

कम संख्या— 105

पंजीकृत संख्या—डी0एन0 / 30—2012—2014

(लाइसेन्स टू पोस्ट विदाउट प्रीपेमेन्ट)

सरकारी गजट, उत्तराखण्ड

उत्तराखण्ड सरकार द्वारा प्रकाशित असाधारण

विधायी परिशिष्ट

भाग—1, खण्ड (क)

(उत्तराखण्ड अधिनियम)देहरादून, शुक्रवार 08 जून, 2012 ई0ज्येष्ठ 18, 1934 शक सम्वत्उत्तराखण्ड शासनविधायी एवं संसदीय कार्य विभागसंख्या 166 / विधायी एवं संसदीय कार्य / 2012 देहरादून, 08जून 2012अधिसूचनाविविध

“भारत का संविधान” के अनुच्छेद 200 के अधीन राज्यपाल महोदय ने उत्तराखण्ड विधान सभा द्वारा पारित उत्तराखण्ड लेखा परीक्षा विधेयक, 2012 को दिनांक 07 जून 2012 को अनुमति प्रदान की और वह उत्तराखण्ड अधिनियम संख्या 02 वर्ष 2012 के रूप में सर्व-साधारण की सूचनार्थ इस अधिसूचना द्वारा प्रकाशित किया जाता है।

- 1 -

mRrjk[k.M ys[kk ijh{kk vf/kfu;e] 2012

;mRrjk[k.M vf/kfu;e la[;k 02 o”kZ 2012À

vuqdzef.kdk

/kkjk,a

fooj.k

i”B

la[;k

1- laf{kr uke] foLrkj vkSj izkjEHk

2- ifjHkk”kk,a

3- funs'kd vkSj vU; ys[kk ijh{kk vf/kdkfj;ksa dk laxBu

4- ys[kk] ftldh ijh{kk dh tk;sxh vkSj ys[kk ijh{kk Qhl dk Hkqxrku dk fu/kkZj.k

5- ys[kk ijh{kk ds fy;s vfHkys[kksa dks izLrqr fd;k tkuk

6- vfHkys[k izLrqr djus vkSj O;fDr;ksa ls mifLFkr gksus ds fy;s vkfMV ny dh vis{kk

djus dh 'kfDr

7- /kkjk 6 ds v/khu vf/k;kpu dh voKk djus ds fy, 'kkfLr

8- ys[kk ijh{kk fjiksVZ lEc) vkfMVh vkSj dqN vU; vf/kdkfj;ksa vkSj fudk;ksa dks Hksth

tk;sxh

9- /kkjk 8 ds v/khu funs'kd dh fjiksVZ ds lk'pkr~ vuqlj.k dh tkus okyh izfdz;k

10- funs'kd }kjk voS/k Hkqxrku ;k ?kksj mis{kk ;k nqjnpj.k ds dkj.k gqbZ gkfu ij vf/kHkkj

yxk;k tkuk

11- vf/kHkkj ds vkns'k ds fo:) vihy

12- Hkw&jktLo ds cdk;s ds :lk esa izHkkj dh olwyh

13- izHkkj vkfn dk Hkqxrku

14- funs'kd] vkfMV ny] vkfn yksd lsod gksaxs

15- okn ij jksd

16- ln~Hkko ls fd, x;s dk;ksZa dk laj{k.k

17- vkfMV ny }kjk vfHkys[kksa dk fujh{k.k

18- fofo/k

19- viokn

20- fu;e cukus dh 'kfDr

21- fujlu vkSj viokn

- 2 -

mRrjk[k.M ys[kk ijh{kk vf/kfu;e] 2012

¿mRrjk[k.M vf/kfu;e la;k 02 o"kZ 2012À

mRrjk[k.M jkT; esa lHkh ljdkjh] foHkkxksa] lkoZtfud fuxe] ljdkjh dEifu;ksa] izfr"Bkuksa] lkfof/kd izkf/kdj.kksa] iapk;rh jkt laLFkkvksa] uxjikydkvksa@uxjh; LFkkuh; fudk;ksa] ljdkjh lfe;ksa dh ys[kk ijh{kk dh O;oLFkk djus vkSj mldks fofu;fer djus ds fy,

vf/kfu;e

Hkkjr x.kjT; ds frjlBosa o"kZ esa mRrjk[k.M fo/kku lHkk }kjk fuEufyf[kr :i esa vf/kfu;fer gks%&

laf{kIr uke] foLrkj 1- $\frac{1}{4}$ $\frac{1}{2}$ bl vf/kfu;e dk laf{kIr uke mRrjk[k.M ys[kk
 ijh{kk vf/kfu;e] 2012 gSA vkSj izkjEHk $\frac{1}{4}$ $\frac{2}{2}$ bldk foLrkj
 lEiw.kZ mRrjk[k.M jkT; esa gksxkA
 $\frac{1}{4}$ $\frac{3}{2}$;g ,sls fnukad dks izo`r gksxk] ftls jkT; ljdkj]
 vf/klwpuk }kjk] bl fufeRr fu;r djsaA
 ifjHkk"kk,a 2- bl vf/kfu;e esa]&
 $\frac{1}{4}$ $\frac{d}{2}$ ^^ys[kk ijh{kk** ds vUrxZr leorhZ ys[kk ijh{kk]
 VSLV vkfMV] 'kr izfr'kr ys[kk ijh{kk vkSj fo'ks"k ys[kk
 ijh{kk rFkk /kkjk 3 ds v/khu fu;qDr vf/kdkfj;ksa }kjk ys[kk dk
 fujh{k.k lEefyr gS(
 $\frac{1}{4}$ $\frac{1}{2}$ ^^funs'kd^^ ls /kkjk 3 ds v/khu fu;qDr funs'kd]
 ys[kk ijh{kk $\frac{1}{4}$ LFkkuh; fuf/k ys[kk ijh{kk rFkk
 lgdkfjrk@iapk;r ys[kk ijh{kk dks lEefyr djrs gq, $\frac{1}{2}$ mRrjk[k.M
 vfHkizsr gS vkSj blds vUrxZr ,slk vf/kdkjh Hkh gS] ftls mDr
 /kkjk dh mi/kkjk $\frac{1}{4}$ $\frac{4}{2}$ ds v/khu funs'kd dh 'kfDr;ka
 iznRr dh x;h gks(
 $\frac{1}{4}$ $\frac{x}{2}$ ^^ys[kk ijh{kd** ds vUrxZr mldh lgk;rk ds fy;s
 /kkjk 3 ds v/khu fu;qDr funs'kd vkSj leLr vU;
 vf/kdkjh Hkh gS(
 $\frac{1}{4}$ $\frac{?}{2}$ ^^LFkkuh; izkf/kdkjh** ls uxjikfydk ;k uxj fuxe]
 uksVhQkbM ,fj;k desVh] VkmU ,fj;k desVh] ftyk ifj"kn]
 {ks= lfefr] xkao lHkk ;k ,slk dksbZ vU; izkf/kdkjh
 vfHkizsr gS] ftls Lok;r 'kklu ;k xzke iz'kklu ds iz;kstukFkZ
 xBr fd;k x;k gks ;k tks uxj ikfydk ;k LFkkuh; fuf/k dk fu;a=k ;k
 izcU/k djus ds fy;s fof/kekU; :lk ls gdnkj gks ;k ftls
 jkT; ljdkj }kjk ,slk dk;Z lkSaik x;k gks vkSj blds vUrxZr
 fuxfer ;k xSj&fuxfer dksbZ lkslkbVh] fudk; ;k laLFkk Hkh
 gS] ftls bl vf/kfu;e ds iz;kstukFkZ jkT; ljdkj }kjk] lkekU; ;k fo'ks"k
 vkns'k ls LFkkuh; izkf/kdkjh lwfpr fd;k x;k gks(
 $\frac{1}{4}$ $\frac{3}{2}$ ^^fo'ks"k ys[kk ijh{kk** ls fdlh fofufnZ"V vof/k
 ds ,sls ys[kk ;k fdlh fofufnZ"V ys[kk

- 3 -

en ;k enksa dh JsF.k;ksa dh] ftlesa lokZaxh.k tkap dh
 vko';drk gS] ijh{kk vfHkizsr gS] tks jkT; ljdkj ds vkns'k
 ls ;k foHkkxk/;{k@dk;kZy;k/;{k@vkgj.k ,oa forj.k
 vf/kdkjh $\frac{1}{4}$ LFkkuh; fudk;@lgdkfjrk@iapk;r ys[kk
 ijh{kk dks lEefyr djrs gq, $\frac{1}{2}$ ds vuqjks/k ij dh tk,(
 $\frac{1}{4}$ $\frac{p}{2}$ ^^lkadsfrd ys[kk ijh{kk** ls izfro"kZ ds okf"kdZ
 ys[kk dh lkekU; leh{kk lfgr ,slh ys[kk ijh{kk vfHkizsr
 gS] tks o"kZ ds fdlh ,d ;k vf/kd ekl ds] ftldk p;u ys[kk
 ny }kjk vrfdZr #i ls fd;k tk;s(

