g]kfn ;/sf/

;xsf/L tyf ul/aL lgjf/0f dGqfno

**;xsf/L ljefu**

**gofFafg]Zj/, sf7df8f}+F**

**;xsf/L ;‹x¿nfO{ sfo{qmd ;~rfng k|:tfj k]; ug]{ ;DaGwL ;"rgf**

o; ljefusf] cf=j= )&$.)&% sf] :jLs[[t sfo{qmdcg';f/ b]xfosf so{qmd ;~rfngsf nflu sfo{qmd cg'bfg k|fKt ug{ rfxg] /fli6«o, s]Gb|Lo jf lhNnf txsf ;xsf/L ;‹x¿n] **;xsf/L ;+:yfnfO{ cg'bfg ;'ljwf k|bfg ug]{ lgb]{lzsf, @)&#** sf] cwLgdf /xL of] ;"rgf kfPsf] ldltn] !% -kGw|\_ lbgleq ljefudf -lhNnf ;xsf/L ;‹x¿sf] xsdf ;DalGwt ;xsf/L k|lzIf0f tyf l8lehg sfof{no÷l8lehg ;xsf/L sfof{nodf\_ cfOk'Ug] u/L k|of]hg / nfut cg'dfg v'nfO{ k|:tfj k]; ug{'x'g lgb]{lzsfsf] bkmf !) adf]lhd b/vf:tf cfXjfg ul/Psf] 5 .

**-s\_ sfo{qmd cg'bfgsf] k|of]hg**

sfo{qmd ;~rfng k|:tfj k]; ubf{ b]xfosf k|of]hgdf x'gkg]{5 M

1. ;xsf/L tyf ul/aL Joj:yfkg ;"rgf k|0ffnL -CoPoMIS\_ nfu" ug{ ;xof]uL x'g] k|:tfjx¿Ù
2. ;DklQ z'4Ls/0f -dgL nfp08l/Ë\_ lgjf/0f P]g, @)^$ cGtu{t ;b:o ;‹;+:yfx¿n] kfngf ug'{kg]{ Joj:yfx¿sf] kfngf k|efjsfl/tf ;'lglZrt ug]{ k|:tfjx¿Ù
3. ;b:o ;‹;+:yfx¿sf] pTkfbgsf] u'0f:t/ k|jw{g Pj+ k|df0fLs/0fsf ;fy} pTkflbt j:t' vl/b, pkef]Uo j:t' ljqmL, :j/f]huf/L l;h{gfnufotsf Jofj;flos ultljlw emlNsg] tYofª\s–cfwf/ v8f ug]{ k|:tfjx¿Ù
4. ;b:o ;‹;+:yfdfem ;xsf/L l;4fGt, d"No, dfGotfx¿sf] k|rngnfO{ a9jf lbg l;4fGt k/LIf0f -Principle Audit\_, :yfgLo tx;Fusf] ;DaGwg :yflkt u/fpg] u/L :yfgLos/0f sfo{of]hgf / ;"rsfÍ kl/dfh{g;d]tsf k|:tfjx¿Ù
5. ;b:o ;‹;+:yfx¿sf] Joj;fo k|jw{gsf nflu cfof]hgf th'{df, k|lzIf0f kf7\oqmd :t/Ls/0f, ;|f]t ;fdu|L ljsf;h:tf k|:tfjx¿Ù
6. ;b:o ;‹;+:yfdfem ;b:o ;xeflutfnfO{ k|f]T;flxt u/L ;b:osf] nf]stflGqs lgoGq0f Pj+ ;'zf;g sfod ug]{ k|:tfjx¿ /
7. ljlgodadf]lhd ;‹n] ;Dkfbg ug'{kg]{ sfo{dWo] klxNofOPsf k|fyldstfcg';f/ Ifdtf ljsf; tyf ;+:yfut ;'b[9Ls/0f k|:tfjx¿ .

**-v\_ k|:tfj tyf sfuhftsf] ljj/0f**

b]xfoadf]lhd k|:tfj tyf sfuhft k]; ug'{kg]{5 M

1. cfly{s sfo{ljlw lgodfjnL, @)^$ sf] cg';"rL ! sf] 9fFrfdf k|:tfljt jflif{s sfo{qmd th'{df u/L ;f]sf] cf}lrTo k'li6 x'g] b]xfosf ljj/0f;lxtsf] lj:t[t k|:tfj M

