 9	slij lfj	clo lfqsf hluf?	25000
j*f g. 10	slij lfj	cnl, lj/fn, k'f lfqsf hluf?	150000
j*f g. 10	slij lfj	afln]t/f, *fls] afpgr'f/ lfqsf hluf?	80000
j*f g. 10	slij lfj	k; gl, e'/urf, gj furf, ; ykfvf lfqsf hluf?	50000

!@

## cfly\$ Pq, @)&^

j*f.g.	lfj ljeftg	hlf /x\$fl lfj	dflogsfj/ kjt /fkg
j*f.g. 10	slif lfj	clo lfqsf hluf?	30000
j*f.g. 11	slif lfj	d^hf, ltdn^fj<, sf: t<f lfqsf hluf?	200000
j*f.g. 11	slif lfj	: flgrf/, #^v^hf, lj^rf/, 0j/uf* lfqsf hluf?	120000
j*f.g. 11	slif lfj	sksf^, v^bf, dlyafxgufp, tlnafxgufp, sfslfup, dxtf/fufp, sl^ufp, dfemufp, vw/f lfqsf hluf?	80000
j*f.g. 11	slif lfj	clo lfqsf hluf?	30000
j*f.g. 12	slif lfj	ef/tlufp, ahuf*, wf/fkfgl lfqsf hluf?	150000
j*f.g. 12	slif lfj	rffk^f, ebfj? : ofkfgl, gfpnf, v^k, /fj nufp, a: gf lfqsf hluf?	80000
j*f.g. 12	slif lfj	lj^fj^f/, wf0/f, dfemufp, : flnj : fp, egf/lufp lfqsf hluf?	50000
j*f.g. 12	slif lfj	clo lfqsf hluf?	30000
j*f.g. 13	slif lfj	a^fnufp, /fjsouf, lxtfgufp, nfn lfqsf hluf?	100000
j*f.g. 13	slif lfj	k/fgl a: tl, s: t^f, cfnf, rf/ lfqsf hluf?	80000
j*f.g. 13	slif lfj	a/frp/, ^f^f, e^flg, &/fl*n lfqsf hluf?	50000
j*f.g. 13	slif lfj	clo lfqsf hluf?	30000
j*f.g. 1	lofkf/s lfj	l/dgfsfj e/l lqj: fl dfj b/v dflylnfj df^/kn ; dd ; *ssf 50 ld^/ bfof afof	1700000
j*f.g. 1	lofkf/s lfj	l/dgfsfj e/l lqj: fl dfj b/v tlnfj eaf.k. ; dd ; *ssf 50 ld^/ bfof afof	1000000
j*f.g. 4	lofkf/s lfj	afh^ xfl^n b/v lbk a. l; xsfj#/ ; dd ; *ssf 20 ld^/ bfof afofsfj lfj	2500000
j*f.g. 2	lofkf/s lfj	afxgyfgh ahf/sfj dh ; *s 50 ld^/ bfof afof	300000
j*f.g. 3	lofkf/s lfj	&f^lsfj e/l : ^zq/l b/v lo^f^ l: l^h: ajs xb) e^f^g/l *f*f ; ldsfj lfqsfj hluf	2500000
j*f.g. 3	lofkf/s lfj	afunb xfl^n b/v l: dnu/l xb) &f^lsfj e/l : ^zq/l ; ldsfj hluf	2000000
j*f.g. 4	lofkf/s lfj	lbk a. l; xsfj#/, u/lvfnl xb) hgs k: tsfno ; dd ; *ssf 20 ld^/ bfof afofsfj lfj	3000000
j*f.g. 4	lofkf/s lfj	zfl^t rftf/f ahf/sfj 50 ld^/ bfof afofsfj lfj	5000000
j*f.g. 4	lofkf/s lfj	u/lvfnl, sf/fuf/ xb)/^qm: efg ; dd ; *ssf 50 ld^/ bfof afofsfj lfj	2000000
j*f.g. 4	lofkf/s lfj	u/lvfnl b/v /fgufp kfgl^bfs: ; dd dh af^fsfj 30 ld^/ bfof afofsfj lfj	1500000
j*f.g. 9	lofkf/s lfj	e/ kfjv/f ahf/sfj 50 ld^/ bfof afofsfj lfj	200000
j*f.g. 10	lofkf/s lfj	e^rf/ ahf/sfj 50 ld^/ bfof afof lfqsf hluf?	500000
j*f.g. 13	lofkf/s lfj	lxtfgsf v^hf^b/v u/fv^hf ; dd ; *ssf 50 ld^/ bfof afofsfj lfj	1200000
j*f.g. 1	cfjfl; o lfj	hfh/sf^ *flkf ; *ssf j *f g+1 c^t/ut ; *ssf 50 ld^/ bfof afofsfj lfj	500000
j*f.g. 1	cfjfl; o lfj	sfhrf/, d^j, *fl^sf^f, #o^f^f ; *ssf 30 ld^/ bfof afofsfj lfj	125000
j*f.g. 2	cfjfl; o lfj	vnuf kfrsfj^of ; *s c^t/ut sf^v^hf b/v col/h/f ; dd ; *ssf 50 ld^/ bfof afofsfj lfj	150000
j*f.g. 2	cfjfl; o lfj	sf^v^hf b/v kfj/xfp ; ldsfj ; *ssf 50 ld^/ bfof afofsfj lfj	150000
j*f.g. 2	cfjfl; o lfj	kfjv/f e/fvs( ; *s c^t/ut kfjv/f cfj^f ; *ssf 30 ld^/ bfof afofsfj lfj	80000
j*f.g. 3	cfjfl; o lfj	lkn^f^f b/v hgs k: tsfno ; ldsfj lfj	1000000
j*f.g. 3	cfjfl; o lfj	hfh/sf^ PkmPd b/v sf^/fnl ; ldsfj lfj	300000
j*f.g. 3	cfjfl; o lfj	&f^l lknr^f/f b/v sf^/fnl xb) u/lvfnl hf^g/ lfj	300000
j*f.g. 3	cfjfl; o lfj	dflylnfj yfln lfj	700000
j*f.g. 3	cfjfl; o lfj	tlnfyfln lfj	700000
j*f.g. 3	cfjfl; o lfj	: ofnf sfafsfj? v b/v slfogk< ; dd ; *ssf 50 ld^< bfof afofsfj lfj	200000
j*f.g. 3	cfjfl; o lfj	hfh/sf^ *flkf ; *s c^t/ut : ofnf / sfjufp ; *ssf 50 ld^/ bfof afof	300000
j*f.g. 4	cfjfl; o lfj	z: l a'_sfj#^/b/v /wfsj-f, /fd dlfb/ lfqsf hluf?	1000000