$\frac{1}{4}N\frac{1}{2}$ ^^laorhZ ys[kk ijh{kk** ls le;≤ ij fnu izfrfnu ds
 ys[kk ds dk;kZsRrj ys[kk ijh{kk vkSj ys[kk dh lkekU;
 leh{kk vfHkiszr gS(
 $\frac{1}{4}t\frac{1}{2}$ ^^'kr izfr'kr ys[kk dh ijh{kk** ls fdLh fofufnZ"V
 vof/k ds fof'k"V ys[kk ds leLr laO;ogkjksa dh dk;kZsRrj
 ys[kk ijh{kk vfHkiszr gS(
 $\frac{1}{4}>\frac{1}{2}$ ^^fofgr izkf/kdkjh** ls fdLh LFkkuh; izkf/kdkjh
 ds lEcU/k esa jkT; ljdkj }kjk bl fufeÜk] vf/klwpuk }kjk]
 fu;qDr dksbZ vf/kdkjh ;k fuxfer fudk; vfHkiszr gS(
 $\frac{1}{4}\forall\frac{1}{2}$ ^^LFkkuh; fuf/k** ls foRrh; gLriqfLrdk
 [k.M&nks] Hkkx nks ls pkj vkSj [k.M&ikap] Hkkx&,d
 esa ifjHkkf"kr LFkkuh; fuf/k vfHkiszr gS(
 $\frac{1}{4}V\frac{1}{2}$ ^^vfHk;kpu** ls LFkkuh; izkf/kdkjh dh ys[kk
 ijh{kk vkSj ;k mlds fujh{k.k ds lEcU/k esa vf/kfu;e dh
 /kkjk 3 esa mfYyf[kr@vf/kd`r vf/kdkfj;ksa }kjk
 Li"Vhdj.k@lwpuk vfHkys[k ekaxs tkus ds fy;s fuxZr fd;s
 x;s i= vfHkiszr gS(
 $\frac{1}{4}B\frac{1}{2}$ ^^/kkjk** ls vf/kfu;e dh dksbZ /kkjk vfHkiszr
 gS(
 $\frac{1}{4}M\frac{1}{2}$ ^^jkT; ljdkj** ls mRrjk[k.M dh jkT; ljdkj vfHkiszr
 gS(
 $\frac{1}{4}<\frac{1}{2}$ ^^eq[; lfpo** ls eq[; lfpo mRrjk[k.M 'kklu
 vfHkiszr gS(
 $\frac{1}{4}.k\frac{1}{2}$ ^^iz'kkldh; foHkkx** ls lEcU/k iz'kkldh;
 foHkkx mRrjk[k.M 'kklu vfHkiszr gS($\frac{1}{4}r\frac{1}{2}$ ^^foRr
 foHkkx** ls foRr foHkkx mRrjk[k.M 'kklu vfHkiszr gS(
 $\frac{1}{4}Fk\frac{1}{2}$ ^^o"kZ** ls foRrh; o"kZ vfHkiszr gS(
 $\frac{1}{4}n\frac{1}{2}$ ^^iqLrd gLrkUrj.k** ;g foRrh; laO;ogkjksa ds ,sls
 iz:iksa ij ykxw gksrk gS] ftlesa uxn vFkok xSj&uxn
 ys[kkvksa dh izkfIr tkjh fd;k tkuk lfEefyr ugha gSA ,sls
 laO;ogkj lkekU;r;k ljdkj ds nkf;Ro ,oa vkfLr;ksa dk
 izfrfuf/kRo djrs gSa] tks ifju/kkZj.k ds fy, ys[kkvksa
 dks izLrqr djrs gSa vFkok fdLh vU; dkj.kksa ds fy, fdUrq
 os 'kqf);ksa vFkok la'kks/kuksa dk Hkh izfrfuf/kRo
 djrs gSa] tks fd ys[ks esa iwoZ esa gh fy, tk pqds gSa
 vkSj lEcU/k uxun] deZpkfjo`Un vFkok iqLrdksa ds
 vUrj.k ls lEcU/k gS(

$\frac{1}{4}/k\frac{1}{2}$ ^^Lkjdkjh lsod** ls ,slk O;fDr vfHkiszr gS] tks fd
 ljdkjh lsok esa gks rFkk blds vUrxZr jkT; ljdkj ds v/khu
 lsok djus okys os O;fDr vkrs gS] ftudh lsok 'krksaZ dks

jkT;iky }kjk ^Hkkjr dk lafo/kku* ds vuqPNsn 309 ds
v/khu fofgr fd;k tkrk gS(
 $\frac{1}{4}u\frac{1}{2}$ ^^dk;kZy;k/;{k** ls dk;kZy; dk ofj"Bre jktif=r
vf/kdkjh vfHkiszr gS(
 $\frac{1}{4}i\frac{1}{2}$ ^^foHkkxk/;{k** ls ,d ,slk izkf/kdkjh vfHkiszr gS]
tkS fd jkT; ljdkj }kjk mn~?kksf"kr fd;k x;k gks]
 $\frac{1}{4}Q\frac{1}{2}$ ^^vkfMVh** ls ,slk foHkkx] dk;kZy; vfHkiszr gS]
ftldk vkfMV gks jgk gS tSls& foHkkxk/;{k]
dk;kZy;k/;{k] vkGj.k ,oa forj.k vf/kdkjh $\frac{1}{4}LFkkuh$;
fudk;] lgdkfjrk] iapk;r ys[kk ijh{kk dks lfEefyr djrs
gq, $\frac{1}{2}A$

funs'kd vkSj 3- $\frac{1}{4}1\frac{1}{2}$ ys[kk ijh{kk dk;Z dks lEikfnr djus ds fy, ,d
laxBukRed <kapk cuk;k tk;sxA vU; ys[kk ijh{kk $\frac{1}{4}2\frac{1}{2}$ jkT; ljdkj]
,sls fucZU/kuksa vkSj 'krksZa ij] tks mlds }kjk vo/kkfjr fd;s tk;a]
vf/kdkfj;ksa dh funks'kd vkSj izR;sd ,sls vf/kdkjh dks vkSj muds
deZpkfj;ksa dh fu;qfDr vkSj lsok dh fu;qfDr

'krksZa ds lEcU/k esa micU/k dj ldrh gSA
 $\frac{1}{4}3\frac{1}{2}$ fu;qDr O;fDr ,sls {ks= ds Hkhrj] ftls fu;qDr izkf/kdkjh
fofufnZ"V djsa] ,sls 'kfDr;ksa dk iz;ksx vkSj ,sls
drZO;ksa dk ikyu djsaxs] tks bl vf/kfu;e ds }kjk ;k v/khu
mudks iznRr fd;s tk;aA

$\frac{1}{4}4\frac{1}{2}$ jkT; ljdkj] fdlh vf/kdkjh dks] tks izFke Js.kh
vf/kdkjh ls fuEu u gks] dks funks'kd dh 'kfDr;ka iznRr
dh tk ldrh gSA

$\frac{1}{4}5\frac{1}{2}$ fofHkUu foHkkxksa esa vkarfjd ys[kk ijh{kk dks
foRr foHkkx esa dsUnzh;d`r $\frac{1}{4}lsUV^aykbTM\frac{1}{2}$ fd;k
tk;sxx rFkk fof"V foHkkxksa ds vf/kdkj {ks= ls ckgj j[kk tk;sxA

$\frac{1}{4}6\frac{1}{2}$ jkT; ljdkj fdlh vgZ dEiuh] QeZ rFkk
laLFkk@lkslkbZVh ls vkmV lksflaZx ds ek;/e ls
vkfMV dj ldrh gSA

ys[kk] ftldh ijh{kk 4- $\frac{1}{4}1\frac{1}{2}$ jkT; ljdkj le;≤ ij vf/klwpuk }kjk vkfMVh dks
fofufnZ"V dj ldrh gS dh tk;sxx vkSj ys[kk ftudh ys[kk ijh{kk
dh tkuh gSA

ijh{kk Qhl dk $\frac{1}{4}2\frac{1}{2}$ mi/kkjk $\frac{1}{4}1\frac{1}{2}$ ds v/khu vf/klwpuk tkjh gksus ij]
,sls vkfMVh ds ys[kk dh ijh{kk Hkqxrku dk fu/kkZj.k

iw.kZr;k] ,slh fdlh vf/kfu;fer esa] ftlds }kjk ;k v/khu
vkfMVh dk xBu fd;k x;k gS ;k mlds v/khu cuk;s x;s fdlh
fu;e esa fdlh ckr ds gksrs gq, Hkh vf/kfu;e ds }kjk ;k v/khu
micU/kr jhfr ls dh tk;sxA