s\_ ;b:ox¿sf] Joj;fo k|jw{gdf kg]{ k|efj,

v\_ ;xsf/L ;'zf;gdf cfpg] ;'wf/,

u\_ sfo{qmdsf] nfut k|efjsfl/tf,

3\_ sfo{qmd ;~rfngdf nfut ;fem]bf/L,

ª\_ cl3Nnf] k6s k|fKt u/]sf] cg'bfgsf] k|efjsfl/tf,

r\_ sfo{qmdsf] lbuf]kg,

5\_ ;fË7lgs ;Ifdtfsf] cj:yf /

h\_ /fli6«o tyf cGt/f{li6«o ;DaGwgÙ

1. ;‹ btf{ k|df0fkqsf] k|ltlnlkÙ
2. :jLs[t ljlgodsf] k|ltlnlkÙ
3. cfly{s jif{ @)&#.&$ sf] ;fwf/0f;efsf] pkl:ylt / lg0f{o, :jLs[t n]vfk/LIf0f k|ltj]bg Pj+ n]vf ;ldltsf] jflif{s k|ltj]bgÙ
4. xfnsf] ;~rfns tyf n]vf ;ldltsf] lgjf{rg ePsf] jflif{s ;fwf/0f ;efsf] pkl:ylt / lg0f{oÙ
5. cfly{s jif{ @)&#.&$ sf] s/ r'Qmfsf] k|df0fkqÙ
6. sfo{qmd ;~rfngsf] nfut cg'dfg /
7. o;cl3 o; ljefu jf cGo lgsfox¿af6 ;d]t cg'bfg k|fKt ul/;s]sf ;‹x¿sf] xsdf k|fKt cg'bfgsf] pknlAw .

**-u\_ k|:tfj d"NofÍgsf k|fyldstfx¿**

k|fKt k|:tfjx¿sf] d"NofÍg ubf{ cGo s'/fsf cltl/Qm b]xfoadf]lhd k|fyldstf lbOg]5 M

1. Joj;fo k|jw{gdf kg]{ k|efj -;b:ox¿sf] ;ª\Vof\_,
2. sfo{qmd ;~rfngdf nfut ;fem]bf/Lsf] cg'kft -/fli6«o ;xsf/L ;‹afx]s cGosf] xsdf slDtdf $) k|ltzt\_,
3. cl3Nnf] k6s k|fKt u/]sf] cg'bfgsf] k|efjsfl/tf -nfeflGjt ;b:ox¿sf] ;ª\Vof\_,
4. sfo{qmdsf] bLuf]kg -lg/Gt/tfsf] k|lta4tf\_,
5. ;fË7lgs ;Ifdtfsf] cj:yf -ef}lts ;'ljwf, pks/0f, hgzlQmsf] Joj:yf\_
6. /fli6«o tyf cGt/f{li6«o ;DaGwgsf] cj:yf,
7. ;xsf/L ;'zf;g k|jw{gsf nflu k'Ug] of]ubfg -k|:tfljt sfo{x¿\_ /
8. sfo{qmdsf] nfut k|efjsfl/tf -k|ltPsfO nfut\_ .

**-3\_ b]xfosf] cj:yfdf ;xsf/L ;ª\3n] sfo{qmd ;~rfng cg'bfg k|fKt ug{ g;Sg] a]xf]/f o;} ;"rgfåf/f hfgsf/L u/fOG5 M**

1. jflif{s ;fwf/0f ;ef ;DkGg gu/]sf]Ù
2. ;~rfns ;ldlt / n]vf ;ldltsf] lgoldt ¿kdf lgjf{rg gu/]sf]Ù
3. lgoldt ¿kdf jflif{s n]vfk/LIf0f gu/fPsf]Ù
4. n]vf ;ldltsf] jflif{s k|ltj]bg k]; gePsf]Ù
5. o;cl3 k|fKt u/]sf] cg'bfgsf]] ;b'kof]u gu/]sf]Ù
6. sfo{If]qeGbf aflx/ uO{ sf/f]af/ ;~rfng u/]sf]Ù
7. ;‹ btf{ ePsf] sDtLdf b'O{ jif{ k"/f gePsf]Ù
8. s/ r'Qmf k|df0fkq gePsf] .

**-ª\_ lgb]{lzsfsf] cg';"rL $ k|f/lDes hfFr;"rLdf plNnlvt a'Fbf !! afx]ssf cGo a'Fbfx¿ dWo] s'g}df c;kmn ePsf] kfOPdf To:tf] b/vf:t :jLs[t gx'g] a]xf]/fsf] hfgsf/L cfj]bs ;ª\3nfO{ u/fOg]5 .**

**-r\_ k|:tfj;fy ;DalGwt ;xsf/L ;ª\3n] cfkm\gf] tkm{af6 a]xf]g]{] cfGtl/s ;|f]t -z]o/÷hu]8f sf]if÷cGo\_ tyf afXo nufgLsf] :ki6 cfwf/ k]; ug'{kg]{5 .**

**-5\_ g]kfn ;/sf/sf] ;DalGwt lgsfo jf cGo lgsfox¿af6 k|:tfljt sfo{qmd ;~rfngsf nflu k|fKt ePsf] jf x'g] cfly{s, k|fljlws jf ef}lts ;xof]u jf pko'Qmtfsf] l;kmfl/; eP ;f]sf] ljj/0fsf ;fy} tT;DaGwL sfuhft b/vf:t;fy ;+nUg ug'{kg]{5 .**