

लोक सेवा आयोग

अप्राविधिक (परराष्ट्र, प्रशासन, लेखापरीक्षण र संधीय संसद सेवा), राजपत्रांकित तृतीय श्रेणी, शाखा अधिकृत वा सो सरह पदको खुला प्रतियोगितात्मक परीक्षाको पाठ्यक्रम

लिखित परीक्षा :

द्वितीय चरण (Stage - II)

मूल परीक्षा (Main Examination)

द्वितीय पत्र:- शासन प्रणाली

(परराष्ट्र, प्रशासन, लेखापरीक्षण र संसद सेवा सबैको लागि)

**Section (A) - 10 Marks × 3 Questions = 30 Marks**

१. राज्य र शासन

- १.१ शासनका आधारभूत पक्षहरू : अवधारणा, सन्दर्भ र विशेषताहरू
- १.२ शासनको राजनैतिक तथा प्रशासनिक संरचना
- १.३ सूचनाको हक र पारदर्शिता
- १.४ राष्ट्र निर्माण र राज्य निर्माण
- १.५ नेपालको शासन प्रणाली
- १.६ राष्ट्रिय सुरक्षा व्यवस्थापन : अवधारणा, क्षेत्र र नेपालमा राष्ट्रिय सुरक्षाका विद्यमान प्रावधानहरू
- १.७ बहुस्तरीय शासन र नेपाल : अनौपचारिक शासन, नागरिक समाजको शासन, स्थानीय शासन, सहकारीतामूलक शासन, व्यावसायिक शासन र संयुक्त राष्ट्रसंघ

**Section (B) - 10 Marks × 2 Questions = 20 Marks**

२. संविधान र कानून

- २.१ संविधानवाद
- २.२ नेपालमा संबैधानिक विकास
- २.३ नेपालको वर्तमान संविधान
  - २.३.१ मूलभूत विशेषताहरू, कार्यपालिका, व्यवस्थापिका र न्यायपालिका
  - २.३.२ मौलिक हक, निर्देशक सिद्धान्त र राज्यका नीतिहरू
  - २.३.३ संबैधानिक तथा कानून निर्मित निकायहरूको कार्य एवं तिनको कार्यक्षेत्र
- २.४ मानव अधिकार
- २.५ नागरिक चेतना, जनताका कर्तव्य र जिम्मेवारीहरू
- २.६ कानूनका स्रोतहरू तथा नेपालमा कानून निर्माणको प्रक्रिया
- २.७ कानूनको शासन, लोकतान्त्रिक मूल्य र मान्यता, समावेशीकरण, समानुपातिक प्रतिनिधित्व तथा सकारात्मक विभेद

**Section (C) - 10 Marks × 3 Questions = 30 Marks**

३. सार्वजनिक सेवा तथा सार्वजनिक व्यवस्थापन

- ३.१ सार्वजनिक सेवाको अवधारणा, कार्य, विशेषता र भूमिका
- ३.२ सार्वजनिक सेवा प्रवाह
- ३.३ राजनैतिक तटस्थता, प्रतिवद्धता, पारदर्शिता र उत्तरदायित्व
- ३.४ सार्वजनिक कोषको सदुपयोग, सदाचार र नैतिकता
- ३.५ सार्वजनिक व्यवस्थापन, निजामती सेवा र कर्मचारीतन्त्र
- ३.६ सार्वजनिक नीति : निर्माण प्रक्रिया र विश्लेषण
- ३.७ सार्वजनिक सेवा वडापत्र
- ३.८ विद्युतीय शासन

**Section (D) - 10 Marks × 2 Questions = 20 Marks**

**४. स्रोत व्यवस्थापन र योजना**

- ४.१ मानव स्रोत व्यवस्थापन : प्राप्ति, विकास, उपयोग र सम्भार
- ४.२ सार्वजनिक वित्त व्यवस्थापन : नेपालको योजना र बजेट प्रणाली
- ४.३ नेपालमा सरकारी लेखा प्रणाली र लेखापरीक्षण प्रणाली
- ४.४ वित्तीय व्यवस्थापन र सामाजिक उत्तरदायित्व
- ४.५ विकास योजना र चालू आवधिक योजना
- ४.६ सहभागितामूलक योजना र विकास

(In English)

**Paper II: - Governance Systems**

**Section (A) - 10 Marks × 3 Questions = 30 Marks**

**1. State and Governance**

- 1.1 Fundamentals of governance: concept, context and characteristics
- 1.2 Political and administrative structures of governance
- 1.3 Right to information and transparency
- 1.4 Nation building and state building
- 1.5 Governance systems in Nepal
- 1.6 National security management: concept, scope and existing provisions of national security in Nepal
- 1.7 Multi-level governance and Nepal: informal governance, civil society governance, local governance, cooperative governance, corporate governance and United Nations Organization