!#

## cfly\$ Pq, @)&^

j*f.g.	lfj ljeftg	hlf /x\$fl lfj	dflqsf/b/ klt /kgl
j*f.g. 4	cfjfl; o lfj	sflhjff / jfpgjff lfqsf dn; *s blv 50 ld^/ jflx/sfl hlufx?	1000000
j*f.g. 4	cfjfl; o lfj	hfh/sfl^ *flkf; *ssfl0 kj r0f^ blv; ldsfl?v xb)zfttl rftf/f; ld 50 ld bfojfof	700000
j*f.g. 4	cfjfl; o lfj	hfh<sfl^ *flkf; *ssfl0 kj r0f^ blv dnfkg xb)ktrj f<l; ld; *ssfl50 ld bfojfof lfqsf hlufx?	400000
j*f.g. 4	cfjfl; o lfj	l%r^ hfh/sfl^; *s cttut jfxf/fufpsfl&^lkn blv dnfkg flkf; *s 50 ld^/ bfojfof	300000
j*f.g. 4	cfjfl; o lfj	jfxf/f 0j/ uf^; ld; *s cttut kf; fuf^f blv jfxf/f lh/flkj r0f^; ld 50 ld bfojfof	200000
j*f.g. 4	cfjfl; o lfj	zfttlrftf/f l</gf; *s cttut gufl zfxsfl #/blv lbgz <)&sfl#/ xb) l; l^h; a_s; ld; *s bfofaf	2500000
j*f.g. 6	cfjfl; o lfj	sflkmrfl e)/vs(d%0gf; *ssfl30 ld^/ bfojfof lfqsf hlufx?	150000
j*f.g. 5	cfjfl; o lfj	af#vfl blv l%kg xb)sflkmrfl; *ssfl50 ld bfojfof lfqsf hlufx?	150000
j*f.g. 5	cfjfl; o lfj	l%r^ hfh/sfl^; *s cttut kf; fuf^ blv 0j/uf^; ldsf; *ssfl50 ld^< bfojfof lfqsf hlufx?	500000
j*f.g. 7	cfjfl; o lfj	sflkmrfl uel^of dh^fs/l; *ssfl30 ld^/ bfojfof lfqsf hlufx?	100000
j*f.g. 7	cfjfl; o lfj	dh^fs/l ?kfsfl^; *s cttut sf^f bjejgf blv wf/fv/fnf; ld; *ssfl30 ld bfojfof lfqsf hlufx?	100000
j*f.g. 7	cfjfl; o lfj	:ofpln e)/vs(; *s cttut :ofpn)bv bx jhf/; ld; *ssfl bfojfof lfqsf	150000
j*f.g. 8	cfjfl; o lfj	dflkxfl* nlsdfu(cttut; flv/fnf blv eikf vjnf; ld; *ssfl50 ld bfojfof lfqsf hlufx?	150000
j*f.g. 8	cfjfl; o lfj	dflkxfl* nlsdfu(blv sflkmrfl hfl^g); *ssfl30 ld. bfojfof lfqsf hlufx?	100000
j*f.g. 8	cfjfl; o lfj	e/rfl; ofpln; *s cttut dflkxfl* blv :ofpln jhf/; ld; *ssfl bfojfof lfqsf hlufx?	100000
j*f.g. 9	cfjfl; o lfj	dflkxfl* nls dfu(cttut eikf vjnf blv kf/v/f %)^uf* gu/kflnsfsl; dfgf; ld 50 ld. bfojfof	150000
j*f.g. 9	cfjfl; o lfj	ajfvl a kfl kflv/f; *ssfl30 ld. bfojfof lfqsf hlufx?	80000
j*f.g. 10	cfjfl; o lfj	l%r^ hfh/sfl^; *s v-* cttut l; lnl vjnf blv kf/v vjnf; ld; *ssfl 50 ld. bfojfof lfqsf hlufx?	400000
j*f.g. 10	cfjfl; o lfj	e/rfl; ofpln; *ssfl30 ld bfojfof lfqsf hlufx?	150000
j*f.g. 10	cfjfl; o lfj	dflkxfl* nlsdfu(cttut buf(kf.lj. blv kf/v/f; ld; *ssfl50ld bfojfof lfqsf hlufx?	200000
j*f.g. 11	cfjfl; o lfj	dflkxfl* nlsdfu(cttut lzj; s/ df.lj. blv; flv/fnf; ld; *ssfl50 ld bfojfof lfqsf hlufx?	200000
j*f.g. 11	cfjfl; o lfj	hlnf; *s cttut lknaf^ blv jofpln a/fn; ld; *ssfl50 ld bfojfof lfqsf hlufx?	150000
j*f.g. 11	cfjfl; o lfj	kflv blv j*f sf0fno hfl^g); *ssfl30 ld bfojfof lfqsf hlufx?	100000
j*f.g. 11	cfjfl; o lfj	l%r^ hfh/sfl^; *s cttut rtfjnf dlb/ blv xSsf kfj; ld; *ssfl50 ld bfojfof lfqsf hlufx?	1000000
j*f.g. 11	cfjfl; o lfj	l%r^ hfh/sfl^; *s cttut v*s axfb/ /fjfosfl hlufblv /flhv/fnf; *ssfl 50 ld bfojfof lfqsf hlufx?	500000
j*f.g. 11	cfjfl; o lfj	l%r^ hfh/sfl^; *s cttut kflv/fnf blv vjnf vjnf; ld; *ssfl50 ld bfojfof lfqsf hlufx?	500000
j*f.g. 11	cfjfl; o lfj	bj n jf#fl; *s cttut bj n blv rjpsf; ld; *ssfl30 ld. bfojfof lfqsf hlufx?	100000