$\frac{1}{4}2\frac{1}{2}$ vkfMVh] ftlds ys[kk dh ijh{kk dh tkuh gks] jkT;
ldkj }kjk le;≤ ij

vko';drkuqlkj fu/kkZfjr nj ij ys[kk ijh{kk Qhl dk
 Hkqxrku djsxkA
 $\frac{1}{4}3\frac{1}{2}$ jkT; ljdkj le;≤ ij vko';Drkuqlkj ekuo fnol gsrq
 'kqYd dk fu/kkZj.k@iqufuZ/kkZj.k dj ldrh gSA lEikfnr
 ys[kk ijh{kk ds fy;s 'kqYd dh x.kuk ys[kk ijh{kk gsrq
 fu/kkZfjr ekuo fnol ds vk/kkj ij gksxhA
 ys[kk ijh{kk ds fy;s 5- vkfMVh] ftldh ys[kk dh ijh{kk dh tkuh gS]
 ys[kk ijh{kk ds fy;s lHkh ys[kk vfHkys[kksa dks izLrqr foojf.k;ka]
 jftLVj] i=kofy;ka] vkSj i=kpkj ;k ,sls fdlh vU; nLrkost dk] ftudh fd;k tkuk
 vkfMV ny }kjek ekax dh tk;] izLrqr djsxk ;k dj;k;sxkA
 vfHkys[k izLrqr 6- $\frac{1}{4}1\frac{1}{2}$ bl vf/kfu;e ds v/khu fdlh ys[kk&ijh{kk ds
 iz;kstukFkZ dksbZ vkfMV ny& djus vkSj O;fDr;ksa $\frac{1}{4}d\frac{1}{2}$
 vkfMVh ls ,sls okmpj fooj.kh] ys[kk] jftLVj] i=koyh vkSj i=kpkj ;k ys[kk ls
 mifLFkr gksus ds ds lEcU/k esa dksbZ vU; nLrkost] ftls
 vkfMV ny izHkkjh mfpr le>s] ,sls fy;s vkfMV ny dh
 LFkku ij tgk; vkfMV ny funs'k ns fufnZ"V ;qfDr;qDr
 ds le; ds Hkhrj vis{kk djus dh izLrqr djus ;k djkus dh fyf[kr
 :lk esa vis{kk dj ldrk gS(
 'kfDr $\frac{1}{4}[k\frac{1}{2}$ fyf[kr :lk esa&
 $\frac{1}{4},d\frac{1}{2}$ vkfMVh ds fdlh ,sls osrfud lsod ls tks ,sls
 okmpj fooj.kh] ys[kk] jftLVj] i=koyh vkSj i=kpkj ;k
 vU; nLrkost ds fy;s mRrjnk;h gksa ;k ftldh
 vfHkj{kk ;k fu;a=.k esa os gksa] Lo;a mifLFkr gksus dh vis{kk
 dj ldrk gS(;k
 $\frac{1}{4}nks\frac{1}{2}$,sls O;fDr ls] ftldk izR;{k ;k vizR;{k :lk
 ls vkfMVh ds v/khu fdlh dk;Z esa dksbZ va'k ;k
 fgr gks ;k ,sls fdlh O;fDr ls] ftldh mifLFkr
 fdlh dfBukbZ ;k ifjLFkfr dh Li"V djus ds fy;s vko';d gks] Lo;a
 ;k fdlh izkf/kd`fr vfHkdrkZ ds ek;/e ls] vkns'k
 esa funs'kr LFkku ij mlds le{k mifLFkr gksus vkSj
 fdlh iz'u dk mRrj nsus ds fy;s vis{kk dj ldrk gS(
 $\frac{1}{4}x\frac{1}{2}$ vkfMVh ds v/khu vf/kdkjh ls ,sls LFkku ij]
 tgka ys[kk dh ijh{kk dh tk jgh gks ;k ,sls vU; LFkku ij
 tgka vkfMV ny funs'k ns] mlls feyus vkSj ml fcUnq
 dks ftl ij Li"Vhdj.k visf{kr gks] fyf[kr :lk esa fofufnZ"V djus dh
 vis{kk dj ldrk gSA
 $\frac{1}{4}2\frac{1}{2}$ ys[kkijh{kd] mi/kkj $\frac{1}{4}1\frac{1}{2}$ ds v/khu Hksts x;s
 fdlh vf/k;kpu ;k lwpuk esa ;qfDr&;qDr vof/k
 fu/kkZfjr dj ldrk gS] tks de ls de rhu fnu dh gksxh] ftlds Hkhrj mDr
 vf/k;kpu ;k lwpuk dk ikyu fd;k tk;sxkA

$\frac{1}{4}3\frac{1}{2}$ ys[kkijh{kd] vkfMVh dks ftlds ys[kk dh ijh{kk dh tkuh gks] ftl fnukad ls ys[kk ijh{kk izkjEHk djus dk mldk izLrko gks] mldh lwpuk de ls de nks lrrkg iwoZ fyf[kr :lk esa nsxk %

ijUrq ;g fd ys[kkijh{kd vYikof/k dh lwpuk nsdj ;k dksbZ lwpuk fn;s fcuk] mlds dkj.kksa dks vfHkfyf[kr djrs gq, ys[kk&ijh{kk jkT; ljdkj ;k funs'kd ds funs'k ij izkjEHk dj ldrk gSA

$\frac{1}{4}4\frac{1}{2}$ ys[kkijh{kd dks bl vf/kfu;e ds v/khu vius drZO;ksa dk ikyu djus ds lEcU/k esa fuEufyf[kr izkf/kdkj gksxk %&

$\frac{1}{4}d\frac{1}{2}$ vkfMVh ds] ys[kksa dk fujh{k.k djuk] ftlds vUrxZr ifjLEifRr;ksa ;Fkk udn] ewY;oku oLrqvksa vkSj LVksj dk HkkSfrd lR;kiu Hkh gS(

$\frac{1}{4}[k\frac{1}{2}$;g vis{kk djuk fd ,slk dksbZ jftLVj] ogh] i=kfn vkSj vU; nLrkost] tks ,sls laO;ogkj ls] ftldh ys[kk ijh{kk djuk mldh lhek esa vkrk gks] lEcU/k ;k mldk vk/kkj ij gks ;k vU;Fkk mlls lqlaxr gks] ,sls LFkku ij vkSj ,sls fnukad dks ftls og vius fujh{k.k ds fy;s fu;r djs] Hkst fn;s tka;(

$\frac{1}{4}x\frac{1}{2}$ dk;kZy; ds izHkkjh O;fDr ls ,sls iz'u iwNuk ;k ,slh fVIi.kh djuk] ftls og vko';d le>s vkSj ,slh lwpuk ekaxuk] ftls og ys[kk ijh{kk ds iz;kstu ds fy;s ;k fdllh ys[kk ;k fjiksVZ dks] ftls rS;kj djuk mldk drZO; gS] rS;kj djus ds fy;s vis{kk djsaA

/kkjk 6 ds v/khu 7- /kkjk 6 dh mi/kkj $\frac{1}{4}1\frac{1}{2}$ ds [k.M $\frac{1}{4}d\frac{1}{2}$;k [k.M $\frac{1}{4}[k\frac{1}{2}$;k [k.M $\frac{1}{4}x\frac{1}{2}$;k mi/kkj $\frac{1}{4}4\frac{1}{2}$ ds vf/k;kpu dh voKk [k.M $\frac{1}{4}d\frac{1}{2}$;k [k.M $\frac{1}{4}[k\frac{1}{2}$;k [k.M $\frac{1}{4}x\frac{1}{2}$ ds v/khu fof/kiwoZd dh x;h fdllh vfHkys[kksa djus ds fy, 'kkfLr dh vf/k;kpuk dh tku cw>dj mis{kk djuk ;k mldk ikyu djus ls bUdkj dks lafnX/k lR;fu"Bk dk izdj.k ekuk tk;sxk ,oa tks O;fDr fof/kiwoZd dh x;h fdllh vfHkys[kksa dh vf/k;kpuk dh tku cw>dj mis{kk djrk ;k mldk ikyu djus ls bUdkj djrk gS ds fo:) ykxw lsok'krksaZ ds vUrxZr vuq'kklukRed dk;Zokgh dh tk;sxhA

ys[kk ijh{kk fjiksVZ 8- $\frac{1}{4}1\frac{1}{2}$ ys[kk ijh{kk dk;Z lEiUu gksus ds lk'pkr~ ;Fkklk/; 'kh?kzrk ls ys[kk ijh{kk dk ifj.kke lEc) vkfMVh vkSj ,sls izi= esa vkSj ,slk fooj.k nsrs gq,] tSlk fofgr fd;k tk,] fuEufyf[kr nks Hkkxksa] dqN vU; vf/kdkfj;ksa esa vkfMVh ds izeq[k vf/kdkjh dks lalwfpr fd;k tk;sxk(vFkkZr~& vkSj fudk;ksa dks Hksth $\frac{1}{4}d\frac{1}{2}$ lkekU; vkSj egRoiw.kZ fo"k;ksa ij ftu

