

fgekpy in" k jkT; df" k foi.ku ckM] foi.ku Hkou] [kyhuh] f"keyk&2 d y[kkvk dk
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vof/k 04@2011 I 03@2012
iFke & Hkkx

1 ikjFEHkd%&

%d% fgekpy in" k jkT; df" k foi.ku ckM d vof/k 4@2011 I 3@2012 d y[kkvk dk
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fo/k;d 2005 dh /kkjk 48 %2% d vUrxr rFkk fgekpy in" k ljdkj d Kkiu
I [;k&1&487@99&fQu%,y0,0% [k.M&1&554] fnukd 20-01-2000 d nf"Vxr bl foHkkx
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1	4 %ii%	foi.ku ckM fofHkUu e.Mh lfeFr e e.Mh "kYd d : i e fnukd 31-3-12 dk olyh ;kX; jkf" k dk "k" k ik;k tkuk	554-57
2	5	foi.ku ckM }kjk fofHkUu e.Mh lfeFr;k d fy, djok; x; fMikftV dk;k gr iklr jkf" k d lek;ktu e vUvj ik;k tkuk	100-34
3	6	vk;dj olyh %Income Tax Recoverable Account% dh jkf" k dk lek;ktu u djuk	8-99
4	7	fuek.k dk;k d fy, nh xb vfxe jkf" k d mi;kfxrk iek.k i= iklr u djuk	47-72
5	8	foi.ku lfeFr;k dk nh xb lgk;rk@_.k dh jkf" k olyh gr "k" k n" kku ckj	95-52
6	9	depkfj;k@vf/kdkfj;k o vU; lLFkkvk dk fn; x; vfxe dk lek;ktu gr "k" k ik;k tkuk	1-92
7	11	pky nunkfj;k@lfonkdjkj dh ifrHkfr;k l lEcfu/kr jkf" k dk fooj.k u fn;k tkuk	78-94

xr vd{k.k ij^hkk ifronuk l lEcf/kr vuPNnk ij dh xb dkjokb dk lR;kiu
dju ij vfu.khr ijk dh fLEfkr **ifjf**"kV "A" d vulkj ikb xBA vr% vfu.khr ijk
d fuiVkj gr "kh/k vko";d dkjokb dj d vuikyuk l bl dk;ky; dk "kh/k voxr
djok;k tk,A

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vk dÅVUV }kjk r;kj fd, x,A okf"kd y[ꞑꞑ dk fooj.k **ifjf"ꞑV "d"** ij fn;k x;k gA

(ii) Financial Analysis on the Accounts of H.P State Agricultural Marketing Board Shimla for the period 4/11 to 3/12

Financial Data for the last three years

Period	Income (in Lakh)			Total
	Share of Market Fees from APMC	Interest on FDR's and Saving A/C	Other Income	
2009-10	400.68	101.90	18.29	520.87
2010-11	405.42	100.98	4.15	510.55
2011-12	575.53	158.71	9.01	743.25

Period	Expenditure (in Lakh)					Total
	Salary +wages	Admn. Charges	Vehicle R+M	Other Exp.	Excess of Income over Exp.	
2009-10	140.91	18.15	6.07	22.89	332.85	520.87
	(27.05%)	(3.48%)	(1.16%)			
2010-11	185.70	27.84	8.86	23.07	265.08	510.55
	(36.37%)	(5.45%)	(1.73%)			
2011-12	175.60	23.91	9.15	24.51	510.08	743.25
	(23.62%)	(3.21%)	(1.23%)			

Note:- (Figures mentioned in the brackets are expressed as % of total income)

A review of Financial Data of H.P State Agricultural Marketing Board for the last three years enumerated above reveals that there is definite increase in the income of the Board in the year 2011-12 as compared to 2009-10 of 2010-11. The major reasons for this increase is due to realization of more market fee, from Market Committees. It is pertinent to mention here that during the year 2011-12, 25% share of market fees & licence fees amounting to Rs. 575.53 lacs have being realized by Market Board from various Marketing Committees as compare to Market-Fees of `405.42 lacs which was realized during the period for 2010-11. However, still the outstanding amount of 25% share of Market Fee as on 31-3-12 is `554.57 Lacs (ifjfkV "[k"½ Therefore, efforts may be made for realizing the outstanding market fees & liecence fee because as per provisions contained under section – 44 of H.P

State, Agricultural and Horticultural Produce Marketing (Development and Regulation) Act –2005, every market committee is required to charge market fee on sale and purchase of notified agricultural produce @ (1%) and further as per provisions contained under section 49(3) of the Act, 25% share of market fee so received shall be deposited by all the Market Committees with the Board.