cfly\$ Pq, @)&^

j*f g.	lfq ljeftg	hluf /xsf]lfq	dflqgsf]b/ k]t /fkg
j*f g. 11	cfjfl; o lfq	d^hf em]k]n b]v s]f k; fb cfrfo\$]# / xb]0]uf/ hf^g]; *ssf]30 ld. bfof]fof lfq	150000
j*f g. 12	cfjfl; o lfq	l%6r^ hfh/sf^ ; *s c]t]t /f]h v]hf b]v j]f/hf v]hf ; ld ; *ssf]50 ld bfof]fof lfqsf hlufx?	500000
j*f g. 12	cfjfl; o lfq	d]l]okxf]l* n]fsdfu]c]t]t ; fln lj ; fp b]v lzj ; s/ df. lj. ; ld ; *ssf] bfof]fof lfqsf hlufx?	150000
j*f g. 12	cfjfl; o lfq	y]kfr]f/ sf: t/f ahuf*f ; *ssf]30 ld bfof j]fof lfqsf hlufx?	100000
j*f g. 13	cfjfl; o lfq	l%6r^ hfh/sf^ ; *s v*s b]v ljB^t ; j :^ g xb]j /l]kkn ; ld ; *ssf]30 ld^/ bfof]fof lfqsf hlufx?	300000
j*f g. 13	cfjfl; o lfq	k]x/L r]f]sl b]v a/fr]f/ nfh] ; ld ; *ssf]50 ld^/ bfof afof lfqsf hlufx?	700000

cg^, Fl #

-Pq]sf]bkrn \$ sf]pkbkrn -@\_ ; # ; DalQwt\_

3/ hluf axfn s/sf]b/

gu/kflnsf lfqleq sg}JolQm]3/, k; n, llof/h, uf]fd, 6x/f, ; \$ -5kk/\_  
 sf/vfgf, hluf jf kf]y/L k^}jf c]f]zs tj/n]axfndf lbPsf]df aflif\$ !)  
 k]t]ztsf b/n]axfn s/ ln0g]5 .

cg^, Fl \$

-Pq]sf]bkrn % sf]pkbkrn -#\_ ; # ; DalQwt\_

l]oa; fo 0hfht -btf{glas/of\_ b:t^/sf]b/

qm# ; #	Joa; fosf]lsl; d	b:t^ /sd ?	s]k]m]t
!=	Pq]df p]ln]y gePsf gof]loj ; fo btf{	1000	
@=	Joj ; fo gj]ls/of	500	
#=	Joj ; fo gj]ls/of yk b:t^ / lxt	700	