**Section (B) - 10 Marks × 2 Questions = 20 Marks**

**2. Constitution and Law**

- 2.1 Constitutionalism
- 2.2 Constitutional development in Nepal
- 2.3 Present constitution of Nepal
  - 2.3.1 Salient features, executive, legislative and judiciary
  - 2.3.2 Fundamental rights, directive principles and policies of the State
  - 2.3.3 Function and jurisdiction of constitutional and statutory bodies
- 2.4 Human rights
- 2.5 Civic sense, duties and responsibilities of people
- 2.6 Sources of law and law making process in Nepal
- 2.7 Rule of law, democratic values and norms, inclusion, proportional representation and affirmative action

**Section (C) - 10 Marks × 3 Questions = 30 Marks**

**3. Public Service and Public Management**

- 3.1 Concept, functions, characteristics and role of public service
- 3.2 Public Service delivery
- 3.3 Political neutrality, commitment, transparency and accountability
- 3.4 Utilization of public funds, ethics and morality
- 3.5 Public management, civil service and bureaucracy
- 3.6 Public policy: formulation process and analysis
- 3.7 Public Service Charter
- 3.8 E-governance

**Section (D) - 10 Marks × 2 Questions = 20 Marks**

**4. Resource Management and Planning**

- 4.1 Human Resource Management : procurement, development, utilization and maintenance
- 4.2 Public financial management: planning and budgeting system in Nepal
- 4.3 Government accounting and auditing system in Nepal
- 4.4 Financial management and social accountability
- 4.5 Development planning and current periodic plan
- 4.6 Participatory planning and development

**Section (A) - 10 Marks × 3 Questions = 30 Marks**

1. शासनको अवधारणा स्पष्ट गर्दै यसका आधारभूत पक्ष तथा विशेषताहरू उल्लेख गर्नुहोस् ।  
Clarifying the concept of governance, mention its fundamental aspects as well as features.
2. सूचनाको हकलाई सुदृढ पार्नमा पारदर्शिताले पुऱ्याएको योगदानको चर्चा गर्दै पारदर्शिताको सीमा उल्लेख गर्नुहोस् ।  
Discuss the contribution of transparency in strengthening the Right to Information and also mention the limitation of transparency.
3. राष्ट्रिय सुरक्षा व्यवस्थापनको क्षेत्र उल्लेख गर्नुहोस् । नेपालमा राष्ट्रिय सुरक्षाका विद्यमान प्रावधानहरूको संक्षिप्त समीक्षा गर्नुहोस् ।  
Mention the scope of National Security Management. Briefly comment on the prevailing provisions of the national security of Nepal.

**Section (B) - 10 Marks × 2 Questions = 20 Marks**

4. कानूनका श्रोतहरू उल्लेख गर्दै नेपालमा कानून निर्माणको प्रक्रिया प्रस्तुत गर्नुहोस् ।  
Mentioning the sources of law, present the process of law formulation in Nepal.
5. लोकतान्त्रिक मूल्य र मान्यता भन्नाले के बुझ्नुहुन्छ ? नेपालमा यी मूल्य र मान्यताहरूको प्रयोग कसरी भएको पाउनु हुन्छ ? उल्लेख गर्नुहोस् ।  
What do you understand by democratic value and norm? How are such values and norms practiced in Nepal? Mention.

**Section (C) - 10 Marks × 3 Questions = 30 Marks**

6. सार्वजनिक सेवाको अवधारण उल्लेख गर्नुहोस् । सार्वजनिक सेवा प्रवाहलाई प्रभावकारी तुल्याउन राजनैतिक तटस्थता, प्रतिबद्धता, पारदर्शिता र उत्तरदायित्वको ठूलो भूमिका हुन्छ भन्ने भनाइका सन्दर्भमा आफ्नो धारणा प्रष्ट पार्नुहोस् ।  
Mention the concept of public service delivery. State your own view in the context of the saying that there is the vital role of political neutrality, commitment, transparency and accountability to make public service delivery effective.
7. सार्वजनिक व्यवस्थापनका प्रमुख कार्यहरू उल्लेख गर्नुहोस् ।  
Mention the major functions of public management.
8. सार्वजनिक नीतिलाई परिभाषित गर्दै सार्वजनिक नीति निर्माण प्रक्रिया प्रस्तुत गर्नुहोस् ।  
Defining public policy, present the process how public policy is formulated.

**Section (D) - 10 Marks × 2 Questions = 20 Marks**

9. मानव श्रोत व्यवस्थापनका प्रमुख आयामहरूबारे संक्षिप्त चर्चा गर्नुहोस् ।  
Briefly discuss the major dimensions of human resource management.
10. सहभागितामूलक योजनाका प्रमुख विशेषताहरू उल्लेख गर्दै नेपालको विकास प्रशासनमा सहभागितामूलक योजनाको अभ्यासको अवस्था दर्शाउनुहोस् ।  
Mentioning the major features of participatory planning, present the status of the practice of participatory planning in the development administration of Nepal.