ij fo'ks''k /;ku nsus dh vko';drk gS] tk;sxh
 okyh ys[kk ijh{kk vkSj fujh{k.k fVli.kh(vkSj

mu dk foospu djus

- 7 -

$\frac{1}{4}$ [$k\frac{1}{2}$ vkifRr;ksa dk fooj.k i=] ftlesa xkSa.k vkSj
 izkfof/kd vfu;ferrkvksa ls lEcU/kr v'kksf/kr
 vkifRr;kj nh xbZ gksaA
 $\frac{1}{4}2\frac{1}{2}$ ys[kk ijh{kk vkSj fujh{k.k fVli.kh dh izfr;ka ,ls
 vf/kdkfj;ksa vkSj izkf/kdkfj;ksa dks Hkh Hksth
 tk;saxh] ftUgsa funs'kd }kjk vko';d le>k tk;sA
 $\frac{1}{4}3\frac{1}{2}$ funs'kd ys[kk dh ,d lagr ys[kk ijh{kk fjiksVZ rS;kj
 djsxk ;k dj;sxk vkSj mls jkT; fo/kku lHkk ds le{k j[k
 tkus ds fy, jkT; ljdkj dks izfrOk''kZ HkstsxkA
 /kkjk 8 ds v/khu 9- $\frac{1}{4}1\frac{1}{2}$ /kkjk 8 ds v/khu fjiksVZ izkIr gksus ij]
 vkfMVh dk izeq[k vf/kdkjh rRdky dk;Zokgh funs'kd dh fjiksVZ
 djsxk vkSj mlesa mBk;s x;s izR;sd fcUnq ij ,d ekl ds Hkhrj
 mRrj ys[kc] djsxk] ds lk'pkr~ vuqlj.k ftlesa ml fcUnq ij dh x;h
 ;k fd;s tkus ds fy, izLrkfor dk;Zokgh nf'kZr gksxkA dh tkus okyh izfdz;k
 rRi'pkr~ ys[kk ijh{kk fjiksVZ vkSj izeq[k vf/kdkjh dh
 fVli.kh ij le;c] vkfMVh dh fo'ks''k cSBd esa] tks ys[kk ijh{kk
 fjiksVZ dh izkflr ds fnukad ls rhu ekl ds Hkhrj gksxh] fopkj
 fd;k tk;sxk vkSj fofu'p; fd;k tk;sxkA
 $\frac{1}{4}2\frac{1}{2}$ vkfMVh dks ;g ns[kuk gksxk fd ys[kk ijh{kk
 fVli.kh vkSj vkifRr;ksa ds fooj.k&i= esa bafxr =qfV;ksa vkSj
 vfu;ferrkvksa dk fuokj.k ;k fuiVkj 'kh?kzrk vkSj lE;d~ :lk
 ls rRijrk ls dj fn;k tk;A
 $\frac{1}{4}3\frac{1}{2}$ vkfMVh dh fVli.kh vkSj izR;sd fcUnq ij vkfMVh
 ds fofu'p; lfgr ys[kk ijh{kk fjiksVZ dh fVli.kh;qDr izfr funs'kd ;k
 mlds }kjk fu;qDr vf/kdkjh dks mi/kkjk $\frac{1}{4}1\frac{1}{2}$ esa fufnZ''V
 cSBd gksus ds ,d ekl ds Hkhrj Hksth tk;sxhA fVli.kh;qDr izfr esa izR;sd
 iSjk ds lkeus vfu;ferrkvksa ds fy;s mRrjnk;h in/kkjh dk
 uke vkSj muds fo:) dh xbZ ;k dh tkus ds fy;s izLrkfor dk;Zokgh
 nf'kZr dh tk;sxhA ys[kk ijh{kk vkifRr;ksa ds fuLrkj.k ds
 lEcU/k esa vkxs i=&O;ogkj lh/ks vkfMVh vkSj funs'kd ;k
 mlds }kjk izkf/kd`r vf/kdkjh ds chp fd;k tk;sxkA
 $\frac{1}{4}4\frac{1}{2}$ vkfMVh dh fVli.kh vkSj vkfMVh ds fofu'p; lfgr
 ys[kk ijh{kk dh fVli.kh;qDr izfr izkIr gksus ij] funs'kd ;k mlds
 }kjk bl fufeRr izkf/kd`r vf/kdkjh fjiksVZ esa pfpZr leLr ;k
 fdUgha fo''k;ksa ds lEcU/k esa &
 $\frac{1}{4}d\frac{1}{2}$ vkfMVh }kjk dh x;h dk;Zokgh dks Lohdkj dj
 ldrk gS vkSj vkifRr;ksa dk fuiVkj dj ldrk gS(;k
 $\frac{1}{4}$ [$k\frac{1}{2}$ funs'k ns ldrk gS fd fo''k; ij vfrfjDr vUos''k.k

vxyh ys[kk ijh{kk esa ;k
fd;k tk;(;k

fdlh vkSj iwoZrj fnukad dks

$\frac{1}{4} \times \frac{1}{2}$;g /kkj.k dj ldrk gS fd fjiksVZ esa bafxr
=qfV;ksa ;k vf;ferrkvksa ;k muesa ls

- 8 -

fdlh dk fujkdj.k ;k izfrdkj ugha fd;k x;k gSA
 $\frac{1}{4} \times \frac{1}{2}$ $\frac{1}{4} \times \frac{1}{2}$;fn ;g /kkj.kk gS fd fjiksVZ esa bafxr
vkfMVh ds ys[kk dh fdlh =qfV ;k vf;ferrk dk fujkdj.k ;k
izfrdkj ;qfDr;qDr le; ds Hkhrj ugha fd;k x;k gS rks
funs'kd ,sls ekeys dks fofgr izkf/kdkjh vkSj jkT; ljdkj dh
tkudkj esa fo'ks'k :lk ls yk;sxk vkSj jkT; ljdkj rRle;
izo`Rr fdlh fofo/k ds v/khu jgrs gq,] fdlh ,slh dk;Zokgh
dk funks'k ns ldrh gS] tks vko';d le>h tk;{

$\frac{1}{4}$ [k $\frac{1}{2}$ ys[kk ijh{kk dk;Z esa leUo; LFkkfir djus ds
mn~ns'; ls eq[; lfpo] iz'kkldh; foHkkx rFkk
foHkkxk/;{k ds Lrj ij vkfMV desVh dk xBu fd;k
tk;sxA xfBr vkfMV desVh dh fu;fer :i ls cSBd
vk;ksftr djds izklr vkfMV fjiksVksZa dk fjO;w
fd;k tk;sxA ljdkj /ku ds nq;i;ksx] xcu] tkykth]
tSls egRoiw.kZ ekeyksa ij fo'ks'k /;ku fn;k
tk;sxA rkfd nks'kh O;fDr;ksa dks le; ls nf.Mr fd;k tk
lds{

$\frac{1}{4} \times \frac{1}{2}$;fn desVh ds leku vkfMV fjiksVZ esa ljdkj
/ku ds nq;i;ksx $\frac{1}{4}$ Misappropriation $\frac{1}{2}$ ds izdj.k
leku vkrs gSa] rks mudh Nkuchu dj mRrjnkf;Ro
fu/kkZfjr djus dh dk;Zokgh dh tk;sxA jktdh; /ku
dh {kfr dh rqjUr olwyh fd;s tkus ds iz;kl fd;s
tk;sxA d`r dk;Zokgh ls foRr foHkkx dks voxr
dj;k;k tk;sxA{

$\frac{1}{4}$?k $\frac{1}{2}$ vkfMVh ys[kk&ijh{kk vkifRr;ksa vkSj
fujh{k.k izfrosnuksa ds fuiVksj esa gqbZ izxfr
ij lrdZ gksdj utj j[ksaxs vkSj iz'kkldh; foHkkx
}kjk ml lEcU/k esa] tks Hkh lwpuk ekaxh xbZ
gks mls rqjUr Hkstsaxs{

$\frac{1}{4}$ M+ $\frac{1}{2}$ foHkkx esa fopkjk/khu lHkh ys[kk ijh{kk
vkifRr;ksa vkSj fujh{k.k izfrosnuksa ds

fuLrkj.k ds fy;s foHkkxh; vf/kdkfj;ksa dh fu;r
dkfyd cSBdsa Hkh cqykbZ tk;sxA vkSj muds
ifj.kke ls iz'kkldh; foHkkx dks voxr dj;k;k tk;sxA

funs'kd }kjk voS/k 10- $\frac{1}{4}$ 1 $\frac{1}{2}$;fn lEc) O;fDr dks dkj.k crkus dk
;qfDr;qDr volj nsus ds lk'pkr~ funks'kd dk Hkqxrku ;k ?kksj

lek/kku gks tk; fd vkfMVh ds fdlh /ku ;k lEifRr dh gkfu] nqO;Z; ;k nq:lk;ksx mis{kk ;k nqjkpj.k vipkjh O;fDr ds nqjkpj.k ;k mldh vksj ls ?kksj mis{kk ds dkj.k gqvk gS] ;k ;g ds dkj.k gqbZ gkfu fd mDr O;fDr ,slk i{k g]S tks voS/k Hkqxrku djrk gS ;k ,slk Hkqxrku djus ds fy;s ij vf/kHkkj yxk;k izkf/kd`r djrk gS] rks funs'kd] rRle; izo`Rr fdlh fof/k esa fdlh ckr ds gksrs gq, tkuk Hkh] fyf[kr vkns'k }kjk] ,sls O;fDr dks ;g funs'k ns ldrk gS fd og vkfMVh dks fofufnZ"V fnukad ds iwoZ ,slh /kujkf'k] tks vkfMVh dks mlds /ku ;k lEifRr dh ,slh