(iii) Staff/Man power of the Board :-

The position of total sanctioned posts of the Board, filled up post and vacancy position for the last three years is as under:-

Year	Total Sanctioned Post	Filled up posts	Vacant
2009-10	60	42	18
2010-11	61	41	20
2011-12	61	44	17

Note:- The detailed position of various posts for the year 2011-12 is given in Annexure V, which is attached with this audit report.

5 foi.ku ckM }kjk fofHkUu e.Mh lfevr;k d fy, djok, x; fMikftV dk;k gr iklr jkf" k d lek;ktu e ` 100-34 yk[k dk vUrj ik;k tkuk %&

foi.ku ckM }kjk fofHkUu e.Mh lfevr;k d fy, djok, x; fMikftV dk;k gr le;≤ ij /ku jkf" k iklr dh xb gA bu dk;k d fu"iknu gr lEcfu/kr lfonkdjk dk Hkxrku dju d fy, vf/k"kk"kh vfHk;Ur dk vfxe jkf" k Hkxrku dh xb g rFkk "k" k jkf" k dk lfevr&okj cd [kkrk e j[kk x;k n"kk;k x;k gA foi.ku ckM }kjk fofHkUu e.Mh lfevr;k d fy, fd, x, dk;k l lEcfu/kr vle;k;kttr jkf" k;k dk vulfp&II e n"kk;k x;k g rFkk fnukd 31-3-2012 dk "Capital Work in Progress" "kh" k d vUrjr `8653826@&d dk; Assests d : i e n"kk, x, g rFkk bld vfrfjDr bu fMikftV dk;k d fu"iknu gr lEcfu/kr lfonkdjk dk Hkxrku dju d fy, vulfp&II e Assets d : i e fnukd 31-3-2012 dk vf/k"kk"kh vfHk;Ur dk [kk e `94066202@&"k" k n"kkb xb gA bl idkj bl "kh" k e foi.ku ckM d Assets d : i e %`8653826\$`94066202%`102720028% n"kkb xBA mDr `102720028@& d fo:) foi.ku ckM d ryu i= e bu fMikftV dk;k gr fofHkUu lfevr;k l iklr jkf" k;k d dk vulfp&IV e n"kk;k x;k g rFkk fnukd 31-3-2012 dk vulfp&IV e "Current Liabilities " "kh" k d vUrjr `86520326@& vle;k;kttr n"kkb xb gA bld vfrfjDr vulfp&IV e gh Bdnjk dk `6165619@& ifrHkfr (Security) d : i e n; gA bl idkj foi.ku ckM }kjk bu fuek.k dk;k l lEcfu/kr dy nunkfj;k

`86520326\$`6165619¼`92685945@&n”kkb xb gA bl idkj foi.ku ckM }kjk fofHkUu e.Mh lfeFr;k d fy, djok, x, fMikftV odl@dk;k d vUrxr ckM d [kkrk e ¼`102720028&`92685945¼`10034083½ dk vUrx ik;k x;kA vr¼ vUrx dh bl jkf”k dh lLFkk LÜkj ij i.k Nkuchu djd jkf”k;k dk feyku fd;k tk, rFkk bu lHkh jkf”k;k dk lek;kftr djd vuikyuk l bl foHkkx dk voxr djok;k tk,A

6 vk;dj olyh ¼Income Tax Recoverable Account½ dh `8-99 yk[k dk lek;ktu u djuk&

foi.ku ckM d ryu i= d “kM;y II ¼Current Assets, Loans and Advances½ y[kk “kh”k d vUrxr vk;dj okil h [kk e fnukd 31-3-2012 dk `899264@&lek;ktu gr “k”k n”kkb xb gA bl y[kk “kh”k dh tkp iMrky dju ij ik;k x;k fd ;g jkf”k o”k 2004&05 l lfpr gkrh vk jgh g rFkk fnukd 31-3-2012 dk bl vlek;kftr jkf”k dk “k”k `899264@&FkkA vr¼ foi.ku ckM dk l>ko fn;k tkrk g fd bl idj.k e Hkh Rofjr dkjokb djuh lfuf”pr dh tk;A