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तृतीय पत्र:- समसामयिक बिषय

(परराष्ट्र, प्रशासन, लेखापरीक्षण र संसद सेवा सबैको लागि)

**Section (A) - 10 Marks × 3 Questions = 30 Marks**

१. सामाजिक मामिलाहरू

- १.१ सामाजिक विवाद तथा द्वन्द्व
- १.२ सामाजिक न्याय तथा समानता
- १.३ सामाजिक एवं सांस्कृतिक रुपान्तरण
- १.४ श्रोत/साधनहरूको वितरणमा न्याय : असमानता एवं सीमान्तीकरण (प्रादेशिक, जातजातिगत, लैङ्गिक, ग्रामीण तथा शहरी)
- १.५ सामाजिक संरक्षण/बचाउ, सामाजिक सुरक्षा तथा सामाजिक जिम्मेवारी
- १.६ सांस्कृतिक विविधता र सामाजिक परिचालन
- १.७ जनसंख्या (बसोबास, बसाइसराइ, शहरीकरण, प्रौढावस्था, शरणार्थी, विस्थापित जनसंख्या)
- १.८ संगठित अपराध : विद्युतीय अपराध (cyber crime), बेचबिखन, मिलोमतो (cartelling)/एकाधिकार (monopoly), आतङ्कवाद, भ्रष्टाचार र अवैध मुद्रा निर्मलीकरण
- १.९ खाद्य सम्प्रभुता र सुरक्षा

**Section (B) - 10 Marks × 2 Questions = 20 Marks**

२. आर्थिक मामिलाहरू

- २.१ आर्थिक वृद्धि तथा आर्थिक विकास
- २.२ आर्थिक विकासका प्रमुख पक्षहरू : कृषि, उद्योग, व्यापार, पर्यटन, वैदेशिक रोजगार तथा मानव संसाधन
- २.३ आर्थिक विकासमा सार्वजनिक क्षेत्र, निजी क्षेत्र र सहकारी क्षेत्रको भूमिका
- २.४ वैदेशिक सहायता र अन्तर्राष्ट्रिय सहयोग
- २.५ वैदेशिक लगानी: पोर्टफोलियो र प्रत्यक्ष
- २.६ प्रविधि हस्तान्तरण (बौद्धिक सम्पत्ति अधिकार समेत)
- २.७ व्यापार, बजार र श्रम उदारिकरण
- २.८ आर्थिक कुटनीति
- २.९ गरिबी र बेराजगारी

**Section (C) - 10 Marks × 3 Questions = 30 Marks**

३. विकाससँग सम्बद्ध मामिलाहरू

- ३.१ मानव विकास
- ३.२ पूर्वाधार विकास
- ३.३ दिगो विकास (भूमि, जल तथा प्राकृतिक श्रोतहरू : धान्न सक्ने क्षमता र विकास नीति)
- ३.४ विकास प्रक्रियामा राज्य र राज्य बाहेकका क्षेत्रहरूको भूमिका
- ३.५ शान्ति र द्वन्द्व सम्बेदनशील विकास
- ३.६ विकेन्द्रीकरण तथा स्थानीय स्वायत्त शासन
- ३.७ विकासमा नागरिकको संलग्नता

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प्रतियोगितात्मक परीक्षाको पाठ्यक्रम

- ३.८ साभेदारी विकास तथा समुदायमा आधारित विकास
- ३.९ विकासमा सूचना-सञ्चार प्रविधिको भूमिका
- ३.१० विश्वव्यापीकरण र विकास

**Section (D) - 10 Marks × 2 Questions = 20 Marks**

**४. वातावरणसँग सम्बद्ध मामिलाहरू**

- ४.१ परिस्थितिक प्रणाली
- ४.२ जैविक विविधता तथा संरक्षण
- ४.३ जलवायु परिवर्तन र कार्बन व्यापार
- ४.४ वातावरणीय ह्रास
- ४.५ वनविनास
- ४.६ संकट/विपद् व्यवस्थापन
- ४.७ वातावरण र विकास
- ४.८ उर्जा संकट तथा उर्जा संरक्षण
- ४.९ प्रदूषण तथा फोहर-मैला व्यवस्थापन

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(In English)

**Paper III: - Contemporary Issues**

**Section (A) - 10 Marks × 3 Questions = 30 Marks**

**1. Social issues**

- 1.1 Social disputes and conflict
- 1.2 Social justice and equality
- 1.3 Social and cultural transformation
- 1.4 Distributive justice of resources: disparities and marginalization (regional, caste/ethnicity, gender, rural and urban)
- 1.5 Social protection, social security and social responsibility
- 1.6 Cultural diversity and social mobilization
- 1.7 Population (settlement, migration, urbanization, aging, refugee, displaced population)
- 1.8 Organized crime: cyber crime, trafficking, cartelling/monopoly, terrorism, corruption and money laundering
- 1.9 Food sovereignty and security