cfly§ Pq, @)&^

cg', Fl %

-Pqsf]bkn % sf]pkbn -%\_ ;# ;DalQwt\_

Aoa; fo s/sf]b/

qm;	Joa; fosf]sl; d	b:t/ /sd ?	sjkwt
1	vbf ; fgf k; n	%)	
2	ld7f0(k; n	%)	
3	t/sf/l tyf kknkh	%)	
4	<b>xfgn tyf /B7%6</b> @) nfv ebf a9l kfil ePsf @) nfv ; Dd kfil ePsf !) nfv ; Dd kfil ePsf	!))) &%) %))	
5	k6q, d6&lt;h / l8h h l j lqm k; n	%)	
6	k6q kdk	#)))	
7	r7f tyf ; t1h6o Joj ; fo s= g-kf lfg leq kwfg sfofho ePsf -@) nfv ebf dfly kfh v= g-kf lfg leq zfvf sfofho -l8n/_ ePsf -!) nfv ; Dd kfh u= g-kf lfg leq sfp66/ dfq ePsf -knbs/ l j qitf_ % nfv ; Ddsf]kfil	@))) !))) @))	
8	<b>db/f k; n tyf s1B :6f] {</b> s= @) nfv ebf dfly kfil ePsf v= @) nfv ; Dd kfil ePsf u= !) nfv ; Dd kfil ePsf	@))) !@)) *)))	
9	<b>sfF]tyf kn; l sk8f k; n</b> s= @) nfv ebf dfly kfil ePsf v= @) nfv ; Dd kfil ePsf u= !) nfv ; Dd kfil ePsf	%))) \$))) @))	
10	<b>d;fh tyf &gt;#f/ k; n</b> s= @) nfv ebf dfly kfil ePsf v= @) nfv ; Dd kfil ePsf u= !) nfv ; Dd kfil ePsf	^))) ^))) #%)	
11	<b>ls/lqf tyf v1Bq k; n</b> s= @) nfv ebf dfly kfil ePsf v= @) nfv ; Dd kfil ePsf u= !) nfv ; Dd kfil ePsf	%))) #))) @))	
12	<b>efBf k; n</b> s= @) nfv ebf dfly kfil ePsf v= @) nfv ; Dd kfil ePsf u= !) nfv ; Dd kfil ePsf	%))) \$))) #)))	
13	llof l8n/	@))	
14	<b>knqf/ pBq -l:6n tyf sf7</b> s= @) nfv ebf dfly kfil ePsf v= @) nfv ; Dd kfil ePsf u= !) nfv ; Dd kfil ePsf	!))) &))) \$)))	

!^



cfly§ Pq, @)&^

qnr;	Joa; fosf]lsl; d	b:t7 /sd ?	s]kmt
15	s6fql lk; fql ldn	@)))	
16	; ldn	^)))	
17	5fnf hQf agfpg]tyf lj lqm ug{k; n	!%))	
18	Pu[6] -dn tyf lj plj hg lj qm ug{; dt_	!%))	
19	<b>3/n' pBf] -r]pldg, bndf], d; fnf cbl_</b>		
	s= @) nfv e6bf dfl y kfl ePsf	%)))	
	v= @) nfv ; Dd kfl ePsf	@)))	
	u= !) nfv ; Dd kfl ePsf	!%))	
20	df6/; f0sn lj qm zf]?d	!)))))	
21	llof/h -df6/; f0sn tyf ur8l_	%)))	
22	llof/h / zf]?d b6]ePsf]	!%)))	
23	lj Bt ; fdfull lj qm k; n	@)))	
24	ulln pBf]	%)))	
25	df6f0n lj qm tyf dd{ k; n	@%))	
26	<b>x8]o/ k; n</b>		
	s= @) nfv e6bf dfl y kfl ePsf	@)))))	
	v= @) nfv ; Dd kfl ePsf	!@))	
	u= !) nfv ; Dd kfl ePsf	&%))	
27	sDko6/ lj qm tyf dd{ k; n	\$))	
28	cf]wl k; n -cf]j] ; lxt_	%))	
29	; xsf/l tyf ; fdbflos pkrf/ s]b]	@))	
30	lg]h lrlsl; fno tyf b6t pkrf/ s]b]	#))	
31	df5f df; 'lj qm k; n	!))	
32	bw 8]l k; n	!))	
33	xhfd -x6/ sl6^a_ k; n	@))	
34	<b>6] ; k; n -; n]pg]dfq_</b>		
	s= l; nf0{dlzg @ ; Dd	!%))	
	v= l; nf0{dlzg % ; Dd	@%))	
	u= l; nf0{dlzg % e6bf dfl y	\$))	
35	5fkfv]gf	\$))	
36	kn6]f];6]8of]	!%))	
37	cf6{k; n	\$))	
38	kn6]f]skl, kn6]f]; tyf n]dg] n k; n	!))	
39	<b>k]j]lws lz]f] ; j] -cg]it k]ts]ff_</b>		
	s= k] {k]j] k]ts]ff	%))	
	v= cfwf/e't -s]ff % ; Dd k]ts]ff	&%))	
	u= cfwf/e't s]ff * ; Dd k]ts]ff	()	
	3= df]j s]ff !@ ; Dd k]ts]ff	!@))	
40	k]j]lws lz]ffno	!@))	
41	pRr lz]ff	!%))	
42	sDko6/ O]6:Ro6	%))	
43	s]f]ru+tyf 66; g ; 66/	%))	
44	qm / pBf] -j]l]f]	%))	
45	36]t]Jof] ; fo -u]f]fd ePsf]	%))	
46	36]t]Jof] ; fo -u]f]fd gePsf]	@%))	
47	<b>lg]h 6]hkn6] 6]j / -k]t6]j /_</b>		
	! = :y]kgf -k]t6]j /_	!)))))	
	@ = j]l]f] s/ -k]t6]j /_	%))	