7 fuek.k dk;k d fy, nh xb vfxe `47-72 yk[k d mi;kfxrk iek.k i= iklr u djuk&

lLFkk d ryu i= d “kM;y ¼Current Assets Loans and Advances½ y[kk “kh”k d vUrxr fuek.k dk;k d fy, vfxe jkf”k [kk e fnukd 31-3-2012 dk `4771990@&dk “k”k n”kk;k x;k gA bl y[kk “kh”k dh tkp iMrky dju ij ik;k x;k fd ;g jkf”k;k fofHkUu lLFkkvk dk fuek.k dk;k d fu”iknu gr Hkxrku dh xb g yfdu bu jkf”k;k d mi;kfxrk iek.k i= foi.ku ckM }kjk iklr ugh fd; x; g vkj u gh bu jkf”k;k dk lek;ktu fd;k x;k gA vr¼ Hkxrku dh bl jkf”k;k d mi;kfxrk iek.k i= iklr djd rnkul kj bu jkf”k;k dk lek;kftr fd;k tkuk lfuf”pr fd;k tk, rFkk dr dkjokkb l vd{k.k dk voxr djok;k tk;A

8 foi.ku lfeFr;k dk nh xb lgk;rk@__.k dh `95-52 yk[k dk olyh gr “k”k n”kku okj %&

foi.ku ckM d ryu i= d “kM;y III ¼Current Assets Loans, and Advances½ y[kk “kh”k d vUrxr foi.ku lfeFr;k dk lgk;rk@__.k d :i e nh xb jkf”k d [kkrk e fnukd 31-3-2012 dk `9552400@& “k”k n”kkb xb gA bl y[kk “kh”k dh tkp iMrky dju ij ik;k x;k fd ;g jkf”k;k foi.ku lfeFr lkyu o e.Mh dk nh xb gA bu jkf”k;k dk i.k fooj.k lyXu ifjf”kV ”?k” e fn;k x;k gA vr¼ “k”k __.k dh olyh@lek;ktu gr vif{kr dkjokb vey e ykb tk, rFkk __.k dh jkf”k dh olyh

C;k t lfrg lEcfU/kr foi.ku lfeFr;k l mud l kFk fd; x; vucU/k dh "krk d vulkj dh tkuh lfuf"pr dh tk,A

9 depkfj;k@vf/kdkfj;k o vU; dk lLFkkvk dk fn; x; vfxe `1-92 yk[k dk lek;ktu gr "k" ik;k tkuk %&

foi.ku ckM d ryu i= "kM;y III %Advances to Staff% y[kk "kh" d vUrxr vf/k"kk"kh vfHk;Urk dk fn, x, vfxe rFkk House Building Advance d vfrfjDr LVkQ vfxe ,o vU; lLFkkvk d [kk e fnukd 31-3-2012 dk `192169@&lek;ktu gr "k" n"kkb xb g ft l dk fooj.k fuEu idkj l g%&

1	Jh vjfoUn dekj dfu"B vfHk;Urk	7707
2	Jh d".k yky Mkboj	20000
3	Jh txnh" k jkt Mkboj	15000
4	Mkd fVdV k gr vfxe	15000
5	Jh gl jkt dij	6000
6	Jh l[kjke dfu"B vfHk;Urk	85316
7	,e0Mh0,p0ih0 LVV byDVkfuD l	8600
8	LV"kujh gr vfxe	34546
		;kx `192169

vr% mijkDr vlek;kftr vfxe jkf" k;k dk lek;ktu u dju dk vkfpr; Li"V fd;k tk; rFkk bl jkf" k dk lek;ktu dj d dr dkjokb l vd{k.k dk voxr djok;k tk;A