**Section (B) - 10 Marks × 2 Questions = 20 Marks**

**2. Economic issues**

- 2.1 Economic growth and economic development
- 2.2 Major aspects of economic development: agriculture, industry, trade, tourism, foreign employment and human resource
- 2.3 Role of public sector, private sector and cooperative in economic development
- 2.4 Foreign assistance and international co-operation
- 2.5 Foreign Investment: portfolio and direct
- 2.6 Technology transfer including intellectual property rights
- 2.7 Trade, market and labour liberalization
- 2.8 Economic diplomacy
- 2.9 Poverty and unemployment

**Section (C) - 10 Marks × 3 Questions = 30 Marks**

**3. Developmental Issues**

- 3.1 Human development
- 3.2 Infrastructure development
- 3.3 Sustainable development (land, water and natural resources: carrying capacity and development policy)
- 3.4 Role of state and non-state actors in development process
- 3.5 Peace and conflict sensitive development
- 3.6 Decentralization and local self-governance
- 3.7 Citizen engagement in development
- 3.8 Partnership development and community based development
- 3.9 Role of Information and Communication Technology (ICT) in development
- 3.10 Globalization and development

**Section (D) - 10 Marks × 2 Questions = 20 Marks**

**4. Environmental Issues**

- 4.1 Ecosystem
  - 4.2 Bio-diversity and conservation
  - 4.3 Climate change and carbon trade
  - 4.4 Environment degradation
  - 4.5 Deforestation
  - 4.6 Crisis/Disaster management
  - 4.7 Environment and development
  - 4.8 Energy crisis and energy conservation
  - 4.9 Pollution and waste management
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**Section (A) - 10 Marks × 3 Questions = 30 Marks**

1. द्वन्द्वले सामाजिक एवं सांस्कृतिक रूपान्तरणमा पार्ने सकारात्मक तथा नकारात्मक प्रभावहरू उल्लेख गर्नुहोस् ।  
Mention the positive and negative effects of conflict in social and cultural transformation?
2. “भ्रष्टाचार सामाजिक न्याय तथा समानताको महान शत्रु हो ।” यस भनाइप्रतिको आफ्नो धारणा प्रष्ट पार्नुहोस् ।  
"Corruption is the great enemy of social justice and equality". Clearly present your view in this regard.
3. “खाद्य सम्प्रभुता” को अवधारणा स्पष्ट पार्दै विकासोन्मुख मुलुकमा खाद्य पदार्थको स्वस्थ र सहज आपूर्तिमा देखिएका प्रमुख व्यवधानहरू उल्लेख गर्नुहोस् ।  
Clearly spell out the concept of "food sovereignty", and also mention the major hindrances of the healthy and convenient supply of food materials in developing countries.

**Section (B) - 10 Marks × 2 Questions = 20 Marks**

4. विकासोन्मुख मुलुकहरूको आर्थिक विकासमा सहकारी क्षेत्रको भूमिका बारे विवेचना गर्नुहोस् ।  
Discuss the role of the co-operative sector in the economic development of developing nations.
5. गरिबी र बेरोजगारीबीचको अन्तरसम्बन्ध प्रष्ट्याउँदै यी दुवैको न्यूनीकरणका प्रभावकारी उपायहरू उल्लेख गर्नुहोस् ।  
Clearly present the interrelationship between poverty and unemployment and suggest the effective measures for minimizing both of them.

**Section (C) - 10 Marks × 3 Questions = 30 Marks**

6. मानव विकासका सूचकाङ्कहरू उल्लेख गर्नुहोस् । साथै सामाजिक आर्थिक विकासको साधन र साध्य मानव नै हो भन्ने भनाइलाई पुष्टि गर्नुहोस् ।  
Write down the human development indicators and also justify that human is both the means and ends of the social- economic development.
7. शान्ति र द्वन्द्व सम्बन्धनशील विकासका आधारभूत तत्वहरूको संक्षिप्त विवेचना गर्नुहोस् ।  
Briefly discuss the fundamental elements of peace and conflict sensitive development.
8. समुदायमा आधारित विकासका प्रमुख विशेषताहरूरू औँल्याउँदै ग्रामीण विकासमा यसप्रकारको विकासको औचित्य उल्लेख गर्नुहोस् ।  
Identifying the main characteristics of community based development, justify the rationale of such kind of development in rural development.