- 9 -

gkfu] nqO;Z; ;k nq:lk;ksx dh izfriwfrZ djus ds fy;s U;k; laxr vkSj lkE;iw.kZ ik;h tk;] ml ij C;kt lfgr Hkqxrku djsa %

ijUrq ;g fd fdlh vkfMVh ds fdlh izeq[k vf/kdkjh] lnL; ;k lsod ds fo:) bl vf/kfu;e ds v/khu vf/kHkkj dk dksbZ vkns'k ,sls /ku ;k lEifRr dh gkfu] nqO;Z; ;k nq:lk;ksx gksus ds fnukad ls nl o"kZ dh lekflr ds lk'pkr~ ;k mlds vkfMVh ds izeq[k vf/kdkjh] lnL; ;k lsod u jg tkus ds fnukad ls N% o"kZ dh lekflr ds lk'pkr~] tks Hkh lk'pkrorhZ gks] ugha fn;k tk;sxk %

ijUrq ;g vkSj fd ;fn /ku ;k lEifRr dh gkfu] nqO;Z; ;k nq:lk;ksx fdlh vkfMVh ;k mldh fdUgha lfefr;ksa ;k mi lfefr;ksa ds fdlh ladYi ds ifj.kkeLo:lk gqvk gks rks olwy dh tkus okyh gkfu dh /kujkf'k dks leLr lnL;ksa esa] ftlds vUrxZr ,sls inkf/kdkjh Hkh gSa] ftuds lEcU/k esa vkfMVh ;k mldh lfefr;ksa ;k milfefr;ksa ds dk;Zo`Rr esa ;g lwpuk gks fd mUgksaus ,sls ladYi ds lEcU/k esa er fn;k Fkk ;k os rVLfk jgs] cjkj&cjkj ckaV fn;k tk;sxk %

ijUrq ;g Hkh fd vfrdzfer LFkkuh; fudk;ksa@lgdkfjrk@iapk;r ys[kk ijh{kk dh fLFkfr esa ;fn /ku ;k lEifRr dh gkfu] nqO;Z; ;k nq:lk;ksx iz'kkld ;k izHkkjh vf/kdkjh dh tks ljdkjh lsod gks] fdlh dk;Zokgh ds dkj.k gqvk gks rks ekeys dh lwpuk funs'kd }kjk jkT; ljdkj dks vko';d dk;Zokgh ds fy;s nh tk;sxh %

ijUrq ;g vkSj Hkh fd fdlh e`r vipkjh O;fDr ds fof/kd izfrfuf/k dk nkf;Ro e`rd dh lEifRr dh ml lhek rd gksxk] tks ,sls fof/kd izfrfuf/k dks izklr gqbZ gksA $\frac{1}{4}2\frac{1}{2}$;fn og O;fDr] ftls mi/kkj $\frac{1}{4}1\frac{1}{2}$ ds v/khu fofu'p; dh ,d izfr nh tk;] mls ysus ls bUdkj djs rks ;g le>k tk;xk fd mlus ml fnu izklr dj fy;k gS] ftl fnu mlus izfr ysus ls bUdkj fd;k FkkA

$\frac{1}{4}3\frac{1}{2}$;fn og vfUre vkns'k ds le; miyC/k u gks rks mlds izorhZ Hkkx lfgr mldk lkjka'k mlds vfUre Kkr irs ij jftLV^ahd`r Mkd }kjk mls Hkst fn;k tk;sxk ;k mlds vfUre Kkr fuokl LFkku ij fpidk fn;k tk;sxk vkSj ml ifj{ks= esa Mqx&Mqxh fiVokdj mldh mn~?kks"k.kk dh tk;xh vkSj bls ;g mi/kkj.kk dh tk;xh fd mls lE;d~ :lk ls rkehy fd;k x;k gSA

vf/kHkkj ds vkns'k 11- $\frac{1}{4}1\frac{1}{2}$ /kkjk 10 dh mi/kkj $\frac{1}{4}1\frac{1}{2}$ ds v/khu fn;s x;s fdlh vkns'k ls O;fFkr dksbZ O;fDr] ds fo:) vihy vkns'k dh izkfIr ds fnukad ls rhl fnu ds Hkhrj jkT; ljdkj dks fofgr jhfr ls

- 10 -

vihy dj ldrk gSA

$\frac{1}{4}2\frac{1}{2}$ jkT; ljdkj mi/kkj $\frac{1}{4}1\frac{1}{2}$ ds v/khu izLrqr dh x;h vihy dh lquokbZ djrs le; ,slh

izfdz;k dk vuqlj.k djsxh] tSlh fofgr dh tk;A

$\frac{1}{4}3\frac{1}{2}$ jkT; ljdkj }kjk mDr vihy ij fn;k x;k vkns'k vfUre gksxkA

Hkw&jktLo ds cdk;s 12- ;FkkfLFkfr] /kkjk 10 ;k /kkjk 11 ds v/khu vf/kHkkj ds vkns'k esa mfYyf[kr /kujkf'k dk

ds :lk esa izHkkj dh Hkqxrku vf/kHkkfjr O;fDr }kjk vkns'k ds fnukad ls lkB fnu ds Hkhrj fd;k tk;sxk

olwyh vkSj ;fn mldk Hkqxrku ugha fd;k tk; rks mls funs'kd ds vkosnu&i= ij

dysDVj }kjk Hkw&jktLo ds cdk;s ds :lk esa olwy fd;k tk;sxk vkSj vkfMVh dh

fuf/k esa fofgr jhfr ls tek fd;k tk;xkA

izHkkj vkfn dk 13- /kkjk 6 dh mi/kkj $\frac{1}{4}1\frac{1}{2}$ ds v/khu vkfMV ny }kjk ;k /kkjk 6 dh mi/kkj $\frac{1}{4}4\frac{1}{2}$ ds

Hkqxrku v/khu funs'kd }kjk dh x;h fdlh vf/k;kpu ds vuqiky esa vkfMVh }kjk fd;k x;k

leLr O;; ml vkfMVh dh fuf/k ls ns; gksxkA

funs'kd] vkfMV 14- funs'kd vkSj mlds v/khu dk;Zjr vkSj bl vf/kfu;e ;k bls v/khu cuk;s x;s

ny] vkfn yksd fu;eksa ds v/khu 'kfDr dk iz;ksx djus okys ;k iz;ksx djus ds fy;s izkf/kd`r

lsod gksaxs vf/kdkjh vkSj vkfMV ny Hkkjrh; n.M lafgrk] 1860 dh /kkjk 21 ds vFkkZUrxZr yksd

lsod gksaxsA

okn ij jksd 15- tSlk fd bl vf/kfu;e esa micfU/kr gS mlds flok;] bl
vf/kfu;e ds v/khu fdlh

izkf/kdkjh }kjk fof/kd :lk ls fn;s x;s fdlh vkns'k ij vkifRr djus ds fy;s fdlh
flfoy U;k;ky; esa dksbZ okn ugha yk;k tk;sxk ;k vU; dk;Zokgh ugha dh tk;xhA
ln~Hkko ls fd, x;s 16- jkT; ljdkj] funs'kd ;k fdlh vU; vf/kdkjh]
vkfMV ny ;k funs'kd ds v/khuLFk
dk;ksZa dk laj{k.k deZpkjh ds fo:) dksbZ okn] vfHk;kstu ;k vU;
dk;Zokgh ,sls dk;Z ds fy;s ugha dh

tk ldsxh] tks bl vf/kfu;e ds v/khu ln~Hkko ls fd;k x;k gks ;k fd;s tkus ds

fy;s rkRif;Zr gksA

ys[kkijh{k d }kjk 17- $\frac{1}{4}1\frac{1}{2}$ jkT; ljdkj] vf/klwpuk }kjk] bl vf/kfu;e ds
iz;kstu ds fy;s /kkjk 3 ds v/khu

vfHkys[kksa dk fujh{k.k fu;qDr vf/kdkfj;ksa esa ls ,sls O;fDr;ksa dks
vkfMV vf/kdkjh] vkfMV izHkkjh fu;qDr

dj ldrh gS] ftUgsa og mfpr le>sa vkSj mudh vf/kdkfjrk dh LFkkuh; lhek;sa

ifjfu'pr dj ldrh gSA

- 11 -

$\frac{1}{4}2\frac{1}{2}$ bl fufeRr cuk;s x;s fdUgha fu;eksa ds v/khu jgrs
gq, dksbZ viuh vf/kdkfjrk dh LFkkuh; lhek ds Hkhrj&
 $\frac{1}{4}d\frac{1}{2}$ funs'kd] ys[kkijh{k d ;k ys[kk ijh{k dh
dk;Zokfg;ksa ds izHkkjh fdlh vU; O;fDr ds vkns'k ls
mfpr le; ij loZnk fdlh iflj ;k LFkku esa ljdkj ;k fdlh