10 foi.ku ckM }kjk fofHkUu cd [kkrk e tek `91530539@& rFkk l kof/k [kkrk %dkijfVo cd% d [kk e tek `198314280@& rFkk l kof/k@cpr [kkrk %lh0ih0,Q0% e tek `83386227@&d ckj e%&

foi.ku ckM d ryu i= dh vulfp III e fofHkUu [kkrk e fnukd 31-3-12 `91530539@& tek n"kkb xb ijUr bu [kkrk e n"kkb xb jkf" k;k dk feyku foi.ku ckM }kjk cd fooj.kh@cd lfvfQdV e ugh fd;k x;kA vr% bu jkf" k;k dk feyku dj d vuikyuk l vd{k.k dk voxr djok;k tk,A bl d vfrfjDr foi.ku ckM d ryu i= dh vulfp III d vulkj fnukd 31-3-12 dk l kof/k tek ;ktuk e fuof"kr `198314280@& n"kkb xb g ftudk foLrr fooj.k ifjf" k"V "3" e fn;k x;k gA mDr d vfrfjDr foi.ku ckM }kjk lh0ih0,Q0 l lEcfU/kr l kof/k tek ;ktuk rFkk cpr [kkrk e fuof"kr `83386227@&dk fooj.k %ifjf" k"V "p"% ij fn;k x;k gA

11 pky nunkfj;k@lfonkdjk dh ifrHkfr;k l lEcfU/kr `78-94@&dk fooj.k u fn, tku ckj%&

fofHkUu lfondkjk dh ifrHkfr;k l lEcfU/kr `7893797@&dh nunkfj;k vulfp&IV e n"kkb xb gA bu jkf"K;k dk ifr 0;fDr@Bdnkj l lEcfU/kr nunkjh l lEcfU/kr foLrr fooj.k vd{k.k dk miyC/k ugh djok;k x;kA vr% mDr fooj.k r;kj dj d rFkk budk ifrHkfr jftLVj rFkk lEcfU/kr vfHky[k d lkFk feyku dj d vuikyuk l vd{k.k dk voxr djok;k tk, rkfd fofHkUu lfondkjk dh ifrHkfr jkf"K;k dh lR;rk dh if"V dh tk l dA

12 lh0ih0,Q0 y[kk e nkf;Ro d vUrj d ckj e%&

foi.ku ckM d o"K 2011&12 d ryu i= nkf;Ro i{k e vulfp&IV e ¼`50768760\$`33969963\$`58883¾`84797606½ nkf;Ro d :i e n"kkb xb g tcf d v"knku Hkfo"; fuf/k jftLVj rFkk ml l lEcfU/kr iLrr fooj.kh tk fd ifjf"K"V "N" ij lyXu g d vulkj foUkh; o"K 2011&12 d vUr e `83801595@&v"knk;h Hkfo"; fuf/k d [kkrk d vUrxr n; FkhA bl idkj v"knk;h Hkfo"; e fufèk d [kkrk e `996011@=¼`84797606&`83801595½ nkf;Ro i{k e vf/kd n"kkb xb g ft l dk vkfpr; Li"V fd;k tk;A

13 fofHkUu foHkkxk l fofHkUu dk;k gr iklr jkf"K;k d ckj e%&

foi.ku ckM ryu&i= dh mDr vulfp&IV e fofHkUu foHkkxk e fofHkUu dk;k gr iklr dh jkf"K;k d ckj e Hkh i.k fooj.k vfHky[k l fgr fn;k tk, rFkk ;g Hkh Li"V fd;k tk, fd ;g jkf"K fd l&2 ml";k gr iklr dh xb gA

14 cpr [kkrk ij iklr C;k t d ckj e%&

foi.ku ckM d cpr [kkrk ij iklr C;k t dh jkf"K;k e fuEufooj.kkul kj `644169@= fofHkUu foi.ku lfefr;k }jkj fMikftV od gr ckM e tek jkf"K ij iklr C;k t dh jkf"K d :i e Hkh lfefyr dh xb g tcf d foi.ku lfefr;k d fMikftV od dh jkf"K ij iklr C;k t dh x.kuk foi.ku lfefr;k l lEcfU/kr tek jkf"K d lkFk tKmdj dh tkuh vif{kr FkhA bl idkj okf"K d y[kk e rnkul kj "kf) dh tkuh vif{kr gA vr% bl idj.k e mfpr dkjokb dh tk, rFkk bl idkj dh vfuferrk dk nkckjk u nkgjk;k tk,A

