**n]vfk/LIf0f kmfOnsf] gd"gf**

**P=la=;L= k|fOe]6 lnld6]8**

**cf=j=M @)&$ . @)&%sf]**

**a}wflgs n]vfk/LIf0f**

**tof/ ug]{M**

**PS;=jfO{=h]8= P;f]l;P6\;**

**n]vfk/LIf0f kmd{**

**sf7df8f}**

**ldltM ===============================**

**efu ! M k|f/lDes sfo{lalw kmf/fdx?**

**s\_ n]]vfk/LIf0f kmfOn tof/ ug{ lgoGq0f sfuhftx?**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f**cjwL M** @)&$÷&%*of] Pp6f P]lR5s kmf/fd xf] . o;n] of]hgf th'{dfsf] r/0fdf kmfOnx? l7s tl/sfn] tof/ ul/Psf] 5 eGg] s'/fsf] ;'lglZrt ug{ d2t k'of{pFb5 .*

|  |  |  |  |
| --- | --- | --- | --- |
| **l;=****g+=** | **sfuhftsf] gfd** | **kmfOn ;Gbe{** | **kmf/fd kmfOndf****5÷5}g÷nfu" x'b}g** |
| ! | n]vfk/LIf0f lgoGq0f /]s8{ |  |  |
| @ | cfpFbf] n]vfk/LIf0fsfnflu cfjZos a'Fbfx? (Points forwards) |  |  |
| # | cg'ufdL 36gfx?sf] (events after balancesheet date) ;dLIffsf] hfFr;"rL |  |  |
| $ | cljlR5Ggtf hfFr;"rL -Going concern checklist\_ |  |  |
| % | Joj:yfkg kq |  |  |
| ^ | g]n]kdf cg'kfngf ;DaGwL dxTjk"0f{ ljifox?sf] l6Kk0fL -Compliance critical issues\_  |  |  |
| & | ;du| ljZn]if0ffTds ;dLIff |  |  |
| \* | ;]jfu|fxLsf] ljQLo ljj/0fdf ;dfof]hg ul/Psf / gul/Psf q'l6x?sf] ;f/f+z |  |  |
|  ( | ljQLo ljj/0fsf] ;"Id ;dLIff |  |  |
| !) | 5'6x?sfnflu of]Uotf -Entitlement to exemptions\_ |  |  |
| !! | ljQLo ljj/0fsf v'nf;f / cg'kfngfsf] jflif{s ;dLIff hfFr;"rL |  |  |
| !@ | ;]jfu|fxLsf] ljQLo ljj/0fsf] g]n]df cg';f/ ug'{kg]{ v'nf;fsf] hfFr;"rL |  |  |
| !# | n]vfk/LIfssf] lgodg -regulation of auditor\_ ;DaGwL hfFr;"rL |  |  |
| !$ | ut cjlwsf]] n]vfk/LIf0fsfnflu cfjZos a'Fbfx?—;fdfGo |  |  |
| !% | ut cjlwsf]] n]vfk/LIf0fsfnflu cfjZos a'Fbfx? —ljQLo ljj/0f ;DaGwL |  |  |
| !^ | ut cjlwsf]] n]vfk/LIf0fsfnflu cfjZos a'Fbfx?—Joj:yfkg kq |  |  |
| !& | :yfO{ kmfOn hfFr;"rL |  |  |
| !\* | k|f/lDes of]hgf th'{df sfo{ljlw— of]hgf th'{df r/0fdf ;]jfu|fxLsf] ;xeflutf |  |  |
| !( | n]vf cg'dfgx? -accounting estimates\_ |  |  |
| @) | k|f/lDes ljZn]if0ffTds sfo{ljlw |  |  |
| @! | hf]lvdsf] ;f/f+z / cGt/lglxt Joj;flos hf]lvd / lg/LIf0f ug]{ jftfj/0fsf] -control environment\_ lgwf{/0f |  |  |
| @@ | cGt/lglxt hf]lvdsf] lgwf{/0f — ljz]if If]qx? |  |  |
| @# | lgoGq0f hf]lvdsf] lgwf{/0f — ljz]if If]qx? |  |  |
| @$ | ;f/e"t÷ ;f/o"Qmtfsf] lgwf{/0f |  |  |
| @% | sfo{sf] of]hgf -assignment plan\_ |  |  |
| @^ | gd"gf cfsf/ 5gf}6÷n]vfk/LIf0f tl/sf -audit approach\_ |  |  |
| @& | k|of]u ul/g] hyfefjL c+s tflnsfsf] k|lt -copy of random number table\_ |  |  |
| @\* | cg'aGw 6f]nL;Fu 5nkmn |  |  |
| @( | ;f/jfg\ hfFr -substantive testing\_ ;DaGwL n]vfk/LIf0f sfo{qmd |  |  |
| #) | s/ lgwf{/0f— ;f/jfg\ hfFr |  |  |
| #! | ;Da4 JolQmx?;Fusf] sf/f]jf/ — ;f/jfg\ hfFr |  |  |
| #@ |  |  |  |

**jl/i7 ;b:osf] ;dLIff**d}n] kmf/fdx?sf] ;dLIff ul/ ;s]sf] 5' / ;f] kmf/fdx? ;]jfu|fxLsf] n]vfk/LIf0fsfnflu pko'St x'g] lsl;dn] sfF65f6 -tailored\_ u/]sf] 5' . x:tfIf/ M ======================================= ldlt M =======================================**cg'aGw ;fem]bf/sf] ;dLIff**d}n] ;f] sfF65f6 u/]sf] kmf/fdx?sf] ;dLIff ul/ ;s]sf] 5' / ;f] kmf/fd ;]jfu|fxLsf] n]vfk/LIf0fsfnflu pko'St x'g] lsl;dn]g} sfF65f6 ul/Psf 5g\ . x:tfIf/ M ======================================= ldlt M ======================================= |

**v\_ n]vfk/LIf0f lgoGq0f /]s8{**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **;]jfu|fxL -lgsfo\_sf] gfdM=================================****sfo{ lzif{s ===========================**  **cflys aif{ ===========================**

|  |  |  |  |
| --- | --- | --- | --- |
| **qm=;+=** | **ljj/0f** | **5÷5}g÷nfu" x'b}g** | **n]vfk/LIf0f clen]v ;Gbe{÷****l6Kk0fL** |
| **of]hgf th'{df** |
| ! | s] n]vfk/LIfsn] kfngf ug'{kg]{ lgodx?sf] hfFr;"rL tof/ eO;Sof] < |  | === |
| @ | s] ut cjlwsf]] n]vfk/LIf0fsfnflu cfjZos a'Fbfx?sf] -ut jif{sf] Joj:yfks kq / ljQLo ljj/0f ;lxt\_ ;dLIff ul/Psf] 5 / ;f] pk/ pko'{St sf/jfxL ul/Psf] 5 < |  |  |
| # | s] ut cjlwsf] n]vfk/LIf0f /fodf kl/jt{g jf ljifo j:t'sf] dxTj kl/R5]bsf] -emphasis of matter paragraph\_ ;dLIff ul/Psf] 5, ;f] /sdsf] c;/ af/] ljrf/ k'of{OPsf] 5 / s] o; cjlwdf klg n]vfk/LIf0f /fodf kl/jt{g jf ljifo j:t'sf] dxTj kl/R5]b lbg cfjZos 5 < |  |  |
| $ | s] :yfoL kmfOn hfFr;"rL tof/ ul/Psf] 5 / ;]jfu|fxLn] s'g} n]vf cg'dfg ug{sfnflu k|of]u u/]sf ;a} dfGotfx?sf] clen]v /flvPsf] 5?\_  |  |  |
| % | s] k|f/lDes ljZn]if0ffTds sfo{ljlw ;dfkg ul/ ;lsof] / s] of]hgf th'{dfsf] cl3Nnf] k|s[of -preplanning process\_df ePsf] ;]jfu|fxLsf] ;xeflutfsf] clen]v ul/Psf] 5 < |  |  |
| ^ | s] Joj;flos cGt/lglxt hf]lvd / lg/LIf0f ug]{ jftfj/0fsf] lgwf{/0f ul/Psf] 5 < |  |  |
| & | s] sf/f]af/sf k|To]s ;f/e"t ju{ ÷v08 -class\_ sf] cGt/lglxt hf]lvd lgwf{/0f ul/Psf] 5 < s] n]vfk/LIf0f sfo{ljlw hf]lvdnfO{ ;Daf]wg ug{ ;lsg] ul/ sfF65fF6 ul/Psf] 5< |  |  |
| \* | lgoGq0f hfFr ug]{ of]hgf afgOPsf] cj:yfdf, s] To; sf/f]af/sf] k|To]s ;f/e"t ju{sf] lgoGq0f hf]lvd lgwf{/0f ul/Psf] 5 jf b[9f]lQm :t/;Dd emfl/Psf] 5< / s] pRr :t/sf] lgoGq0fx? klg lgwf{/0f ul/Psf 5g\ < |  |  |
| ( | s] ;f/e"t u0fgf ul/Psf] 5< |  |  |
| !) | s] gd"gfsf] cfsf/sf] u0fgf ul/Psf] 5 < |  |  |
| !! | s] n]vfk/LIf0f cg'aGw 6f]nL hfn;femL, hf]lvd / ;Da4 JolQm -lgod / sfg"gsf] pNn+3g x'g ;Sg] ;Defjgf\_ af/] 5nkmn eO;s]sf] 5 / cGo dxTjk"0f{ ljifo af/] klg 5nkmn -briefed\_ ul/of] < |  |  |
| !@ | s] ;]jfu|fxLnfO{ of]hgf th'{df kq k7fO;lsof] < |  |  |
| **clen]v** |
| ! | s] k|0ffnL cjnf]sg -system overview\_ / sDKo"6/ k|0ffnL ;dLIff hfFr;"rLsf] ;dLIff ul/;lsof] < / s] ;]jfu|fxLdfly ;'rgf k|ljlw k|0ffnLsf sf/0fn] x'g ;Sg] hf]lvddfly ljrf/ k'of{Psf] 5 <  |  |  |
| @ | s] k|To]s ;f/e"t sf/f]af/;Fu ;DalGwt n]vf k|0ffnL / lgoGq0fsf] lj:t[t JofVofsf] clen]v ul/Psf] 5 < |  |  |
| # | s] n]vf k|0ffnLn] ljQLo ljj/0f l7s tof/ ug{sfnflu e/kbf]{ dfWod k|bfg ub{5 < |  |  |
| $ | s] sf/]af/ afx]ssf cGo lgoGq0fsf -non-transaction based control\_ af/]df kof{Kt a'emfO{ k|fKt ul/Psf] 5m h:t} ah]6 pkof]u, Joj:yfkg vftf / cGtl/s n]vfk/LIf0f sfo{ -internal audit function\_< |  |  |
| % | :yfoL n]vf kmfondf ePsf hfgsf/Lsf / n]vfk/LIf0f hfFrx?sf cfwf/df kof{Kt n]vfkLIf0f clen]v /flvPsf] 5 < |  |  |
| **:ynut sfo{ -Fieldwork\_** |
| ! | s] of]hgf th'{df r/0fdf klxrfg ePsf hf]lvdx? ;Daf]wg ePsf 5g\ / n]vfk/LIf0f sfo{ljlwx? pko{'St lsl;dn] sfF65fF6 ul/Psf 5g\< |  |  |
| @ | s] of]hgf r/0fdf lgwf{/0f ul/Psf] gd"gf cfsf/sf] cfwf/dfg} n]vfk/LIf0f ePsf] 5 / ;f] 5gf}6sf] cfwf/ sfo{kqdf :ki6 ?kdf clen]v ul/Psf] 5 < |  |  |
| # | s] k|To]s n]vfk/LIf0f If]qdflysf] lgisif{ n]vfk/LIf0f kmfondf kof{Kt ?kdf clen]v ul/Psf] 5 < |  |  |
| $ | s] ;a} n]vfk/LIf0f sfo{ljlwx? k"0f{ ?kdf ;dfkg ePsf 5g\ < |  |  |
| % | s] cfjZos ;a} sfo{kqx? tof/ kfl/Psf 5g\ < |  |  |
| ^ | s] k|To]s ;f/e"t df}hbft / d'Vo b[9f]lQmsf nflu sf/f]af/ ju{sfnflu kof{Kt n]vfk/LIf0f k|df0f k|fKt ePsf 5g\ < |  |  |
| & | s] clGtd ;dLIff r/0fdf ljrf/ ug'{ kg]{ ;a} afFsL /x]sf a'bfFx? ;"rL tof/ kfl/Psf] 5 <  |  |  |
| \* | s] ;'?sf] df}Hbft / ;djtL{ /sd -opening balance and corresponding amount\_ dfly kof{Kt ljrf/ k'of{OPsf] 5 < |  |  |
| **n]vfdfgx?sf] kfngf** |
| ! | s] k|of]u ul/Psf] n]vfdfgx? ;]jfu|fxL ;+:yfsfnflu pko'St 5 < |  |  |
| @ | s] ljQLo ljj/0fx? / pko'St v'nf;f hfFr;"rLx? ;Fu} ;dLIff ul/Psf 5g\ / To;sf] ;'Id ;dLIff ul/Psf] 5 < |  |  |
| # | s] n]vf l;bf+Gtx? / ;]jfu|fxLn] 5gf}6 u/]sf cg'dfgx?sf] ;dLIff ul/of] < s] 5gf}6 ul/Psf l;bf+Gtx? / cg'dfgx? ;]jfu|fxLsfnflu ;lx / oyf{y lrq0f lbgsfnflu pko'St 5 < |  |  |
| **;dLIff / ;dfkg** |
| ! | s] ;f/e"ttf / hf]lvd kmf/d cBfjlws 5g\ / clGtd r/0fdf Joj:yfks 4f/f ;dLIff ul/Psf 5g\ < |  |  |
| @ | s] n]vfk/LIf0f ubf{sf avt p7]sf lgDg s'/fx?, n]vfk/LIf0f cg'aGw ;fem]bf/sf] ;dLIffsfnflu ;f/fz+ tof/ ul/Psf] 5 <* of]hgfdf dxTjk"0f{ kl/jt{g
* dxTjk"0f{ hf]lvdx? dfly lgsflnPsf] lgisif{
* d'Vo k/fdz{ -afXo / cfGtl/s\_
* g]=n]=k=df=sf cfjZostfaf6 leGg x'g' k/]sf] cj:yf -departure\_ t/ hxfF j}slNks n]vfk/LIf0f k|s[ofsf] ckgfOPsf] 5
* g]=n]=k=df=sf] p2]Zo k|fKt ug{ g;lsPsf] / j}slNks n]vfk/LIf0f ug{ ;Dej gePsf] sf/0fn] n]vfk/LIf0f k|ltj]bgdf kg{ ;Sg] ;Defljt c;/af/] gf]6
 |  |  |
| # | s] ;a} pko'St a'bfFx? kl5sf] cjlwsfnflu cfjZos a'bfFdf ;d]l6Psf 5g\ < |  |  |
| $ | s] Jofks -comprehensive\_ cg'ufdL 36gf ;dLIff / cljR5Ggtf -goimg concern\_ ;dLIff ul/ ;lsPsf] 5 < |  |  |
| % | s] k|ltlglw kq -letter of representation\_ tof/ ul/of] < |  |  |
| ^ | s] n]vfk/LIf0f ;dfof]hg af/] ;]jfu|fxLnfO{ va/ ul/of] / ;xdlt k|fKt ul/of] < s] ;]jfu|fxLn] cfufdL cjlwsf] ;'?sf] df}Hbft ;lx x'g] ul/ ;dfof]hgx? ul/;Sof] eGg] s'/fsf] ;'lglZRft ul/of] < |  |  |
| & | s] Joj:yfkg kq tof/ ul/of] < |  |  |
| \* | s] clGtd r/0fdf ljZn]if0ffTds sfo{ljlw ckgfOof] < |  |  |
| ( | s] ljQLo ljj/0fdf ;dfof]hg gul/Psf qm'6Lx? ;'Id 5g\ < olb ;'Id 5}gg\ eg] s] ;f] s'/f k|ltlglw kqdf pNn]v ul/of] <  |  |  |
| !) | s] hfn;fem, lgod, sfg"gsf] pNn+3g ePsf] s'/fsf] klxrfg ePsf] cj:yfdf, plrt sfo{ ul/of] -zf/sLo e"ldsf lgjf{xstf{nfO{ ;+rf/, lgodgsf/LnfO{ ;"rgf r'xfpg] -whistle blowing to relevant authority\_\_ < |  |  |

**!= jl/i7 JolQmn] sfo{ ;Dkfbg ;DkGg ul/;s]kl5 M**d}n] dly pNn]v ePsf ;Dk"0f{ sfo{x? ;DkGg ul/;s], / lgGg pNn]v afFsL /x]sf a'bfFx? afx]s, xfd|f] k|:tfljt /fonfO{ sfo{kqx?n] kof{Kt ?kdf ;dy{g ub{5g\ M==========================================x:tfIf/ M =========================================== ldlt M ==============================================**@= n]vfk/LIf0f Aoj:yfksaf6 ;dLIff sfo{ ;DkGg ul/;s]kl5 M**d}n] sfo{kqx?sf] ;dLIff ul/ ;s], / lgGg pNn]v afFsL /x]sf a'bfFx? afx]s, xfd|f] k|:tfljt /fonfO{ sfo{kqx?n] kof{Kt ?kdf ;dy{g ub{5g\ M==========================================x:tfIf/ M =========================================== ldlt M ==============================================**#= n]vfk/LIf0f cg'aGw ;fem]bf/af6 ;dLIff sfo{ ;DkGg ul/;s]kl5 M**d}n] lgDg s'/fx?sf] ;dLIff sfo{ ;DkGg ul/;s] M* n]vfk/LIf0f sfo{kq
	+ lg0f{osf ;"Id If]qx?, ljif]z ul/ cg'aGwsf s|ddf kQf nfu]sf sl7g / ljjfbo'St d'2fx?
	+ dxTjk"0f{ hf]lvd
	+ d]/f] Wofgsfnflu n]vfk/LIf0f ubf{sf avt p7]sf s'/fx?sf] ;f/fz+
* ;+rfnx?nfO{ k]z ul/Psf] ljQLo ljj/0f

/ lgGg pNn]lvt afFsL /x]sf a'bfFx? afx]s, xfd|f] k|:tfljt /fonfO{ n]vfk/LIf0f clen]vx?n] kof{Kt ?kdf ;dy{g ub{5g\M ==========================================/ n]vfk/LIf0f sfo{ g]=n]]=k=df= cg';f/ ;DkGg ul/Psf] 5 .s}lkmot /lxtsf] /fo k|:t't ug]{ cj:yfdf, d of] lglZrt ub{5' lsM* kof{Kt n]vf clen]v /flvPsf] 5, xfdLn] lkmN8 lelh6 gu/]sf] zfvfaf6 n]vfk/LIf0fsfnflu pko'St kof{Kt ljj/0fx? k|fKt u/]sf] 5f} Ù
* ljQLo ljj/0fx? n]vf clen]vx? / ljj/0fx?;Fu ;dy{g /fVb5g\Ù
* xfd|f] n]vfk/LIf0fsfnflu cfjZos ;a} hfgsf/Lx? / JofVofx? k|fKt u/]sf 5f}Ù
* ljQLo ljj/0fx? g]kfn n]vfdfgx? jf k|rlnt l;bf+Gtx? cg';f/ tof/ ul/Psf] 5 / s'g} v'nf;f ug'{kg]{ 5'6x? plrt ?kdf k|of]u ul/Psf] 5Ù
* ljQLo ljj/0f / To;sf ;fydf k|:t't ul/Psf] hfgsf/L aLr s'g} c;Ëlt 5}gg\Ù
* xfdLn] k|fKt u/]sf] jf ug{ vf]h]sf] k|ltlglw kqsf] k|ltlglwx?sf] ljZjf;lgotfdfly xfdLnfO{ s'g} ;+b]x 5}gÙ
* g]=n]=k=df=cg'kfngf ;DalGw dxTjk"0f{ ljifox?sf] l6Kk0fL -compliance critical issues memorandum\_ df pNn]v ul/Psf s'g} klg s'/fx?n] n]vfk/LIf0f k|ltj]bgdf kl/jt{g ug'{kg]{ cj:yf ;[h{gf ePsf 5}gg\Ù
* ;dfof]hg gul/Psf] n]vfk/LIf0f q'l6x? elg clen]v ePsf ljifox?n] -items\_, PSn} jf ;du|df ljQLo ljj/0fnfO{ ;f/e"t unt k|:t"tL ub}{gg\Ù
* xfd|f] n]vfk/LIf0f sfo{df s'g} klg l;df lyPg -no limitation in scope of our audit\_Ù /
* To:tf] s'g} klg s'/fx? 5}gg\ h'g xfd|f] n]vfk/LIf0f k|ltj]bgdf k|of]ustf{sfnflu yk JofVof elg lbg' cfjZos kb{5g\ .

olb dlysf s'/fx? lglZrt ug{ g;lsPsf] cj:yfdf, xfd|f] n]vfk/LIf0f /fodf lgDg sf/0fx?n] ubf{ kl/jt{g x'g] 5 jf ljifo j:t'sf] dxTj kl/R5]b jf cGo ljifo j:t'sf] kl/R5]b ;dfj]z x'g]5 M==============================x:tfIf/ M ======================================= ldlt M =================================================== ljQLo ljj/0fx?df x:tfIf/ ug'{ eGbf k"j{ :ki6 ug'{kg]{ d'2fx? Mljj/0f M====================================================================================slxn];Dd k|fKt e};Sg' kg]{ ==============================================cfjZos k|lt M ============================= |

**u\_ k'gMlgo'lQmsf] :jLs[ltsfnflu -n]vfk/LIf0f cg'aGw ;fem]bf/n] eg'{ kg]{\_**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **;]jfu|fxL -lgsfo\_sf] gfdM=================================****sfo{ lzif{s ===========================**  **cflys aif{ ===========================***of] v08 n]vfk/LIf0f cg'aGw ;fem]bf/n] k'gM lgo'lQm :jLsf/ ug'{ k'j{ eg'{ kb{5* *s'g} klg æ5Æ eGg] pQ/sf] ;f]af6 ;'/lIft /xg / k'gM lgo'lQm :jLsf/ ug{ n]vfk/LIfsn] ckgfPsf sfo{x? -safeguards\_ ;lxtsf] lj:t[t JofVof x'g' kb{5 .* dxTjk"0f{ d'2fx? cg'aGw ;fem]bf/;Fu 5nkmn ug'{ kb{5 / ;f]sf] ljj/0f kmfoddf clen]v ul/ /fVg' kb{5 .

|  |  |  |  |
| --- | --- | --- | --- |
| **s|d=;+=** | **ljj/0f** | **5 ÷5}g ÷nfu" x'b}g** | **sfo{kq ;Gbe{÷l6Kk0fL** |
| ! | s] n]vfk/LIf0f cg'kfngf hfFr;"rLdf ePsf g}lts cfjZostfx?df kl/jt{g x'g] s'g} klg d'2fx? 5g\ < |  |  |
| @ | olb dflysf] pQ/ 5 eg], s'g s'g d'2fx?df ljif]z Wofg lbg' kb{5 M========================================================================================================================================================================================================================================================================================s] dfly lbOPsf d'2fx?n] xfd|f] n]vfk/LIf0f ;]jfdf c;/ k'of{pb5 < |  |  |
| # | s] :jtGqtfnfO{ c;/ kfg]{ jf k'gMlgo'lQm :jLsf/ ug{ gx'g] ;+s]t ug]{ s'g} klg cGo sf/sx? kQf nfu]sf 5g\ < |  |  |

 **k'gMlgo'lQm :jLsf/ ug]{ clwsf/**d}n] dly pNn]]lvt d'2fx?dfly ljrf/ k'of{Psf] 5' / xfd|f] :jtGqtf, OdfGbfl/tf / j:t'lgi7tfdfly s'g} klg hf]lvd 5}g / xfdL hf]lvdaf6 ;'/lIft /xg lglZt sfo{x? ckgfP/ k'gMlgo'lQm :jLsf/ ug{ ;S5f} .x:tfIf/ M ===============================================-n]vfk/LIf0f cg'aGw ;fem]bf/\_ ldlt M =================================================x:tfIf/ M ===============================================- cg'aGw u'0f:t/ lgoGq0f ;dLIffstf{\_ ldlt M ================================================= |

**efu @ M :yfO{ kmfOn**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f**cjwL M** @)&$÷&%**:yfO{ kmfOn -:yf=km=\_ cg';"rLx?**

|  |  |  |
| --- | --- | --- |
| **qm=;+** | **;+nUg sfuhftsf] zLif{s** | **clen]v ;Gbe{ g+=** |
| ! | o;aif{sf] d:of}bf ljQLo ljj/0f |  |
| @ | n]vfk/LIfssf] k|ltj]bg / Joj:yfkg kq |  |
| # | Joj:yfkg k|ltlglw kq |  |
| $ | Joj:yfkg4f/f x:tfIf/ ul/Psf ut jif{sf] n]vfk/LIf0f k|ltj]bg / Joj:yfkg kq |  |
| % | lgo'QmL kq | :yf=km=÷s=! |
| ^ | cl3Nnf] n]vfk/LIfs;Fusf] ;~rf/sf]] kqfrf/sf] gd"gf | :yf=km=÷v=! |
| ^ | cg'aGw kq | :yf=km=÷u=! |
| & | ;+u7gfTds 9fFrf (organizational structure) | :yf=km=÷3=! |
| \* | k|0ffnL l6Kkf]6 | :yf=km=÷ª=! |
| ( | ;]jfu|fxLsf] lgod, ljlgod |  |
| !) | ;+:yf btf{, Kofg / Eof6 btf{ k|df0fkq |  |
| !! | Afflif{s ;fwf/0f ;ef tyf ;~rfns ;ldlt -af]8{\_sf] dfOg"6 ptf/ |  |
| !@ | n]vfk/LIfsn] kfngf ug'kg]{ lgodx?sf] hfFr;"rL | :yf=km=÷r=! |
| !# | n]vfk/LIf0f sfo{of]hgf | :yf=km=÷5=! |
| !$ | n]vfk/LIf0f k|ltj]bgdf x:tfIf/ ug'{eGbf k"j{ n]vfk/LIf0f cg'aGw ;fem]bf/n] eg{' kg]{ kmf/fd | :yf=km=÷h=! |
| !% | utjif{sf] n]vfk/LIf0f k|ltj]bg, laQLo ljj/0f / Joj:yfkg kq |  |
| !^ | :yfO{ kmfOn hfFr;"rL | :yf=km=÷em=! |
|  |  |  |

 |

# :yf=km=÷s=!

# lgo'lQm kq (Appointment Letter) sf] 9fFrf

**P= la= ;L= k|fOe]6 lnld6]8**

7]ufgf M sf7df8f}+

kmf]g g+ M )!—$#@!)