cfly\$ Pq, @)&^

qm;	Joa; fosf]sl; d	b: t? /sd ?	sljnot
48	<b>; 8s lkr tyf ufen sl6^ zlls</b>		
	S= dVo af6f]lkr sl6< zlls	^)))	
	V= ; xfos af6f]lkr sl6< zlls	\$)))	
	U= ufen af6f]sl6< zlls	!)))	
49	<b>ljlo0 ; jf</b>		
	S= jf0fHo j\$ zfvf	!%)))	
	V= lj sf; a\$ zfvf	!@)))	
	U= lj df slkql zfvf	!%)))	
50	<b>; xsf/l</b>		
	S= axb4llzo	#)))	
	V= art tyf C0f	@)))	
	U= slif	%))	
51	<b>lgdfw Joj ; fol</b>		
	S > Dfsf /hi68(g-kf leq sf6fho /x\$ f	@%)))	
	V > Dfsf /hi68(g-kf leq sf6fho /x\$ f	!%)))	
	U > Dfsf /hi68(g-kf leq sf6fho /x\$ f	!)))	
52	<b>asf ju\$flgdff Joj ; fol 0hfht</b>		
	S= gofBbt{	%)))	
	V= glj s/0f	%)))	
	U= glj s/0f yk b: t/	!)))	
	3= bf-vf= gfd; f/l xsj fnf afx\$ n0{	@%)))	
	^= bf-vf= gfd; f/l Psf3/sf kl/j/df	%)))	
53	<b>nyf kl/l0f Joj ; fo</b>		
	S > Dfsf /hi68{	5000	
	V > Dfsf /hi68{	4000	
	U > Dfsf /hi68{	3000	
54	<b>sfgg Joj ; fol</b>		
	S= clwj 0mf	5000	
	V= clej 0mf	3000	
	U= gfb/l klans ; lxt sfgg Joj ; fo	6000	
55	3= ; fw/0f nyfkl9 Joj ; fo	2000	
	rZdf k; n	1500	
56	:6zg/l tyf as k; n	3000	
	<b>; grfl k; n</b>		
57	S= @) nvf ebbf dflv	25000	
	V= @) nvf ; Dd	15000	
	U= !) nvf ; Dd	8000	
58	; fdflhs tyf klj lws k/fdz{s0b}	5000	
59	cf0-Pd-0= tyf dlq 6ff; km/	3000	
60	lj 1fkq Phl; l	1500	
61	s6; ll6q; l	5000	
62	<b>366 s/</b>		
	S= !@ dlxgf rllg]	50	
	V= ( dlxgf rllg]	40	
	U= ^ dlxgf rllg]	30	
63	3= # dlxgf rllg]	20	
63	; fqr 3Dtl tyf 7hfdv ul/g]Joj ; fo	1000	

cfly\$ Pq, @)&^

**cg' Pl ^**  
**-Pqsf]bkrn ^ sf]pkbkrn!\_ ; u ; DalQvt\_**  
**hl8a6l, sjf8l, hljh6t' s/sf]b/**

qm ; +	s/sf]sl; d	s/sf]b/ -/sd ?_	sjknot
<b>s_</b>	<b>pmg, vf]j]hl8a6l, jgs;</b>		
!=	pmg -k]s]ts, s]qd, hu/_ k]t s] hl=-	!	
@=	vf]j]k]t s]hl=-	!	
#=	hl8a6lx? -===== k]t s] hl=-	!	
\$=	ags; -v/_ , aflaof] dnxg kQf, 5]n]l, k/fn, j uf; , lgufn] n]stf, k6], c]dn; f]-sRrf] k]t s]hl=-	!	
<b>v_</b>	<b>sjf8l dfn; fdg =</b>		
!=	vf]n] ; l; l -lj o/_ j]f]nsf]; f0h x]l k]t uf6f	.%)	
	vf]n] ; l; l -dlb/f / c6o_ %)) Pd-Pn= e6bf d]ly k]t uf6f	.%)	
#=	vf]n] ; l; l -dlb/f / c6o_ %)) Pd-Pn= e6bf tn k]t uf6f	.@%	
\$=	kn]li6s -af]n, ef8fs8f, k/fgf hQf, rkn, llofng / h]s6 c]fb_ k]t s]hl	.@%	
%=	vf]n] af]f M %) s]hl ; Dd vf]B]g c66]kn]li6ssf af]f k]t uf6f %) s]hl=- ; Dd vf]B]g c66]h6sf af]f k]t uf6f !) s]hl=- ; Dd vf]B]g c66]h6sf af]f k]t uf6f	.@% .@% .%)	
^=	t]h]s]l6g M !) ln6/e6bf a9l c66]7h]f]k]t uf6f !) ln6/e6bf sd c66] ; fg]k]let uf6f	.%) .@%	
&=	k]m]kz]f]wg -l/; f0sln_ u/l k]m]k6f]u xg ; Sg] len08'-k]s]ts / s]qd pgsf 6qmf_ k]t s]hl ufd]6sf]sk8sf]6qmf k]t s]hl= hn]s]f]d]l] n k]t ln6/ h6 / kn]li6ssf af]f k]t s]hl= s]k6sf 6qmf k]t s]hl= 6fo/66a k]t s]hl= y]6]l]6g k]t s]hl= k/fgf]86 k]t s]hl= k/fgf sfuh -cvaf/, 6oh]k]6_ k]t s]hl= k/fgf c6o sfuh -s]66 ; d]_ k]t s]hl= wft'sf 6qmf x_ / kqe0 sfd gn]lg]ePsf wft' ; fd]g x_ -s_ km]fd k]t s]hl= -v_ c6o wft -kQn, t]df c]fb_ k]t s]hl= -u_ y]l]qP/ s]d gn]lg]d]l]zg/l c]h]f/ k]t s]hl= -3_ k]l]n]lyg kf0ksf 6qmf x_ k]t s]hl= -a_ l; ; f -ln8_ sf]wh]j]f 6qmf k]t s]hl= -r_ s]f]r]s]f]wh]f/ 6qmf k]t s]hl=-	.@% .@% .@% .@% .@% .%) .@% .@% .@% .@% .@% ! @ ! .@% .@% .@%	
<b>u_</b>	<b>k]r]nt s]g6n]lg]n] u/Ps]f]h]j]h6t' j]f]x]s]f c6o dt]j]f d]l/Ps]f</b> <b>h]j]h6t's]f]x]8, l; a, k]f]f, 5fnf</b> x]f' , sV/f h:tf k5lx_ s]f]j]f]fv k]t s]hl= x]8 k]t s]hl= l; u k]t s]hl= v/ k]t s]hl= 5fnf -7h]f] k]t uf6f 5fnf -; fg] k]t uf6f	.%) .@% .@% .@% % #	