Ø010 foi.ku lfefr dk uke@ [kkrk I [;k

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1	e.Mh lfefr pEck [kkrk I [;k 1648	18014
2	e.Mh lfefr dkxMk [kkrk I [;k 1651	50403
3	e.Mh lfefr dYy [kkrk I [;k 1684	23698
4	e.Mh lfefr fcykl ij [kkrk I [;k 1783	17474
5	e.Mh lfefr lkyu [kkrk I [;k 1834	3240
6	e.Mh lfefr f"keyk [kkrk I [;k 1835	423092
7	e.Mh lfefr fljekj [kkrk I [;k 1956	66597
8	e.Mh lfefr Åuk [kkrk I [;k 2011	14097
9	e.Mh lfefr gehjij [kkrk I [;k 2260	20686
10	e.Mh lfefr e.Mh [kkrk I [;k 2364	6868

;kx 644169

15 C/O Whole Sale Fruit + Vegetable Market at Parala Distt. Shimla (SH Cutting in earth walk for site Development in Lower Parda below proposed area (1st Running Bill amounting to `1037323/-)

mijkDr dk; I lEcfU/kr `1037323@& d iFke pyr fcy dk vd{k.k djr le; ;g ik;k x;k fd LFky fodkl ½Site Development½ d fy, 9020 D;fod ehVj dk dfVx od dk dk; fd;k x;k n"kk;k x;k g yfdu u rk mDr dk; d fy, vfxe Økl lD"ku vd{k.k e iLrr fd, x, vkj u gh dfVx od d nkjku tk iRFkj fudyk ml dk bUnkt ,e0,0,l0 jftLVj dj d y[kk ijhfkk d nkjku fn[kk;k x;k; kA bl lEcfU/k e icU/kd fun"kd] dk vf/k;kpuk I [;k 27 fnukd 14-9-2011 }kjk Hkh voxr djok;k x;k; Fkk yfdu mul dkb mYkj iklr ugh gvka vr% mijkDr vkifYk dk fuiVkj dj d vuikyuk vd{k.k dk fn[kkb tk,A

16 C/O R.M. Yard at Kharapather 6th Running Bill amounting to `20124557/- (Gross Amount)

mijkDr dk; d NB pyr fcy dk vd{k.k dju d nkjku ik;k x;k fd Vkj LVhy dh vuekfur ek=k 141794-60 fdyk xke d fo:) 80981-92 fd0xk0 dk dk; fd;k x;k n"kk;k x;k; Fkk rFkk y[kk ijhfkk dk crk;k x;k; fd vc LVhy dk dkb dk; ugh djok;k tkuk ftld QyLo:i vuekfur ek=k d fo:) doy 57-10 ifr"kr gh Vkj LVhy dk dk; fd;k x;k tkfd ;g n"kkrk g fd ckM }kjk tk vueku r;kj fd;k x;k; Fkk og okLrfodr d vk/kkj ij ugh Fkk ftld dkj.k vuekfur ek=k o okLrfod

fu"iknu e dkQh T;knk fhkUurk ikb xb FkhA mDr vUrj d dkj.kk l y[kk ijh{kk dk
 voxr djok;k tk; rFkk Hkfo"; e bl idkj dh iujkofr dk u nkgjk;k tkuk lfuf"pr
 fd;k tk;A bl d vfrfjDr mDr dk; e LFky fodkl %Site Development% d fy, 11663-
 84 D;fod ehVj Cutting work of earth dk fu"iknu fd;k x;k n"kk;k x;k g yfdu u rk
 mDr dk; d fy, vfxe Økl ID"ku vd{k.k e iLrr fd, x, vkj u gh dfVx od d
 nkjku tk iRFkj fudyk mldk bUnkt ,e0,0,10 jftLVj dj d y[kk ijh{kk d nkjku
 fn[kk;k x;kA bl lEcU/k e icU/kd fun"kd] dk vf/k;kpkuk l[;k 28 fnukd 14-9-2011
 }kjk Hkh voxr djok;k x;k Fkk yfdu mul dkb mYkj iklr ugh gvkA vr% mijkDr
 vkifYk dk Hkh fuiVkj djd vuikyuk vd{k.k dk fn[kkb tk,A