Od]n M abcco@gmail.com=

r=g= $% ldlt M @)&%÷)$÷!@

**>L PS;=jfO{=h]8= P;f]l;P6\;,**

**n]vfk/LIfs, sf7df8f}+ .**

**ljifo M– n]vfk/LIfs lgo'lQm ul/Psf] af/] .**

pk/f]Qm ;DaGwdf o; sDkgLsf] cf=j= @)&$÷&% sf] afXo n]vfk/LIf0fsf] nflu oxfFnfO{ sDkgL P]g, @)^# sf] bkmf !!! adf]lhd o; sDkgLsf] ldlt ============ ut] a;]sf] ======= cf}+ ;fwf/0f ;efsf] lg0f{o g+= ======== af6 To; cf=j= sf] nflu n]vfk/LIfs lgo'lQm ul/Psf] hfgsf/L u/fp5f}+ .

o; n]vfk/LIf0fsf] z'Ns jfkt ?= ============== -cIf/]kL ?= ===== dfq\_ d"=c=s/ afx]s pknAw u/fpg] ;d]t lg0f{o eP adf]lhd cf=j= @)&$÷&% sf] sDkgL P]gn] lglb{i6 u/] cg';f/ n]vfk/LIf0f sfo{ z'? ug{ ljgd| cg'/f]w ub{5f}+ .

**==============================**

**;+rfns ;ldltsf] cWoIf jf sDkgL ;lrj**

**af]wfy{ M–**

!= >L sDkgL /lhi6«f/sf] sfof{no, lqk'/]Zj/, sf7df8f}+ .

@= n]vf zfvf .

**;+nUgM**

!= ;fwf/0f ;efsf] lg0f{osf] k|ltlnlk

# :yf=km=÷v=!

# **cl3Nnf] n]vfk/LIfs;Fusf] ;~rf/sf]] kqfrf/sf] gd"gf**

**PS;=jfO{=h]8=P;f]l;P6\;sf] n]6/x]8**

ldlt M @)&%÷)$÷!#

>L lk=So"=cf/=P;f]l;P6\;

n]vfk/LIfs, sf7df8f+} .

dxf]bo,

**laifoM hfgsf/L af/] .**

 xfdL]nfO{ o; P=la=;L k|fOe]6 lnld6]8sf] cflys jif{ @)&$÷&%= sf] afXo n]vfk/LIf0f ug{sf] nflu ldlt =====================a;]sf] sDkgLsf] ===cf} ;fwf/0f ;efaf6 n]vfk/LIfs lgo'Qm ul/Psf] hfgsf/L u/fpF5f} . sDkgLaf6 tkfO{+sf] kmd{ cl3Nnf] jif{sf] n]vfk/LIfs ePsf] hfgsf/L xfdLnfO{ k|fKt ePsf] 5 . xfdLn] of] kq cfrf/ ;+lxtfsf cfwf/e"t l;4fGtx?sf] cg'kfngfdf cfpg] cfz+sfx?nfO{ Go"gLs/0f ug{ / To:tf] cfz+sfaf6 ;'/lIft x'gsf nflu k7fPsf 5f} .

 xfdLn] To; sDkgLsf] n]vfk/LIfs :jLsf/ ug{ gx'g] jf Aofj;flos cfrf/ ;+lxtf kfngf ug{ g;Sg] s'g} cj:yf oxfFsf] hfgsf/Ldf eP sf/0f v'nfO{ o; kqsf] hjfkm cfhsf] ldltn] ;ft lbg leqdf pknAw u/fO{ lbg' x'g cg'/f]w ub{5f}+ . ;ft lbg;Dddf klg s'g} hjfkm gcfPdf n]vfk/LIf0f :jLs[t ug'{ k"j{ ;r]t /xg' kg]{ s'g}klg tYo / kl/l:yltsf] hfgsf/L oxfF;Fu g/x]sf] dfGg] 5f} .

 o; kqdf n]lvPsf ;a} s'/fx?sf] uf]klgotf sfod /flVfg] 5 eGg] cfZj:ttf u/fpb5f} .

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PS;=jfO{=h]8=P;f]l;P6\;,

;fem]bf/ jf k|f]k|fO6/

# :yf=km=÷u=!

# **n]vfk/LIf0f cg'aGw kq** (Audit engagement letter) sf] 9fFrf

**PS;= jfO{= h]8= P;f]l;P6\;**

ldltM @)&$÷)$÷@)

>L ;~rfns ;ldlt

P=la=;L k|fOe]6 lnld6]8

sf7df8f}+ .

**ljifo M n]vfk/LIf0f cg'aGw -Audit Engagement\_**

dxf]bo,

oxfFn] xfdLnfO{, To; sDkgL, P= aL= ;L= P08 sDkgLsf] ;fwf/0f ;efsf] lg0f{o adf]lhdsf] ldlt @)&%÷)$÷!@ sf] lgo'Qm kqaf6 ;f] sDkgLsf] cfly{s jif{ @)&$÷&% sf] ljQLo ljj/0fsf] n]vfk/LIf0fsf nflu cfu|x ug'{ ePsf] 5, h;df @)&% cfiff9 #! ut]sf] ljQLo :yLltsf] ljj/0f -statement of financial position\_ / ;f] ldltdf ;dfKt cfly{s jif{sf] cfo ljj/0f -Income Statement\_, :jk"FhLdf kl/jt{gsf] ljj/0f -Statement of changes in equity\_ / gub k|jfx ljj/0f / dxTjk"0f{ n]vf gLlt tyf :ki6Ls/0fsf ;'rgfx? -n]vf;+u ;DalGwt l6Kk0fL\_ ;dfj]z x'G5g\ . o; kqsf] dfWodåf/f o; n]vfk/LIf0f cg'aGwsf] ;DaGwdf xfd|f] :jLs[lt / xfd|f] a'emfO{ -confirm our acceptance and our understanding\_ k'li6 ug{ kfpFbf xfdLnfO{ v'zL nfu]sf] 5 . ljQLo ljj/0fx? pk/ n]vfk/LIf0f /fo JoQm ug]{ p2]Zon] xfd|f] n]vfk/LIf0f ;Dkfbg ul/g]5 .

**n]vfk/LIfssf pQ/bfloTjx?**

xfdLn] cfkm\gf] n]vfk/LIf0f g]kfn n]vfk/LIf0fdfgsf -g]=n]=k=df=x?sf]\_ cfwf/df ;Dkfbg ug]{5f}+ . tL dfgx? cg';f/ xfdLn] g}lts cfjZostfx?sf] kfngf ug'kb{5 / ljQLo ljj/0fx? ;f/e"t -Material\_ unt k|:t'ltaf6 d'Qm 5g\ egL dgfl;a cfZj:ttf -Reasonable Assurance\_ k|fKt ug]{]{ u/L n]vfk/LIf0fsf] of]hgf th'{df / sfo{;Dkfbg ug{' kb{5 . n]vfk/LIf0f cGtu{t ljQLo ljj/0fdf ePsf /sd / v'nf;fx? ;DaGwL k|df0f k|fKt ug{ cjnDag ul/g] sfo{ljlwsf] ;Dkfbg kb{5 . To;/L 5gf}6 ul/Psf] sfo{ljlwx? hfn;fhL jf e"naf6 x'g;Sg] ;f/e"t -Material\_ unt k|:t'ltsf] hf]lvdsf] d'NofÍg nufotsf n]vfk/LIfssf] ljj]sdf (judgement) e/ k5{g\ . n]vfk/LIf0f cGtu{t k|of]u ul/Psf n]vf gLltx?sf] pko'Qmtf / Joj:yfkgn] u/]sf] n]vf cg'dfgx¿sf] cf}lrTosf] d"NofÍgsf ;fy} ljlQo ljj/0fx¿sf] ;du| k|:t'ltsf] d'NofÍg klg ;dfj]z x'G5 .

n]vfk/LIf0f g]=n]=k=df=x¿ adf]lhd ;xL 9+un] lgof]lht / ;Dkflbt eP tfklg n]vfk/LIf0fsf] cGtlg{lxt ;Ldf -Inherent Limitation of an audit\_ / cfGtl/s lgoGq0fsf] klg cGtlg{lxt ;Ldfsf] -limitation in internal control system\_ sf/0fn] s]xL ;f/e"t (Material) unt k|:t'ltx¿sf] klxrfg ug{ g;lsg] ckl/xfo{ hf]lvd (unavoidable risk) /xG5 .

xfdLn] hf]lvd d'NofÍg ubf{, lgsfosf] cfGtl/s lgoGq0fsf] k|efjsfl/tf pk/ s'g} /fo k|:t't ug]{ p2]Zon] geO{ vf; kl/l:yltx¿df pko'Qm x'g] n]vfk/LIf0f sfo{ljlwx¿sf] th{'df ug{sf nflu lgsfosf] ljQLo ljj/0fx¿sf] tof/Ldf ;fGble{s x'g] cfGtl/s lgoGq0fnfO{ Wofgdf /fV5f}+ . tyflk, n]vfk/LIf0fsf] qmddf ljQLo ljj/0fx¿sf] n]vfk/LIf0f;Fu ;fGble{s x'g] cfGtl/s lgoGq0fsf dxTjk"0f{ sdhf]/Lx¿ xfdLn] klxrfg u/]df oxfFx?nfO{ lnlvt ¿kdf ;f] ;DjGwL hfgsf/L u/fpg]5f}+ .

**Joj:yfkgsf] pQ/bfloTjx?**

xfd|f] n]vfk/LIf0f Joj:yfkg -/ pko'Qm ePsf] cj:yfdf, zf;sLo e"ldsfsf] lhDd]jf/L kfPsf JolQm\_ n] b]xfo adf]lhdsf pQ/bfloTjx¿ cfkm"df ePsf] :jLsf/ / af]w u/]sf] 5g\ eGg] cfwf/df sfo{ ;Dkfbg ul/g]5 M

-s\_ g]kfn ljQLo k|ltj]bg dfg adf]lhd ljQLo ljj/0fx¿sf] tof/L / plrt k|:t'lt ug]{,

-v\_ hfn;fhL / e"naf6 -fraud and error\_ x'g] ;f/e"t unt k|:t'ltaf6 d'Qm ljQLo ljj/0fx¿sf] tof/Lsf nflu cfjZos x'g] egL Joj:yfkgåf/f 7x/ ul/Psf] cfGtl/s lgoGq0fsf] nflu, /

-u\_ xfdLnfO{ b]xfo adf]lhdsf] s'/f pknAw u/fpg] M

-c\_ ljlQo ljj/0fx¿sf] tof/Ldf ;fGble{s x'g] Joj:yfkgn] yfxf kfP;Ddsf clen]v, sfuhft jf cGo s'/fx? h:tf] ;a} ;"rgfx¿df kx'+r

-cf\_ n]vfk/LIf0fsf] p2]Zosf nflu -Joj:yfkgaf6\_ xfdLn] cfu|x ug{ ;Sg] yk ;"rgf, /

-O\_ n]vfk/LIf0f k|df0f k|fKt ug{ xfdLn] cfjZos 7x/ u/]sf] lgsfo leqsf JolQm;Ddsf] lgaf{w kx'Fr .

xfd|f] n]vfk/LIf0f k|lqmofsf] c+usf] ?kdf xfdLnfO{ Joj:yfkg -pko'Qm ePsf] cj:yfdf, zf;sLo e"ldsfsf] lhDd]jf/L kfPsf JolQm\_ af6 n]vfk/LIf0fsf] ;DaGwdf ul/Psf k|ltlglwTj;DaGwL lnlvt ;dy{gsf] nflu cg'/f]w ug]{5f}+ .

n]vfk/LIf0fsf] qmddf oxfFx¿sf sd{rf/Laf6 xfdLnfO{ k"0f{ ;xof]usf] ck]Iff u/]sf 5f}+ .

-3\_ n]vfk/LIf0f z'Ns / cGo zf]wegf{ x'g] vr{x? -reimbursable expenses\_ sDkgLsf] ;fwf/0f ;efåf/f lg0f{o eP cg';f/ csfpG6 k]oL r]s+sf] dfWodaf6 x'g]5 .

xfd|f] k|ltj]bgsf] :j?k / ljifoj:t' n]vfk/LIf0faf6 kQf nfu]sf s'/fx?sf] (audit findings) cfwf/df kl/dfh{g ug'{ kg]{ x'g ;S5 .

of] kq ;+zf]lwt, lgnlDat jf k|lt:yflkt geP;Dd k|efjsf/L /xg] 5 . xfd|f] cf–cfkm\gf] pQ/bfloTj nufot ljQLo ljj/0fx¿sf] n]vfk/LIf0f ;DaGwdf xfdLn] u/]sf] k|aGwk|lt oxfFsf] :jLs[lt, af]w, / ;xdlt ePsf] hgfpg o; kqsf] b'j} k|ltdf x:tfIf/ u/L Ps k|lt lkmtf{ ug{'x'g jf olb ;Demf}tfsf zt{x? tkfO{+sf] a'emfO{ cg';f/ 5}gg\ eg] ;f]sf] hfgsf/L lbg' x'g cg'/f]w ub{5f}+ .

 PS;= jfO{= h]8= P;f]l;P6\;sf tk{maf6

===================

;xL M

gfd / kb M PS;= jfO{= h]8=, cg'aGw ;fem]bf/

ldlt M @)&%÷)$÷@#

P= aL= ;L= P08 sDkgL sDkgLsf] tkm{af6 a'emL ;xdt ePsf]

================

;xL M

gfd / kb M r5hem, d'Vo Joj:yfks gfd / kb M bwg, ;~rfns

ldlt M @)&%÷)$÷@#

# :yf=km=÷3=!

# **;+u7gfTds 9fFrf** (organizational structure) sf] gd"gf

# :yf=km=÷ª=!

# **laqmLsf] k|0ffnL l6kf]6** (system note for sales) sf] 9fFrf

@, vl/b cfb]z

!, u|fxs

laqmL zfvf

:6f]/ zfvf

#**=** j:t' / k|]if0f gf]6 (dispatch note)

$**=** lalqm / lahs hf/L

#**=** k|]if0f gf]6 (dispatch note)

%**=** gub / lahs

n]vf zfvf

^**=** lahsx?

&**=** n]vf+sg

\*= ljQLo ljj/0f tof/L

# :yf=km=÷ª=@

# **df}Hbft k|0ffnL l6kf]6** (System note of stock) sf] 9fFrf

cfk"tL{stf{

vl/b cfb]z

lahs

vl/b zfvf

vl/b dfu cfb]z

cg'udg

u|fxs

vl/b cfb]z

laqmL zfvf

:6f]/ zfvf

j:t' / k|]if0f gf]6 (dispatch note)

j:t' / k|]if0f gf]6 (dispatch note)

!, u|fxs

lalqm / lahs hf/L

n]vf zfvf

# :yf=km=÷r=!

# **n]vfk/LIfsn] kfngf ug'kg]{ lgodx?sf] hfFr;"rL**  (Auditor's regulation checklist) **sf] 9fFrf**

**;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8

**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f

**cjwL M** @)&$÷&%

**n]vfk/LIfsn] kfngf ug{'kg{] lgodx?sf] hfFr;"rL**

s'g}klg n]vfk/LIf0f cg'aGw 6f]nLn] of] kmf/fd k'/f u/L dfq c? sfo{x? ;~rfng ug'kb{5 .

*-gf]6M tnsf k|Zgx?sf] pQ/ lbgsf nflu, n]vfk/LIf0f kmd{n]] oL s'/fx?nfO{ Wofg lbg'kb{5M :jtGqtf, O{dfg, :jfy{df dte]b (Conflict of Interest), cfly{s lge{/tf, ljZjf;, lgodgsf/L lgsfo;Fusf] d'2fdfldnf, ;]jfu|fxLnfO{ ;]jf k|bfg ug{ ;Sg] Ifdtf, ;]jfu|fxLnfO{ k|bfg ul/Psf c? ;]jfx?, cfltly ;Tsf/ (hospitality) . cGo dfu{bz{g g]kfn rf6{8{ PsfpG6]G6\; ;+:yfåf/f hf/L u/]sf cfrf/ ;lx+tfdf pknAw 5 .\_*

**-s'Gf} hafkm æ5Æ eGg] cfof] eg] ;f] lgo'lQm :jLsf/ ug{ jf lg/Gt/tf lbgsf nflu ;'/Iffsf pkfox? ;lxt hjfkmsf] k"0f{?kdf JofVof ug'{kb{5 .\_**

dxTjk"0f{ d'2fx? n]vfk/LIf0f cg'aGw ;fem]bf/;Fu lj:t[t 5nkmn ug'{kg]{5 / ;f]sf] clen]lvs/0f ug'{kg]{5 .

|  |  |  |  |
| --- | --- | --- | --- |
| **qm=;+** | **ljj/0f** | **5 ÷5}g** | **l6Kk0fL** |
| != | cg'aGwsf zt{x? cem} ;xdt ePsf 5g\ jf 5}gg\<olb lgDg sf/sx? n]vfk/LIf0f sfo{df pko'Qm ePdf, gofF cg'aGw kq hf/L ug'{kb{5 M–* jl/i7 Joj:yfkgdf xfn;fn} ePsf] kl/jt{g
* :jfldTjdf ePsf] dxTjk"0f{ kl/jt{g
 | 5 | gofF cg'aGw ePsf sf/0fn] ;f] nfu" gx'g] |
|  | * ljQLo ljj/0fx¿sf] tof/Ldf ckgfO{Psf] ljQLo k|ltj]bg cfwf/lznfdf kl/jt{g
* cGo cfjZos k|ltj]bgdf kl/jt{g
 |  |  |
| @ | n]vfk/LIf0f kmd{sf] cg'aGw ;fem]bf/ jf d"Vo n]vfk/LIf0f k|d'vx?sf] e"ldsfx?sf] km]/abn u/]sf] 5 . ;f] km]/jbn sDtLdf bz jif{eGbf sd cjlwdf ul/G5 . | 5}g |  |
| # | n]vfk/LIf0f kmd{sf] ;fem]bf/n] -cg'aGw ;fem]bf/ / u'0f:t/ lgoGq0f ;dLIfs ;d]t\_ s'g} ;]jfu|fxL ;+:yfdf d'Vo Joj:yfkg kbdf /xL sfd u/]sf] / ;f] kbaf6 /fhLgfdf lbPsf] cjlw b'O{ jif{eGbf sd ePsf] . kmd{n] ;f] cg'aGwnfO{ lg/Gt/tf lbg] lg0f{o u5{ eg] ;f] lg0f{o g} ;a}eGbf pko'Qm dfu{ xf] xf]Og eGg] s'/f :ki6 ts{;lxt ;fjwfgLk"j{s ljrf/ ug{' kb{5 . | 5}g |  |
| $ | olb ;]jfu|fxL;Fusf] k'g/fjtL{ (recurring) z'Ns, kmd{sf] s'n cfosf] !) k|ltzt eGbf a9L ePsf] 5 <gf]6 M of] s'/f s'g} cfrf/ ;lxtfdf pNn]v ePsf] 5}g t/ ljZjel/sf w]/} n]vfk/LIfs lgofdsx?n] o;nfO{ l;kmfl/; u/]sf 5g\ . z'Nsn] !) k|ltztsf] ;Ldf gf3]sf] cj:yfdf kmd{sf nflu n]vfk/LIfsf] ?kdf sfo{ ul//xg' ce}m plrt 5 eGg] s\/fsf] :ki6 b:tfj]h (documented) /fVg' kb{5 . | 5}g |  |
| % | aSof}tf z'Ns xfd|f] ;fwf/0f s|]l86 cjlweGbf lgs} a9L 5 < olb 5 eg] ;f] sf] b:tfj]h /fv]sf] 5 < | 5}g | n]vfk/LIf0f k|ltj]bg hf/L u/]sf] dlxgfdfg} n]vfk/LIf0f z"Ns !))Ü k|fKt x'g]5 . |
| ^ | cl3Nnf] n]vfk/LIf0fsf] z'Nssf] jf:tljs /sd / ;f] z'Ns e'QmfgLsf] tl/sfsf af/]df xfn;Dd ;xdlt ePsf] 5}g < | 5 | ;xdt eO{ ;f] n]vfk/LIf0f z'Nss ;a} k5\of}6 eO ;s]sf]5 . |
| & | n]vfk/LIf0f kmd{n] s'g} ;]jfu|fxL ;+:yfsf] sDkgL ;lrj jf ;~rfnssf] ?kdf sfo{ ub{5 <  | 5}g |  |
| \* | n]vfk/LIf0f kmd{sf] s'g} ;fem]bf/ jf ;~rfnsn] ;]jfu|fxL ;+:yfsf] sDkgL ;lrj jf ;~rfnssf] ?kdf cf}krfl/s jf cgf}krfl/s tj/df sfo{ ub{5 < | 5}g |  |
| ( | n]vfk/LIf0fnfO{ k|efj kfg{ ;Sg] s'g} JolQm -jf lghsf] glhssf] gft]bf/\_ ;Fu ;]jfu|fxLdf z]o/ jf c? s'g} nfesf/L lxt (beneficial interest) /x]sf] 5 <n]vfk/LIf0fnfO{ k|efj kfg{ ;Sg] s'g} JolQm -jf lghsf] glhssf] gft]bf/\_ ;]jfu|fxLsf] z]o/sf] :jfldTj ePsf] s'g} 6«i6sf] 6«i6L xf] < | 5}g5}g |  |
| !) | n]vfk/LIf0fnfO{ k|efj kfg{ ;Sg] s'g} JolQm -jf lghsf] glhssf] gft]bf/\_ / ;]jfu|fxLsf aLr ;Fu s'g} C0f jf c? ljQLo k|aGw /x]sf] 5 < | 5}g |  |
| !! | n]vfk/LIf0fnfO{ k|efj kfg{ ;Sg] s'g} JolQm -jf lghsf] glhssf] gft]bf/\_ n] ;fdfGo Joj;fosf] qmddf ;]jfu|fxL;Fu b'O{dWo] Pssf nflu ;f/e"t /x]sf] df]nsf] ;fdfg jf ;]jf vl/b u/]sf] 5 < | 5}g |  |
| !@ | n]vfk/LIf0fnfO{ k|efj kfg{ ;Sg] s'g} JolQm -jf lghsf] glhssf] gft]bf/\_ sf] ;]jfu|fxL;Fu glhssf] kfl/jfl/s jf JolQmut ;DaGw /x]sf] 5 < | 5}g |  |
| !# | s] xfdL s'g} :jfy{ aflemg] (conflict of interest) s'/fsf] af/]df ;hu 5f} < | 5f} |  |
| !$ | s] xfdL o; ;]jfu|fxL;Fu s'g} d'2fdfldnfdf ;+nUg jf To:tf] ljjfbsf] eon] u|:t 5f} <gf]6 M o:tf] 5 eg] n]vfk/LIf0f kmd{n] cg'aGw :jLsf/ ug{ x'Fb}g . | 5}gf} |  |
| !% | n]vfk/LIfsn] jf nfO{ s'g} pkxf/ jf cfltYo n]vfk/LIf0f kmd{sf] l;df pNn+3g ul/ k|bfg u/]sf] 5 < o;n] :jtGq n]vfk/LIf0fdf k|efj kfb{5 . | 5}g |  |
| !^ | olb s'g} lgb]{Zsn] limitation of scope sf] ;+s]t ub{5 eg], n]vfk/LIfsn] disclaimer of opinion lbg ;Sb5 . | 5}g |  |
| !& | s] xfdL ;Fu cg'aGw ug{ 6]Slgsn ljz]if1 / c? ;f]tx?sf] sdL 5 < | 5}g |  |
| !\* | s] n]vfk/LIf0f kmd{n] s'g} ls;dsf] valuation ;]jfx? (litigation support and actuarial services) ;]jfu|fxLnfO{ k|bfg u/]sf] 5, olb 5 eg] n]vfk/LIf0f sfo{ lng x'Gg . | 5}g |  |
| !( | s] n]vfk/LIf0f kmd{n] s'g} lglif4 u/]sf ;]jfx? ;]jfu|fxLnfO{ k|bfg u/]sf] 5 < | 5}g |  |
| @) | s] xfdLnfO{ c? sf/sx?sf] hfgsf/L 5 h:n] ubf{ n]vfk/LIf0fsf] :jtGqtfdf k|efj kb{5 / s] n]vfk/LIf0f lgo"lQm c:jLsf/ ug{ ;+s]t ub{5 < | hfgsf/L **5**s'g} ;+s]t **ub}{g** |  |
| @! | ;a} hf]lvdsf] d"Nof°g u/]kl5 olb s] n]vfk/LIf0f kmd{sf] cv08tfdf, objectivity, jf :jtGqtfdf ;Demf}tf x'G5 <*x'G5 eg] s] n]vfk/LIf0f kmd{n] n]vfk/LIfssf] e"ldsf lgef{ ug'{ x'b}g .* | x'b}g |  |

**lgo'lQm :jLsf/sf] clVtof/L**

dflysf] hfFr;"rL k"/f ul/ ;s]kl5, d]/f] ljrf/df :jtGq, O{dfGbfl/tfdf s'g} hf]lvd 5}g / d]/f] a'emfO{ cg';f/ P= la= ;L= k|fOe]6 lnld6]8sf] ljQLo ljj/0fsf] n]vfk/LIf0f lgo'lQmnfO{ :jLsf/ ug{ ;lsG5 .