LFkkuh; ;k vU; yksd izkf/kdkjh dh lsok esa dk;Zjr
O;fDr;ksa dh ,slh lgk;rk ls ;fn dksbZ gks] ftls og mfpr
le>s vkSj tks funs'kd ;k mlds }kjk izkf/kd`r O;fDr
}kjk vuqeksfnr gks] ys[kk ijh{k dh dk;Zokfg;ksa ds
lEcU/k esa fdlh jftLVj ;k vfHkys[k ;k i=kfn dh tkap
djus ds iz;kstufkZ izos'k dj ldrk gS vkSj fujh{k.k ds
fy;s mls izLrqr djus dh vis{k dj ldrk gS(

$\frac{1}{4}[k\frac{1}{2}$ lwpuk izklr djus ds fy;s mlh LFky ij fdlh O;fDr ls
izfriz'u dj ldrk gS($\frac{1}{4}x\frac{1}{2}$ vius ofj" B vf/kdkfj;ksa ds
funs'kksa dks dk;kZfUor djus ds fy;s ,sls vfHkys[k ;k
i=kfn dks] tks vko';d gks] vfHkxzghr dj ldrk gS ;k
mudh izfr;kj ys ldrk gSa ;k mu ij gLrk{kj dj ldrk gS(
 $\frac{1}{4}?k\frac{1}{2}$,slh vU; 'kfDr;ksa dk iz;ksx dj ldrk gS] tks fofgr
dh tka;A

fofo/k 18- bl vf/kfu;e ds v/khu fdlh ijh{k ;k ys[kk ijh{k ds
iz;kstu ds fy;s funs'kd ;k vkfMV ny vkSj vihy ds iz;kstu ds fy;s vihy

izkf/kdkjh dks ogh 'kfDr;ka gksaxh] tks fuEufyf[kr fo"k;ksa ds
lEcU/k esa flfoy izfdz;k lafgrk] 1908 ¼vf/kfu;e la;k 5 lu~ 1908½
ds v/khu fdlh okn ij fopkj djrs le; fdlh flfoy U;k;ky; esa fufgr gSa]
vFkkZr&

¼d½ fdlh O;fDr dks leu djuk vkSj mls mifLFkr
gksus ds fy;s ck/; djuk vkSj 'kiFk ij mldh ijh{kk djuk(
¼[k½ deh'ku tkjh djuk(
¼x½ 'kiFk&i= ij lk{; izkIr djuk(
¼?k½ nLrkost dks izdV vkSj is'k djus dh vis{kk
djuk(
¼³½ dksbZ vU; fo"k;] tks fofgr fd;k tk;A

viokn 19- ¼1½ vf/kHkkj ls lEcU/k fdlh ,slh dk;Zokgh dk] tks bl
vf/kfu;e ds izkjEHk ds Bhd iwoZ rRle; izo`Rr fdlh fof/k ds
v/khu fopkj/khu gks] fuLrkj.k vkSj fdlh ,slh dk;Zokgh
esa ikfjr vkns'k dk izorZu] ml fof/k ds vuqlkj bl izdkj fd;k tk;xk
ekuksa bl vf/kfu;e ds micU/k izo`Rr ugha FksA
¼2½ tSlk fd mi/kkj ¼1½ esa micU/k gS mlds flok;]
,sls fdlh vkfMVh ds lEcU/k esa - 12 -

ftl ij ;g vf/kfu;e ykxw gksrk gS] bl vf/kfu;e ds
izkjEHk ds i'pkr~ vf/kHkkj ls lEcU/k lHkh
dk;Zokfg;ka] rRle; izo`Rr fdlh fof/k esa fdlh izfrdwy
ckr ds gksrs gq, Hkh] bl vf/kfu;e ds v/khu lEiUu
vkSj fuLrkfjr dh tk;axhA

fu;e cukus dh 20- ¼1½ jkT; ljdkj] ys[kk lEijh{kk dk;Z esa lEc) LVkQ dks
ys[kk lEijh{kk dh vo/kkj.kk 'kfDr ds vko';d vkSj mlds
lapkyu ds O;ogkfjd Kku ls lfttr dj ljdkj esa vkUrfjd ys[kk
lEijh{kk ds mUu;u vkSj lqn`+> djus ds mn~ns'; ls bl vf/kfu;e ds
iz;kstuksa dks dk;kZfUor djus ds fy;s fu;e@eSuqvy cuk ldrh
gSA

¼2½ fo'ks"k :lk ls vkSj iwoZxkeh 'kfDr dh O;kidrk ij
izfrdwy izHkko Mkys fcuk] ,sls fu;eksa esa fuEufyf[kr lHkh ;k
fdUgha fo"k;ksa ds fy;s O;oLFkk dh tk ldrh gS(vFkkZr~&
¼d½ ,sls vkfMVh dks] ftlds ys[kk dh ijh{kk funs'kd
}kj dh tkuh gS] vf/klwfpr djus dk dk;Z fofu;fer
djuk(
¼[k½ vf/kfu;e dh /kkjk 4 dh mi/kkj ¼3½ ds
v/khu ys[kk ijh{kk ds fy;s vkfMVh }kj Hkqxrku dh
tkus okyh ys[kk ijh{kk Qhl dh nj vkSj mlds Hkqxrku vkSj mldh
olwyh dh jhfr(
¼x½ izi=] ftlesa vkSj jhfr] ftlds vuqlkj ys[kk
lEijh{kk ds fy;s izLrqr fd;k tk;xk(
13 / 24

¼?k½ vkfMV ny dks 'kfDr;ka vkSj dRkZO; vkSj
ys[kk ijh{kk djus ds fy;s vuqlj.k dh tkus okyh izfdz;k
vkSj og le; tc vkSj LFkku tgk; ij ,slh ys[kk ijh{kk dh
tk; xh(

¼³½ funs'kd dh 'kfDr;ka vkSj drZO;(
¼p½ vf/kHkkj ds lEcU/k esa tkap] viyh vkSj
olwyh(

¼N½ vkfMV ny }kjk vfHkys[kksa dk fujh{k.kA
fujlu vkSj viokn 21- ¼1½ mRrj izns'k LFkkuh; fuf/k ys[kk ijh{kk
vf/kfu;e] 1984 ¼mRrj izns'k vf/kfu;e la;k 12 o"kZ 1984½
¼mRrj[k.k.M jkT; ds ifjizs; esa½ ,rn~}kjk fujflr fd;k tkrk gSA ¼2½
,sls fujlu ds gksrs gq, Hkh] mi/kkjk ¼1½ esa fofufnZ"V vf/kfu;e ds v/khu
d`r dksbZ dk;Z ;k dk;Zokgh bl vf/kfu;e ds v/khu d`r dk;Z ;k
dk;Zokgh le>h tk;sxh ekukas ;g lHkh lkjHkwr le; ij izo`Rr
Fkka

- 13 -

THE UTTARAKHAND AUDIT ACT, 2012**[Uttarakhand Act No. 02 of 2012]****INDEX**

Sections	Particulars	Page No.
1.	Short title, extent and commencement	
2.	Definitions	
3.	Constitution of Director and other Audit Officers	
4.	Accounts subject to audit and payment of audit fees	
5.	Production of Records for Audit	
6.	Power of Auditor to require production of records and attendance of persons	
7.	Penalty for disobeying under section 6	
8.	Audit report to be sent to the Head of the Department, Head of the Office, Drawing and Disbursing Officer (with Local bodies, Cooperative, Panchayat Audit) and certain other officers and bodies	
9.	Procedure to be followed after report of the Director under section 8	
10.	Director to surcharge illegal payment or loss caused by gross negligence or misconduct	
11.	Appeal against order of surcharge	
12.	Recovery of charges as arrears of land revenue	
13.	Payment of charges etc.	

14. Director, Auditor etc. to be public servant
15. Bar of suits
16. Protection for acts done in good faith
17. Inspections of records by the Auditors
18. Miscellaneous
19. Savings
20. Power to make rule
21. Repeal and saving

THE UTTARAKHAND AUDIT ACT, 2012

- 14 -

[Uttarakhand Act No. 02 of 2012]

A
N

A
C
T

to make provision for, and to regulate audit of all Government machineries, Public Corporation, Governmental Companies, Institutions, Statutory Authorities, Panchayati Raj Institutions, Municipalities, Urban Local Bodies, Governmental Committees in the State of Uttarakhand.