17 fjVpeU%&

o"k 2011&12 d nkjku `1372098@&dh dVkrh ckM d fofHkUu fcyk d iok
 vd{k.k d nkjku dh xBA

18 fu"d"k%&

y[kkvk d j[k j[kko e mfpr l/kkj gr vkurfjd i;o{k.k dk etcr fd;k tkuk
 vko";d gA foi.ku ckM }kjk fofHkUu e.Mh lfefr;k l fnukd 31-3-2012 rd `554-57
 yk[k crkj e.Mh "kYd dk 25 ifr"kr Hkkx olyh gr "k" g ftldh olyh gr fo"k" ix
 mBk; tku dh vko";drk g rkfd mDr jkf"k foi.ku ckM }kjk fgekpy in"k df"k
 foi.ku vf/kfu;e dh /kkjk 46 %4% d vUrxr ikok/kfur i;ktuk gr mi;kx fd;k tk
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Sd/-

mi fun"kd

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fgekpy in"q] f"keyk&171009

i"Bkdu l[;k fQu%,y0,0% ,p%2% lh %15%14%30@76 [k.M&8 fnukd]17.10.2013 f"keyk&9

ifrfyfi fuEu dk lpukFk ,o vko";d dkjokb gr if"kr g%&

i thdr%&1 icU/kd fun"kd] fgekpy in"k df"k mit foi.ku ckM [kyhuh] f"keyk&171002
 dk bl vk"r; d lkFk if"kr g fd og ble lfEefyr ijk ij mfpr dkjokb
 djokdj lFvli.k mRrj bl foHkkx dk ,d ekg d Hkhrj if"kr djok,A

2 lg;d fu;U=d %y[kk ijh{kk% iHkkjh vd{k.k ;ktuk fgekpy in"k foi.ku ckM
 [kyhuh] f"keyk&171002] dk lpukFk ,o vko";d dkjokb gr if"kr dh tkrh gA

Sd/-

mi fun"kd

LFkkuh; y[kk ijh{kk foHkkx

fgekpy in"q] f"keyk&171009

ifjfv"V "A" ijk 1 ½x½

½d½ vof/k 04@83 I 03@84

1 ckM d vof/k 4@83 I 3@84 d vd{k.k ifronu e lfefyr vd{k.k vkifÜk;k
ij dh xb dkjokb I vd{k.k dk lfpr ugh fd;k x;k ft I ij vHkh Hkh dkjokb vif{kr
gA vr½ yfEcr vkifÜk;k d fuiVkj gr mfpr dkjokb dj d vuikyuk I ;Fkk"kh/k
vd{k.k dk lfpr fd;k tk,A

½[k½ vof/k 4@01 I 3@03

- 1 ijk&7 vfu.khr
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- 3 ijk&11 ¼1½ v"kr½ fu.khr ¼Jh v"kkd oÜk I] dfu"B vfHk;Urk rFkk Jh
,e0lh0 Fkke I] dfu"B vfHk;Urk d Øe"kk
`14953 rFkk `16428 d ifrfu;fDr Hkr
olyh gr "k"½ g½
- 4 ijk&12 ¼1½ vfu.khr
- 5 ijk&16 ¼1½ vfu.khr
- 6 ijk&20 ¼2½ vfu.khr
- 7 ijk&21 ¼3½ vfu.khr
- 8 ijk&23 vfu.khr
- 9 ijk&24 ¼1½ vfu.khr
- 10 ijk&24 ¼3½ ¼[k½ vfu.khr
- 11 ijk&25 v"kr½ fu.khr ¼ Jh ,e0lh0 Fkke I] dfu"B
vfHk;Urk I `1615 dh olyh gr "k"½ g½
- 12 ijk&30 vfu.khr ¼Jh I[k jke dfu"B vfHk;Urk dk Hkxrrku
dh xb `95316-00 lek;ktu gr "k"½ g½
- 13 ijk&31 ¼2½ vfu.khr
- 14 ijk&32 vfu.khr
- 15 ijk&33 ¼1½ ¼2½ vfu.khr
- 16 ijk&33 ¼3½ ¼4½ vfu.khr
- 17 ijk&33 ¼5 I 17½ vfu.khr
- 18 ijk&34 ¼1 I 14½ vfu.khr
- 19 ijk&35 ¼1 I 15½ vfu.khr
- 20 ijk&36 ¼1 I 4½ vfu.khr