**gfd** M PS; afO{ h]8

;fem]bf/ jf k|f]k|fO6/

**ldlt M** @)&%÷)$÷!%

# :yf=km=÷5=!

# **sfo{ of]hgfsf] 9fFrf** (Assignment plan)

**;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8

**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f

**cjwL M** @)&$÷&%

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| **of] sfo{sf nflu cfjZos lglZrt of]Uotfdf ljrf/ M**

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| --- | --- | --- |
| **6f]nLsf] ;b:osf] gfd** | **of]Uotf** | **cg'ej** |
| PS;= jfO{= h]8= | btf{jfnf n]vfk/LIfs | 6|]l8Ë, ;xsf/L, pBf]usf] n]vfk/LIf0f ul/;s]sf] |
| O{=okm=hL  | aL=aL=P;= cWoog/t | 6|]l8Ë, ;xsf/L, pBf]usf] n]vfk/LIf0fdf ;fxfos |
| s=v=u | aL=aL=P;= cWoog/t | 6|]l8Ë, ;xsf/L, pBf]usf] n]vfk/LIf0fdf ;fxfos |

 |

**of]hgf th'{dfsf] cg'df]bg**

n]vfk/LIf0f 6f]nL;Fu 5nkmndf a:g' eGbf / n]vfk/LIf0fsf] sfo{ -fieldwork\_ ;~+rfng ug'{ eGbf k"j{ lgDg s'/fx?sf] ;dLIff u/]sf] 5', / d}n] o; n]vfk/LIf0f cg'aGw ;fem]bf/sf] x}l;otn] ;f]sf] clen]v /fv]sf] 5' .

* n]vfk/LIfssf] lgodg -regulation of auditor\_ ;DaGwL hfFr;"rL
* ;du| cGt/lglxt hf]lvd / lgoGq0f jftfj/0fsf] lgwf{/0f
* Psn n]vfk/LIf0f If]qsf] hf]lvdsf] lgwf{/0f
* ;f/e"ttfsf] klxrfg /

yk, sfo{If]qsf ;a} n]vfk/LIf0f sfo{of]hgfx? ;dLIff eO;s]sf 5g\ / sfo{of]hgfdf ul/Psf sfF65fF6x? o; n]vfk/LIf0fsfnflu pko'St 5g\ .

**of]hgf cg'df]bg ug]{M** PS;= jfO{= h]8=

**ldltM** @)&%÷)$÷@%

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| --- |
| **k[i7e"ld hfgsf/L**k[i7e"ldsf] lj:t[t hfgsf/L :yfoL kmfOnsf] ;fdfGo s'/fx? -general matters\_ /x]sf] v08df /flvPsf] 5, tn lbOPsf] 5f]6f] sfo{sf/L ;f/f+zdfq xf] .;]jfu|fxL k|fOe]6 sDkgL xf] .To; ;+:yfsf] k|d'v sfo{M j:t'sf] v'b|f 6|]l8Ë ug'{ xf] .To; ;+:yfsf] p2]Zo / /0fgLltx? lgDgfg';f/ /x]sf 5g\ .====================================== |

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| **n]vfk/LIf0fsfo{ ug'{sf] sf/0f** |  | **l6Kk0fL** |
| n]vfk/LIf0f 5'6 kfPsf] 5}g | 5}g |  |
| sDkgLsf] lgodfjnLdf ug'{kg]{ zt{ 5 | 5 | lgod g+= ====== df pNn]v ul/Psf] 5 |
| z]o/wgLsf tkm{af6 j}wflgs n]vfk/LIf0f ug'{kg]{ x'G5 | x'G5 |  |
| cGo sf/0f | — |  |
| **ut cjlwsf] n]vfk/LIf0faf6 k|fKt dxTjk"0f{ / o; cjlwdf ;d]t c;/ kfg]{ sf/sx?*** gofF cg'aGw ePsfn] ut jif{sf "kl5sf] cjlwsf] n]vfk/LIf0fsfnflu cfjZos a'Fbfx?" (points forward) g/x]sf] / ut jif{sf] n]vfk/LIf0f k|ltj]bg / Joj:yfkg kqnfO{ cfwf/ dflgPsf] 5
* k|f/lDes ljin]if0ffTds sfo{ljlwsf] efu :j?k ut cjlwsf] ljQLo ljj/0f o; cjlw;Fu t'ngf ul/Psf] 5 .
* gofF cg'aGw ePsfn] xfn ;';'Kt ;dLIff -cold reviews\_=af6 k|fKt x'g] s'g} klg l6Kk0fLx? 5}gg\ .
* ut cjlwsf] Joj:yfkg kqdf pNn]lvt a'bfFx? ;dLIff ul/Psf 5g\ / o; cjlwsf] hf]lvd lgwf{/0fdf / n]vfk/LIf0f tl/sf -audit approach\_ lgwf{/0f ubf{ ;f] a'bfFx?sf] ljrf/ ul/Psf] 5 .
 |

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| --- |
| **sfo{ ;DkGg ug]{ s|dsf dxTjk"0f{ ljsf;x?sf] ;f/+fz***ljQLo k|ltj]bgdf s'g} kl/jt{g, ;]jfu|fxLsf] s'g} lglZrt ljsf; OToflbdf ljrf/ k'of{pg' kb{5 . ut cjlwsf] n]vfk/LIf0f kmfOn, :yfoL n]vfk/LIf0f kmfOn / cGo cfGtl/s kmfOn h:t} kqfrf/sf] kmfOn, Joj:yfkg vftf kmfOn, tnaL kmfOn OToflbaf6 k|fKt ;a} l6Kk0fLsf] ;f/fz+ n]Vg' kb{5 .*gofF cg'aGw x'bfF of] a'Fbf nfu" gx'g] . |
| **d'Vo lgod / sfGf"gx?***of] sfo{sf/L ;f/+fz dfq x'g' kb{5 .*;]jfu|fxLsfnflu nfu" x'g] lgod tyf sfg"gx?* sDkgL P]g, @)^#
* cfos/ P]g, @)%\*
* cfos/ lgodfjnL, @)%(
* d"No clej[l4 s/ P]g, @)%@
* d"No clej[l4 s/ lgodfjnL, @)%#

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| **;Da4 JolQmx?dfly p7]sf d'2fx?***klxrfg ePsf gofF ;Da4 JolQx?, dxTjk"0f{ ;Da4 JolQm;Fusf] sf/f]af/dfly ljrf/ k'of{pg' kb{5 .** kf]v/f l8kf6{d]G6n :6f]/, ;]jfu|fxLsfnflu ;Da4 JolQm /x]sf] / ;f] JolQm;Fu jif{el/ !÷# eGbf al9sf] lalqm sf/f]af/ ul/Psf] 5 .
 |
| **lj¡fsf] k|of]u***s] ljQLo ljj/0fsf] s'g} tYofÍ lj¡faf6 k|fKt /]s8{af6 tof/ ul/Psf] xf] eGg] af/] ljrf/ k'of{pg' kb{5 .** ljQLo ljj/0fsf] s'g} klg tYofÍ lj¡faf6 k|fKt /]s8{af6 tof/ ul/Psf] 5}g .
* ;f]sf] h?/Lklg b]lvPsf] 5}g .
 |

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| **n]vfk/LIf0f b[li6sf]0f -audit approach\_***o; v08df k|f/lDes ljZn]if0ffTds sfo{ljlw, ;]jfu|fxL;Fusf] 5nkmn, hf]lvd / lgoGq0f jftfj/0fsf] lgwf{/0fsf cfwf/df ckgfOPsf n]vfk/LIf0f b[li6sf]0fsf] clen]v ug'{ kb{5 .* *k|To]s d'Vo If]qsfnflu n]vfk/LIf0f b[li6sf]0fsf] ;f/fz+ tof/ kfl/Psf] 5 .* *k|of]u ul/g] n]vfk/LIf0f sfo{of]hgf / of]hgf th{'dfdf p7]sf d'Vo d'2fx? / ;f] sfo{ ;+rfng ug]{ 6f]nLsf] k|To]s ;b:ox?sf] lhDd]jf/L ;d]t tn ;f/fz+df lbOPsf] 5 .* * cfDbfgLM ;f/jfg\ hfFr
* ;Da4 JolQm;Fusf] laqmL÷cfDbfgLM !))Ü hfFr
* lhG;LM lgoGq0fsf] hfFr

*s] dflysf ;a} d'2fx? -hf]lvd lgwf{/0fdf klxrfgdf cfPsf hf]lvdx?\_ dfly ljrf/ k'of{OPsf] 5 / n]vfk/LIf0f sfo{of]hgf dflysf d'2fx?nfO{ ;d]6\g kof{Kt ?kdf sfF65fF6 ul/Psf] 5 <* * 5
 |
| **s] ljQLo k|ltj]bg dfgx? ;]jfu|fxL ;+:yfsfnflu pko'St 5** | **5 jf 5}g** |
| * 5

olb 5}g eg] jf lgsfon] ljQLo k|ltj]bgdfgx?df kl/jt{g u/]sf] 5 eg], lgsfon] ;f] kl/:yLltdf s;/L ljQLo ljj/0f tof/ u/]sf] 5 JofVof ug'{xf];\ .olb lgsfon] s'g} n]vfgLlt ;DaGwL jf s/ ;DaGwL 5'6sf] kmfObf lnb} 5 eg] lgsfo 5'6sfnflu of]Uo 5 eGg] ;'lglZrt ug'{xf]; .  |

|  |  |
| --- | --- |
| **ljQLo ljj/0f cfjZostf** | **cfjZostf** |
| k"0f{ ljQLo ljj/0f | 5}g, ;fgf tyf dWod lgsfo -SME\_ ePsfn] k'0f{ ljQLo ljj/0f nfu" gx'g] |
| cGo | ;fgf tyf dWod lgsfosf nflu g]kfn ljQLok|ltj]bgdfg nfu" x'g] |

|  |  |
| --- | --- |
| **v'nf;f hfFr;"rLsf] cfjZostf** | **5 ÷ 5}g** |
| g]=n]=k=df cg';f/ v'nf;fx? h:t} ;Da4;Fusf] sf/f]af/ OToflb 5 To;}n] | * 5
 |

|  |  |
| --- | --- |
| **cGo k|ltj]bg cfjZostfx? 5g\ -h:t} lgodgsf/LnfO{ a'emfpg' kg]{\_** | **5 ÷ 5}g** |
| olb 5 eg], ;f]n] n]vfk/LIf0f sfo{sf] If]q jf ;dodf kfg{ ;Sg] c;/ af/] JofVof ug'{xf];\* n]vfk/LIf0f k|ltj]bgg} sDkgL /lhi6|f/sf] sfo{nodf a'emfOG5 / ;f]g} cfo s/ lgwf{/0fsfnflu a'emfOg] ePsfn] cGo k|ltj]bgsf] cfjZostf 5}g .
 | * 5+}g
 |

|  |  |
| --- | --- |
| **n]vfk/LIf0f sfo{ ;do tflnsf** | **ldlt** |
| ;]jfu|fxL;Fu of]hgf th'{df ug'{ k"j{sf] a}7s | @)&%÷)$÷@^ |
| lhG;Lsf] u0fgf -;]jfu|fxLn] cfkm} jf t];|f] kIfsf] d2tn] u/]sf]\_ | @)&%÷)$÷)( |
| n]vfk/LIf0f sfo{ -fieldwork\_ |  |
| ;]jfu|fxL;Fu ;dfkg a}7s |  |
| jflif{s k|ltj]bg÷ z]o/ ;b:ox?nfO{ ljQLo ljj/0f ljt/0f ug]{ ldlt |  |

|  |  |  |
| --- | --- | --- |
| **t];|f] kIf ;d{yg -confirmation\_** | **cfjZos** | **dfluPsf] ldlt** |
| a}+s ;d{yg kq |  |  |
| :jtGq lhG;L u0fgfsf] k|ltj]bg |  |  |
| ;DklQ d'Nofs+g | — |  |
| sfg"gL /fo | — |  |
| ;fx' tyf cf;fdL |  |  |

:yf=km=÷h=!

**n]vfk/LIf0f k|ltj]bgdf x:tfIf/ ug'{eGbf k"j{ n]vfk/LIf0f cg'aGw ;fem]bf/n] eg{' kg]{ kmf/fd**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **;]jfu|fxL -lgsfo\_sf] gfdM=================================****sfo{ lzif{s ===========================**  **cflys aif{ ===========================**

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| --- | --- | --- | --- |
| **s|=;=** | **ljj/0f** | **5 ÷5}g ÷nfu" x'b}g** | **sfo{kq ;Gbe{÷l6Kk0fL** |
| ! | s] n]vfk/LIf0f cg'kfngf hfFr;"rLdf ePsf g}lts cfjZostfx?df kl/jt{g x'g] s'g} klg d'2fx? 5}g eGg] lglZrt 5 <olb d'2fx? 5g\ eg] s] cem klg xfdL n]vfk/LIfssf ?kdf sfo{/t /xg ;Ifd 5f} <;f]af/] ljrf/ ug{ lgDg s'/fx?df Wofg lbg' cfjZos 5 * n]vfk/LIf0f kmd{sf] :jtGqtfaf/] cg'aGw ;fem]bf/n] k|fKt u/]sf d'2fx?
* Joj:yfkgsf] OdfGbfl/tfdfly ljrf/ k'of{pg kg]{ s'g} hfn;femL,
 |  |  |
| @ | s] n]vfk/LIf0faf6 k|fKt lgDg l6Kk0fLx? zf;lso e"ldsf lgjf{xstf{nfO{ ;+rf/ ul/of] <-;f] ;+rf/ s;/L / slxn] ul/Psf] xf] eGg] s'/f kmfondf clen]v ul/ /fVg' kb{5\_* ;]jfu|fxLn] k|of]u u/]sf] n]vf l;bf+Gt / cg'dfgsf] pko'Sttfdfly n]vfk/LIfssf] /fo
* ljQLo ljj/0fdf lbOPsf] v'nf;fsf] k|ofKttfdfly n]vfk/LIfssf] /fo
* n]vfk/LIf0f ubf{ cfOk/]sf pNn]vlgo sl7gfO{x?
* k|ltlglw kqsf] clGtd 8«fˆ6
* n]vfk/LIf0f k|ltj]bgdf x'g ;Sg] kl/jt{gx? - n]vfk/LIf0f /fodf kl/jt{g jf ljifo j:t'sf] dxTjk"0f{ cg'R5]b ;dfj]z ug'{kg]{ cj:yfdf, s] ;f] s'/f ;+rfnsx? ;Fu k"0f{ 5nkmn ul/of] / nfu" x'g] xbdf of] s;/L aRg ;lsGf] lyof] \_
* zf;lso Joj:yfksx?sfnflu dxTjk"0f{ ljifox?
 |  |  |
| # | ;]jfu|fxLnfO{ Joj:yfkg kq k7fOof] < |  |  |
| $ | n]vfk/LIfs / zf;lso e"ldsf lgjf{xstf{ lar bf]xf]/f] / kof{Kt ;+rf/ k|;f/ ePsf] 5 < |  |  |
| % | s] cg'aGw u'0f:t/ lgoGq0f ;dLIff ul/of] < |  |  |

ljQLo ljj/0f / n]vfk/LIf0f /fo k|:t't ug{sf nflu* s] dly pNn]v ePsf ljifox? :ki6 kl/of] / ljQLo ljj/0fx? ;f/e"t qm'l6x? jf unt k|:t'tLx? 5}gg\ eGg] ;'lglZrt k|fKt eof] < ==========================================
* s] n]vfk/LIf0f k|ltj]bgsf] ldltsf] jf ;f] eGbf cl3sf] ldltsf] k|ltlglw kq k|fKt eof] jf pko'St kl/jt{gx? lbOof] < ====================================

d of] lglZrt ub{5' ls of] k|ltj]bg ldltb]lv ljQLo ljj/0f :jLs[t x'g] ldlt;Ddsf] cg'ufdL 36gfx?dfly ljif]z ljrf/ k'of{Psf] 5' . olb s'g} s'/fx? cfOk/]sf 5g\ eg], ;f] ljQLo ljj/0fsf] gf]6 ==================================df v'nf;f ul/Psf] 5 .d cjlR5Gg wf/f0ff pko'St 5 jf 5}g / ljQLo ljj/0fdf k|f;+lus v'nf;fx? ul/Psf] 5 eGg] s'/fnfO{ lglZrt ub{5' .n]vfk/LIf0f /fo k|:t't ubf{ d}n] lgDg s'/fx?df Wofg k'of{Psf] 5' * ljQLo ljj/0f, hfn;fhL jf qm'l6sf sf/0fn], ;du|df ;f/e"t unt k|:t'tLaf6 d'St 5g\ eGgsfnflu] kof{Kt / plrt n]vfk/LIf0f k|df0x? k|fKt u/]sf] 5'
* g;RrfOPsf] unt k|:t'tL, PSn} jf ;du|df ;f/e"t 5}gg\
* ljQLo ljj/0fx? g]kfn n]vfdfgx?, k|rlnt n]vf l;bf+Gtx? / nfu" x'g] lgod sfg"g cg';f/ g} agfOPsf] 5

d s}lkmot /lxtsf] jf ;lxtsf] /fodf x:tfIf/ ==== lgDg sf/0fx?n] ubf{ /fodf kl/jt{g lbOPsf] 5 =============================n]vfk/LIf0f k|ltj]bgdf ljifo j:t'sf] dxTjk"0f{ cg'R5]b jf cGo ljifo j:t'sf] cg'R5]b, lgDg sf/0fx?n] ubf{ lbOPsf] 5 =============================x:tfIf/ M ===============================================-n]vfk/LIf0f cg'aGw ;fem]bf/\_ ldlt M =================================================**cg'aGw u'0f:t/ lgoGq0f ;dLIffstf{n] eg'{ kg]{ M**d}n] n]vfk/LIf0f sfo{ ;dLIff u/]sf] 5', ;f] af/] ljj/0f kmfOnsf] ========df, ldlt ========df clen]v /flvPsf] 5 .d]/f] ;dLIffsf s|ddf p7]sf ;a} ljifox? ldlt ================================ :ki6 kl/Psf 5g\ eGg] d ;Gt'i6 5' .d]n} k|:tfljt kl/jt{gx? / ljifo j:t'sf] dxTjk"0f{ cg'R5]bx?sf] ;dLIff u/]sf] 5' / d]/f] ljrf/df ;f] kl/jt{gx? plrt 5g\ .d dly lbOPsf] lgisif{ plrt 5 eGg] lglZrt ub{5' .x:tfIf/ M ===============================================- cg'aGw u'0f:t/ lgoGq0f ;dLIffstf{\_ ldlt M ================================================= |

:yf=km=÷em=!

**:yfO{ kmfOn hfFr;"rL**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| --- | --- | --- | --- |
| **s|+=;** | **ljj/0f** | **5÷5}g÷****nfu" gx'g]** | **s}lkmot** |
| **+;fwf/0f s'/fx? (General matters)** |
| ! | s] ;]jfu|fxLsf] Joj;fosf] af/]df ToxfF hfgsf/L 5, pbfx/0fsf] nfluM* Aofkf/sf] k|s[ltsf] j0f{g
* laqmL ul/Psf pTkfbg jf ;]jfx?sf] ljj/0f
* pBf]uaf/] hfgsf/L -;fdfGo k|j[Qx¿, Jofkfl/s ;Ldfx¿, ;/sf/L gLltx¿ / cg'bfg cflb\_
* u|fxsx¿, cfk"lt{st{fx¿
* :yfgx¿
* u|fxssf] hf]lvd d"n\of+sg sfo{ljlw, Joj;fo hf]lvdx¿ / ltgLx¿n] s;/L ;Daf]wg ub{} 5Gf
* eljiosf] nflu of]hgfx¿sf] ljj/0f -Joj;fosf] p2]Zo / Jofkf/sf] /0fgLlt\_
 |  |  |
| @ | clGtd lgoGq0f kIfsf] klxrfg / cf}lrTosf] ljj/0f 5 jf 5}g < |  |  |
| # | ;a} ;DalGwt AolQmx?sf] ljj/0f / ;DaGwsf] k|s[ltsf] pNn]v ul/Psf] 5 jf 5}g < |  |  |
| $ | ;]jfu|fxL / ltgLx¿sf] e"ldsfx¿sf] j0f{g ug{] ;+u7g rf6{ ;lxt u|fxssf] Joj;fosf] ;+/rgf af/] hfgsf/L 5 jf 5}g . |  |  |
| % | ToxfF s'g} l/kf]l6{u cfjZostfsf ljj/0fx? 5g\ jf 5}gg\ .  |  |  |
| ^ | kmfOndf u|fxssf] Jofj;flos ;Nnfxsf/x¿sf] gfd, 7]ufgf / ;Dks{ ljj/0fx¿ 5g\ jf 5}gg\ . h:t} M a}+s/, sfg"gL ;Nnfxsf/, laQ k|bfos cflb |  |  |
| & | s] ToxfF cjsfz sf]ifsf of]hgfsf ljj/0f h:t} M ;~rflnt of]hgfsf k|sf/, cfjZos of]ubfg, of]hgfsf lgodsf] Ps k|lt, /rgfTds bfloTjsf ljj/0f 5g\ jf 5}gg\ . |  |  |
| \* | s] ToxfF z]o/ ljsNksf of]hgfsf ljj/0f 5g\ jf 5}gg\ . |  |  |
| **:yfoL :jefjsf b:tfj]hx?** |
| (­ | kmfOndf x:tfIf/ ul/Psf] cg'aGwg kq 5 <  |  |  |
| !) | olb ;+:yf 3f6fdf 5 jf lyof] eg] s] kmfOndf cl3Nnf] jif{sf] clu|d s/sf /l;bx? ;dfa]; ul/Psf 5g\ < |  |  |
| !! | s] kmfOndf ljQ Joj:yfsf] ljj/0f h:t} M a}+s shf{ tyf cf]e/8|fˆ6, lwtf], l8a]+r/, kl§ -Lease\_ / ;DklQ, Knfg6 tyf pks/0fx? k|fKt ug{ ul/Psf cGo ljQ Joj:yfx? 5g\ < |  |  |
| !@ | -cfjZostf eP\_ lalqm s/ btf{ k|df0fkqsf] k|ltlnkL / lalqm s/sf l:yltx?sf ljj/0f 5g\ jf 5}gg\ . |  |  |
| **j}wflgs s'/fx?** |
| !# | sDkgLsf] k|aGwkq÷lgodfjnL÷ljwfg sf] k|ltlnlk 5 jf 5}g . |  |  |
| !$ | z]o/wgL jf ;~rfns ;ldltsf] a}7ssf dxTjk"0f{ lg0f{ox?sf k|ltlnkL 5g jf 5}gg\ . |  |  |
| !% | sDkgLsf] ;+:yfkgfsf] k|df0fkqsf] k|ltlnlk 5 jf 5}g\ . |  |  |
| !^ | s] ;~rfns / sDkgL ;lrjsf ljj/0fx? h:t} M gfd, lgo'lQsf] ldlt, ;]jf lgj[ltsf] ldlt / pgLx?sf] ?rL ePsf sDkgLx? k|bfg ul/Psf] 5 jf 5}g . |  |  |
| !& | kmfOndf k"FhLsf ljj/0fx? -clws[t k"FhL, r'Qmf k"FhL\_ 5g\ jf 5}gg\ . |  |  |
| !\* | sDkgLn] k|0ffnL r]shfFr / sDKo'6/ k|0ffnL ;dLIff r]shfFr tof/ u/]sf] 5 jf 5}g, olb 5 eg] To;sf] ;ldIff ug]{ . |  |  |
| !( | s] ;+:yfn] cfˆgf] n]vf k|0ffnL / d'Vo lgoGq0fsf] k"0f{ j0f{g ePsf b:tfj]h pknAw u/]sf] 5 . h:t}M* vftfx?sf] ;"rL / tof/ ug]{ AolQmsf] gfd
* ;+:yfsf] laefu / sd{rf/Lsf] lhDd]jf/Lsf] j0f{g ug]{ rf6{
* slt cGt/fndf Joj:yfksLo ;"rgf -ah]6, gub k|jfx ljj/0f, k/LIf0f k|ltj]bg / c? Aoj:yfkgsf n]vfx?\_ tof/ x'G5g
 |  |  |
| @) | ;+:yfn] k|of]u u/]sf ;]jf ;+u7gx?sf] ljj/0f 5g jf 5}gg\ . h:t}M* k|bfg ul/Psf] ;]jfsf] k|s[lt
* ;+:yfdf k|bfg ul/Psf] ;]jfsf] dxTj
* ;+:yf / ;]jf;+u7g aLrsf] cGt/lqmofx?sf] :t/ -degree\_
* cg'aGwgsf] k|ltlnlk
 |  |  |

d}n] o; :yfO{ kmfOnsf] ;dLIff / cBfjlws ul/;s]+ / of] kof{Kt 5 .=================================== ===================================x:tfIf/ ldlt |