!()

cfly& Pq, @)&^

cg; Pl &  
-Pqsf]bkrn & sf]pkbkrn@\_ ; u ; DalQwt\_  
; jf/l ; fwg s/sf]b/

qm; =	; jf/l ; fwgsf]sl; d	btf(?)	jfiif& s/sf] b/ -/sd ?_	s]kmt
!=	:sfeq/			
	s= @@) ; l; l dflly	20000	10000	
	v= @@) ; l; l ebbf sd	15000	5000	
@=	xql	10000	2500	
#=	xllsf÷6bfs6/÷; d]	5000	1500	
\$=	dfq/ ; f0&n	1000	500	
%=	c6f]S; f	3000	1000	
^=	lj Btlo l/S; f tyf :s&/	1000	500	
&=	; jf/l k6s]s/			
	6s		100	
	a;		50	
	xllsf÷6bfs6/ ; d]		25	
	dfq/ ; f0&n		10	

cg; Pl \*  
-Pqsf]bkrn \* sf]pkbkrn -!\_ ; u ; DalQwt\_  
lj 1fkg s/sf]b/

lj 1fkg ; fdu]sf]sl; d	s/sf]b/ -/sd ?_
ग्लो साइन बोर्ड, डिपिएस बोर्ड २५ वर्ग फिट सम्मको	१२००
बिज्ञापन सामग्री २५ व. फि. भन्दा बढी प्रति वर्ग फिट	५०
साना किसिमका प्रचार बोर्ड ४ व. फि. सम्म	४००
व्यानर सार्वजनिक स्थानमा प्रतिमिटर ७ दिनसम्मको	८
व्यानर सार्वजनिक स्थानमा प्रतिमिटर ७ दिन बढीको	६
वालपेन्ट विज्ञापन प्रति वर्ग फिट	५

@)

cfly§ Pq, @)&^

cg; Pl ( -Pqsf]bkrn !) sf]pkbkrn -!\_ ;# ; DalQvt\_

axfn la6f]l zllssf]b/

qm; #	; DkIQsf]lsl; d	zllssf]b/ -/sd ?_	s]kmt
!=	cfknh]lqdfqf u/xf j f cfknh]l; j fldTj df /x\$		
	s_ ejg kl't sf]f-; 6/	6000	dfl; s Gogtd
	v_ dflyllnf]tnfsf]kl't sf]f	1500	dfl; s Gogtd
	v_ hluf kl't s7Xf-/f]kgl	1000	allif§ Gogtd
	u_ cGo ; DkIQ -0Sj lkd]6 ef8f ; Dj Gwl zlls_		
	• Aofs xf]nf]B/ -8f0e/ eQf / 0Gwg afx\$	1500	kl't306f
	• l6k/ -8f0e/ eQf / 0Gwg afx\$	5000	kl'tlbg
	• 6ofS6/ -8f0e/ eQf / 0Gwg afx\$	2500	kl'tlbg
	• ; kml 6pfsL ; knf u/\$f]	2500	kl't k6s
@=	cfknh] /ybydf /x\$] ; fj h]gs :yn, Pnhgl hluf j f af6f]5]psf]hlufdf ePsf		
	s_ c:yf0{6x/f kl't uf]f	500	dfl; s
	v_ 5fkf kl't uf]f	500	dfl; s
	u_ k; n kl't uf]f	1000	dfl; s
	3_ cfj f; kl't aukn6	5	
#=	; fj h]gs :yn, x6ahf/, d]hf, hfqf cflbdf yk\$ k; n j ul\$/of cg; f/ kl't k; n	100	Ps k6ssf]
\$=	cGo		

cfly\$ Pq, @)&^

---

cg! Pl !)

-Pqsf]bkrn !! sf]pkbkrn -!\_ ;# ;DalQwt\_

kfls\$ zNssf]b/

qm#; #	; jf/l\$]l\$; d	kfls\$ zN\$ klt 306f -?_	s]knot
!=	tf\$]kfls\$ lqdf kfls\$ ul/g] s_ a; , ldgla; v_ 6\$, 6af\$6/ u_ hlk, sf/, Eofg 3_ d\$;/ f0\$ a_ ; f0sn r_ uf8f -uf? jf c6o_	@) @) !% !) % %	
@=	a; kfls\$ kfls\$ ul/g] s_ a; , ldgla; v_ 6\$, 6af\$6/ u_ hlk, sf/, Eofg	!) !) %	
#=	c6o ; j f/l		
	s_ xpl-hlj; jL, 8f?/ (plny gePsf ; a) cflb	@%	

cflý§ Pð, @)&^

cg! Pl !!