**Section (D) - 10 Marks × 2 Questions = 20 Marks**

9. वातावरणीय ह्रासका प्रमुख कारकहरू औँल्याउँदै तिनको नियन्त्रणका प्रभावकारी उपायहरू उल्लेख गर्नुहोस् ।  
Identify the major factors responsible for environmental degradation and also mention the effective measures for their control.
10. विपद् व्यवस्थापनको अर्थ उल्लेख गर्नुहोस् । विपद् व्यवस्थापनलाई प्रभावकारी बनाउन कुनकुन पक्षहरूमा ध्यान पुऱ्याउनु पर्ने ठान्नुहुन्छ ? आफ्नो धारण लेख्नुहोस् ।  
Mention the meaning of disaster management. In your opinion, what factors should be taken in consideration to make disaster management effective?

लोक सेवा आयोग

अप्रविधिक (परराष्ट्र, प्रशासन, लेखापरीक्षण र संघीय संसद सेवा), राजपत्रांकित तृतीय श्रेणी, शाखा अधिकृत वा सो सरह पदको खुला  
प्रतियोगितात्मक परीक्षाको पाठ्यक्रम

चतुर्थ पत्र:- सेवा समूह सम्बन्धी विषय

(प्रशासन र संघीय संसद सेवाको लागि मात्र)

खण्ड (A) – ३० अङ्क

१. सार्वजनिक व्यवस्थापन

- १.१ सार्वजनिक व्यवस्थापनको परिचय र कार्यक्षेत्र
- १.२ कर्मचारी व्यवस्थापनका विविध पक्षहरू: निजामती सेवाको वर्गीकरण, भर्ना, छनोट, नियुक्ति, पदस्थापन, बढुवा, तलब सुविधा, उत्प्रेरणा, बृत्ति विकास, कार्यसम्पादन मूल्यांकन र अवकाश
- १.३ संगठन: अवधारणा, प्रकृति, प्रकार र संगठनात्मक विकास
- १.४ सार्वजनिक व्यवस्थापनमा निर्देशन, नियन्त्रण, पदसोपान, निर्णय प्रक्रिया, नेतृत्व, समन्वय, अधिकार प्रत्यायोजन र निक्षेपण, सुपरीवेक्षण, अनुगमन तथा मूल्यांकन
- १.५ नेपालको सार्वजनिक प्रशासनको विकासक्रम, आधारभुत संरचना, विशेषता, सुधारका प्रयास एवं चुनौती
- १.६ व्यवस्थापन परीक्षण
- १.७ व्यवसायिकता, अनुशासन र आचार-संहिता
- १.८ नागरिकबाट सार्वजनिक कार्यहरूको मूल्यांकन : सार्वजनिक सुनुवाइ, सामाजिक परीक्षण, सार्वजनिक परीक्षण र तेस्रो पक्ष मूल्यांकन
- १.९ सार्वजनिक व्यवस्थापनका नवीन प्रवृत्तिहरूसार्वजनिक सेवा प्रवाहमा कम्प्युटर, इन्टरनेट, सामाजिक सञ्जाल, सूचना-सञ्चार प्रविधिको प्रयोग, अवसर तथा चुनौतीहरू

खण्ड (B) – २० अङ्क

२. राजस्व प्रशासन

- २.१ आर्थिक कार्यप्रणाली
- २.२ राजस्वको अवधारणा र सिद्धान्त
- २.३ सार्वजनिक आय, सार्वजनिक खर्च र सार्वजनिक ऋणको अवधारणा
- २.४ नेपालमा कर प्रणाली: वर्तमान स्वरूप र कार्यान्वयनको अवस्था (मूल्य अभिवृद्धि कर, आयकर, अन्तशुल्क, भंसार महसूल, स्थानीय कर तथा अन्य करहरू)
- २.५ अन्तरसरकारी वित्तीय हस्तान्तरण र राजस्व बाँडफाँड
- २.६ आर्थिक नीति, वित्तीय नीति र मौद्रिक नीति
- २.७ बजेट चक्र : बजेट निर्माण, कार्यान्वयन र मूल्याङ्कन

खण्ड (C) – ३० अङ्क

३. सरकारी आर्थिक कारोवारको लेखाङ्कन र प्रतिवेदन

(२०अङ्क)

- ३.१ सरकारी आर्थिक कारोवार : परीचय, विशेषता, कारोवार विश्लेषण, प्रारम्भिक लेखाङ्कन, खातामा प्रविष्टि र प्रतिवेदन सम्बन्धी व्यवस्था
- ३.२ दोहोरो लेखा प्रणाली, नगदर प्रोदभावीमा आधारित लेखा प्रणाली
- ३.३ खाता सूची (Charts of Accounts), एकल खाता कोष (TSA) तथा राजस्व व्यवस्थापन सूचना प्रणाली (RMIS) सम्बन्धी जानकारी
- ३.४ सार्वजनिक सम्पती, जिन्सी तथा धरौटी लेखा
- ३.५ सार्वजनिक क्षेत्रको लेखामान र आर्थिक कार्यविधि सञ्चालन सम्बन्धी कानुनी व्यवस्था
- ३.६ सार्वजनिक खरीद व्यवस्थापन र यस सम्बन्धी कानुनी व्यवस्था