**efu # M c:yfO{ -sfo{ut\_ kmfOn**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f**cjwL M** @)&$÷&%**c:yfO{ kmfOn -c:yf= km=\_ cg';"rLx?**

|  |  |  |
| --- | --- | --- |
| **qm=;+** | **;+nUg sfuhftsf] zLif{s** | **clen]v ;Gbe{ g+=** |
| ! | n]vfk/LIf0f cl3 tof/ ul/g] sfuhftsf] hfFr;"rL | c:yf=km÷! |
| @ | o; cf=j= @)&$.&%sf] ;Gt'ng k/LIf0f, vftf cg';"rL |  |
| # | ;du| n]vfk/LIf0f of]hgf b:tfj]hsf] 9fFrf | c:yf=km÷@ |
| $ | n]vfk/LIf0f ;DaGwL k|yd -k|a]z\_ a}7ssf] dfOGo"6sf] 9fFrf | c:yf=km÷# |
| % | k|f/lDes ljZn]if0ffTds sfo{ljlw | c:yf=km÷$ |
| ^ | hf]lvd klxrfgsf] sf/s | c:yf=km÷% |
| & | hf]lvd lgwf{/0f | c:yf=km÷^ |
| \* | ;f/e"ttfsf] lgwf{/0f | c:yf=km÷& |
| ( | n]vfk/LIf0f 6f]nL;Fu 5nkmn / a}7s | c:yf=km÷\* |
| !) | gd"gf cfsf/ u0fgf÷ n]vfk/LIf0f tl/sf | c:yf=km÷( |
| !! | n]vfk/LIf0f sfo{qmd -lalqm tyf lhG;L\_ | c:yf=km÷(=! / (=@ |
| !@ | ljZn]if0ffTds sfo{ljlw | c:yf=km÷!) |
| !# | lhG;Lsf] lgoGq0fsf] hfFrsf nflu k|of]u ePsf hfFr;"rL | c:yf=km÷!! |
| !$ | n]vfk/LIf0f 6f]nLn] u/]sf] lhG;Lsf] ef}lts k/LIf0f | c:yf=km÷!@ |
| !% | cg'ufdL 36gfx?sf] ;dLIff | c:yf=km÷!# |
| !^ | lnlvt k|ltlglwTj kqsf] gd'gfM | c:yf=km÷!$ |
| !& | clGtd ljZn]if0ffTds sfo{ljlw | c:yf=km÷!% |
| !\* | ljQLo ljj/0fx?sf] ;"Id ;dLIff | c:yf=km÷!^ |
| !( | ljQLo ljj/0f v'nf;f / cg'kfngfsf] jflif{sf ;dLIff hfFr;"rL | c:yf=km÷!& |
| @) | n]vfk/LIfssf] Joj:yfkg kq (Management Letter) sf] 9f+Rff | c:yf=km÷!\* |
| @! | s}lkmot/lxt /fo JoQm ul/Psf] n]vfk/LIf0f k|ltj]bgsf] gd"gf | c:yf=km÷!( |
| @@ | cfpFbf] n]vfk/LIf0fsfnflu cfjZos a'Fbfx? | c:yf=km÷@) |

 |

# c:yf=km÷!

# !\_ n]vfk/LIf0f cl3 tof/ ul/g] sfuhftsf] hfFr;"rL (Pre-audit checklist)

n]vfk/LIf0fsf qmddf ;]jfu|xL;Fu kqfrf/ ug{ jf cfkm} ;+sng ug{ n]vfk/LIf0f cl3 tof/ ul/g] sfuhftsf] hfFr;"rL M

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **s|=;+=** | **ljj/0f** | **5** | **5}g** | **nfu" x'b}g** | **s}lkmot** |
| **sfg"gL x}l;ot (Legal Status)** |
| ! | s] sDkgL k|rlnt sfg"g cGtu{t btf{ ul/Psf] 5 <olb 5 eg], s[kof btf{ ;DaGwL sfuhftsf] k|ltlnlk pknAw u/fpg'xf];\ . | 5 |  |  |  |
| @ | s] sDkgL :yfgLo ;/sf/sf] sfg"g cGtu{t btf{ ul/Psf] 5<olb 5 eg], s[kof btf{ ;DalGw sfuhftsf] k|ltlnlk pknAw u/fpg'xf];\. | 5 |  |  |  |
| # | s] sDkgL cfos/ P]g @)%\* adf]lhd btf{ ul/Psf] 5<olb 5 eg], s[kof :yfoL n]vf gDa/ (Permanent Account Number) btf{ k|df0fkqsf] k|ltlnlk pknAw u/fpg'xf];\. | 5 |  |  |  |
| $ | s] btf{sf] gljs/0f lgoldt ?kdf ul/Psf] 5 <olb 5 eg], s[kof gljs/0f ;DalGw cBfjlws sfuhftsf] k|ltlnlk pknAw u/fpg'xf];\ . | 5 |  |  |  |
| % | s] sDkgL btf{ ug]{ qmddf k]z ul/Psf] k|aGwkq tyf lgodfjnLdf s]lx ;+zf]wg ul/Psf 5g\ <olb 5 eg], sDkgL btf{ ug]{ qmddf k]z ul/Psf] k|aGwkq tyf lgodfjnLsf] -;+zf]wg ;lxt\_ Ps Ps k|lt pknAw u/fpg'xf];\. |  | 5}g |  |  |
| ^ | s] sDkgLdf s'g} cfGtl/s gLlt tof/ ul/Psf] 5< | 5 |  |  |  |
| & | s] sDkgLsf] cfGtl/s gLlt lgoldt ¿kdf cBfjlws ul/Psf] 5 <s[kof, o; cfly{s jif{df nfu' x'g] cBfjlws cfGtl/s gLltsf] k|ltlnlk pknAw u/fpg'xf];\ . | 5 |  |  |  |
| \* | s] o;/L tof/ kfl/Psf] gLlt k|rlnt sfg'gsf] cwLgdf tof/ ul/Psf] 5 < | 5 |  |  |  |
| ( | s] sDkgLdf cfb]z >[ªvnf -Chain of Command\_ sfod ePsf] 5<5 eg], o;/L sfod ePsf]] ;+u7g tflnsf -Organization chart\_ pknAw pknAw u/fpg'xf];\. | 5 |  |  | :yf=km=÷3=! |
| !) | s] cl3Nnf] cjlwdf a}wflgs n]vfk/LIf0f ul/Psf] lyof]<olb lyof] eg], s[kof cl3Nnf] cjlwsf] n]vfk/LIf0f ul/Psf] ljQLo ljj/0f / Joj:yfkg kq pknAw u/fpg'xf];\ . | 5 |  |  |  |

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| --- |
|  **lhG;L (Inventories)** |
| !! | s] rfn' jif{df lhG;L df}Hbftsf] ef}lts k/LIf0f ;DkGg ul/Psf] 5 <olb 5 eg], lhG;L ;fdu|Lsf] ef}lts k/LIf0f k|ltj]bgsf] k|ltlnlk pknAw u/fpg'xf];\ . | 5 |  |  |  |
| !@ | s] ef}lts k/LIf0f k|ltj]bgdf k|To]s j:t'x¿sf] lj:t[t ljj/0f, kl/df0f / b/sf] ;DaGwdf hfgsf/L ;dfj]z ul/Psf] 5 < |  |  |  |  |
| !# | s] ef}lts k/LIf0fsf qmddf kQf nfu]sf leGgtfx? n]vf vftfdf ;Dffof]hg ul/Psf 5g\ < |  | 5}g |  |  |
| !$ | s] ef}lts k/LIf0fsf qmddf sDtL k|of]u x'g], k|of]u gx'g], ck|rlnt / Ifltu|:t lhG;L df}Hbft klxrfg ul/Psf 5g\ < |  | 5}g |  |  |
| !% | s] gfl;Psf] / ck|rlnt ;fdfu|Lx?sf] 5\§} ;"rL tof/ ul/Psf] 5<olb 5 eg], ;f] ;"rL pknAw u/fpg'xf];\. |  | 5}g |  |  |
| !^ | s] ck|rlnt / Ifltu|:t ;fdfu|Lx?sf] lg;u{sf] nflu s'g} sfo{ljlwsf] kfngf ul/Psf] 5 <olb 5 eg], ;f] ljifo ;DaGwL ljj/0f pknAw u/fpg' xf];\ . |  | 5}g |  |  |
| !& | s] lhG;L vftfdf b]lvPsf] j:t'sf] kl/df0f tyf b/ / ef}lts k/LIf0fdf b]lvPsf] kl/df0f tyf b/ ;Fu d]n vfG5 <d]n vfFb}g eg], d]n gvfPsf] j:t'sf] ldnfg ul/Psf] ljj/0f pknAw u/fpg' xf];\ . |  | 5}g |  |  |
| !\* | s] ef}lts k/LIf0fdf b]lvPsf df}Hbft / n]vf axLsf] df}Hbft Ps cfk;df d]n vfG5 <d]n vfb}g eg], d]n gvfPsf /sd ldnfg ul/Psf] ljj/0f pknAw u/fpg' xf];\ . |  | 5}g |  |  |

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| --- |
| **laqmL (Sales)** |
| ! | s] o; cf=j=df ;Da4 JolQm;Fu s'g} lalqm sf/f]af/ ul/Psf] 5 < 5 eg] ;Da4 JolQmx?sf] klxrfg, pgLx?;Fusf] ;DaGwsf] k|s[lt, u/]sf] sf/f]af/sf] ljj/0fsf ;fy} sDkgLsf] hfgsf/Ldf cfP;Ddsf] ;a} ;Da4 JolQmsf] ;DaGw / sf/f]af/, pko'St g]kfn n]vfdfg cg';f/ n]vfÍg / v'nf;f ul/Psf] 5 eGg] lnlvt k|lta4tf pknAw u/fpg'xf];\ . | 5 |  |  | Ps ;+rfnssf] :jfldTj /x]sf] kf]v/f l8kf6{d]G6n :6f]/;Fu !÷# ;Ddsf] jif]{gL sf/f]af/ x'G5 . |
| @ | s] sDkgLn] Consignment basis, xfo/ kr]{hdf s'g} laqmL sf/f]af/ u/]sf] 5 < |  | 5}g |  |  |
| # | s] n]vf vftfdf / :6f]/ vftfdf clen]v a]Unfa]Un} sd{rf/Laf6 x'G5 < | 5 |  |  | a]Un} sd{rf/Laf6 x'G5 . |
| $ | s] lalqm cfDbfgL afWg] gLlt 5 <;f] af/] hfgsf/L pkNfAw u/fpg'xf];\ . | 5 |  |  |  |

# c:yf=km÷@

**;du| n]vfk/LIf0f of]hgf b:tfj]hsf] 9fFrf**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f**cjwL M** @)&$÷&%**lgsfosf] hfgsf/L**!= :yfkgf / p2]Zo Pj+ sfo{If]qM++++++++++++++++++++++++++================================================================@= lgsfosf] sfd sf/afxL;Fu ;DjlGwt sfg'gL, lgodg tyf ah]6, Joj;fosf] If]qut laifo ;DjGwL Joj:yfM===============================================================#= lgsfosf] cfjlws tyf aflif{s gLlt, sfo{qmd ah]6 Joj:yfM===============================================================$= lgsfosf] ;u+7g tyf sfo{ ljefhgM=====================================================================%= lgsfosf] lgoGq0f k|0ffnLM===========================================================================================^= lgsfosf] ljQLo tyf cGo k|ltj]bg k|0ffnL M==========================================================================================================&= lgsfosf ;DaGwdf cGo ;fGble{s Pj+ dxTjk"0f{ hfgsf/LM===========================================================================================================================================\*=ut ljut jif{sf k|ltj]bgsf k|d'v Joxf]/fx? -pknAw ePdf\_ M======================================================================================**n]vfk/LIf0f ;du| /0fgLlt tyf lj:t[t of]hgf Pj+ sfo{qmd**!= n]vfk/LIf0fsf] p2]ZoM===================================================================================@= n]vfk/LIf0fsf] If]qM==========================================================================================================#= n]vfk/LIf0fsf] k¢ltM==================================================================================================================$= n]vfk/LIf0f ;du| /0fglltM hf]lvd klxrfg tyf d"Nof+sg / lgwf{l/t ;f/e"t txsf] cfwf/df n]vfk/LIf0f s]lGb|t x'g] d"Vo ljifox? jf If]qx? b]xfo cg';f/ 5g\ M======================================================================================================%= lj:t[t n]vfk/LIf0f of]hgf tyf sfo{qmdM -n]vfk/LIf0f ;du| /0fglltdf pNn]lvt d"Vo ljifox? jf If]qx?;+u ;DjlGwt ljifox?sf] lj:t[t kIfx? pNn]v ug]{\_

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| --- | --- | --- | --- | --- |
| lgwf{l/t hf]lvd | k/LIf0f ul/g] ljifox? | k/LIf0fsf] ljlw / gd"gf 5gf}6 | n]vfk/LIfs | n]vfk/If0f clen]vsf] kfgf gDa/ |
|  |  |  |  |  |

^= n]vfk/LIf0f 6f]nLM

|  |  |  |  |
| --- | --- | --- | --- |
| qm= ;= | Kfb | gfd y/  | n]vfk/LIf0fsf] z}lIfs, k]zfut of]Uotf, ;DjlGwt If]qsf] 1fg |
| ! |  |  |  |
| @ |  |  |  |
| # |  |  |  |

&= n]vfk/LIf0f ul/g] cjlwM@)==÷===== b]lv===========================;Dd=======================sfo{ lbgtof/ ug]{M ======================== l;kmfl/; ug]{M ============================= :jLs[t ug]{M ======================== |

# c:yf=km÷#

**n]vfk/LIf0f ;DaGwL k|yd -k|a]z\_ a}7ssf] dfOGo"6sf] 9fFrf**

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| --- |
| **;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f**cjwL M** @)&$÷&%***dfO{Go"6 ptf/***o; P= aL= ;L= k|fOe]6 lnld6]8sf] n]vfk/LIf0f ;DaGwL k|yd -k|a]z\_ a}7s b]xfo ldlt, :yfg, ;dodf / lgDg pkl:yltdf a:of] .:yfg M­— sDkgLsf] /lh:68{ sfo{fno,============ , ===================.ldlt M­— ===========÷======÷======;do M­— ===========================**pkl:yltx? M****sDkgLsf] tkm{af6 M** k|d'v sfo{sf/L lgb]zs **M========================================**k|aGws **M========================================**n]vf k|aGws **M========================================****n]vfk/LIfssf] tkm{af6 M**n]vfk/LIfs **M========================================**cl86 clkm;/ **M========================================**cl86 6f]nLsf ;b:ox?sf] gfd **M========================================****5nkmnsf ljifox? M—**!= cf= j= =======÷======= / cf= j= =======÷======== sf] n]vfk/LIf0f sfo{ of]hgf th{'df ug]{ af/] 5nkmn,@= lgsfo tyf o;sf] sfo{sf af/]df ;+lIfKt hfgsf/L ;lxt n]vfk/LIf0f cf=a=df 36]sf d'Vo d'Vo 36gf, n]vfgLltdf ul/Psf kl/jt{g tyf hf]lvdsf af/]df lgsfosf] wf/0ff k|:t'lt #= n]vfk/LIf0fsf] If]qsf] af/]df 5nkmn .$= ljljw .**lg0f{ox? M****!= k|:tfj g+= !** dfly 5nkmn ubf{ o; sDkgLn] cf= j= =============÷============== sf] n]vfk/LIf0f ug{ xfdL =================================== nfO{ ==========÷======÷====== df a;]sf] ====cf} ;fwf/0f ;efn] lgo'Qm u/]sf] cf;osf] lgo'lQm kq ldlt =============÷======÷======== df k|fKt eof] . ;f]xL lgo'lQmsf] cfwf/df 5nkmn x'Fbf cfh ldlt ===============÷=====÷====== af6 ;xdlt ePsf] n]vfk/LIf0f sfo{of]hgf cg'?k n]vfk/LIf0f sfo{ ;'? ug]{ o;} a}7saf6 lg0f{o ul/of] .**@=** **k|:tfj g+= @M** lgsfo tyf o;sf] sfo{sf af/]df ;+lIfKt hfgsf/L ;lxt n]vfk/LIf0f cf=a=df 36]sf d'Vo d'Vo 36gf, n]vfgLltdf ul/Psf kl/jt{g tyf hf]lvdsf af/]df lgDgfg';f/sf] ljj/0f a}7sdf k|:t't ul/of]Ms\_ lgsfosf] ;+:yfut ;'zf;g, af]8{ ;b:ox? / ;f]df ePsf] kl/jt{gv\_ lgsfosf] d"Vo lqmofsnfkx? / zfvf tyf cGo ;Da4 kIfx?u\_ cf=a======= df 36]sf d"Vo d"Vo 36gfx?, h:t}M sd{rf/Lsf] x8tfn, Ps zfvfdf rf]/L tyf hfn;flhsf] cg';Gwfg, yk @ zfvfsf] pb\3f6g, pTkflbt ;fdgx?dWo] ======nfO{ lglZrt dfkb08 k'/f gu/]df ;/sf/af6 k|ltaGw nufpg] 3f]if0ff, cflb3\_ cf=a= sf] s/ n]vfk/LIf0faf6 ?= yks/ lgwf{/0f .8)\_ @ j6f gof sDkgL yk ePaf6 lalqmdf !% k|ltztsf] sldr\_ g]kfn laQLo k|ltj]bgdfg cg';f/ cfly{s ljj/0f tof/ ug{'kg]{df ;f] x'g g;s]sf] .5\_ =======**#=** **k|:tfj g+= # M** n]vfk/LIf0fsf] If]qaf/] 5nkmn ubf{Ù* g]= n]= k= df= cg';f/ ljQLo ljj/0fx?sf] n]vfk/LIf0f sfo{;Dkfbg ubf{ :jtGq n]vfk/LIfsn] axg ug]{ ;du| bfloTjx?nfO{ JofVof ul/of] .
* :jtGq n]vfk/LIf0fsf] ;du| p2]Zox? k|:t't eof] / tL pw]Zox? k|fKt ug{ n]vfk/LIfsnfO{ ;Ifd agfpg kl/kfngf ul/g] n]vfk/LIf0fsf] k|s[lt / l;dfnfO{ JofVof ul/of] .
* g]=n]= kf= df= x?n] j}wflgs, lgofds jf cGoyf o;};Fu ;DalGwt eP/ ljBdfg ePsf n]vfk/LIfssf bfloTjx?nfO{ ;Daf]wg ub}{gg\ . t/, ;f]xL cg';f/, g]= n]= k= df= x?sf kIfx? To:tf] kl/l:yltx?df ;xof]uL kfP klg ;Dk"0f{ k|f;+lus sfg"gL, lgodsf/L jf Jofj;flos pQ/bfloTjx?sf] kfngf eP jf gePsf] af/]df ;'lglZrt ug{' n]vfkl/Ifssf] bfloTj x'g] s'/f 5nkmn ul/of] .

**#=** **k|:tfj g+= # M ljljw**ljljw tkm{ lgDg laifodf 5nkmn ul/of]Ms\_ n]vfk/LIfsn] cfjZos 7fg]sf ;Dk"0f{ sfuhft tyf ;DalGwt AolQmx?sf] pknAwtf ;'lglZrt ug{ sDkgLnfO{ cg'/f]w ubf{ o;df ;xdlt hgfOof] .v\_ n]vfk/LIf0fnfO{ ;'Aojl:yt / ;dod} ;Dkkfbg ug{ sDkgLsf tkm{af6 >L ====================, kmf]g g++====================== / Od]n ============================ nfO{ ;Dks{ AolQm tf]Sg] / n]vfk/LIfssf tkm{af6 6f]nL k|d'v >L ====================, kmf]g g++====================== / Od]n ============================ nfO{ ;Dks{ AolQm tf]Sg] ;xdlt eof] . pgLx? lar ePsf] ;~rf/nfO{ g} cflwsfl/s dfGg] lg0f{o ul/of] . u\_ n]vfk/LIf0f sfo{ of]hgf nfu" x'g g;Sg] kl/l:ylt cfOk/]df cfk;L ;dembf/Ldf to ug]{ lg0f{o ul/of] . xfn 5nkmn ug{'kg]{ cGo s'g} ljifo afFsL g/x]sf] x'Fbf cfhsf] a}7s oxfF ;dfKt ePsf] 3f]if0ff ul/of] .**sDkgLsf tkm{af6 n]vfk/LIfssf tkm{af6** |

# c:yf=km÷$

**k|f/lDes ljZn]if0ffTds sfo{ljlw**

|  |  |
| --- | --- |
| **;]jfu|fxLsf] gfd M tof/ kg]{sf] gfdM ldltM****sfo{ lzif{s M** **cjwL M ;dLIff ug]{sf] gfdM ldltM****k|f/lDes ljZn]if0ffTds sfo{ljlw**

|  |
| --- |
| **k|f/lDes ljZn]if0ffTds sfo{ljlw / kl/0ffdx?sf] ;f/+z****p2]Zo M*** hfn;fhLsf] ;+s]t x'g ;Sg] c;fdfGo cg'kftdf jf leGgtfx?n] o; cjlwsf] n]vfk/LIf0fdf kf/]sf] c;/
* klxrfg ePsf hf]lvdx? hf]lvd lgwf{/0f x'b} / cfjZostf cg';f/ n]vfk/LIf0f tl/sf -audit approach\_ df ;fl/Psf] 5 eGg] lglZrt ug]{