-Pðs]bkrn !@ s]pkbkrn -!\_ -@\_ / #\_ ;# ; DalQwt\_

;]f zlls, b:t/sf]b/

qnr	lj/Of	k tfljt b/ ?	kl6ðf0ç
1	lgj ðg b:t/	25	
2	<b>gful/stf l; km/;</b>		
	s azh	50	
	v h6d l; 4	1000	
	u a]flxs clust	2000	
3	gfafns l; km/;	50	
4	JolQmut 36gf -h6d, lj j fx, d[o;" a; f0 ; /f0{/ ; Da6w lj R5ð_ bt{-Dofb gf3\$sf dfq	50	
5	JolQmut 36gfbtf{-h6d, lj j fx, d[o;" a; f0 ; /f0{/ ; Da6w lj R5ð_ kðf0fkq kl tlnkl	50	
6	h6d, d[o, lj j fx kðf0ft l; km/;	300	
7	clj j flxt kðf0ft	300	
8	gfd, y/ tyf h6dldlt ; zflvg l; km/;	300	
9	hn>f] pkefQmf ; ldlit btf{	1500	
10	pkefQmf ; ldlit u7g l; km/; -gu/kflnsf]ahð afx\$ c6o lf]s]ahðsf]xsf dfq_	1500	
11	of]hg dfu l; km/; -o; gu/kflnsf; # afx\$ c6o lgsfo; # dfu u/\$f]xsf dfq_	500	
12	hluf gfd; f/L l; km/;	500	
13	hlufs]dllofsg l; km/; =kðf0ft	1 kl tzt	dllofsg cssf]
14	hluf /y]sgsf]sfoç /f]j /	500	cldg vl6Psf]yk zlls nllg]
15	hluf wlg kðf0fkhf{x/fPsf]l; km/;	200	
16	<b>gftf kðf0ft b:t/</b>		
17	lh]j t ; #sf]xsf	200	
	df]s ; #sf]xsf	700	
18	:yfol j ; f]f; kðf0ft -:j b]z]l kðf]hg_	200	
19	c:yfol a; f]f; kðf0ft -:j b]z]l kðf]hg_	1000	
20	c:yfol j ; f]f; kðf0ft -:j b]z]l kðf]hg_	100	
21	:yfol a; f]f; kðf0ft -:j b]z]l kðf]hg_	500	
22	?v sf6g]l; km/; -kl t ?v	200	
23	?vsf]xf]f sf6g]l; km/; -kl t l; km/; _	200	
24	c6o ; fdf6o l; km/; -gk]f]nl	100	
25	c6o ; fdf6o l; km/; -cu]h]df_	500	
26	; j]kðf]hgsf ; h]dg d]rlsf	500	
27	sf]f]lkm ldg]x l; km/;	50	
28	; j]l]s; dsf sfuhf]sf]kl tlnk -d'4fsf]xsf kl tkgf # ?kðf]fdq nllg]5 _	50	kl t kfgf
29	; f]h]gs, lghL ; /sf/L hluf 56ðPsf]zlls	1000	
30	lj Bt n]0g h8fgsf]nflu l; km/;	1000	kl t lsQf
32	lghlw]f h8fg l; km/;	500	

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cfly\$ Pq, @)&^

qm=	lj/Of	kltfjt b/ ?	kl6af0{
33	lghl 6llnkrfq h8fg l; knl/;	500	
34	ablzs /fhuf/lsfjnfli l; knl/;	500	
35	lhjt /xsfj]; knl/;	100	
36	JolQmut lj j /Of l; knl/;	200	
37	; Afs l; knl/; -JolQmut_	100	
38	; Afs l; knl/; -; :ymut_	500	
39	cfly\$ cj :yf ; Dk6gtf ePsfj]; knl/; kdfloft	500	
40	cfly\$ cj :yf sDhf /xsfj]; knl/; kdfloft	100	
41	c6o sfofnosjdfu adfjhd lj j /Of vhf0 k7f0Psfj l; knl/;	100	
42	j 6lzs k6fhgsf nflu ; DkQl dnofsg l; knl/;	2	-kltxhf/_
43	<b>kQ; gk\$; Da6w l; knl/;</b>		
	gkfnl kQ; gk\$	500	
44	ef/tlo kQ; gk\$	1000	
	c6o dh'ssf]kQ; gk\$	2500	
45	cktfnl l; knl/; -; j bzl k6fhg_	1000	
46	cktfnl l; knl/; -j 6lzs k6fhg_	2000	
47	lj j fx btf{l; knl/; -lj bzl; u_	1000	
48	<b>gfk6dhs ; :yf ; Da6w l; knl/;</b>		
	gofbtf\$ nflu	10000	
49	glj s/0fsf nflu	5000	
50	<b>; jfdhs ; :yf ; Da6w l; knl/;</b>		
	gofbtf\$ nflu	2000	
	glj s/0fsf nflu	500	
52	dfxl gfd; f/l l; knl/;	200	
53	; Da6w lj R5bsfj]; knl/;	250	
54	ldnfkq u/fPsfj]	500	bj ]k{af6 @%) sf b/n]
55	sf7f vllg}/fxj / a:g]sfo{	500	
56	sfhu ÷ d6h/Lgfd kdfloft	500	
57	<b>Jo; fo btf{zls</b>		
	s= ; hldg afx\$	1500	
	v= ; hldg ; lxt	2500	
	u=Jo; fo btf{l; knl/; -j 8faf6_	200	
	3= slif Jo; fo= kncl{btf{	1500	
58	Jo; fo j 6b l; knl/;	100	
59	Jo; fo ; #fng gePsfj]; knl/;	200	
60	pBfj Jo; fo 7f6; f/l l; knl/;	1500	
61	dlb/f lj qnl cgdtsf nflu l; knl/;	2500	
62	qm / pBfj -; knl/; _	25000	
63	lgh j g btf{l; knl/;	1500	
64	l; knl/; -klt6fj/_	5000	
	<b>hlufs]rf/ lsNf kdfloft</b>		
65	s ahf/ lfq	1000	
	v ulldof lfq	750	
66	<b>3/af6f]; knl/;</b>		
67	s ahf/ lfq	1000	
	v ulldof lfq	500	