लोक सेवा आयोग

अप्राविधिक (परराष्ट्र, प्रशासन, लेखापरीक्षण र संघीय संसद सेवा), राजपत्रांकित तृतीय श्रेणी, शाखा अधिकृत वा सो सरह पदको खुला प्रतियोगितात्मक परीक्षाको पाठ्यक्रम

४. लेखापरीक्षण प्रणाली

(१०अङ्क)

- ४.१ लेखापरीक्षणको परिचय, उद्देश्य, प्रकार र आधारभूत सिद्धान्त
- ४.२ सरकारी तथा संगठित क्षेत्र लेखापरीक्षण मान
- ४.३ बेरुजु र बेरुजु फल्ल्यौट सम्बन्धी व्यवस्था
- ४.४ संघ, प्रदेश र स्थानीय तहको लेखापरीक्षण तथा सार्वजनिक संस्थानको लेखापरीक्षण
- ४.५ महालेखा परीक्षक र लेखापरीक्षण सम्बन्धी कानुनी व्यवस्था
- ४.६ लेखापरीक्षण सम्बन्धी राष्ट्रिय तथा अन्तर्राष्ट्रिय संस्थाहरू (ICAN, INTOSAI, ASOSAI)

खण्ड (D) – २० अङ्क

५. संसदीय प्रक्रिया र संघीय प्रणाली

- ५.१ संघीय प्रणाली र नेपालमा संघीयता
- ५.२ संघ, प्रदेश र स्थानीय तहहरू बिचको विधायिकी अन्तरसम्बन्ध
- ५.३ व्यवस्थापन कार्यविधि र कानून निर्माण प्रकृया
- ५.४ प्रतिनिधि सभा र राष्ट्रिय सभा बिचको अन्तरसम्बन्ध
- ५.५ संसद, संसदीय समिति र संवैधानिक निकायहरू बिचको अन्तरसम्बन्ध
- ५.६ संसदीय पदाधिकारी, संसदीय दल र संसदमा प्रतिपक्षको भूमिका
- ५.७ सचिवालय सञ्चालन तथा व्यवस्थापन समितिको भूमिका
- ५.८ संघ, प्रदेश र स्थानीय तहमा सरकारी सेवा संचालन सम्बन्धी नीतिगत व्यवस्था र क्षेत्राधिकार
- ५.९ सांसद र निर्वाचित जनप्रतिनिधिहरूको आचार-संहिता, अनुशासन, सदाचार र नैतिकता

(In English)

**Paper IV: Service related subject**

**Section (A) - 30 Marks**

**1. Public Management**

- 1.1 Introduction and scope of public management
- 1.2 Various aspects of personnel management: classification of civil service, recruitment, selection, appointment, placement, promotion, compensation, motivation, career development, performance appraisal and separation from the service
- 1.3 Organization: concept, nature, type and organizational development
- 1.4 Directing, controlling, hierarchy, decision-making, leadership, coordination, delegation and devolution of authority, supervision, monitoring and evaluation in public management
- 1.5 Evolution of the public administration of Nepal, basic structure, features, efforts for reforms and challenges
- 1.6 Management audit
- 1.7 Professionalism, discipline and code of conduct
- 1.8 Citizens' involvement in the evaluation of public sector performances : Public hearing, social audit, public testing and third party evaluation
- 1.9 Innovative trends of public management
- 1.10 Use of computer, internet, social networking, information-communication technology in public service delivery; opportunities and challenges

**Section (B) - 20 Marks**

**2. Revenue Administration**

- 2.1 Financial procedures
- 2.2 Concept and principles of revenue
- 2.3 Concepts of public income, public expenditure and public debt
- 2.4 Tax system in Nepal : current structure and implementability (value added tax, income tax, excise duty, customs duty, local taxes and other taxes)
- 2.5 Intergovernmental financial transfer and revenue allocation
- 2.6 Economic policy, financial policy and monetary policy
- 2.7 Budget cycle: budget formulation, implementation and evaluation

**Section (C) - 30 Marks**

**3. Accounting and Reporting of Government Financial Transactions (20 Marks)**

- 3.1 Government financial transactions : Introduction, features, transaction analysis, primary record, ledger posting and provision related reporting system
- 3.2 Double entry-accounting system, cash and accrual based accounting system
- 3.3 General information about Chart of Accounts, Treasury Single Account (TSA) and Revenue Management Information System (RMIS)
- 3.4 Public assets, store / inventory and deposit accounting
- 3.5 Nepal Public Sector Accounting Standards and related legal provisions on financial procedures
- 3.6 Public procurement management and related legal provisions on public procurement