21	ijk&36 $\frac{1}{4}6\frac{1}{2}$	vfu.khr
22	ijk&36 $\frac{1}{4}10\frac{1}{2}$	vfu.khr
23	ijk&40 $\frac{1}{4}1$ I $4\frac{1}{2}$	vfu.khr
24	ijk&41 $\frac{1}{4}1$ I $4\frac{1}{2}$	vfu.khr
25	ijk&45 $\frac{1}{4}1$ I $3\frac{1}{2}$	vfu.khr
26	ijk&48 $\frac{1}{4}1$ I $2\frac{1}{2}$	vfu.khr
27	ijk&50	vfu.khr
28	ijk&51	vfu.khr
29	ijk&52 $\frac{1}{4}1$ I $11\frac{1}{2}$	vfu.khr
30	ijk&56 $\frac{1}{4}3$] $4\frac{1}{2}$	vfu.khr
31	ijk&59 $\frac{1}{4}1$] 2] $5\frac{1}{2}$	vfu.khr
32	ijk&61 $\frac{1}{4}3\frac{1}{2}$	vfu.khr
33	ijk&86 $\frac{1}{4}1\frac{1}{2}\frac{1}{4}2\frac{1}{2}$	vfu.khr

$\frac{1}{4}x\frac{1}{2}$ vof/k 4@03 I 3@04

1	ijk&5 $\frac{1}{2}$ $\frac{1}{4}6\frac{1}{2}$ $\frac{1}{4}8\frac{1}{2}$ $\frac{1}{4}9\frac{1}{2}$ $\frac{1}{4}10\frac{1}{2}$	vfu.khr
2	ijk&16 $\frac{1}{4}2\frac{1}{2}\frac{1}{4}M\frac{1}{2}$	vfu.khr
3	ijk&18 $\frac{1}{4}N\frac{1}{2}$	vfu.khr
4	ijk&20 $\frac{1}{4}M-\frac{1}{2}$	vfu.khr
5	ijk&22 $\frac{1}{4}1\frac{1}{2}$ $\frac{1}{4}2\frac{1}{2}\frac{1}{4}3\frac{1}{2}$ $\frac{1}{4}d\frac{1}{2}\frac{1}{4}4\frac{1}{2}$	vfu.khr
	$\frac{1}{4}d\frac{1}{2}\frac{1}{4}[k\frac{1}{2}\frac{1}{4}x\frac{1}{2}$	
6	ijk&23 $\frac{1}{4}d\frac{1}{2}\frac{1}{4}[k\frac{1}{2}\frac{1}{4}x\frac{1}{2}\frac{1}{4}?\frac{1}{2}k\frac{1}{2}$	vfu.khr
7	ijk&27 $\frac{1}{4}1\frac{1}{2}\frac{1}{4}2\frac{1}{2}$	vfu.khr
8	ijk&31	vfu.khr
9	ijk&32	vfu.khr
10	ijk&35 $\frac{1}{4}d\frac{1}{2}\frac{1}{4}[k\frac{1}{2}$	vfu.khr
11	ijk& 37	vfu.khr
12	ijk& 38	vfu.khr
13	ijk& 43	vfu.khr
14	ijk& 45 $\frac{1}{4}[k\frac{1}{2}$	vfu.khr
15	ijk&46	vfu.khr
16	ijk& 47	vfu.khr
17	ijk& 48	vfu.khr
18	ijk&49	vfu.khr
19	ijk&50	vfu.khr