Be it enacted by the Legislature of State of Uttarakhand in the Sixty–Third Year of the Republic of India as follows: --

- | | |
|---|---|
| <p>Short title,</p> <p>extent and commencement</p> <p>may,</p> <p>Definitions</p> <p>and</p> <p>and</p> <p>appointed</p> <p>powers</p> | <p>1. (1) This Act may be called the Uttarakhand Audit Act, 2012.</p> <p>(2) It extends to the whole of Uttarakhand.</p> <p>(3) It shall come into force on such date as the State Government by notification, appoint in this behalf.</p> <p>2. In this Act :-</p> <p>(a) ‘Audit’ includes test audit, concurrent audit cent-per-cent audit special audit and also inspection of accounts by the officers appointed under section 3;</p> <p>(b) ‘Director’ means the Director, Audit (with Local Funds Audit Co-operative, Panchayat Audit) Department, Uttarakhand under section 3 and interalia includes such officer on whom of the Director are conferred upon under sub-section (4) of said section;</p> <p>(c) ‘Auditor’ also includes Director and all other Officers appointed under section 3 for their assistance;</p> <p>(d) ‘Local authority’ means Municipal Board or Municipal Corporation, Notified Area Committee, Town Area Committee, Zila Parishad, Kshettra Samiti, Village Sabha or any other authority constituted for the purpose of local self-Government or village administration or legally entitled to or entrusted by the State Government with the control or management of municipal or local</p> |
|---|---|

fund and includes any Society, Body or Institution, whether incorporated or not notified by the State Government by general or special order to be a local authority for the purposes of this Act; (e)'special audit' in relation to a local authority means an audit of account for a specified period or pertaining to a specified item or series of items, of account requiring exhaustive checking conducted under the orders of the State Government or on the request of the Head of the Department, Head of the Office, Drawing and Disbursing Officer (with Local bodies, Co-operative, Panchayat Audit);

(f)'test audit' means an annual audit of accounts of one or more months in a year selected at random by the auditor with a general review of the accounts of the year;

(g)'concurrent audit' means a post audit of day-to-day accounts with a general review of the accounts from time to time;

(h)'cent per cent audit' means a post audit of all the transactions of a particular account of a specified period;

(i)'Prescribed Authority' in relation to a local authority means an officer or a body corporate appointed by the State Government, by notification in this behalf;

(j)'Local Fund' means local fund as defined in Financial Hand Book, Volume –II, Part–1 to 4 and Volume–V, Part –1.

(k)'Requisition' means clarification, intimation letter issued on demand by mentioned, authorized officers in section 3 of this Act in relation of audit of local authority and or his inspection;

(l)'Section' means specified in any section of this Act;

(m)'State Government' means Government of Uttarakhand ;

(n)'Chief Secretary' means Chief Secretary to the Government of Uttarakhand ;

(o)'Administrative Department' means concerned Administrative Department of Government of Uttarakhand;

(p)'Finance Department' means Finance Department of

Government of Uttarakhand.

(q)'Year' means a financial year;

(r)The word "Book Transfer" applies to such forms of financial transactions that do not include issuing of receipt of cash or non-receipt accounts. Such transactions normally represent the liabilities and assets of the Government, which are presented to the accounts for settlement or for any other reasons but they also represent corrections and amendments, which have already been taken into account and are related to transactions concerning cash, staff or transfer of books;

(s)'Government Servant' means a person who is employed in a Government service and includes persons serving under State Government whose service conditions are prescribed by the Governor under Article 309 of 'the Constitution of India';

(t)“**Head of the Office**” means the senior most gazetted officer of the office;

(u)“**Head of the Department**” means an authority declared so by the State Government;

(v) “**Auditee**” means the department/office whose audit is being conducted, such as Head of the Department, Head of the Office, Drawing and Disbursement officer (including local body, co-operative, Panchayat audit);

Appointment of Director and other Audit may Officers officer,

3. (1)An organizational structure shall be constituted for performing Audit Work.
- (2)The State Government may, on such terms and conditions as be determined by it, appoint the Director, and every such and may make provisions with regard to the appointment and conditions of service of their staff.
- (3)The persons appointed in such area, as the appointing authority may specify, exercise such powers and perform such duties as may be conferred or imposed on them by or under this Act.

(4)The State Government may, by notification, confer upon the

- 17 -

powers of the Director to any officer not below the rank of a Class I officer.

- (5)The Internal Audit in various Departments shall be centralized within the Finance Department and shall be outside the purview of individual departments.
- (6)The State Government may permit to conduct audit through out-sourcing from any eligible Firm, Company or Institution, Society.

Accounts subject to audit and payment of of audit fees enactment made this

4. (1)The State Government may, from time to time, by notification, specify the auditee, accounts of which are to be audited.
- (2)On the issue of notifications under sub-section (1), the accounts auditee, shall, notwithstanding anything contained in any by or under which such auditee is constituted or any rules there under, be subject to audit in manner provided by or under Act.
- (3)The auditee, whose accounts are to be audited, shall be liable to pay audit fees at the rates fixed by the State Government from time to time.
- (4)The State Government, from time to time, may determine or re-determine the fees for man-days as per requirements. The calculation of fees for conducted audit shall be made on the basis of man-days prescribed for the audit.

Production of or Records for Audit by the

5. The auditee, whose accounts are subject to audit, shall produce cause to be produced all accounts, returns, registers, files and correspondence or any other documents as may be demanded auditors, for audit.

Power of Auditor to

6. (1) For the purpose of any audit under this Act, the auditors may –
- (a) require the auditee, in writing, to produce or cause to be

**require
and production of**

to records and

**attendance of
persons**

or

any

any

produced such vouchers, returns, accounts, registers, files

correspondence or any other voucher documents in relation
accounts, as the auditors may think fit, at such place as the

- 18 -

auditors may direct at and within a given reasonable time.

(b) Require in writing –

(i) any salaried servant of the auditee, accountable for,
having the custody of or control of, such vouchers,
returns, accounts, files and correspondence or other
documents to appear in person; or

(ii) may direct any person having directly or indirectly
share or interest in any work under the auditee or
person whose presence is deemed necessary for
explaining any difficulty or circumstances to appear in
person or by an authorised agent before him, at the place
directed in the order and answer any question;

(c) require the officer under auditee, to meet them at a place,
where the audit of the account is being conducted or such
other place, as the auditor may direct, and specify in writing
the point on which the explanation is required.

(2) The auditor may, in any requisition or intimation sent under
sub-section (1) fix a reasonable period not being less than three
days within which the said requisition or intimation shall be
complied with.

(3) The auditor shall give auditee whose accounts are to be audited
not less than two weeks notice in writing of the date on which he
proposes to commence the audit :

Provided that the auditor may, on direction by the State
Government or the Director, start the audit by giving a shorter
notice or without giving any notice recording the reasons thereof in
writing.

(4) The Auditor shall, in connection with the performance of their
duties under this Act, have authority: -

(a) to inspect the accounts of auditee including physical
verification of assets, such as cash, valuables and stores; **(b)** to
require that any registers, books, papers and other documents
which deal with or form the basis of or are

- 19 -

otherwise relevant to the transactions to which their duties in
respect of audit extend, shall be sent to such place and on such
dates as they may appoint for their inspection;

(c) to put such queries or make such observations as they
may

consider necessary, to the person in-charge of the office and
to call for such information as they may require for the

		purpose of the audit or the preparation of any account or report which is their duty to prepare.
Penalty for requisition	7.	Act of willful negligence or refusal to comply with any
disobeying clause (c)		of records lawfully made under clause (a) or clause (b) or
under section 6 sub-		of sub-section (1) or clause (a) or clause (b) or clause (c) of
		section (4) of section 6 shall be a case of doubtful integrity and the
		person who so willfully neglects or refuse to comply with
		requisition of records lawfully made shall be liable to disciplinary
		actions under the service rules applicable.
Audit report to be sent to the	8.	(1) As soon as practicable after completion of the audit, the result of
Head of the Department, Head of the		audit shall be communicated to the Auditee in such form and
Office, Drawing and Disbursing and officer (with		containing such particulars as may be prescribed, in two parts,
Local bodies, Co-operative, Panchayat		namely –
Audit) and certain other officers officers and bodies		(a) the Audit and Inspection Note dealing with the general
		important matters which require particular attention, and
		(b) the objection statement containing outstanding objections
		dealing with minor and technical irregularities.
		(2) Copies of Audit and Inspection Note shall be sent to such
		and authorities as may be deemed considered necessary by
		the Director.
		(3) The Director shall prepare or cause to be prepared a consolidated
		report of accounts and shall forward the same to the State
		Government every year, for being laid before the State Legislative
		Assembly.
Procedure to be followed each after report of	9.	(1) On receipt of the report under section 8, the auditee shall take
		immediate action and record replies within one month against
		point raised therein, showing the action taken or proposed to be

the Director

taken thereon. Thereafter, the audit report along with the comments **under section 8**

of the auditee shall be considered and decision taken in a special meeting of the auditee concerned to be held within three months from the date of receipt of the audit report.