**4. Auditing System (10 Marks)**

- 4.1 Introduction, purpose, types, basic principles and importance of the auditing
- 4.2 Government and corporate sector auditing standards
- 4.3 Provisions related to irregularities and settlement of irregularities
- 4.4 Audit of federal, provincial and local levels and the state-owned enterprises
- 4.5 Legal provisions related to the Auditor General and auditing
- 4.6 National and international institutions related to auditing (ICAN, INTOSAI, ASOSAI)

**Section (D) - 20 Marks**

**5. Parliamentary Process and Federal System**

- 5.1 Federal system and federalism in Nepal
- 5.2 Legislative interrelation among the federal, provincial and local levels
- 5.3 Management procedures and law making process
- 5.4 Interrelation between the House of Representative and the National Assembly
- 5.5 Interrelation among Parliament, Parliamentary Committees and Constitutional Bodies
- 5.6 Role of Parliamentary Officials, Parliamentary Parties and Opposition in Parliament
- 5.7 Role of the Secretariat of Conduction and Management Committee
- 5.8 Jurisdictions and policy provisions related to the operation of government services in the federal, provincial and local levels
- 5.9 Code of conduct, discipline, integrity and ethics of Parliamentarians and elected representatives

लोक सेवा आयोग

अप्रविधिक (परराष्ट्र, प्रशासन, लेखापरीक्षण र संधीय संसद सेवा), राजपत्रांकित तृतीय श्रेणी, शाखा अधिकृत वा सो सरह पदको खुला प्रतियोगितात्मक परीक्षाको पाठ्यक्रम

चतुर्थ पत्र:- सेवा समूह सम्बन्धी विषय  
(लेखापरीक्षण सेवाको लागि मात्र)

खण्ड (A) – ३० अङ्क

१. लेखा र लेखापरीक्षण सम्बन्धित कानूनी व्यवस्था (२० अङ्क)

- १.१ नेपालको संविधान: आर्थिक अधिकारको प्रयोग, राजस्व स्रोतको बाँडफाँट, सरकारका तीनै तहको आर्थिक कार्य प्रणाली तथा लेखापरीक्षण र महालेखापरीक्षक सम्बन्धी व्यवस्था
- १.२ लेखापरीक्षण ऐन, २०७५
- १.३ आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्वसम्बन्धी कानूनी व्यवस्था: बजेट तर्जुमा, स्वीकृति, कार्यान्वयन, आन्तरिक र अन्तिम लेखापरीक्षण, बेरूजु तथा सोको फस्यौट र सम्परीक्षण सम्बन्धी व्यवस्था
- १.४ अन्तर सरकारी वित्त व्यवस्थापनसम्बन्धी कानूनी व्यवस्था
- १.५ सार्वजनिक खरिदसम्बन्धी कानूनी व्यवस्था
- १.६ भ्रमण खर्चसम्बन्धी कानूनी व्यवस्था
- १.७ सार्वजनिक खर्च व्यवस्थापनसम्बन्धी कानूनी व्यवस्था

२. नेपालको सरकारी लेखा र लेखापरीक्षण प्रणाली (१० अङ्क)

- २.१ नगदमा आधारित तथा प्रोद्भावी (Accrual) लेखाङ्कन प्रणाली
- २.२ नेपाल सार्वजनिक क्षेत्र लेखामान (NPSAS)
- २.३ गोश्वरा भौचर, बैङ्क नगदी किताब, बजेट हिसाब खाता, मासिक प्रतिवेदन र वित्तीय विवरण
- २.४ केन्द्रीय र कार्यसञ्चालन स्तरको लेखा
- २.५ लेखापरीक्षण विधि, प्रकृया र प्रतिवेदन सम्बन्धमा जारी भएका मार्गदर्शन (वित्तीय, कार्यमूलक र परिपालना)
- २.६ आयोजना लेखा तथा लेखापरीक्षण

खण्ड (B) – ३० अङ्क

३. व्यावसायिक लेखा (Business Accounting)

- ३.१ लेखाशास्त्रको आधारभूत सिद्धान्तहरू (Basic Principles of Accounting)
- ३.२ लेखा प्रविष्टि (Journal entry), खाता (Ledger), सन्तुलन परीक्षण, बैंक तथा नगद किताब
- ३.३ बैंक हिसाब मिलान विवरण
- ३.४ वित्तीय विवरण : वासलात, आय विवरण, नगद प्रवाह विवरण, लेखानीति तथा टिप्पणी
- ३.५ पूँजीगत बजेट (Capital Budgeting)
- ३.६ वित्तीय विवरणको विश्लेषण, अनुपात विश्लेषण र प्रवृत्ति विश्लेषण
- ३.७ लागत लाभ विश्लेषण (Cost-Volume-Profit Analysis)
- ३.८ सम्पत्तिको लेखाङ्कन र ह्यासकट्टी
- ३.९ नेपाल वित्तीय प्रतिवेदन मान (Nepal Financial Reporting Standard) कार्यान्वयन