$\frac{1}{4}2k\frac{1}{2}$ vof/k 4@04 I 3@05

1	ijk&6	vfu.khr
2	ijk&7	vfu.khr
3	ijk&8	vfu.khr
4	ijk&9	vfu.khr
5	ijk&10	vfu.khr
6	ijk&11	vfu.khr
7	ijk&12	vfu.khr
8	ijk&13	vfu.khr
9	ijk&15	vfu.khr
10	ijk&16	vfu.khr
11	ijk&18	vfu.khr
12	ijk&19	vfu.khr
13	ijk&20	vfu.khr
14	ijk&21	vfu.khr
15	ijk&22	vfu.khr
16	ijk&23	vfu.khr
17	ijk&24	vfu.khr
18	ijk&25	vfu.khr
19	ijk&26	vfu.khr
20	ijk&28	vfu.khr
21	ijk&29	vfu.khr
22	ijk&30	vfu.khr

 $\frac{1}{4}3\frac{1}{2}$ vof/k 4@05 I 3@06

1	ijk&4	vfu.khr
2	ijk& $\frac{1}{4}5]7\frac{1}{2}$	vfu.khr
3	ijk&10	v"kr $\frac{1}{4}$ fu.khr
4	ijk&13 $\frac{1}{4}4\frac{1}{2}$	vfu.khr
5	ijk& 14	vfu.khr

6	ijk&15	vf _u .k _h r
7	ijk&16	vf _u .k _h r
8	ijk&17 $\frac{1}{4}d\frac{1}{2}$	vf _u .k _h r
9	ijk&18	vf _u .k _h r
10	ijk&20	vf _u .k _h r

$\frac{1}{4}p\frac{1}{2}$ vof/k 4@06 I 3@07

1	ijk&4	vf _u .k _h r
2	ijk&8	vf _u .k _h r
3	ijk&9	v ^{''} k _r % fu.k _h r
4	ijk&10	vf _u .k _h r
5	ijk&11	vf _u .k _h r
6	ijk&12	vf _u .k _h r
7	ijk&15	vf _u .k _h r
8	ijk&16	vf _u .k _h r
9	ijk&17	vf _u .k _h r
10	ijk&19	vf _u .k _h r
11	ijk&20	vf _u .k _h r

$\frac{1}{4}N\frac{1}{2}$ vof/k 4@07 I 3@08

1	ijk&4	vf _u .k _h r
2	ijk& $\frac{1}{4}6]7\frac{1}{2}$	vf _u .k _h r
3	ijk&9	vf _u .k _h r
4	ijk&10	vf _u .k _h r
5	ijk&11	vf _u .k _h r
6	ijk&12	vf _u .k _h r
7	ijk&13	vf _u .k _h r
8	ijk&15	vf _u .k _h r
9	ijk&16	vf _u .k _h r
10	ijk&17	vf _u .k _h r
11	ijk&20	vf _u .k _h r
12	ijk&21	vf _u .k _h r
13	ijk&22	vf _u .k _h r
14	ijk&23	vf _u .k _h r

¼ t ½ vof/k 4@08 l 3@09

1	ijk&4	vfu.khr
2	ijk&¼6] 7] 8] 9] 10½	vfu.khr
3	ijk&12	vfu.khr
4	ijk&15	vfu.khr
5	ijk&16	vfu.khr

¼ > ½ vof/k 4@09 l 3@10

1	ijk&¼6] 7] 8] 9½	vfu.khr
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¼ . k½ vof/k 4@10 l 3@11

1	ijk& 4	fu.khr	¼uohure fLFkfr oreku vd{k.k e n”kkb xb g½
2	ijk& 5	fu.khr	¼&;Fkki fj&½
3	ijk& 6	fu.khr	¼&;Fkki fj&½
4	ijk& 7	fu.khr	¼&;Fkki fj&½
5	ijk& 8	fu.khr	¼&;Fkki fj&½
6	ijk& 9	fu.khr	¼&;Fkki fj&½
7	ijk& 10	fu.khr	¼&;Fkki fj&½
8	ijk& 11	fu.khr	¼&;Fkki fj&½
9	ijk& 12	fu.khr	¼&;Fkki fj&½
10	ijk& 13	fu.khr	¼&;Fkki fj&½
11	ijk& 14	vfu.khr	
12	ijk& 15	vfu.khr	

vfu.khr ijk dk fooj.k

ikjfeHkd “k”k

oreku vd{k.k vof/k d nkjku fuiV _k , x, xr vd{k.k ifronuk l lEcfU/kr ij	10
vUr”k”k ¼vd{k.k ifronu vof/k 4@10 l 3@11 rd½	120