**ckgfOPsf] lalwM****kl/0ffdx? M****lgisif{ M** |

 |

# c:yf=km÷%

**hf]lvd klxrfgsf] sf/s**

**hf]lvd klxrfgsf] sf/sM** !\_ ;Da4 af]8{ tyf cGosf] pknAwtf gx'g] kl/l:ylt

@\_ ;Da4 JolQm;Fu -kf]v/f l8kf6{d]G6n :6f]/\_ hDdf lalqmsf] !÷# sf/f]af/

#\_ lhG;L n]vf+sgdf ;d:of

$\_ lhG;L lgoGq0fdf sdhf]/L

%\_ aflx/af6 v/Lb ug]{ ePsf]n] lab]zL d'b|f ;6xL 36a9sf] ;Defjgf

^\_ ===================

t;y{ lgDg hf]lvdx?sf] ;Defjgf x'g ;Sb5 M

|  |
| --- |
| **hfn;femLsf] hf]lvd -fraud risks\_** |
| **qmd=;+=** | **hfn;femLsf] hf]lvdsf] sf/sx? -g]=n]=k=df= %%) s@(\_** | **5 jf 5}g ÷s}lkmot** |
| ! | lgoGq0fsf] k|efj -Dominance influence\_ |  |
| s | Joj:yfkg jf zf;lso e'ldsf lgjf{xstf{sf] dxTjk"0f{ Joj;flos lg0f{onfO{ ;Da4 JolQmn] cl:jsf/ -veteod\_ u/]sf] 5 . | 5}g |
| v | dxTjk"0f{ sf/f]af/x?sf] clGtd :jLs[lt ;Da4 JolQmaf6 ePsf] 5 .  | x'g ;S5 |
| u | ;Da4 JolQmx?af6 k|f/De ePsf] -intiated\_ Joj;flos k|:tfjx? ;DaGw -proposals\_ Joj:yfkg jf zf;lso e'ldsf lgjf{xstf{lar yf]/} jf ljjfbg} ePsf] 5 5}g . | 5}g |
| 3 | ;Da4 JolQm;Fusf] -jf ;Da4 JolQmsf] glhssf] kl/jf/sf] ;b:ox?\_ sf/f]af/x?sf] lj/n} -rarely\_ :jtGq ;dLIff / cg'df]bg ul/G5 .  | 5}g *-;Da4 JolQm –kf]v/f l8kf6{d]G6n :6f]/\_;+rfnssf] cfˆg} ePsf] / ;f] ;+rfnssf] ;]jfu|fxL ;+:yfdf zf;sLo e”ldsf /x]sfn] ;Da4 JolQm;Fusf] sf/f]af/nfO{ :jtGq ;dLIff gul/ ;+rfnsn] eg]sf] b/df÷klxnfb]lvg} ul/ cfPsf] b/df laqmL ul/G5 .\_* |
|  |  |  |
| **ljQLo ljj/0fsf] ;f/e"t unt k|:t"tLsf] hf]lvd** |
| s | Joj:yfkgn] ljQLo ljj/0fdf ;Da4 JolQmx?;Fusf] sf/f]af/ -arms length transaction\_df ePsf] 5 eGg] b[9f]lQm u/]tfklg ;f] sf/f]af/ -arms length transaction\_df ePsf] . | 5*-;]jfu|fxLn] ;Da4 JolQm;Fusf] sf/f]af/sf] jf ;f] sf/f]af/-arms length transaction\_df gePsf] ;DaGwdf s'g} klg lsl;dsf] v'nf;f u/]sf] 5}g, h;n] ubf{ ljQLo ljj/0fdf ;f/e"t unt k|:t"tL x'g hfG5 .\_* |
| v | g]kfn n]vfdfg @ cg';f/ lhG;L df}Hbftsf] d"NofFsg gu/]sf]n] ljQLo ljj/0fx?sf] ;f/e"t ?kn] unt k|:t'lt x'g ;Sb5 .  |  |

|  |
| --- |
| **Joj;flos hf]lvd / cGo hf]lvd** |
| != | ;fdfg k7fOPsf] t/ lahs tof/ gul/Psf] . |  |
| @= | ;fdfg ;Da4 JolQmnfO{ k|rlnt jf ;+:yfsf] lgoddf pNn]lvt b/ lakl/t a]r]sf] . | -test of control\_ |
| #= | lahs unt tof/ ul/Psf] . |  |
| $= | ljQLo k|ltj]bgdf k|:t't lhG;L df}Hbft ;lx x'g g;Sg] cj:yf |  |
| %= | lab]zL d'b|f ;6xL b/df cfpg] 36a9n] ;6xL gfkmf 3f6fsf] cj:yfn] a:t'sf] d"Nodf km/s kg{ uO{ Aofkf/ tyf df}Hbftsf] d"Nodf c;/ kg{ ;Sg]  |  |
| ^ |  |  |

# c:yf=km÷^

# **hf]lvd lgwf{/0f** (Assessment of risk) **M**

**;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8

**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f

**cjwL M** @)&$÷&%

**cfDbfgLsf] hf]lvd lgwf{/0f ug]{ cfwf/x?**

**s\_ cGt/lglxt hf]lvd M**

|  |  |  |
| --- | --- | --- |
| **qmd=;+=** | **ljj/0f** | **s}lkmot** |
| ! | s] cfDbfgL afFWg] gLlt ;]jfu|fxL jf n]vfk/LIf0fsfnflu c:ki6 5 < | 5, ;]jfu|fxLn] lalqm cfDbfgL g]=n]=df= !\*, cg'R5]b !$ cg';f/g} afWg] ub{5 .  |
| @ | s] cfDbfgL;Fu ;DalGwt hfn;fhL kQf nufpg] ljlw kof{Kt 5 < | kof{Kt 5}g, ;]jfu|fxLsf] lalqm sf/f]af/sf] ;dLIff lalqm Joj:yfks / To; kZrft k|d'v Joj:yfksaf6 -kf]v/f l8kf6{d]G6n :6f]/sf] ;+rfns\_ x'G5, / q}dfl;s ljj/0fsf] ;dLIff ;+rfns ;ldltn] ub{5 .*-;Da4 JolQmsf] lznlznfdf kof{Kt 5}g .\_* |
| # | s] cfDbfgLsf] ;f/e"t /sd ;Da4 JolQm;Fusf] sf/f]af/af6 k|fKt x'G5 / vf; ul/ o;df cjlw ;dflKtsf] ;dfof]hg -period end adjustment\_ ;dfj]z x'G5 < | x'G5,cjlw ;dflKtsf] ;dfof]hg ul/Psf] 5}g . |
| $ | s] aiff{Gtsf] 5''6\ofpg] sfo{ljlw (Cut off procedure) kof{Kt 5 < | ;dflKtsf] ;dfof]hg |

**v\_ lgoGq0fsf] hf]lvd**

|  |  |  |
| --- | --- | --- |
| **qmd=;+=** | **ljj/0f** | **s}lkmot** |
| ! | s] lalqm cfb]z qmda4 tl/sfn] c+lst 5g\ < | 5lalqm cfb]zx? qmda4 tl/sfn] c+lst 5 |
| @ | s] s|]l86 gf]6 hf/L x'g' eGbf k"j{g} lhDd]jf/L k|fKt JolQmaf6 clws[t x'G5g\ <  | x'G5s|]l86 gf]6 hf/L ug]{ lhDd]jf/L lalqm Joj:yfkssf] x'G5 / ;f] cg'df]bg ug]{ clwsf/ k|d'Vf Joj:yfks;Fu x'G5 .  |
| # | s] lahs ;Fu vl/b cfb]z / k|]if0f vftf -dispatch records\_ le8fg ul/G5 < | cjlws le8fg ug]{ k|0ffnL 5}g,t/,vl/b cfb]z cg';f/g} :6f]/af6 ;fdfg aflxl/g] / aflxl/bf k|]if0f vftf -dispatch note\_ tof/ ul/g] / ;f]sf] cfwf/df lahs tof/ ul/g] k|0ffnL 5 .-;Da4 JolQm;Fusf] lalqmsf] lahs g/x]sf] kfOof] .===\_ |
| $ | s] 5'6sf] :t/ ;DaGwdf s] :jtGq hfFr jf :jtGq JolQmaf6 5'6sf] u0fgf ul/G5 < | #Ü ;Ddsf] 5'6sfnflu lalqm Joj:yfksaf6 ul/g] / ;f] eGbf al9 5'6 lbg k/]df d'Vo Joj:yfksaf6 x'g] . |
| % | s]] d"No lgwf{/0fsfnflu d"No / 5'6sf] ;"rL 5 < | 5;]jfu|fxLsf] d"No lgwf{/0f ug]{ d"No;"rL 5 . |
| ^ | s] j:t'x? k|]if0f x'g'eGbf klxn]g} lahs aGgaf6 /f]Sg] lgoGq0f 5 < | qmd=;+=# df n]lvP cg';f/g} lahs aGg] x'gfn] k|]if0f kZrftdfq lahs tof/ x'G5 . |

**u\_ b[89f]lQm :t/df cGt/lglxt hf]lvdsf] lgwf{/0f -Assertion level risk assessment for inherent risk\_**

*-s'kof 5 jf 5}gdf s'g} Ps aS;df lrGx nufpg'xf];\ .\_*

**lalqm cfDbfgLsf] xsdf**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| != | s] laqmL cfDbfgL ljlQmo ljj/0fsfnflu ;f/e"t 5 <  | **** | 5 |  | 5}g |
| @= | s] o; If]qdf ut jif{sf] n]vfk/LIf0f ;dfof]hg, s'g} ;dfof]lht gul/Psf] qm'l6, jf ljQLo k|ltj]bgdf s}lkmot < |  | 5 |  | 5}g |
| #= | s] ljQLo ljj/0fdf ePsf] s'g} c+s ;Da4 JolQm;Fusf] sf/f]af/af6 ePsf] 5 < | **** | 5 |  | 5}g |
| $= | s] ;]jfu|fxL;Fusf] 5nkmn jf k|f/lDes ljZn]if0ffTds sfo{lljlwn] o; If]qdf x'g ;Sg] < |  | 5 |  | 5}g |
| %= | s] cGt/lglxt Joj;flos hf]lvdn] cfDbfgL unt x'g ;Sg] ;Defljt ;"rs -indicator\_ nfO{ b;f{Psf] 5 < |  | 5 |  | 5}g |
| ^= | s] o; If]qdf n]vf gLltn] ljQLo k|ltj]bg dfgsf] kfngf u/]sf] 5}g eGg] ;+s]t u/]sf] 5 < |  | 5 |  | 5}g |

-*dflysf s'g} pQ/df æ5Æ eGg] cfof] eg], o; If]]q;Fu ;DalGwt ;Defljt hf]lvdx? 5g\ . cGo hf]lvdx? klg x'g ;S5g\ / ;f]sf] k"0f{ JofVof x'g' kb{5 .*\_

pRr hf]lvd afx]ssf cGo lgwf{/0f ul/Psf] hf]lvdsf] k"0f{ / alnof] ts{x? x'g'kb{5 .

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **o; If]q;Fu k|f;+lus ;fdfGo cGt/lglxt hf]lvd÷ lgisif{ -Go"g÷ dWod÷pRr\_** | **b[9f]lQm** | **lglZrt cGt/lglxt hf]lvd****-Go"g÷ dWod÷pRr\_** | **n]vfk/LIf0fdf c;/ / s;/L ;f] hf]lvdnfO{ ;Daf]wg ul/Psf] 5** | **n]vfk/LIf0f k/LIf0f -test\_****;Gbe{** |
|  | Occurrence |  |  |  |
|  | Completeness |  |  |  |
|  | Accuracy |  |  |  |
|  | Cut-Off |  |  |  |
|  | Classification |  |  |  |
|  | Presentation and Disclosure | pRr |  |  |

# c:yf=km÷&

# **;f/e"ttfsf] lgwf{/0f (Assessment of Materiality)**

**;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8

**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f

**cjwL M** @)&$÷&%

**;f/e"ttfsf] lgwf{/0f**

**p2]Zo M**

ljQLo ljj/0f ;du|sf]nflu ;f/e"ttfsf], k|bz{gsf] ;f/e"ttf / ;f/e"ttfsf] dfkb08 -benchmark\_ lgwf{/0f ug]{, h;n] ubf{ ljQLo ljj/0fdf x'g ;Sg] ;f/e"t unt k|:t'tLsf] hf]lvd :jLsfo{ :t/;Dd sd ug{ ;lsG5 .

**s\_ ;du| ;f/e"ttf lgwf{/0fM**

**dfkb08x? -Benchmarks\_**

xfd|f] pbfx/0fsf] P=la=l;= k|f=ln=sf] xsdf

cfDbfgL M ? !@),!^#,%(^=\*)

d'gfkmf M ? #,#)&,&!#

v'b ;DklQ M ?= !$^,(@\*,@\*\*=\*)

**of] 6\]l8+u ug]{ k|fOe]6 lnld6]8 ePsf]n] n]vfk/LIf0fsfnflu dfkb08 5gf}6 M**

|  |
| --- |
| cfDbfgLsf] !ÜM ?=!@,)!,^#^s/ cl3sf] d'gfkmfsf] !)ÜM ?=##),&&!v'b ;DklQsf] @ÜM ?=@(,#\*,%^^ **dflysf] u0fgfnfO{ ljin]if0f cg';f/:** 6\]l8+u ug]{ k|fOe]6 lnld6]8 ePsf]n] n]vfk/LIf0fsfnflu dfkb08 5gf}6 nflu d'gfkmfnfO{ dfkb08sf] ?kdf lng' pko"Qm ePsf]n] ;du| ;f/e"ttf ?=##),&&! x'g hfG5 h;nfO{ Round-off ul/ ?=##),))) nfO{ ;f/e"ttfsf] :t/ dflgPsf] 5 . |

**v\_ of]hgf th'{dfsf] r/0fdf lgwf{/0f ul/Psf] ;f/e"ttfsf] :t/df s'Gf} kl/jt{g / To;sf sf/0f M -olb 5 eg]\_**

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**u\_ k|bz{gsf] ;f/e"ttf Performance materiality**

* ;a{k|yd ;du| cGt/lglxt hf]lvd :t/ -pRr, dWod jf Go"g\_ sfod ug{'xf];
* ;du| ;f/e"ttfsf] /sdnfO{ hf]lvd :t/ cg';f/ lgDgfg';f/sf] k|ltztn] u'0fg u/L k|bz{gsf] ;f/e"ttf lgwf{/0f ug{'xf]; .

|  |  |  |
| --- | --- | --- |
|  **pRr hf]lvd :t/** | **dWod hf]lvd :t/** | **Go"ghf]lvd :t/** |
| **%)%** | **^@=%%** | **&% %** |

|  |  |
| --- | --- |
| **k|bz{gsf] ;f/e"ttfsf] k|ltzt M** | **;du| ;f/e"ttfsf] ^@=%)% -dWod hf]lvd :t/ dflgPsf]n]\_** |
| **;du| ;f/e"ttfsf] k|ltzt eGbf leGg x'Gf'sf] sf/0f M** | s]lx sf/f]af/sf ju{x?, vftfsf df}Hbftx?, v'nf;fx?sfnflu sd :t/sf] ;f/e"ttf nfu" x'g ;S5 . h:t} ;Da4 JolQm;Fusf] sf/f]af/ . o;df al9 hf]lvd x'g] ePsfn] ;f/e"ttfsf] :t/ sd /flvG5 .  |

**t;y{ xfd|f] pbfx/0fsf nflu** k|bz{gsf] ;f/e"ttf /sd eg]sf] ?=##),))) sf] ^@=%)**%** cyf{t ?=@)^,@%)

sfod ul/Psf] 5 h; cg';f/ ;f]eGbf al9sf /sdx?sf] !))% hfFr ul/g] 5 / afFlssf] gd"gf k/LIf0f ul/g] 5 .

**t/, ;Da4 JolQm ePsf] sf/0fn] s'g} sf/f]af/ ;fdfGo ;f/e"ttfsf] :t/ eGbf sd ePklg To:tf AolQmsf] sf/f]jf/x? eg] !))% hfFr ul/g] 5 .**

**tof/ ug]{sf] gfd M** svu3 **;dLIff ug]{sf] gfd** M PS; jfO{ h]8

**ldlt M** @)&% === **ldlt M**

# c:yf=km÷\*

# n]vfk/LIf0f 6f]nL;Fu 5nkmn / a}7s (Team Discussions and Briefing meeting)

**;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8

**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f

**cjwL M** @)&$÷&%

**6f]nL;Fu 5nkmn / a}7s**

**a}7ssf] ldlt M @)&% ====**

**cg'aGw 6f]nLsf] ljj/0f M**

|  |  |  |  |
| --- | --- | --- | --- |
| **:t/** | **gfd** | **pkl:ylt x:tfIf/****-gfdsf] klxnf] cIf/\_** | **of]hgf a'em]sf] eP x:tfIf/ ug]{ -gfdsf] klxnf] cIf/\_\*** |
| cg'aGw ;fem]bf/ | PS;= jfO{ h]8 | PS; | PS; |
| jl/i7 ;b:o | O{ofkmhL  | O{ | O{ |
| slgi6 ;b:o | svu | s | S |

*\*o;df x:tfIf/ ug'{eGbf k"j{ 6f]nLsf ;a} ;b:ox?n] sfo{of]hgf, ;f/e"ttf / hf]lvdsf] u0fgfsf] lgwf{/0f / k|0ffnL gf]6sf] ;dLIff ul/;s]sf] x'g'kb{5 .*

*s+\_ cg'aGw ;fem]bf/af6 k|:t't ePsf 5nkmnsf laifox?*

 *tn lbOPsf] 5*

*v\_ :jtGqtfsf] 3f]if0ff*

*5'6\6} clen]v ul/;s]sf] 5 .*

*u\_ cGo laifoa:t'*

*gePsf]*

*hfn;femL, hf]lvd / ;Da4 JolQm;Fusf] sf/f]af/af/] 6f]nLsf] 5nkmn cg'aGw ;fem]bf/af6 x'g'kb{5 . / hfn;femL, k]zfut skepticism Wofgdf /xg] ul/ ug'{kb{5 . 6f]nLsf ;b:ox?n] ;]jfu|fxL O{dfgbf/ 5 jf O{dfgsf ;fy sfd ub{5 eGg] ;f]rnfO{ lnP/ cnu /fVg' kb{5 .*

*olb slgi6 ;b:onfO{ 5'§} briefing ul/G5 eg] ;f]sf] klg clen]v /fVg'kb{5 .*

|  |
| --- |
| **hfn;femL, hf]lvd / ;Da4 JolQm;Fusf] sf/f]af/af/] ljrf/** |
| **!= qm'l6 / hfn;fhL x'g ;Sg] ;Defjgf w]/} ePsf] n]vf k|0ffnLsf] If]q**  | ;+:yfdf lhG;L / laqmLg} q'l6 / hfn;fhL x'g ;Sg] ;Defjgf w]/} ePsf] If]q xf] . / laqmLdf klg ;Da4 JolQm;Fusf] sf/f]af/al9 hfn;fhL x'g ;Sg] If]q /x]sf] 5 . |
| **@= s;/L Joj:yfkg jf sd{rf/Laf6 hfn;femL x'g ;S5** |  |
| **#= ;Da4 JolQm;FUf ;DalGwt sf/f]af/df s;/L hfn;femL x'g ;S5** |  |
| **$=;]jfu|fxLsf] u|fxsx? jf cfk"tL{stf{n] s;/L hfn;femL ug{ ;S5** |  |
| **%= n]vfk/LIf0fsf] qmddf b]lvPsf] s'g hf]lvd sf/sn] hfn;femL ultljlw tkm{ ;+s]t ub{5** |  |
| **^= gub ;DalGw s:tf] lgoGq0f /x]sf] 5**  |  |
| **&= sDkgLsf] sf/f]jf/;+u ;DalGwt afXo hf]lvdx? s] s] x'g ;Sb5**  |  |
| **\*= hfn;flem jf gf]S;fgsf] cj:yf b]lvPdf s;/L ;~rf/ ug]{**  |  |
| **(** |  |
| **!)** |  |

# c:yf=km÷(

# gd"gf cfsf/ u0fgf÷ n]vfk/LIf0f b[li6sf]0f (Sample selection and audt approach) :

**;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8

**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f

**cjwL M** @)&$÷&%

**gd"gf cfsf/ u0fgf÷ n]vfk/LIf0f tl/sf**

;Da4 JolQm;FUfsf] sf/f]af/ d'Vo lzif{s -Key item\_ ePsfn] o;sfnflu !))Ü hfFr ul/g] 5, To;}n] pQm JolQm;Fusf] sf/f]af/ o; gd"gfsf] 5gf}6sf] u0ffgfdf ;dfj]z ul/Psf] 5}g . ;fy} cGo lalqmdf lgoGq0f g/x]sf] t/ laZn]if0ffTds k|s[of cjnDag ug{ ;lsPsf] tyf hf]lvd dWod /x]sf] cj:yf hfgsf/Ldf cfPsf] 5 .

afFsL -residual population\_ /x]sfx?nfO{ hf]lvdsf] sf/ssf] k|of]u ul/ lgDg adf]lhd u0fgf ul/Psf] 5 .

**hf]lvdsf] sf/ssf] u0fgf -risk factors\_**

hf]lvdsf] sf/ssf] u0fgfsf nflu lgDg 6]ansf] k|of]u ug{' kb{5 / ;f]sf] k|of]uaf6 n]vfk/LIf0f gd"gf 5gf}6 ul/g] 5 .

|  |  |  |
| --- | --- | --- |
|  | **ljQLo :yLltsf] ljj/0f** | **cfo Joo** |
| **n]vfk/LIf0f tl/sf** | **hf]lvdsf] :t/** | **hf]lvdsf] :t/**  |
| **tl/sf** | **lgoGq0f** | **lain]if0ffTds****sfo{lalw** | **pRr** | **dWod** | **Sd** | **pRr** | **dWod** | **sd** |
| ;f/e"t geP | nfu" x'b}g | nfu" x'b}g | nfu" x'b}g | nfu" x'b}g | nfu" x'b}g | nfu" x'b}g | nfu" x'b}g | nfu" x'b}g |
| !))Ü hfFr | nfu" x'b}g | nfu" x'b}g | nfu" x'b}g | nfu" x'b}g | nfu" x'b}g | nfu" x'b}g | nfu" x'b}g | nfu" x'b}g |
| ;f/jfg\ hfFr | 5}g | 5}g | @+=% | !=\* | !=@ | !=@ | )=( | )=^ |
| ;f/jfg\ hfFr | 5 | 5}g | !=# | )=( | )=^ | )=$ | )=# | )=@ |
| ;f/jfg\ hfFr | 5}g | 5 | !=& | !=@ | )=\* | )=\* | )=^ | )=$ |
| ;f/jfg\ hfFr | 5 | 5 | )=( | )=^ | )=$ | )=$ | )=# | )=@ |

pk/f]Qmfg';f/ xfd|f] pbfx/0fsf] Plal; k|f=ln=sf] xsdf, ;f/jfg k/LIf0fsf] cfsf/ lgDgfg';f/ x'g]5 M

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **n]vfk/LIf0f If]q** | **n]vfk/LIf0f b[9f]lQm** | **hf]lvd** | **n]vfk/LIf0f tl/sf** | **lgoGq0fsf] k/LIf0f** | **ljin]0ffTds sfo{ljlw** | **s'n ;+Vof** | **gd"gf 5gf}6** |
| hfoh]yf, ;DoGq / pks/0f |  |  |  |  |  |  |  |
| lhG;L |  |  |  |  |  |  |  |
| === |  |  |  |  |  |  |  |
| **lAfqmL** |  |  |  |  |  |  |  |
| d'Vo item' -;du| ;f/e"ttfsf] :t/eGbf al9\_ |  | dWod | !)) % hfFr | 5}g | 5 | ## | nfu" x'b}g-;a} ## j6f\_ |
| ;Da4 JolQm;Fu laqmL |  | pRr | !)) % hfFr | 5}g | 5 | !# | nfu" x'b}g-;a} !# j6f\_ |
| ;d|u ;f/e"ttfsf] lalqm / k|bz{gsf] ;f/e"ttfsf] larsf] lalqm |  | dWod | !)) % hfFr | 5}g | 5 | \* | nfu" x'b}g-;a} \* j6f\_ |
| cGo afFls laqmL -;f/e"ttfsf] :t/eGbf sdsf] lalqm\_ |  | dWod | ;f/jfg hfFr | 5}g | 5 | #\* | ( # |

*Gff]6 : ;Da4 JolQm;Fusf] sf/f]af/df !# j6f ef}r/ hfl/ ul/Psf] 5, t/ ef}r/ g+ ^^ cg';f/ lalqm ?=!(),))) /x]sf] 5 . ;f] lalqm ;f/e"ttfsf] :t/eGbf sdsf] /x]klg ;Da4 JolQm;Fusf] sf/f]af/ ePs} sf/0fn] ;f]klg ;t k|ltzt hfFr leq /flvPsf] 5 .*

gd"gf ;+Vofsf] u0fgf -**lalqm\_**

M

|  |  |  |
| --- | --- | --- |
| **ljj/0f** | **;+Vof jf /sd** | **k|ltzt** |
| kf]v/f l8kf6{d]G6n :6f]/nfO{ lalqm sf/f]af/ n]vf+sfg u/]sf] ef}r/ | !# | !$=!# |
| d'Vo item -;f/e"ttfsf] :t/eGbf al9\_ | ## | #%=\*& |
| ;d|u ;f/e"ttfsf] lalqm / k|bz{gsf] ;f/e"ttfsf] larsf] lalqm | \* | \*=&) |
| afFsL lalqm -Residual population\_ | #\* | $!=#) |
| **hDdf lalqm ef}r/ ;+Vof** | **(@** | **!))** |
| kf]v/f l8kf6{d]G6n :6f]/nfO{ lalqm sf/f]af/ n]vf+sfg u/]sf] ef}r/ | $!,\*#^,#)%=$& | #$=\*@ |
| d'Vo item' | &!,!&),!^)=)) | %(=@# |
| ;d|u ;f/e"ttfsf] lalqm / k|bz{gsf] ;f/e"ttfsf] larsf] lalqm | @,#^),@@@=)) | !=(^ |
| afFsL lalqm | $,&(^,()(=## | #=(( |
| **hDdf lalqm /sd** | **!@),!^#%(^=\*)** | **!))** |

# **afFsL lalqmdWo] gd"gf 5gf}6**

 **gd"gf cfsf/ =** -afFsL lalqm / ;f/e"ttfsf] :t/\_ \* hf]lvdsf] :t/

 = -$,&(^,()(=## / ##),)))\_ \* )=^

 = \*=&@

 = (

*gf]6 : afFsL lalqm -Residual population\_ =* ***-s'n ;+Vof -*** *d'Vo item'* ***-*** *;Da4 JolQm;Fusf] sf/f]af/ \_*

**gd"gf 5gf}6sf] lgisif{ M**

hDdf (@ lalqm ef}r/ dWo], !#, ##, \* / ( u/]/ ^# ef}r/ x]g]{ .

