

## लोक सेवा आयोग

नेपाल प्रशासन सेवा, नेपाल परराष्ट्र सेवा, नेपाल लेखापरीक्षण सेवा, नेपाल संसद सेवा र नेपाल न्याय सेवा (न्याय, कानून र सरकारी वकिल समूह), राजपत्रांकित प्रथम श्रेणी, सहसचिव वा सो सरह पदको खुला र आन्तरिक प्रतियोगितात्मक परीक्षाको लागि पाठ्यक्रम

(नेपाल लेखापरीक्षण सेवाको लागि)

तृतीय पत्र : लेखा र लेखापरीक्षण (Accounts and Auditing)

### उद्देश्य

नेपाल लेखापरीक्षण सेवाको रा.प. प्रथम श्रेणीमा प्रवेश गर्ने कर्मचारीहरूको विषयगत दक्षता अन्तर्राष्ट्रिय अभ्यास र कार्यगत दक्षता सम्बन्धी सैद्धान्तिक एवं व्यावहारिक कौशल/क्षमता/गुणहरूको परीक्षण गर्ने उद्देश्य यो पाठ्यक्रममा रहेको छ।

तृतीय पत्र : लेखा र लेखापरीक्षण (Accounts and Auditing)

1. **Public Financial Management:** Policies; Budgeting; Accounting; Auditing; Role of Parliamentary Committees; Public financial management efficiency measuring tools; and Federal, Provincial and Local level Public Financial Management System.
2. **Financial Accountability:** Constitutional, legal, institutional and policy arrangements to ensure financial accountability; Role of Chief Accounting Officer; Responsible person; Government, and other oversight agencies and need of professional code of ethics to improve credibility of audit .
3. **Financial Reporting Frameworks:** International Public Sector Accounting Standards (IPSAS); Nepal Public Sector Accounting Standards (NPSAS); Other National and International Good Practices; Role of Office of the Auditor General (OAG); Ministry of Finance (MOF); Financial Comptroller General Office (FCGO); Institute of Chartered Accountants of Nepal (ICAN); Nepal Rastra Bank (NRB); Insurance Board (IB); Securities Board of Nepal (SEBON); Company Registrar Office (CRO) and Nepal Security Exchange Limited (NEPSE) to regulate Financial Reporting.
4. **Auditing Frameworks:** Strategic Plan of the Office of the Auditor General (OAG); Public Sector Auditing Framework, International Standards of Supreme Audit Institutions (ISSAIs); International Standards of Auditing (ISAs); Nepal Standards on Auditing (NSAs); Government Auditing Standards, Directives, Guidelines and Manuals issued by the OAG.
5. **Audits Conducted by Office of the Auditor General:** Financial, Performance, Compliance, Specialized Audits such as Environmental, IT, Public Debt, Disaster Management, Foreign Assistance and others; Fundamental principles applicable to all types of audits, Audit processes and major activities to be performed in each audit; Audit Reports and Utilizing Research Methodology in Performance Audits.

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6. **Contemporary Issues in Auditing** : Improvements in audit reporting, Settlement of irregularities, Quality Assurance Review, Independence and mandate of Supreme Audit Institution, Stakeholders' expectation and their involvement in auditing process; Resource constraints; Relation of Office of the Auditor General with Executive, Legislative, Judiciary, other Constitutional Bodies; Civil Society Organizations, Media and Development Partners; Internal Audit; International Community- Asian Organization of Supreme Audit Institutions (ASOSAI), International Organization of Supreme Audit Institutions (INTOSAI).
7. Role of Office of the Audit General to fight against corruption; Cooperation between Office of the Auditor General and Anti-corruption agencies.
8. International Audit Practices: Supreme Audit Institutions in SAARC Countries, Japan, USA and UK, Supreme Audit Institution Performance Measurement Framework.
9. Audit of Public Procurement and Projects funded by Development Partners.
10. Audit of Corporate bodies, federal and provincial governments and local bodies.

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यस पत्रको लिखित परीक्षामा यथासम्भव पाठ्यक्रमका सबै खण्ड/एकाईबाट निम्नानुसार प्रश्नहरू सोधिनेछ ।

पत्र	विषय	खण्ड/ एकाई	अङ्कभार	परीक्षा प्रणाली	प्रश्नसंख्या x अङ्क	समय
तृतीय	लेखा र लेखापरीक्षण (Accounts and Auditing)	1	25	Critical Analysis & Problem Solving	१ प्रश्न x २५ अङ्क	३ घण्टा
		2				
		3	25		१ प्रश्न x २५ अङ्क	
		4				
		5	25		१ प्रश्न x २५ अङ्क	
		6				
		7	25		१ प्रश्न x २५ अङ्क	
		8				
		9				
		10				
जम्मा प्रश्न संख्या					४ प्रश्न x २५ अङ्क	