(2) It shall be the responsibility of the auditee to see that the errors and irregularities pointed out in audit notes and objection statement are removed or settled promptly and with due respect.

(3) An annotated copy of the audit report alongwith the comments of the auditee and the decision of the auditee on each point shall be sent to the Director or the officer appointed by him within one month of the holding of the meeting referred to in sub-section (1).

The annotated copy will show against each para the name or names of officials responsible for irregularities and the action taken or proposed to be taken against them. Further correspondence regarding the disposal of audit objection shall be conducted directly between the auditee and the Director or the officer authorised by him.

(4) On receipt of the annotated copy of the audit note along with the comments of the auditee and the decision of the auditee, the Director or the officer authorised by him in this behalf may, in respect of all or any of the matters dealt with in the report –

(a) accept the action taken by the auditee and settle the objection; or
(b) direct that the matter be further investigated at the next audit or at any earlier date; or

(c) hold that the defects or irregularities pointed out in the report or any of them have not been removed or remedied.

(5)(a) If it is held that any defect or irregularity in the accounts of the auditee, pointed out in the report, has not been removed or remedied within a reasonable time, the Director may specially bring the matter to the notice of the Prescribed Authority and the State Government may, subject to any law for the time

- 21 -

being in force, direct any such action as may be considered necessary;

(b) For the purpose of establishing co-ordination in audit work, audit committees shall be constituted at the Chief Secretary, Administrative Department and Head of the Department level.

The meeting of these committees shall be held regularly and audit reports received shall be reviewed. Special attention shall be given to the important matters like misappropriation of Government money, defalcation and fraud so that the guilty are timely punished;

(c) If the committee notices case of misappropriation of

Government money in audit report, the matter shall be probed and the responsibility of the Government servant responsible shall be fixed. Efforts shall be made to recover the Government money immediately and Finance Department shall be informed of the action taken;

(d) The auditee shall keep a close watch on objections raised in audit and on the progress made in settlement of inspection reports. The auditee shall submit the required information in this regard immediately to the Administrative Department; (e) Periodic meetings of departmental officers shall be called upon to dispose off the objections and the inspection reports of all audits under consideration and appraise the Administrative Department with the results.

Director to surcharge illegal payment or loss caused person, by gross party to negligence or misconduct time pay

10. (1) If, after giving the person concerned a reasonable opportunity for showing cause, the Director is satisfied that the loss, waste or misappropriation of any money or property of the auditee, is a direct consequence of misconduct on the part of delinquent or gross neglect on his part, or that the said person being a making or authorising the making of the illegal payment, the Director, notwithstanding anything contained in law for the being in force, may, by order in writing, direct such person to to the auditee before a specified date the amount together with

- 22 -

interest thereon, as may be found just and equitable to reimburse the auditee for such loss, waste or misapplication of its money or property:

Provided that no order of surcharge shall be made under this Act against any auditee, member or servant of any auditee after the expiry of ten years from the concurrence of such loss, waste or misapplication of money or property or after expiry of six years from the date of his ceasing to be a auditee, member or servant of the auditee, whichever is later :

Provided further that in the case of loss, waste or misapplication of money or property occurring as a result of a resolution of an Auditee or, of any of its committees or sub-committees, the amount of the loss to be recovered shall be divided equally among all members including office bearers who are reported in minutes of the Auditee or of its committees or sub-committees as having voted for or who remained neutral in respect of such resolution :

Provided also that in case of superseded local bodies, Cooperative, Panchayat audit, if loss of waste or misapplication of money or property is due to any action of the Administrator or officer in charge who is a Government servant, the matter shall be reported by the Director to the State Government for necessary action :

Provided also further that the liability of a legal representative of a deceased delinquent person shall be to the

extent of the property of the deceased, which has come to the hands of such legal representative.

(2) If the person to whom a copy of the decision is furnished under sub-section (1) refuses to receive it he shall be deemed to have duly received it on the day on which the copy was refused by him.

(3) If he is not available at the time of final order its gist along with the operative portion shall be sent to him at his last known address by registered post or shall be affixed at his last known residence and

- 23 -

shall be proclaimed by beat of drum in the locality and this will give rise to a presumption of due service.

Appeal against order of surcharge State 11. (1) Any person aggrieved by an order made under sub-section (1) of section 10 may within thirty days from the date of receipt of the order by him, prefer an appeal in the prescribed manner to the

Government.

(2) The State Government, while hearing an appeal preferred under sub-section (1), follow such procedure as may be prescribed.

(3) The order passed by the State Government, in the appeal shall be final.

Recovery of charges as arrears of land revenue the 12. The sum stated in the order of surcharge under Section 10 or Section 11, as the case may be shall be paid by the person surcharged, within sixty days of the date of the order, and if not paid, may, on the application of the director be recovered by

collector as arrears of land revenue and deposited in the fund of the audittee in the manner prescribed.

Payment of compliance charges etc. of 13. All expenses incurred by the Audittee Department in with any requisition made by the auditor under sub-section (1) section 6 or by the Auditor under sub-section (4) of section 6 shall be payable out of the funds of that audittee.

Director, Auditor etc. to this 14. The Director and the officers and Auditors working under the Director and exercising or authorized to exercise powers under

be public within		Act or the Rules made thereunder shall be public servants
servant		the meaning of section 21 of the Indian Penal Code, 1860.
Bar of suits	15.	Save as, provided in this Act, no suit or other proceedings shall be brought in any civil court to call in question any order lawfully made by any authority under this Act.
Protection for State	16.	No suit, prosecution or other proceedings shall lie against the Government, Director or any other officer, auditor or subordinate to
good faith in		the Director for anything done or purporting to have been done, good faith, under this Act.
Inspections of persons as records by the Auditor amongst the Act, and	17. (1)	The State Government may, by notification, appoint such it thinks fit to be audit officer, audit-in-charge, from officers appointed under section 3 for the purposes of this define the local limits of their jurisdiction.
	(2)	Subject to any rules made in this behalf, any officer may, within the local limits of his jurisdiction-
	(a)	enter at all reasonable hours, with such assistance, if any, or persons in the service of the Government or any local or other public authority as he thinks fit and as approved by the Director or the person authorized by him, any premises or place for the purpose of examining any register or record or papers in connection with the audit proceedings under the orders of the Director or the Auditor, or any other person in charge of the audit proceedings, and require the production thereof for inspection;
	(b)	interrogate any person on the spot to elicit information;
	(c)	seize or take copies or sign such record or papers as may be necessary to carry out the directions of his superior officers;
	(d)	exercise such other powers as may be prescribed.
Miscellaneous under	18.	For the purpose of any examination or audit under this Act, the Director or the Auditor and for purpose of appeal, the appellate authority shall have the same powers as vested in a civil court the Code of Civil Procedure, 1908 (Act No. V of 1908), when trying a suit in respect of the following matters, namely- ,
	(a)	summoning and enforcing the attendance of any person and examining him on oath;
	(b)	issuing commissions :
	(c)	receiving evidence on affidavits;
	(d)	require the documents to be revealed and submitted;
	(e)	any other matter which may be prescribed.

Savings
the
this

19. (1) Any proceeding relating to surcharge, pending under any law for time being in force immediately before the commencement of Act, shall be disposed of, and any order passed in any such proceeding shall be enforced, in accordance with such law as if the provisions of this Act were not in force.

(2) Save as provided in sub-section (1), all proceedings relating to surcharge in respect of any local authority to which this Act applies, shall after the commencement of this Act, be taken and disposed of under this Act, notwithstanding anything to the contrary contained in any law for the time being in force.

Power to make
carrying rules

20. (1) The State Government may by notification make rules for out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power such rules may provide for all or on any of the following matters, namely-

- (a)** to regulate notification of the Audittee Department whose accounts to be audited by the Director;
- (b)** the rate of audit fee to be paid by the Audittee Department for audit of accounts under sub-section (3) of section 4 of the Act, and the mode of its payment and realization;
- (c)** the form and manner in which accounts shall be submitted for audit;
- (d)** the powers and duties of auditor and the procedure to be followed for conducting audit and the time and places at which such audit may be conducted;
- (e)** the powers and duties of the Director;
- (f)** enquiry, appeal and recovery in respect or surcharge;
- (g)** inspection of records by the auditors.

Repeal and
saving

hereby

21. (1) The Uttar Pradesh Local Fund Audit Act, 1984 (Uttar Pradesh Act No. 12 of 1984) (to the context of State of Uttarakhand) is repealed.

- 26 -

(2) Notwithstanding such repeal anything done or any action taken under the said Act shall be deemed to have been done or taken under the corresponding provisions of this Act.

- 27 -