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cfly\$ Pq, @)&^

Q#:	lj/of	kjtlt b/ ?	kl6d0{
68	gkfn ; /sf/sf]gddaf af6f]sfod l; km/;	100	
69	<b>pBf] :ykgf zls tyf l; km/;</b>		
	s 7hf pBf]sf nflu	3000	
	v demf pBf]sf nflu	2000	
	u ;fg tyf 3/h' pBf]sf nflu	1000	
3 ; h/ ldn :ykgf l; km/;	2500		
70	<b>sfo{; DkG l; km/; -cGo lgsfosf]ah]sf]xsdf dfq_</b>		
	s %) nfv ebf dflysf]cfof]hgfsf nflu	10000	
	v @) nfv blv %) nfv ; Ddsf]cfof]hgfsf nflu	5000	
	u % nfv blv @) nfv ; Ddsf]cfof]hgfsf nflu	3000	
3 % nfv ; Ddsf]cfof]hgfsf nflu	1000		
71	<b>ljBfno vff]l; km/; -lgh tyf ; :yfut_</b>		
	s k}{kllj / cwf/et kltslff	5000	
	v cwf/et slff * ; Dd kltslff	7500	
u dlj slff kltslff	10000		
72	ljBfno 7f6; f/l l; km/;	1500	
73	kSsl 3/sf]; hfdg jfkt	1000	
74	gofF3/ lgdof ubf(ef]ts k] f]f/ ; wf/ zls	500	
75	<b>gS; f kf; b:t/</b>		
75	s lqj hq b:t/	1500	
76	<b>qm; = 3/sf]agfj 6 /fhdfu{ahf/ lfg leg cGo lfg</b>		
	cf/; ; -9nfg		
	! e0{tnf klt j lkm \$ #		
	@ kyd tnf klt j lkm % \$		
# bf}f j f ; f]eGf dfly ^ %			
77	v 06f tyf 9lf / df6f]h]f]0(/ h:tf tyf :n]sf] 5fgf ePsf		
	u ; a)tnsf] klt j lkm ! )=%		
	<b>gS; f gfd; f/l b:t/</b>		
	s kSsl b0{tnf eGf j 9lsf nflu	3000	
	v kSsl3/ Pstnf gS; f gfd; f/l	1500	
	u sRrl 3/ -9lfd6f]h]f]0 h:tfsf]5fgf_ gS; f gfd; f/l	500	
	3 sRrl 3/ km] sf]5fgf ePsf]jf ; fdfo 3/ jf 6x/f gS; f gfd; f/l	200	
a c:yfol 6x/f lgdff]sf]0fhht b:t/	2500		
gS; fsf]k]tlnk kdf]0ft	1500		
gS; f kf; sf]k]df]0kqsf]k]tlnk	1500		
78	<b>3/ lgdff] ; DkG k]df]0kq zls</b>		
79	s @ xhf/ j=km eGf dflysf]	7500	
80	v ! xhf/ j=km eGf dflysf]	5000	
81	u ! xhf/ j=km ; Dd_	3000	
82	3 sRrl 3/	500	
83	3/ sfod -kSsl 3/_	1000	
84	3/ sfod -sRrl 3/	500	
85	56 hluf bt]sf l; km/; b:t/ -Ps /f]gl eGf dfly klt /f]gl yk ?!)).	1000	

cfly\$ Pq, @)^

q#:	lj/0f	k t f j t b/ ?	kl6d0{
86	<b>; Dk0g ePsf 3/x?sf]clenys/0f zlls</b>		
	s k0f{sRrL 3/	100	
	v 9uf j f l6gsf]5fgf ePsf]	300	
	u k\$sl 3/sf]xsd f g\$; f kf; adf]hd g)nflg]5		
87	<b>; efxn ef8f -k t bg_</b>		
	s ; /sf/L sf0f0sf nflu	1000	
	v ; 3 ; :yfsf nflu	1500	
	u c0t/0i6o ; 3 ; :yfsf nflu	2000	
88	dll6ldl8of k0f] u/]jkt -k t bg_	700	
89	36d btf{	2000	
90	<b>; xsf/L ; dx tyf ; 3 ; :yf btf{tyf gljs/0f</b>		
	s ; dx btf{zlls	500	
	v ; xsf/L btf{zlls	1500	
	u ; :yf btf{; knl/;	2500	

cg; P! !@

-Pqsf]bkni !# sf]pkbkni #- ; u ; Dal0wt\_

laqn zlls b:t/sf]b/

	k s t s Pj -v gh0o j :tx?sf]lj qn k t 3-cl= M	b/ ?	kl6d0{
!=	s_ 9uf	100	
	v_ lu6dl	100	
	u_ afn] f	100	
	3_ df6f]	35	
	a_ sf7 bfp/f So=k#	10	
	r_ h/fh/l So=k#	5	
	5_ :n0 j =k#	1	

cf1fn]  
l8lNn/fh a]haf; ]  
k0v kzf; slo clwst