**ofb[lR5s 5gf}6 -random sampling\_**

dflysf #\* j6f cGo lalqm ef}r/x?dWo] ( j6f ofb[lR5s tl/sfn] 5gf}6 ul/g] . ;f]sf] nflu xfdLn] excel sf] Randbetween eGg] ;"qsf] k|of]u ug{ ;S5f}} .

o;sf] gd"gf lgDg lbOPsf] 5 .

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **RANDOM NO.** | **Particulars** | **Voucher Type** | **Voucher No.** |  **Dr amount**  |  **Cr amount**  |  |  |  |  |
| 1 | PYZ | Sales | 2 |   | 125,000.00 |   | Random no. generation |
| 2 | KBC | Sales | 3 |   | 150,000.00 |   | 33 |  |  |
| 3 | NKU | Sales | 4 |   | 125,000.00 |   | 31 |  |  |
| 4 | Sagarmatha Enterprises | Sales | 6 |   | 98,000.00 |   | 30 |  |  |
| 5 | Kathmandu Stores | Sales | 7 |   | 102,233.00 |   | 6 |  |  |
| 6 | CKK | Sales | 9 |   | 25,000.00 |   | 11 |  |  |
| 7 | PNP | Sales | 10 |   | 100,000.00 |   | 12 |  |  |
| 8 | PPP | Sales | 11 |   | 150,000.00 |   | 4 |  |  |
| 9 | KBC | Sales | 12 |   | 98,000.00 |   | 19 |  |  |
| 10 | MS | Sales | 13 |   | 102,000.00 |   | 17 |  |  |
| 11 | NPP | Sales | 16 |   | 200,000.00 |   |  |  |  |
| 12 | BN | Sales | 17 |   | 200,000.00 |   |  |  |  |
| 13 | PNA | Sales | 18 |   | 200,000.00 |   |  |  |  |
| 14 | NBKS Stores | Sales | 21 |   | 190,000.00 |   |  |  |  |
| 15 | XYZ shops | Sales | 25 |   | 125,000.00 |   |  |  |  |
| 16 | RKP Traders | Sales | 26 |   | 175,000.00 |   |  |  |  |
| 17 | DCM Shopping Centre | Sales | 28 |   | 160,000.00 |   |  |  |  |
| 18 | RKS Dept | Sales | 29 |   | 120,000.00 |   |  |  |  |
| 19 | Cash sales | Sales | 31 |   | 180,000.00 |   |  |  |  |
| 20 | LMN Retails | Sales | 33 |   | 200,000.00 |   |  |  |  |
| 21 | SP Shops | Sales | 38 |   | 130,899.00 |   |  |  |  |
| 22 | Nepal Varieties | Sales | 39 |   | 109,000.00 |   |  |  |  |
| 23 | Ram Naresh Shah | Sales | 48 |   | 152,000.00 |   |  |  |  |
| 24 | Haribol Bhattarai | Sales | 49 |   | 107,000.00 |   |  |  |  |
| 25 | Krishna Neupane | Sales | 50 |   | 130,000.00 |   |  |  |  |
| 26 | PQR stores | Sales | 54 |   | 200,000.00 |   |  |  |  |
| 27 | Cash sales | Sales | 57 |   | 90,800.00 |   |  |  |  |
| 28 | Riu Stores | Sales | 60 |   | 73,733.00 |   |  |  |  |
| 29 | Cash sales | Sales | 61 |   | 75,000.00 |   |  |  |  |
| 30 | Krishna Murari S | Sales | 62 |   | 135,000.00 |   |  |  |  |
| 31 | Ram Shyam | Sales | 68 |   | 100,000.00 |   |  |  |  |
| 32 | Hari Prabhu Stores | Sales | 69 |   | 89,000.00 |   |  |  |  |
| 33 | Rajendra’s Shop | Sales | 72 |   | 160,000.00 |   |  |  |  |
| 34 | Sarswati Traders | Sales | 73 |   | 164,000.00 |   |  |  |  |
| 35 | Manakamana Supplies | Sales | 86 |   | 198,673.33 |   |  |  |  |
| 36 | SKS & Sons | Sales | 90 |   | 120,000.00 |   |  |  |  |
| 37 | Madhu Stores | Sales | 91 |   | 100,000.00 |   |  |  |  |
| 38 | Shrestha Enterprises | Sales | 92 |   | 108,000.00 |   |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

pk/f]Qmfg';f/ gd"gf 5gf}6df ^, (, !^, !&, @\*, #!, ^@, ^\* / &@, gDa/sf ef}r/x? k/]sf 5g\ .

**tof/ ug]{sf] gfd M** svu3 **;dLIff ug]{sf] gfd M** PS; jfO{ h]8

**ldlt M** @)&% **ldlt M** @)&%

# c:yf=km÷(=!

# lalqmsf] n]vfk/LIf0f sfo{qmd (Audit program)

**;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8

**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f

**cjwL M** @)&$÷&%

|  |  |  |  |
| --- | --- | --- | --- |
| **qm=;+=** | **hfFr;"rL**  | **n]k clen]vsf] ;Gbe{ (working papers reference)** | **s}lkmot** |
| != | lalqmsf] d'Vo cg';"rL k|fKt ug]{  |  |  |
| @= | d'Vo cg';"rL / ;Gt'ng k/LIf0fsf] df}Hbft /sd d]n 5 5}g hfFr ug]{ |  |  |
| #= | cl3Nnf] cjlwsf] ljQLo ljj/0fsf] df}Hbft o; cjwLsf] ljlQo ljj/0fsf] t'ngfTds cWoog u/L;lx /sd ;dfj]z u/]sf] jf gu/]sf] hfFr ug]{ |  |  |
| $= | cf}lrTo / Ps?ktfsf cfwf/df lalqmsf] ;dLIff ug]{ / / ;f]dWo] ;Da¢ JolQmaf6 p7\g afFsL /sd klxrfg ug]{ . |  |  |
| %= | hf]lvd lgwf{/0f, ;f/o'Qm u0fgf, sfo{ of]hgfnfO{ bf]xf]/fP/ x]g]{{ / sfo{ ug]{ a]nfdf hfgsf/Ldf cfPsf s'/fx?sf] cBfjlws /fVg]  |  |  |
| ^= | oxfFaf6 k|fKt s}lkmot d:of}bf cg'aGw kq, Joj:yfkg kq, n]vfk/LIf0f cg'alGwt ;fem]bf/sf] Wofgfsif{0fsf a'bfFx?df ;dfj]z ePsf] ;'lglZrt ug]{, |  |  |
| &= | lgisif{sf] plrttfsf] ;'lgZrt ug]{, |  |  |
| \*= | s"n d"gfkmfsf] k|ltzt u0fgf ug]{, ut jif{sf] c+s;Fu t'ngf ug]{ / s'g} c;fdfGo leGgtf b]lvP yk hfFr ug]{, |  |  |
| (= | n]h/df k|ltlalDat sf/f]af/ ;+Vof dWo] hf]lvd lgwf{/0f u/] adf]lhd slDtdf @% k|ltzt sf/f]af/ ;+Vof ;dfa]z x'g] / s"n sf/f]af/ /sd dWo] slDtdf %) k|ltzt /sd ;dfa]z x'g] ul/ gd"gf rog ug]{, |  |  |
| !)= | 5flgPsf gd'gfx?sf] lalqmsf] ;'?jftb]lv -lalqm c8{/, :6f]/af6 ;fdfg k|]if0f ePsf] kq, rnfg, b/ /]6, lahs, lalqm lstfa, cf;fdL / n]vf vftfdf k|ljli6÷kf]li6Ë\_ hfFr ug]{ |  |  |
| !!= | lalqm vftfsf] ;"Idk/LIf0f -ledger scrutiny\_ ul/ c;fdfGo n]vf h:t} 8]la6 gf]6 jf lalqm lkmtf{, cGo lalqm, cflb eP kQf nufpg] / ;f]sf] yk hfFr ug]{ . |  |  |
| !@= | laqmL / laqmL /sdsf] k'li6 ug{]{ s/ lahs / cGo sfuhft 5 jf 5}g hfFr ug]{  |  |  |
| !#= | laqmL d"No;"rLdf pNn]lvt laqmL d"Nodf d"No clej[l4 s/ -d"=c=s=\_ ;fd]n u/L lahs hf/L u/]sf] 5 jf 5}g hfFr ug]{ |  |  |
| !$= | /2 ul/Psf] aLhsx?sf] sf/0f, cf}lrTo hfFr ug]{ / ;f] adf]lhdsf] laqmL n]vf+sg ul/Psf] 5 eg] ;f]sf] 8]la6 k|ljli6 -debit entry\_ u/]sf] 5 jf 5}g hfFr ug]{ . |  |  |
| !%= | 8]la6 gf]6x?sf] n]vf+sg ul/Psf] 5 jf 5}g hfFr ug]{ / ;f]df ;+sng u/]sf] d”=c=s= df:s]af/L ebf{ ldnfg ul/Psf] 5 jf 5}g hfFr ug]{ . |  |  |
| !^ | lahssf] l;nl;n]jf/ n]vfFsg ePsf] 5 5}g lalqm n]h/df kf]li6+u hfFr ug]{  |  |  |
| !& | lalqm n]h/ / n]vfsf] lalqm tyf d"=c=s= laj/0f lar le8fg ug]{ gu/]sf] / le8fg eP gePsf] hfFr ug]{ . |  |  |
| !\* | ;Da4 AolQm;+usf] ;Dk"0f{ lalqm sf/f]jf/df Aoj;flos d"No / dfGotf nfu" eP gePsf] Plsg ug]{ h:t} b/ /]6, /sdsf] c;’nL / lkmtf{ |  |  |
| !( |  |  |  |

tof/ ug]{ ;dLIff ug]{

ldlt ldlt

# c:yf=km÷(=@

**lhG;L df}Hbftsf] n]vfk/LIf0f sfo{qmd**

**;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8

**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f

**cjwL M** @)&$÷&%

|  |  |  |  |
| --- | --- | --- | --- |
| **qm=;+=** | **hfFr;"rL**  | **n]k clen]vsf] ;Gbe{ [working papers Reference]** | **s}lkmot** |
| != | lhG;L ;fdfgsf] d'Vo cg';"rL k|fKt ug]{  |  |  |
| @= | d'Vo cg';"rL, ;Gt'ng k/LIf0f, clGtd lhG;Lsf] ;"rLsf] df}Hbft d]n x'G5 jf x'b}g hfFr ug]{  |  |  |
| #= | cl3Nnf] cjlwsf] ljQLo ljj/0fsf] df}Hbft o; cjwLsf] ljQLo ljj/0fdf ;lx /sd ;dfj]z u/]sf] jf gu/]sf] hfFr ug]{ |  |  |
| $= | cf}lrTo / Ps?ktfsf cfwf/df ;"rLsf] ;dLIff ug]{ |  |  |
| %= | hf]lvd lgwf{/0f, ;f/o'Qm u0fgf, sfo{ of]hgfnfO{ bf]xf]/fP/ x]g]{{ / sfo{ ug]{ a]nfdf hfgsf/Ldf cfPsf s'/fx?sf] cBfjlws /fVg]  |  |  |
| ^= | oxfFaf6 k|fKt s}lkmot d:of}bf cg'aGw kq, Joj:yfkg kq, n]vfk/LIf0f cg'alGwt ;fem]bf/sf] Wofgfsif{0fsf a'bfFx?df ;dfj]z ePsf] ;'lglZrt ug]{, |  |  |
| &= | lgisif{sf] -conclusion\_ plrttfsf] ;'lgZrt ug]{, |  |  |
| \*= | lhG;L ;fdfgsf] df}Hbftsf] e}lts u0fgf ug'{ k'j{ cfjZos kof{Kt n]vfk/LIf0f of]hgf sfo{ljlw th'{df ug]{ / lgsfosf] e}lts u0fgf k|0ffnL s:tf] 5 ;ldIff ug]{  |  |  |
| (= | lhG;Lsf] e}lts u0fgfsf avt :jo+ k|:t't eO u0fgfsf] cjnf]sg ug]{ jf pkl:yt x'g g;s]sf] cj:yfdf cfkm}n] gd"gf k/LIf0f ug]{ .  |  |  |
| !)= | clGtd lhG;L df}Hbft / ef}lts u0fgf ubf{ km]nf k/]sf df}Hbft ;+Vof d]n x'G5g\ jf x'b}gg\ hfFr ug]{ / tL b'O{lar km/s eP ;f]sf] sf/0f a'‰g] |  |  |
| !!= | lhG;L d}Hbftsf] ;"rL / cfo' tflnsf -aging schedule\_ x]/L x'g ;Sg] ck|rlnt -obsolete\_ ;dfgsf] klxrfg ug]{ / Joj:yfkg;Fu ;f] af/] 5nkmn ug]{ |  |  |
| !@= | ck|rlnt, l9nf] rNg] / cWoflws lhG;L ;fdfgx?sf] lgoldt cg'udg / klxrfg ul/Psf] 5 jf 5}g olsg ug]{ |  |  |
| !#= | lgsfo;Fu lhG;L ;"rLdf /x]sf ;dfgx? dWo] 5gf}6 ul/Psf] gd'gfsf] d'No / :jfldTjsf] -sfg"gL zLif{s jf clwsf/ /x]sf]\_ olsg ug{ ;DalGwt ;fdfgsf] s/ lahssf] hfFr ug]{ . |  |  |
| !$= | lgsfon] lhG;L ;fdfgsf] d'Nofªsg nfut -cost\_ cyjf v'b p7\g ;Sg] df]n -Net Realisable Value /NRV) h'g sd x'G5 To;}df u/]÷gu/]sf] hfFr ug]{ -g]kfn n]vfdfg @ – Inventories\_, NRV sf] cfwf/sf] ?kdf cjwL ;lsP kl5sf]] lalqm d'No lng ;lsG5 . |  |  |
| !%= | olb lgsfon] k|rf/k|;f/ cyjf :6s lSno/]G; -stock clearance\_ sf] ;Gbe{df Ps ;dfgsf] abnfdf csf]{ ;dfg l;Q}df lbPsf] eP, ;f] ;fdfg lhG;L ;dfgsf] d}Hbft ;"rLaf6 x6fOPsf] / ;f]sf] vr{ clen]v ul/Psf] 5 jf 5}g hfFr ug]{ |  |  |
| !^= | aiff{Gtsf] s6ckm sfo{ljlw (Cut off for inventories) hfFr ug]{, cfly{s jif{sf] -cf=j=\_ cGtlt/sf] ;fdfg k|flKt / k|]if0fnfO{, ;xL cfly{s jif{df ;dfj]z ul/Psf] 5 jf 5}g ;ldIff ug{ plrt sfuhft / k|lqmof cjnDag u/] gu/]sf] hfFr ug]{ |  |  |
| !&= | s'g} t];|f]] kIf;Fu lgsfosf] ;fdfg /x]sf] eP ;f] ;dfg lgsfosf] df}Hbft ;"rLdf /x]sf] jf g/x]sf] olsg ug]{ |  |  |
| !\*= | olb lgsfon] s'g} ;dfg ckn]vg u/]sf] 5 eg] ;f]sf] n]vf+sg tyf cflwsfl/stfsf] pko'Qmtfsf] -appropriateness\_ hfFr ug]{ |  |  |
| !(= | lgsfosf] gLlt, sfo{ljlw / ;xL u0fgf lgwf{/0f ug{ lgoGq0fx? kof{Kt 5g\ jf 5}gg\ / :km't{ ?kdf ;~rfng ePsf 5g\ jf 5}gg\ ;f]af/]df hfgsf/L lng] . |  |  |
| @)= | lgsfosf] lhG;L ;fdfgx?sf] rf]/L, 7uL / cfunfuLsf] hf]lvdlj?4 aLdf ul/Psf] 5 jf 5}g olsg ug]{ . |  |  |
| @!= | ;+:yfn] lhG;L ;fdfgsf] juL{s/0f / k|:t'lts/0f ul/Psf] / d"Nof+sg ljlw, ;"rLsf] k|d'v 36ssf] kof{Kt v'nf;f u/]sf] 5 jf 5}g lg/LIf0f ug]{ . |  |  |
| @@ |  |  |  |

**tof/ ug]{sf] gfd M** svu  **;ldIff ug]{sf] gfd M**PS; jfO{ h]8

**ldlt M** @)&% **ldlt M** @)&%

# c:yf=km÷!)

# ljZn]if0ffTds sfo{ljlw (Analytical procedure) :

**;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8

**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f

**cjwL M** @)&$÷&%

**lalqm vftfdf b]lvPsf] jif{ el/sf] ;Da4 JolQm;Fusf] sf/f]af/sf] ljZn]if0f**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ldlt** |  **j:t'sf] gfd**  |  **;+Vof**  |  **b/**  |  **nfut**  |  **laqmL d'No**  |  **gfkmf**  |  **gfkmfsf] k|ltzt**  |  **;Da4 JolQm afx]sf] cGo laqmLdf gfkmfsf] k|ltzt**  |
| 23/07/2018 | j:t' ( |  12,890  |  222  |  2,861,580  |  3,003,989  |  142,409  | 4.98% | 10% |
| 23/08/2018 | j:t' !! |  8,250  |  333  |  2,747,250  |  2,771,382  |  24,132  | 0.87% | 10% |
| j:t' !% |  1,400  |  500  |  700,000  |  725,000  |  25,000  | 3.45% | 20% |
| j:t' !% |  1,600  |  505  |  808,000  |  833,000  |  25,000  | 3.00% | 20% |
| 26/10/2018 | j:t' !$ |  17,327  |  181  |  3,136,260  |  2,968,079  |  (168,181) | -5% | 10% |
| j:t' !$ |  6,000  |  181  |  1,086,000  |  1,242,966  |  156,966  | 14% | 10% |
| 30/11/2018 | j:t' ( |  17,000  |  228  |  3,876,000  |  3,117,010  |  (758,990) | -19.6% | 10% |
| j:t' ( |  22,000  |  228  |  5,016,000  |  4,023,778  |  (992,222) | -19.8% | 10% |
| j:t' !@ |  1,265  |  210  |  265,650  |  223,631  |  (42,019) | -15.8% | 8% |
| j:t' !$ |  2,000  |  169  |  338,000  |  271,814  |  (66,186) | -19.6% | 10% |
| 14/12/2018 | j:t' !! |  3,056  |  336  |  1,026,816  |  1,240,400  |  213,584  | 20.80% | 10% |
| j:t' !@ |  6,585  |  210  |  1,382,850  |  1,384,823  |  1,973  | 0.14% | 8% |
| 17/02/2019 | j:t' !# |  3,880  |  430  |  1,668,400  |  1,793,384  |  124,984  | 7.49% | 10% |
| 15/03/2019 | j:t' !! |  4,040  |  336  |  1,357,440  |  1,452,461  |  95,021  | 7.00% | 10% |
| j:t' !^ |  1,860  |  485  |  902,100  |  1,019,373  |  117,273  | 13.00% | 20% |
| j:t' !( |  425  |  422  |  179,350  |  197,285  |  17,935  | 10.00% | 21% |
| 04/04/2019 | j:t' !) |  1,030  |  193  |  198,790  |  203,882  |  5,092  | 2.56% | 12% |
| j:t' !! |  10,119  |  336  |  3,399,984  |  3,424,808  |  24,824  | 0.73% | 10% |
| j:t' !% |  382  |  505  |  192,910  |  211,984  |  19,074  | 9.89% | 20% |
| j:t' !( |  357  |  423  |  151,011  |  167,325  |  16,314  | 10.80% | 21% |
| j:t' !( |  68  |  425  |  28,900  |  32,022  |  3,122  | 10.80% | 21% |
| j:t' !( |  4,010  |  425  |  1,704,250  |  1,888,362  |  184,112  | 10.80% | 21% |
| 21/05/2019 | j:t' !) |  4,680  |  193  |  903,240  |  995,229  |  91,989  | 10.18% | 12% |
| 27/06/2019 | j:t' !# |  7,290  |  430  |  3,134,700  |  3,280,283  |  145,583  | 5% | 10% |
| 14/07/2019 | j:t' !^ |  6,960  |  485  |  3,375,600  |  3,329,871  |  (45,729) | -1.35% | 20% |
| j:t' !& |  1,400  |  385  |  539,000  |  553,852  |  14,852  | 2.76% | 25% |
| 15/07/2019 | j:t' ! |  3  |  402  |  1,206  |  1,349  |  143  | 12% | 15% |
| j:t' # |  2,000  |  400  |  800,000  |  894,908  |  94,908  | 12% | 15% |
| j:t' !# |  1,168  |  369  |  430,992  |  486,315  |  55,323  | 13% | 16% |
| j:t' !# |  1,840  |  430  |  791,200  |  846,583  |  55,383  | 7.00% | 10% |
| **hDdf** |  **43,003,479**  |  **42,585,148**  |  **(418,331)** | **-0.97%** |  |

**lgisif{ M** dflysf] ljZn]if0f cg';f/ ;Da4 JolQmnfO{ lgs} g} sd b/df lalqm u/]sf], o;tf] ;Da4 JolQm;Fusf] sf/f]af/ / ahf/ d"No eGbf sddf sf/f]af/ ePsf] x'bfF sf/f]af/ /sd ;d]tsf] ljQLo ljj/0fdf v'nf;f x'g'kb]{5 .

**gf]6 M** pQm s'/f Joj:yfkg kqdf pNn]v ug]{ / clGtd k|ltj]bgdf kg{;Sg] c;/sf] af/]df Wofg lbg] .

**tof/ ug]{sf] gfd** M svu3 **;dLIff ug]{sf] gfd** MPS; jfO{ h]8

**ldlt M** @)&% **==== ldlt** M @)&% ====

# c:yf=km÷!!

# **lhG;Lsf] lgoGq0fsf] hfFrsf nflu k|of]u ePsf hfFr;"rL** (Test of control in stock)

**;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8

**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f

**cjwL M** @)&$÷&%

lhG;Lsf] lgoGq0fsf] hfFrsfnflu k|of]u ePsf hfFr;"rL M

|  |  |  |
| --- | --- | --- |
| **qmd+=;+** | **ljj/0f** | **;Gbe{ -scenario\_ jf s}lkmot** |
| ! | s] cjlw ;dflKtdf lhG;Lsf] ef}lts ?kdf u0fgf x'G5 < | 5 |
| @ | ef}lts u0fgf lhG;Lsf] /]vb]v ug]{ sd{rf/Laf6} x'G5 ls :jtGq sd{rf/Lx?af6 x'G5 < | :jtGq sd{rf/Lx?af6 x'G5 |
| # | ef}lts u0fgf ug{ afXo ;]jf lnOG5 < | lnOb}g |
| $ | lhG;L vl/bsf] clVtof/Lsf] ;Fu /x]sf] 5 < | vl/b Joj:yfks;Fu |
| % | s] vl/bsf] clVtof/L k|fKt JolQmn] :6f]/df /x]sf] lhG;L :6f]/af6 :jtGq ?kdf lemSg jf lgsfNg ;Sb5 < | ;Sb}g |
| ^ | s] :6f]/af6 hfg] jf :6f]/df cfpg] x/]s j:t'sf] nflu rnfgL jf d]df] sfl6G5 | :6f]/af6 hfg] jf :6f]/df cfpg] x/]s j:t'sf] nflu rnfgL jf d]df] sfl6G5 |
| & | s] ck|rlnt lhG;L jf sfd gnfUg] lhG;Lx? :6f]/n] /fVg] lhG;L vftfaf6 x6fOG5  | x6fOG5 |
| \* | ;f] x6fpbf s;sf] clVtof/Ldf x6fOG5 / s] ;f] af/] n]vf zfvfnfO{ va/ lbOG5 | $),))) ;Ddsf] lhG;LnfO{ x6fpg kbf{ :6f]/ Joj:yfkssf] clVtof/Lsf] k|of]u, \*),))) ;Ddsf] nflu d'Vo Joj:yfks / ;f] eGbf dflysfnlu ;+rfns ;lDfltsf] lg0f{o lng' kg]{lhG;L vftfaf6 x6fpbf ;f]sf] ljj/0f / pQ af6 olb s'g} scrap d"No k|fKt x'G5 eg] ;f] /sd ;lxt n]vf / ;+rfns ;lDfltsf]df hfG5 .  |
| ( | s] :6f]/sf] /]vb]v kof{Kt 5 < pks/0f h:t} l;l;l6le h8fg ul/Psf] / s8f lgu/fgL /flvPsf]tfNhf jf ns k|0ffnL /fd|f] ePsf]clwsf/ k|fKt sd{rf/Ldfq ;f] :6f]/ leq cfpg hfg ldNg] | @$ cf}+ 306fsfnflu l;l;l6le h8fg ul/Psf] 5 :6f]/ lsk/ / :6f]/ Joj:yfks;Fudfq /x]sf]tfNhf ljB'lto dfWdaf6 nfpg jf vf]Ng ldNg] / ;f]sf] sf]8 h;n] ubf{ clVtof/L JolQmx?dfq jf plgx?sf] /]vb]vdf dfq :6f]/ leq k|j]z ug{ ldN5 |
| !) | s] ef}lts kl/If0fsf] k|ltj]bg / :6f]/ vftfdf dxTjk"0f{ leGGtfx? 5g\ | ef}lts kl/If0fsf] k|ltj]bg / :6f]/ vftfdf leGGtfx? 5g\ t/ dxTjk"0f{ 5}gg\ |
| !! | s] n]vf zfvfn] /fv]sf] lhG;Lsf] df}Hbftsf] vftf / :6f]/ vftfdf dxTjk"0f{ leGGtfx? 5g\ | ;+:yfn] n]vf zfvf / :6f]/ vftfnfO{ le8fg u/]klg ;f] leGgtfsf] s'g} ;dfof]hg gug]{ ePsfn],pQm b'O{ vftfdf dxTjk"0f{ leGGtfx? 5g\ |
| !@ | s] gd"gfsf cfwf/df n]vfk/LIf0f sfndf lhG;Lsf] ef}lts k/LIf0f u/]/ x]l/of] | u/]sf] lyof] |
| !# | s] n]vfk/LIfsn] ef}lts k/LIf0f ubf{ s'g} leGgtf k|fKt u/]sf] 5 | ePsf] 5 |

**tof/ ug]{sf] gfd** M svu3 **;dLIff ug]{sf] gfd** MPS; jfO{ h]8

**ldlt M** @)&% **==== ldlt** M @)&% ====

# c:yf=km÷!@

# n]vfk/LIf0f 6f]nLn] u/]sf] lhG;Lsf] ef}lts k/LIf0f (Variation of stock as per stock ledger and stock register)

**;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8

**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f

**cjwL M** @)&$÷&%

**n]vfk/LIf0f 6f]nLn] u/]sf] lhG;Lsf] ef}lts k/LIf0f**

**ef}lts k/LIf0f u/]sf] ldlt M** @)&%÷)%÷)%

**ef}lts k/LIf0fdf ;xefuL 6f]nL M**

**n]vfk/LIf0f 6f]nL tkm{ M** O{ofkmhL , svu

**Joj:yfkgsf] tkm{af6** M o/nj; -:6f]/ lsk/\_

***gf]6 M ;+:yfsf] lhG;Lsf] lgoGq0f alnof] ePsfn] xfdLn] @)&%÷)%÷)% df ePsf] lhG;Lsf] %Ü dfq gd"gfsf ?kdf ef}lts u0fgf ug]{ 5f} olb u0fgf ubf{ leGgtf ;f/e"ttfsf] :t/ eGbf w}/} cfpg uPdf gd"gfsf cfsf/ a9fpg] 5f} .***

n]vfk/LIf0f 6f]nLn] u/]sf] ef}lts u0fgf cg';f/ lgDg lhG;Ldf s}lkmot km]nf kof]{ .

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Inventories Type** |  **Total Quantity of Inventories Type(A)**  | **5% of Total Inventories Type(A\*5%)** | **Sub typewith inventories type\*** |  ***As per stock ledger taken for sample(B)***  |  ***Actual found( C)***  |  **VariationD (B-C)**  |  **Rate of Sub type(E)**  |  **Value of variating Sub typeF (D\*E)**  | **Toal value of Sub type InventoriesG(B\*E)** |
|
| ***CLOTHES ITEMS*** |   |   |   |   |   |   |   |   |   |
| Item 1 |  1,200.00  |  60.00  |  Type A  |  70.00  |  70.00  |  -  |  402.00  |  -  |  28,140.00  |
| Item 2 |  200.00  |  10.00  |  Type B  |  15.00  |  14.00  |  1.00  |  286.00  |  286.00  |  4,290.00  |
| Item 3 |  54.00  |  2.70  |  Type C  |  4.00  |  3.00  |  1.00  |  369.00  |  369.00  |  1,476.00  |
| Item 4 |  2,000.00  |  100.00  |  Type D  |  98.00  |  98.00  |  -  |  330.00  |  -  |  32,340.00  |
| Item 5 |  3.00  |  0.15  |  Type E  |  2.00  |  2.00  |  -  |  215.00  |  -  |  430.00  |
| Item 6 |  500.00  |  25.00  |  Type F  |  20.00  |  22.00  |  (2.00) |  293.00  |  (586.00) |  5,860.00  |
| Item 7 |  40.00  |  2.00  |  Type G  |  4.00  |  4.00  |  -  |  219.00  |  -  |  876.00  |
| FOOD ITEMS |   |  -  |  Type  |   |   |  -  |   |  -  |  -  |
| Item 8 |  2.00  |  0.10  |  Type H  |  3.00  |  2.00  |  1.00  |  199.00  |  199.00  |  597.00  |
| Item 9 |  566.00  |  28.30  |  Type I  |  30.00  |  29.00  |  1.00  |  228.00  |  228.00  |  6,840.00  |
| Item 10 |  231.00  |  11.55  |  Type J  |  11.00  |  11.00  |  -  |  193.00  |  -  |  2,123.00  |
| Item 11 |  234.00  |  11.70  |  Type K  |  10.00  |  10.00  |  -  |  336.00  |  -  |  3,360.00  |
| Item 12 |  14,000.00  |  700.00  |  Type L  |  750.00  |  750.00  |  -  |  220.00  |  -  |  165,000.00  |
| Item 13 |  26,500.00  |  1,325.00  |  Type M  |  1450High value item \* |  1,450.00  |  -  |  430.00  |  -  |  623,500.00  |
| Item 14 |  22,000.00  |  1,100.00  |  Type N  |  1,100.00  |  1,090.00  |  10.00  |  181.00  |  1,810.00  |  199,100.00  |
| ***ELECTRONIC AND OTHER ITEMS*** |  |   |   |   |   |   |  |   |   |
| Item 15 |  50.00  |  2.50  |  Type P  |  20High value item \* |  20.00  |  -  |  510.00  |  -  |  10,200.00  |
| Item 16 |  50.00  |  2.50  |  Type Q  |  20High value item \* |  20.00  |  -  |  485.00  |  -  |  9,700.00  |
| Item 17 |  100.00  |  5.00  |  Type R  |  7.00  |  8.00  |  (1.00) |  385.00  |  (385.00) |  2,695.00  |
| Item 18 |  20.00  |  1.00  |  Type S  |  2.00  |  2.00  |  -  |  295.02  |  -  |  590.04  |
| Item 19 |  30.00  |  1.50  |  Type T  |  15High value item \* |  15.00  |  -  |  425.00  |  -  |  6,375.00  |
| **Total** |  **11.00**  |  |  **1,921.00**  |  **1,103,492.04**  |

**lgisif{ M**

**leGgtfsf] /sd M** !,(@!

**hDdf gd"gfsf] /sd M** !,!)#,$(@=)$

**leGgtf k|ltztdf M**  )=!&$! **%**

lEfGgtf Psbd Go"g ePsf]n] sDkgLsf] lhG;L lgoGq0f ;'b[9 ePsf] lgisif{ lgsfn]sf 5f} .

\*oxfF 6fOk eGg] lhG;Lx? cfO6ss} ju{leq kb{5g\ -Types are the subset of the items\_ .

\* xfdLn] pRr d"No ePsf lhG;Lx?sf] gd"gf cfsf/x? a9fPsf 5f} .

**tof/ ug]{ M** O{ofkmhL  **;dLIff ug]{ M** O{ofkmhL

**ldlt** M@)&%÷)%÷)^ **ldlt M**@)&%÷)%÷)^

# c:yf=km÷!#

**cg'ufdL 36gfx?sf] ;dLIff**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **;]jfu|fxLsf] gfd M tof/ kg]{sf] gfdM ldltM****sfo{ lzif{s M** **cjwL M ;dLIff ug]{sf] gfdM ldltM*****p2]ZoM*** *k|ltj]bg ldltb]lv ljQLo ljj/0f :jLs[t x'g] ldlt;Dd ePsf 36gfx?sf sf/0fn] ljQLo ljj/0fdf s'g} ;f/e"t ;dfof]hg / v'nf;fx? ug'{ kg]{ cfjZostfsf] klxrfg ug{ / g]=n]=k=df= %^), æcg'ufdL 36gfx?Æsf] cfjZostfx? k'/f ug{ .***gf]6 M ;dfof]hg ul/g] 36gf eg]sf] To;tf] 36gfx?, h:fsf] cl:tTjsf] k|df0f k|ltj]bg ldltdf cjl:yt lyof] . ;dfof]hg gul/g] 36gf eg]sf] k'0f{ ?kn] k|ltj]bg ldlt kZrft pTkGg ePsf] 36gf xf], ;f] 36gfsf] v'nf;fn] ;lx tyf oyfy{ /fo -true and fair view\_sf nflu cfjZos x'G5 .**

|  |  |  |
| --- | --- | --- |
| **s|d=;+=** | **;]jfu|fxLsf] vftfsf] ;dLIff ubf{sf] avt** | **n]k clen]v ;Gbe{ / l6Kk0fL** |
| ! | ;]jfu|fxLn] cjlw ;dflKt kZrft tof/ u/]sf] n]vf vftfsf] k|s[lt / ;Ldf lgwf{/0f ug]{ . o;df lgDg s'/fx? kg{ ;Sb5g\ cg'ufdL cfGtl/s ljQLo ljj/0fx?Joj:yfkg vftfx?ah]6 - Joj:yfkg vftfsf] ;ldIff ubf{ c;fdfGo / cgk]lIft j:t'sf] klxrfg ug{ \_-nominal ledger, including material journals\_lalqm / vl/b vftf, lahs, s|]l86 gf]6x?tnaL vftfgub vftf *gf]6M dfly pNn]v ;a} vftfx?sf] ;dLIff ug}{ k5{ eGg] xf]Og . ;]jfu|fxLsf nflu pko'St vftfsf] dfq ;dLIff ug'{ kb{5.**h:t} 6«]l8Ë sDklgsf] n]vfk/LIf0fsfnflu lalqm / vl/b vftf, lahs, s|]l86 gf]6x? pko'St vftf x'g ;Sb5 .* ;f] vftfsf] ;dLIffsf] clen]v ul/ /fVg' kb{5 . d'Votof, of] ;dLIff tof/ ul/Psf] ldlt / s] of] n]vfk/LIf0f k|ltj]bsf] ldltsf] -sufficiently\_ glhs 5 jf s] of] sfo{ k'g;dLIff ug'{ k5{ < |  |
| @ | k|ltj]bg ldlt kl5sf] ;+rfnsx?sf], z]of/ wgLx?sf] a}7s / cGo ;ldltsf] a}7ssf] dfOg"6x?sf] ;dLIff ug]{ / olb ljQLo ljj/0fdf s'g} d'Vo ljifosf] ;dfof]hg jf v'nf;f ug'{ kg]{ eP, ;f]sf] clen]v /fVg] . |  |
| # | -nominal account\_ df /x]sf] ;+j]bg k|ljli6x? -entries\_, sfg"gL / k/fdz{ vftfx?n] c;fdfGo j:t' ;+s]t ub{5 ls elg ;f]sf] ;dLIff ug]{ / pko'St JofVof -explaination\_ dfUg] . |  |
| **;]jfu|fxL;Fu 5nkmn ug]{ avtdf** |
| ! | cg'ufdL 36gfx? af/] sf] ;Fu 5nkmn ul/Psf] xf] / 5nkmn ul/Psf] ldltsf]] clen]v /fVg] . |  |
| @ | 5nkmndf lgDg s'/fx? ;dfj]z ul/Psf] 5 eGg] s'/fsf] lglZrt /fVg] . |  |
| S | Joj:yfkgn] cg'ufdL 36gfx? klxrfg ug{ ckgfPsf ljlwx? -olb 5g\ eg]\_ / Joj:yfkgn] s'g cg'ufdL 36gfx? klxrfg u/]sf 5g\ -olb 5g\ eg]\_ |  |
| V | olb Joj:yfkg jf cGo s'g} a}7s ePsf] lyof] t/ s'g} dfOg"6 5}g eg], s] s'/fsf] 5nkmn ePsf] lyof], ;f] af/] ;f]w k'5 ug]{ |  |
| U | sfg"gL d'2f ;DalGw yk s] s'/f cufl8 -developments\_ a9]sf] 5 -;]jfu|fxLsf] ;dy{g jf lj?4 h'g eP klg\_ |  |
| 3 | ;dfof]hg gul/g] 36gfsf] ?kdf v'nf;f ug'{ kg]{ s'g} kl/jt{gx? ePsf 5g\ jf ul/g] k|:tfj ePsf 5g\gf]6M o;df clGtd lgoGq0f ug]{ JolQ, dxTjk"0f{ ;DklQ jf nufgLsf] lalqm jf vl/b, k|fs[lts k|sf]k, k|d'Vf d'2fx? cflb x'g ;Sb5g\  |  |
| ª | s] hf]lvd If]q / clglZrttf -contingencies\_ df s]lx ljsf; ePsf 5g\  |  |
| R | hfn;fhL / qm'l6sf s'g} k|df0fx? kQf nfu]sf 5g\ |  |
| 5 | ;]jfu|fxLsf] vftfsf] ;dLIff ubf{ s'g} dxTjk"0f{ d'2fx? klxrfg ePsf 5g\ |  |

**n]vfk/LIf0f kmfOn ;dfkg ug]{ a]nfdf**

|  |  |  |  |
| --- | --- | --- | --- |
| **s|d=;+=** | **ljj/0f** | **gfd / ldlt** | **sfo{kq ;Gbe{ / l6Kk0fL** |
| ! | ;]jfu|fxL;Fu of]hgfeGbf klxnfsf] a}7ssf] -preplanning meeting\_ gf]6sf], n]vfk/LIfs of]hgf -memorandum or briefing notes\_ sf] ;dLIff ug]{ / s'g} cg'ufdL 36gfx? kof{Kt ?kdf ;Daf]wg ul/Psf] ;'lglZrt ug]{ |  |  |
| @ | ef}lts kl/If0f sfo{ jf cGo n]vf sfo{ljlwaf6 hfoh]yf, ;DoGq / pks/0f Iflt ePsf] jf ;+rfng zlQmdf ;"Id kl/jt{g cfPsf] s'/f klxrfg ePsf] 5 |  |  |
| # | cb[Zo ;DklQ -intangible\_, :yL/ ;DklQ, hfoh]yf, ;DoGq / pks/0fsf] d'Nofs+g sfo{nfO{ k'g x]g]{ / ;]jfu|fxLn] k|fKt u/]sf] d'Nofs+g k|ltj]bgdf pNn]lvt d'No cjlw cGTodf n]vfs+g ul/Psf] d"No eGbf w}/} km/s kg{ hfG5  |  |  |
| $ | v'b p7\g ;Sg] df]n -net realizable value\_ nfO{ c;/ k'of{pg], cjlw cGTo kZrft s'g} lhG;L laqmL ePsf 5  |  |  |
| % | laqmL afktsf] cfDbfgL jf nfedf s'g} c;/ kg]{ s'g} yk hfgsf/Lx? k|fKt ePsf 5g\ |  |  |
| ^ | s'g} d'Vo cf;fdL 6fF6 kN6]sf] jf cf;fdLaf6 /sd lkmtf{ ug{ -negotiation\_ ul/Psf] 5 |  |  |
| & | lnlvt jf df}lvs ?kdf dfu ul/Psf] sfg"gL d'2fx?, bfaL ;DalGw hfgsf/Lx?sf af/]df yk ;f]wk'5 ug]{  |  |  |
| \* | c;fdfGo d'2fsfnflu k|ltj]bg ldlt kZrftsf s/ ljj/0fx? ;dLIff ug]{ |  |  |
| (  | s'g} s/sf] b/ jf sfg"gdf ePsf kl/jt{g ePsf jf x'g] elg 3f]if0ff ePsf s'/fx? h;n] rfn" jf kl5sf] cjlwsf] s/ bfloTjdf c;/ kfb{5 ;f]sf] v'nf;f ug'{ kg]{ cfjZostf hfFr ug]{ |  |  |
| !) | s'g} clGtd ;dfof]hgx? ljQLo ljj/0fdf v'nf;f ug'{ kg]{ af/]df ljrf/ ug]{ |  |  |
| !! | s'g} 36]sf] 36gf jf x'g ;Sg] 36gfn] ljQLo ljj/0fdf k|of]u ePsf n]vf l;bf+Gtsf] pko'Sttfdfly k|Zg ub{5 jf cjlR5Gg wf/0ffdfly k|Zg ub{5 ;f] sf] af/]df ljrf/ ug]{ |  |  |
| !@ | s'g} ;dfof]hg ug]{ 36gfx? 5g\ eg] ;f/e"ttfsf] k'g u0fgf ug]{ -cfjZostf eP\_ / ljQLo ljj/0fdf ;dfof]hg gePsf qm'l6x? s] cem ;f/e"t qm'l6 d'Qm 5g\ eGg] lglZrt ug]{ |  |  |
| !# | k|ltlglw kqdf pko'St kl/R5]b ;dfj]z ul/Psf] 5 eGg] lglZrt ug]{ |  |  |

**k|f/lDes lgisif{** dlysf sfo{ljlwx? ;DkGg ul/;s] kl5 Ms'g} klg dxTjk"0f{ 36gfx? 5}gg\ . klxrfg ePsf cg'ufdL 36gfx? ljQLo ljj/0fdf kof{Kt ?kddf ;dfj]z ul/Psf] 5 .;dLIffsf] s|ddf Wofgdf cfPsf cg'ufdL 36gfx?, ;]jfu|fxL;Fu c;d{yg ePsf ;d]t n]vfk/LIf0f cg'aGw ;fem]bf/sf] Wofgdf NofOPsf] 5 / cg'R5]b =================df ;dfj]z ul/Psf] 5 .tof/ ug]{ M =================================================== ldlt M==================================================;dLIff ug]{ M ============================================== ldlt M=====================================================**clGtd lgisif{** dflysf] sfo{ljlwx?sf] ;dLIff ul/;s] kl5 Md ;Gt'i6 5' ls k|f/lDes / clGtd lgisif{sf lar yk s'g} dxTjk"0f{ 36gfx? 5}gg\ .cg'ufdL 36gfx? k"0f{ k'li6 ePsf 5g\, n]vfk/LIf0f cg'aGw ;fem]bf/;Fu 5nkmn ePsf 5g\ jf kof{Kt ?kdf n]vf /flvPsf] 5 jf ljQLo ljj/0fdf v'nf;f ul/Psf] 5 .tof/ ug]{ M =================================================== ldlt M==================================================;dLIff ug]{ M ============================================== ldlt M=====================================================*gf]6M ljQLo ljj/0f :jLs[t eO ;s] kl5 s'g} d'2fx? kQf nfu]sf 5g\, h;n] /fog} kl/jt{g x'g ;Sg] lyof] eg],** *;f] d'2f af/] Joj:yfkg ;Fu 5nkn ug]{*
* *ljQLo ljj/0f k'gM kl/jt{g ug]{*
* *pko'St sfo{ ug]{*
 |
|  |

# c:yf=km÷!$

**lnlvt k|ltlglwTj kqsf] gd'gf**

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| --- |
| **P= la= ;L= k|fOe]6 lnld6]8****7]ufgf M ========================****kmf]g g+ M======================****Od]n M =====================** **r=g= ======================= ldlt M @)==÷==÷==****>L PS; jfO h]8 P;f]l;P6\;****n]vfk/LIfs, sf7df8f}+ .** **laifo M– lnlvt k|ltlglwTj kq k7fOPsf] af/] .****dxf]bo,**pk/f]Qm ;DaGwdf P=la=;L= k|fOe]6 lnld6]8sf] r=g+ ============= ,ldlt ============= sf] kqåf/f o; sDklgsf] cf=a= @)==÷==÷== sf] afXo n]vfk/LIf0fsf] nflu oxf+nfO{ lgo'lQm ul/Psf] s'/f :jLsfb}{ xfdLn] xh'/nfO{ of] k|ltlglwTj kq n]vfk/LIf0f / n]vfk/LIfssf] x}l;otn] ljQLo l/kf]l6{ª 9fFrf cg';f/ ljQLo l:yltsf] ;xL / lgikIf b[li6sf]0f AoQm ug{sf] nflu k|bfg ul/Psf] 5 .ljQLo l/kf]l6{ª 9fFrf cg';f/ ljQLo ljj/0fx?sf] lgikIf k|:t'ltsf] nflu xfd|f] lhDd]jf/L :jLsf/ u5f}{ . ;fy},* ToxfF s'g} clgoldttf 5}g .
* ;a} vftfx?, a}7ssf dfOGo'6 pknAw u/fOPsf] 5 / ;DalGwt kIfsf] klxrfg u/fOPs]f 5.
* ljQLo ljj/0fx? tYout ldYofj0f{af6 d'Qm 5g\ .
* cg'alGwt ;Demf}tf / lgofds lgsfosf ;a} kIfx? ;+nUg ul/Psf] 5 .
* ;a} vftfx?sf] k"0f{ /]s8{ ul/Psf] 5 .
* ljQLo ljj/0fx?sf] ldlt kl5sf ;a} 36gfx? / ljQLo l/kf]l6{ª dfgsf] cfjZostf cg';f/ ;dfof]hg jf k|s6Ls/0f ;dfof]lht jf v'nf;f ul/Psf] 5 .

=====================================;~rfns ;ldlt cWwIf jf zf;sLo e"ldsfdf /x]sf AolQmldlt:yfgM sf7df08f} |

# c:yf=km÷!%

**clGtd ljZn]if0ffTds sfo{ljlwx?**

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| --- | --- | --- | --- |
| **;]jfu|fxLsf] gfd M tof/ kg]{sf] gfdM ldltM****sfo{ lzif{s M****cjwL M ;dLIff ug]{sf] gfdM ldltM****p2]Zo**ljQLo ljj/0fsf] ;dLIff ug]{ h;af6 k|fKt glthf / cGo n]vfk/LIf0f hfFraf6 k|fKt lgisif{af6 ljQLo ljj/0f pk/ /fo k|:t't ug]{ cfwf/ lbG5 .**clen]v**;]jfu|fxLsfnflu cfjZos d'Vo cg'kftsf] ;dLIff ug]{ . cg'kftdf b]lvPsf] s'g} 7"nf] jf c;fdfGo ptf/ r9fj -movements\_sf] JofVof x'g' kb{5 . of] v08df ljQLo ljj/0fdf b]lvPsf] c;fdfGo kl/jt{gsf] lj:t[t JofVof x'g' kb{5 .xfn cjlwsf] /sdsf] ut jif{ jf ah]6 /sd ;Fu t'ngf ug'{ kb{5 . d'Vo Joj;flos cg'kftdf ePsf] ;"Id / c;fdfGo kl/jt{gx?nfO{ ;d{yg ug]{] k'0f{ k|df0f x'g' kb{5.

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| --- |
| **d'Vo Joj;flos cg'kftsf] ;f/fz+*** -v'b gfkmf÷cfDbfgL\_×!))
* -s/ cl3sf] gfkmf÷cfDbfgL\_×!))
* -rfn" ;DklQ÷rfn" bfloTj\_×!))
* -cf;fdL÷pbf/f] lalqm\_×!))
 |

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| --- |
| **d'Vo /sdx?sf] t'ngf**rfn" jif{sf] c+snfO{ -figures\_ nfO{* ut jif{sf] c+s
* ah]6sf] c+s
* cGo afXo cfsF8f -external statistics\_
* ljQLo afx]sf cGo hfgsf/L
* cGo k|f;+lus hfgsf/L;Fu t'ngf ug]{

 ljZn]if0faf6 k|fKt ;a} leGgtfnfO{ k'li6 ug]{ ;f/+z tof/ ug]{ .clGtd ljZn]if0ffTds sfo{ljlwaf6 k|fKt glthf / k|f/lDes ljZn]if0ffTds sfo{ljlwaf6 k|fKt glthf t'ngf ug]{ . |

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| --- |
| **c;fdfGo lEfGgtfsf JofVofx?**;dfGo / c;dfGo leGgtfx?sf] cg';Gwfg ug]{ / ;f] s'/fnfO{ k'i6\ofpg] JofVofsf] clen]v /fVg] .k|fKt u/]sf] JofVofnfO{ k'li6 ug]{ k|df0fx? k|fKt ug]{ / clen]v /fVg] .s] oxfF p7]sf d'2fx? Joj:yfkg kq jf k|ltlglw kqdf pNn]v ug'{ kb{5, ;f] af/] ljrf/ ug]{ .s] klxrfgdf cfPsf c;dfGo leGgtfx?n] klxn] hfgsf/Ldf gcfPsf] / hfn;fhLsf sf/0fn] ;f/e"t unt k|:t"tL tkm{ ;+s]t ub{5 < ;f] af/]df ljrf/ ug]{ . |

lgisif{d}n] ;du|/ lj:t[[[[[t b'j} ljZn]if0ffTds sfo{ljlwx? ;DkGg ul/;s] / d lgDg s'/fx?dfly ;Gt'i6 5' M* JofVof ug{ g;lsg] ul/ /sddf s'g} 7"nf] / c;fdfGo lEfGgtf 5}g
* hfn;fhLsf] s'g} klg ;+s]t b]vfk/]sf] 5}g
* ljQLo ljj/0fsf] k|:t'tL / v'nf;fdf c;/ kg]{ s'g} klg gofF sf/sx? kQf nfu]sf] 5}g

x:tfIf/ ug]{M ======================================== ldlt M ========================================================= |

# c:yf=km÷!^

**ljQLo ljj/0fx?sf] ;"Id ;dLIff -Critical review of Financial Statements\_**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **;]jfu|fxLsf] gfd M =====================================================** **sfo{ lzif{sM****cjwL M ==================================================================**

|  |  |  |  |
| --- | --- | --- | --- |
| **s|=****;+** | **ljj/0f** | **5 ÷5}g ÷nfu" x'b}g** | **n]k clen]v****;Gbe{÷l6Kk0fL** |
| ! | 5'6 -exemption\_ nfu" u/]sf] cj:yfdf, s] sDkgL cemklg 5'6sf] kmfobf lng of]Uo 5 eGg] lglZrt ug]{. |  |  |
| @ | n]vfk/LIf0f ul/g] ljQLo ljj/0f -audited financial statement\_ x? ;dfj]z x'g] cGo sfuhftx? h:t} ;+rfnssf] k|ltj]bg, n]vfk/LIf0f ul/g] ljQLo ljj/0f;Fu -consistent\_ 5, nfu" x'g] lgod cg';f/ tof/ ul/Psf] 5 / n]vfk/LIfssf] ljrf/df qm'l6 d'Qm 5 eGg] ;'lglZrt ug'{ kb{5 . *-g]=n]=k]=df &@)\_* |  |  |
| # | s] ;Gbe{df lbPsf] n]vf cjlwsf] ;do ;lx 5 < |  |  |
| $ | s] ;Dk"0f{ jflif{s k|ltj]bgdf sDkgLsf] gfd / To;sf ;+rfnssf] gfd ;lx n]lvPsf] 5 / s] sDkgLsf] gfd sDkgL btf{ k|df0fkq cg';f/g} 5 < |  |  |
| % | s] clGtd ljQLo ljj/0f tof/ ul/;lsPsf] 5 < |  |  |
| ^ | s] k|ltj]bgsf ;a} kfgfx?df kfgf g+ n]lvPsf] 5g\ < |  |  |
| & | s] ;djtL{ /sdx?sf] hfFr ul/of] < |  |  |
| \* | olb ;djtL{ /sdx?sf] n]vfk/LIf0f ePsf] 5}g eg], s] ;f]sf] af/]df gf]6 n]lvof] / n]vfk/LIf0f k|ltj]bgdf cGo ljifo cg'R5]b ;dfj]z ul/of] < |  |  |
| ( | s] ljQLo :yLltsf] ljj/0f -statement of financial position\_ ;Gt'ng ePsf] 5 < |  |  |
| !) | s] gf]6df pNn]v ul/Psf] ljj/0f d'Vo ljj/0f;Fu d]n x'G5 < |  |  |
| !! | s] ljQLo :yLltsf] ljj/0f / cfo Joo ljj/0fdf ePsf] ljj/0f / d'Vo cg';"rLsf] ljj/0f d]n x'G5 < |  |  |
| !@ | s] gf]6 g+a/ s|dz c+lst 5 / ljQLo :yLltsf] ljj/0f, cfo Joo ljj/0f, gub k|jfx ljj/0fdf ;lx pNn]v ul/Psf] 5 < |  |  |
| !# | olb gf]6n] s'g} kfgf g+ jf cGo gf]6sf] ;Gbe{ lbG5 eg] s] ;Gbe{df lbPsf] kfgf g+ ;lx 5 < |  |  |

d}n] dlysf hfFrx? ul/ ;s] kZrft ljQLo ljj/0fsf] 8«fˆ6 ;]jfu|fxLnfO{ k7fPsf] 5' .x:tfIf/ M======================================================== ldlt M =================================================dlysf hfFrx? ;]jfu|fxLnfO{ k7fOPsf] clGtd ljQLo ljj/0fdf ul/Psf] 5 . ljQLo ljj/0fx? ;lx 7Ën] tof/ ePsf 5g\ / jflif{s k|ltj]bgdf pNn]v ul/Psf cGo ljj/0fx? ljQLo ljj/0f cg';f/g} :yL/ -consistent\_ 5g\ .x:tfIf/ M======================================-Joj:yfks\_ ldlt M ================================================= |

# c:yf=km÷!&

**ljQLo ljj/0f v'nf;f / cg'kfngfsf] jflif{sf ;dLIff hfFr;"rL**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **;]jfu|fxLsf] gfd M tof/ kg]{sf] gfdM ldltM****sfo{ lzif{sM****cjwL M ;dLIff ug]{sf] gfdM ldltM****ljQLo ljj/0f v'nf;f / cg'kfngfsf] jflif{sf ;dLIff hfFr;"rL**of] hfFr;"rL ljQLo ljj/0f v'nf;f / cg'kfngfsf] hfFr ul/Psf] lglZrt ug{ k|of]u ug'{ kb{5 . **!= v'nf;f hfFr;"rLsf] k|of]u**pko'St v'nf;f hfFr;"rL lgDg kl/:yLltdf eg'{kb{5 * cg'aGwsf] k|yd jif{
* x/]s tLg jif{df
* ;]jfu|fxLsf] Joj;fo jf n]vf gLltdf dxTjk"0f{ kl/jt{g ePdf
* ljQLo k|ltj]bg dfgx? jf cGo lgodx?df dxTjk"0f{ kl/jt{g ePdf
* yk vnf;fg} ug{ kg]{ lsl;dsf] dxTjk"0f{ sf/f]af/ ePdf, gofF ;DklQ jf bfloTj l;h{gf ePdf, cfDbfgL / vr{sf] gofF ;|f]t k|fKt ePdf

**@= ;fdfGo kl/jt{g**v'nf;f / cg'kfngfdf kl/jt{g ug'{kg]{ s'g} lgDg cj:yfx? l;h{gf ePsf 5g\

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|  | 5 jf 5}g |
| * g]=n]=k=df= nfu" sfg"g cg';f/s] v'nf;fdf k|fKt 5'6 k|of]u ul/Psf] 5 jf ca ;f] 5'6 nfu" gx'g] eof] <
 |  |
| * s] sDkgLn] ut jif{df Plss[t ljQLo ljj/0f tof/ ug'{ kg]{ lyof] / xfnsf] jif{df tof/ ug'{ kb}{g <
 |  |
| * s] sDkgLn] xfn jif{df Plss[t ljQLo ljj/0f tof/ ug'{ kg]{5 t/ ut jif{df tof/ ug'{ kb}{g lyof] <
 |  |
| * s] sDkgLn] k|yd k6s gofF n]vf dfgx? k|of]u ub}{ 5 <
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olb dflysf] s'g}klg pQ/ æ5Æ df cfPsf] 5 eg], v'nf;f hfFr;"rL k"0f{ ?kn] eg'{kb{5 .**#= gofF ljQLo k|ltj]bg dfgx?**;a} eGbf xfndf tof/ ul/Psf] v'nf;f hfFr;"rL cjlw cGTo ===============================================sf] lyof] .To; kZrft s'g} klg ljQLo dfgx? jf k|ltj]bg dfgx? clgjfo{ ePsf 5}gg\ jf lgDg ljQLo k|ltj]bg dfgx? 5g\, h;sf sf/0fn] lgDg v'nf;fx? cfjZo ePsf 5g\ .

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| **ljQLo k|ltj]bg dfg** | **v'nf;fx?df c;/** |
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**$= lgisif**{xfn jif{sf] nflu v'nf;f hfFr;"rL tof/ ug{ cfjZos 5}g / ljQLo ljj/0fx? cl3Nnf] cjlwdf tof/ ul/Psf] v'nf;f hfFr;"rL / s'g} yk gofF ljQLo k|ltj]bg dfgx? eP ;f] sf] cfjZostf x]l/ tof/ ul/Psf] 5 / v'nff;fx? k|ofKt 5g\ .  |

# c:yf=km÷!\*

### n]vfk/LIfssf] Joj:yfkg kq (Management Letter) sf] 9f+Rff

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| **PS;= jfO{= h]8= P;f]l;P6\;** n]vfk/LIfssf7df8f}, g]kfn kmf]g g+M )!–$!(@!@ldltM @)==÷==÷==>L cWoIf Ho",P=aL=;L= k|f= ln=sf7df8f}, g]kfn ljifo M n]vfk/LIfssf] Joj:yfkg kq .To; sDkgLsf] ldlt @)==÷==÷== ut]sf] lbgsf] ;+rfns ;ldltsf] a}7ssf] lg0f{ofg';f/ cf=j= @)==÷== sf] afXo n]vfk/LIf0f ug{sf nflu xfdLnfO{ lgo'Qm ul/Psf] To; sDkgLaf6 pknAw lan, e/kfO{, ef}r/, ;DklQ, bfloTj tyf cfDbfgL vr{ vftfx?sf] cfwf/df tof/ ul/Psf] ldlt @)== ;fn >fj0f )! b]lv @)== ciff9 d;fGt ;Ddsf] cfo Joo lx;fasf] n]vfk/LIf0f sfo{ ;DkGg ubf{ gd"gf 5gf}6 -Sampling\_ sf cfwf/df b]lvPsf s}lkmotx?sf] l6Kk0fL / ;'emfj ;lxt lgDgfg';f/sf /fox? JoQm ub}{ ;+rfns ;ldltsf] tkm{af6 cfjZos k|ltj4tfsf] ck]Iff /fVb5f} .!\_ jf;nft tkm{ ====@\_ gfkmf gf]S;fg tkm{ ===#\_ s/ s§L ;DaGwdf  ===$\_ sldzg vr{ ;DaGwdf ===%\_ cGo tkm{ ===n]vfk/LIfssf] ;'emfjx? M!\_ ===@\_ ===#\_ ===$\_ ==%\_**PS;= jfO{= h]6=****PS;= jfO{= h]6= P08 sDkgL** |

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| **Joj:yfkg kq clen]vLs/0f**;]jfu|fxL Mcjlw M

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| cg';"rL ;Gbe{ | Klxrfg ePsf d'2fx? -!\_ | ;]jfu|fxLsf] l6Kk0fL | ;'emfjx? | Joj:yfkg kqdf /fVg] ÷ g/fVg] -@\_ | Kfl/0ffdx?sf] follow up kl5Nnf] cf=a= df |
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!= o;df n]vf / lgoGq0f k|0ffnLsf sdhf]/Lsf l6Kk0fLx?, ljQLo ljj/0fsf] u'0ffTds kIfx?, n]vf lgltx?sf] plrttf / ;]jfu|fxLn] ckgfPsf n]vf cg'dfgx?sf] af/]df pNn]v ul/G5 .@= ;a} dxTjk"0f{ d'2fx? Joj:yfkg kqdf /fVg' kb{5 .tof/ ug]{ M;dLIff ug]{ M |

# c:yf=km÷!(

**s}lkmot/lxt /fo JoQm ul/Psf] n]vfk/LIf0f k|ltj]bgsf] gd"gf M**

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|  -n]vfk/LIfssf] n]6/Kof8df\_ :jtGq n]vfk/LIfssf] k|ltj]bgsvu lnld6]8sf z]o/wgL dxfg'efjx?,*ljQLo la/0f pk/ k|lta]bg***/fo**xfdLn] svu lnld6]8sf] o;} ;fy ;+nUg ljQLo ljj/0fsf] n]vfk/LIf0f u/]sf 5f}+ . h;df @)& ======cfiff9 ===== ut]sf] jf;nft / ;f]xL ldltdf ;dfKt aif{sf] cfo ljj/0f, :jfldTj c+zdf ePsf] kl/jt{g ljj/0f, gub k|jfx ljj/0f, dxTjk"0f{ n]vfÍg gLltx? / cGo AofVofTds l6Kk0fLx? ;dfj]z /x]sf] 5 . xfd|f] /fodf svu lnld6]8sf] ;+nUg laQLo ljj/0fn] sDkgLsf] @)&= cfiff9 === ut]sf] ljQLo l:ylt tyf pQm cjlwsf] ljQLo ;~rfng glthf / gub k|jfxsf] g]kfn ljQLo k|lta]bgdfg jf ;fgf tyf demf}nf g]kfn n]vfdfg cg';f/ ;xL / oyf{y lrq0f ub{5 .**/fosf] cfwf/**xfdLn] g]kfn n]vfk/LIf0fdfg cg';f/ n]vfk/LIf0f ;DkGg u/]sf 5f} . o;} k|lta]bgsf] n]vfk/LIfssf] lhDd]jf/L v08df lt n]vfk/LIf0fdfg cg';f/sf xfd|f] lhDdjf/Lsf] yk a0f{g ul/Psf] 5 . xfdLn] g]kfn rf6{+8{+ PsfpG6]G6\; ;:yfaf6 hf/L ePsf] n]vf Ao;foLx?sf] cfrf/ ;lxtf tyf g]kfndf ljQLo n]vfk/LIf0fsf nflu ;f+ble{s cfr/0fsf] k|fjwfg cg\';f/ xfdL ljQLo ljj/0fx?sf] n]vfk/LIf0f ug{ :jtGq 5f} / xfdLn] g]kfn rf6{8{ PsfpG6]G6\; ;:yfaf6 hf/L ePsf] cfrf/ ;+lxtfx?sf cGo k|fjwfgx?sf] kfngf u/]sf 5f} . xfdLn] k|fKt u/]sf k|df0fx?n] n]vfk/LIf0f /fo Aotm ug]{ ;Gbe{df kof{Kt / pko'tm cfwf/ k|bfg ug]{ s'/fdf xfdL laZj:t 5f} .**n]vfk/LIf0fsf d'Vo dfdnfx?**g]kfn n]vfk/LIf0fdfg &)! cg';f/ k|To]s n]vfk/LIf0fsf d'Vo dfdnfx? oxfF pNn]v ug{' kb{5 . **cGo ;"rgfx?** g]kfn n]vfk/LIf0fdfg &@) cg';f/ ljQLo k|ltj]bg tyf n]vfk/LIf0f k|ltj]bgeGbf afx]ssf pko"Qm ;"rgfx? -n]vfk/LIf0f k|ltj]bg ldlt cufj} jf k5fl8sf ljQLo of u}X ljQLo\_ cfjZostf cg';f/ oxfF pNn]v ug{' kb{5 .**ljQLo ljj/0fx?sf nflu Joj:yfkg tyf zf;sLo e"ldsfdf /x]sfsf] lhDd]jf/L**g]kfn ljQLo k|lta]bgdfg jf ;fgf demf}nf pWodLsf] nflu g]kfn k|lta]bgdfg -jf ;DalGwt P]g cGo lgod sfg"g, cEof;\_ cg'?k ljQLo ljj/0f tof/ ug]{ tyf plrt k|:t'tL ug]{ lhDd]af/L Aoj:yfkgdf /x]sf] 5 . pSt lhDd]jf/L cGtu{t ljQLo ljj/0f tof/L / k|:t'tLs/0f;+u ;Dalwt cfGt/ls lgoGq0fsf] vfsf tof/ ug]{, sfo{Gjog ug]{, tyf sfod /fVg] sfo{x? kb{5g . h;df ljQLo ljj/0fx? q'l6 tyf hf;fhLsf] sf/0fn] ;f/e"t ?kdf unt cfs8f;lxt 5}gg eGg] s'/fdf laZj:t x'g], pko'St n]vfgLltx?sf] 5gf}6 / sfo{fGjog ug]{, cfaZostf cg';f/ n]vf cg'dfg ug]{ sfo{x? ;d]t kb{5g . lgsfo ;~rfng ;fdYo{sf] Joj:yfksLo d"NofFsg / lgsfonfO{ vf/]h -Liquidate\_ ug]{ dg;fo geP;Dd ;fdfGotofM ljQLo ljj/0fx? cljlR5Ggtfsf] dfGotfdfg} tof/ ug]{ / ;f]sf] pko"Qm v'nf;f ug]{ sfo{sf] lhDd]af/L Aoj:yfkgdf /x]sf] 5 . zf;sLo e"ldsfdf /x]sfx?sf] lhDd]af/L lgsfosf] ljQLo k|lta]bg k|ls|ofsf] /]vb]v ug]{ /x]sf] 5 . **ljQLo n]vfk/LIf0fsf nflu n]vfk/LIfssf] pQ/bfloTj** xfd|f] pQ/bfloTj ;dli6ut?kdf ljQLo ljj/0fx? q'l6 jf hfn;fhLsf sf/0f ;f/afg unt cfFs8fo'Qm gePsf] cfZa:ttf k|fKt ug{' / cfkm\gf] /fo;lxtsf] k|ltj]bg hf/L ug{' xf] . dgfl;j dflkmssf] cfZj:ttf eg]sf] pRr txs]f cfZj:ttf xf] t/ g]kfn n]vfk/LIfdfg cg';f/ n]vfk/LIf0f ubf{ ;f/afg unt cfFs8fo'Qm k|:t'lts/0fsf] ;b}j klxrfg x'G5 g} eGg] k|Tofe'tL ub}{g . unt k|:t'lts/0f q'l6 jf hfn;fhLsf sf/0f x'g ;Sb5 / olb ltgsf] Psn jf ;dli6utsf/0fn] To:tf ljQLo laa/0fsf] cfwf/df lng] cfly{s lg0f{ox?df c;/ ub{5 eg] ;f/afg 7xl/G5 . *cGo sfg"gL tyf lgofds lgsfosf cfjZostf pk/ k|ltj]bg*sDkgL P]g @)^# adf]lhd b]xfPsf Aoxf]/f k|ltj]bg ub{5f} . s= xfdLn] n]vfk/LIf0f ;DkGg ug{ cfaZos ;"rgfx? / :kli6s/0f k|fKt u/of} . v= sDkgL P]g @)^# adf]lhd sDkgln] cfkmgf] sf/f]af/sf] oyfy{ l:ylt ;ki6 x'g] u/L n]vf /fv]sf] 5 . u= o;} k|lta]bgsf] dfly a'bfdf pNn]v ePsf] ;n+Ug af;nft, gfkmf gf]S;fgLsf] lx;fj / gub k|afx ljj/0f k|rlnt sfg"g adf]lhd lgwf{/0f ul/Psf] n]vfdfg cg'?k tof/ ePsf] 5 . To:tf laa/0fx? sDkgLn] /fv]sf] n]vf;+u b'?:t /x]sf] 5 . 3= n]vfk/LIf0fsf] l;nl;nfdf pknAw u/fO{Psf :ki6Ls/0f tyf ;"rgfx?sf] cfwf/df, xfd|f] /fodf k|:t't jf;nftn] sDkglsf] cfly{s cj:yfsf] tyf ;f]xL ldltdf ;dfKt ePsf] aif{sf] gfkmf gf]S;fgL lx;fa / gub k|jfx ljj/0fn] qmdzM sDkgLsf] gfkmf gf]S;fg / gub k|jfxsf] ;d'lrt lrq0f ub{5 . 8= ;~rfns ;ldlt jf k|ltlgwL jf s'g} sd{rf/Ln] sfg"g la?4 sfd sfh u/]sf] jf sDkglsf] ;Dklt lxgfldgf u/]sf] jf sDkgLsf] xfgL gf]S;fgL u/]sf] Aoxf]/f xfd|f] hfgsf/Ldf cfPg . r= sDkgLdf n]vf ;DaGwL s'g} hfn;fhL u/]sf] Aoxf]/f xfd|f] hfgsf/Ldf cfPg .5= n]vfk/LIf0fsf] bf}/fgdf xfd|f] hfgsf/Ldf cfPsf cfGtl/s lgoGq0f k|0ffnLdf b]lxPsf sld sdhf]/Lx? ;'wf/sf Aoxf]/f ;d]l6Psf] Aoj:yfkq 5'6\6} hf/L ul/Psf] 5 . n]vfk/LIfssf] ;xLn]vfk/LIfssf] 7]ufgfldlt |

# c:yf=km÷@)

# cfpbf] n]vfk/LIf0fsfnflu cfjZos a'Fbfx? (Points forward for the next year audit):

**cfpFbf] cjlwsf] n]vfk/LIf0fsfnflu cfjZos a'Fbfx? -Points forwards\_**

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| **;]jfu|fxLsf] gfd M tof/ kg]{sf] gfdM ldltM****cjwL M ;dLIff ug]{sf] gfdM ldltM****cfpFbf] cjlwsf] n]vfk/LIf0fsfnflu cfjZos a'Fbfx? -Points forwards\_****p2]Zo M**o;sf] p2]Zo n]vfk/LIf0faf6 k|fKt d'Vo a'Fbfx?sf] ;f/f+z tof/ ug'{ xf] h;sf] pkof]un] n]vfk/LIf0f sfo{ s'zn k'j{s ;DkGg ug{ ;lsG5 . o;df ljQLo jf cGo ;a} d'2fx? ;dfj]z ug'{kb{5 . **clen]v M**of] kmf/d n]vfk/LIf0f sfo{ ug]{ ;dodfg} el/ ;Sg' kb{5 / csf]{ cjlwsf] n]vfk/LIf0fsfnflu cfjZos d'Vo d'2fx? ;dfj]z ePsf] x'g' kb{5 . olb d'2fx? n]vfk/LIf0sf] kmfondf klxn] g} ;dfj]z ul/;lsPsf] 5 eg] -h:t}M cg'ufdL 36gfsf] ;dLIff, g]=n]=df= n]vfk/LIf0f cg'kfngf hfFr;"rL\_, ;f] d'2fx?nfO{ bf]xf]/fO{ clen]v ug'{ kb}{g . t/ cfjZos eP, ;'wf/sfnflu ;'emfjx?sf d'Vo a'bfFx? pNn]v ug{ ;lsG5 .

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| n]vfk/LIf0f ubf{sf avt ePsf ;d:ofx? -n]vfk/LIf0f hfFr;Fu ;DalGwt\_ |

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| n]vfk/LIf0f ubf{sf avt ePsf ;d:ofx? -;]jfu|fxL / kx'Fr;Fu ;DalGwt\_ |

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| n]vfk/LIf0fsf] u'0fnfO{ g36fO{, x6fpg jf sd ug{ ;lsg] n]vfk/LIf0f hfFrx? |

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| 1ft ePsf] cfufdL cjlwdf kl/jt{g ul/g] gofF n]vf l;bf+Gtx? / cg'dfgx? |
| eljiosf ljsf;x? -Joj;fosf] k|s[lt, :yfg, lg;u{\_ |

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| eljiosf] n]vfk/LIf0f 6f]nLsf] ;+/rgf |

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| cGo d'2fx? |

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| **;]jfu|fxLsf] gfd M** P=la=;L= k|fOe]6 lnld6]8**sfo{ lzif{s M**  j}Bflgs n]vfk/LIf0f**cjwL M** @)&$÷&%**kl5sf] cjlwsf] n]vfk/LIf0fsfnflu cfjZos a'Fbfx? -Points forwards\_****p2]Zo M**o;sf] p2]Zo n]vfk/LIf0faf6 k|fKt d'Vo a'Fbfx?sf] ;f/f+z tof/ ug'{ xf] h;sf] pkof]un] n]vfk/LIf0f sfo{ s'zn k'j{s ;DkGg ug{ ;lsG5 . o;df ljQLo jf cGo ;a} d'2fx? ;dfj]z ug'{kb{5 . **clen]v M**of] kmf/d n]vfk/LIf0f sfo{ ug]{ ;dodfg} el/ ;Sg' kb{5 / csf]{ cjlwsf] n]vfk/LIf0fsfnflu cfjZos d'Vo d'2fx? ;dfj]z ePsf] x'g' kb{5 . olb d'2fx? n]vfk/LIf0sf] kmfondf klxn] g} ;dfj]z ul/;lsPsf] 5 eg] -h:t}M cg'ufdL 36gfsf] ;dLIff, g]=n]=df= n]vfk/LIf0f cg'kfngf hfFr;"rL\_, ;f] d'2fx?nfO{ bf]xf]/fO{ clen]v ug'{ kb}{g . t/ cfjZos eP, ;'wf/sfnflu ;'emfjx?sf d'Vo a'bfFx? pNn]v ug{ ;lsG5 .

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| **n]vfk/LIf0f ubf{sf avt ePsf ;d:ofx? -n]vfk/LIf0f hfFr;Fu ;DalGwt\_*** ;Da4 JolQm;Fusf] sf/f]af/df lgoGq0fsf] hfFr ug{ sl7gfO{
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| **n]vfk/LIf0f ubf{sf avt ePsf ;d:ofx? -;]jfu|fxL / kx'Fr;Fu ;DalGwt\_** |

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| --- |
| **eljiosf] n]vfk/LIf0f 6f]nLsf] ;+/rgf*** PS;=jfO{=h]8=, cg'aGw ;fem]bf/
* O{ofkmhL, n]vfk/LIf0f 6f]nL ;b:o
* svu, n]vfk/LIf0f 6f]nL ;b:o
 |

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| **cGo d'2fx?*** ;Da4 JolQm;Fusf] sf/f]af/ hf]lvdk"0f{ /x]sf] .
* ;Da4 JolQmnfO{ ahf/ d"No eGbf sddf laqmL u/]sf] t/ ;f]sf] s'g} v'nf;f gul/Psf] ljQLo ljj/0fdf .
* :6f]/ vftf / n]vf vftfdf /x]sf] lhG;Lsf] lx;fa ldnfg gul/Psf] .
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