लोक सेवा आयोग

अप्रविधिक (परराष्ट्र, प्रशासन, लेखापरीक्षण र संघीय संसद सेवा), राजपत्रांकित तृतीय श्रेणी, शाखा अधिकृत वा सो सरह पदको खुला प्रतियोगितात्मक परीक्षाको पाठ्यक्रम

खण्ड (C) – २० अङ्क

४. लेखापरीक्षण सम्बन्धी अन्तर्राष्ट्रिय प्रचलन र व्यवहार
- ४.१ सर्वोच्च लेखापरीक्षण संस्थाहरू (SAIs) को ढाँचा, भूमिका र कार्यक्षेत्र
  - ४.२ सर्वोच्च लेखापरीक्षण संस्थाहरूको अन्तर्राष्ट्रिय सङ्गठन (INTOSAI) को भूमिका र यसका अङ्गहरू तथा नेपालको महालेखापरीक्षकको सहकार्य र अन्तरसम्बन्ध
  - ४.३ INTOSAI को महासभा र GOAL Committees को सामान्य जानकारी र महालेखापरीक्षकको कार्यालयको सहकार्य
  - ४.४ एसियाली सर्वोच्च लेखापरीक्षण संस्थाहरूको सङ्गठन (ASOSAI) को भूमिका
  - ४.५ सर्वोच्च लेखापरीक्षण संस्थाका आधारभूत सिद्धान्त, अन्तर्राष्ट्रिय लेखापरीक्षण मान, निर्देशिका तथा नेपाल सरकारी क्षेत्र लेखापरीक्षण मानदण्ड (NGAS)
  - ४.६ लेखापरीक्षण प्रतिवेदनको कार्यान्वयन सम्बन्धी अन्तर्राष्ट्रिय असल अभ्यासहरू
  - ४.७ सर्वोच्च लेखापरीक्षण संस्थाको कार्यसम्पादन मापन ढाँचा (SAI Performance Measurement Framework) को अवधारणा, आवश्यकता र औचित्य
  - ४.८ लेखापरीक्षण गुणस्तर व्यवस्थापनको अन्तर्राष्ट्रिय अभ्यास, ढाँचा तथा गुणस्तर नियन्त्रण र पुनरावलोकन

खण्ड (D) – २० अङ्क

५. महालेखापरीक्षकको बाह्य निकायसँगको सम्बन्ध (१० अङ्क)
- ५.१ महालेखापरीक्षकको प्रतिवेदन उपर संघीय संसद र प्रदेश सभाका सार्वजनिक लेखा समितिमा छलफल, लेखा समितिका निर्णय र सोको कार्यान्वयन
  - ५.२ संघ, प्रदेश, स्थानीय तह तथा सरकारी पूर्ण स्वामित्वका संस्थाको बेरुजु फस्यौट र लेखापरीक्षण प्रतिवेदनको कार्यान्वयन
  - ५.३ लेखापरीक्षण प्रतिवेदनको कार्यान्वयनमा नेपाल सरकार, विकास साभेदार र लाभग्राहीसँगको सहकार्य
  - ५.४ वित्तीय व्यवस्थापनमा नियमनकारी निकाय: नेपाल राष्ट्र बैङ्क, बीमा प्राधिकरण, नेपाल धितोपत्र बोर्ड, नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था, नेपाल लेखामान बोर्ड र नेपाल लेखापरीक्षणमान बोर्डको भूमिका
  - ५.५ अख्तियार दुरुपयोग अनुसन्धान आयोग, राष्ट्रिय प्राकृतिक स्रोत तथा वित्त आयोग र सम्पत्ती शुद्धीकरण अनुसन्धान विभागको काम कारवाही र महालेखापरीक्षकबीचको अन्तरसम्बन्ध

६. लेखापरीक्षणमा नवीनतम अवधारणा र सूचना प्रविधिको प्रयोग (१० अङ्क)

- ६.१ लेखापरीक्षणमा नागरिक तथा सरोकारवालाको सहभागिता
- ६.२ वातावरणीय लेखापरीक्षण
- ६.३ जोखिममा आधारित लेखापरीक्षण
- ६.४ सूचना प्रविधि लेखापरीक्षण
- ६.५ लेखापरीक्षण व्यवस्थापन प्रणाली (NAMS) र वित्त व्यवस्थापनसँग सम्बन्धित प्रणाली: बजेट व्यवस्थापन प्रणाली (LMBIS, PLMBIS, SuTRA), खर्च व्यवस्थापन प्रणाली (CGAS), एकल कोष खाता प्रणाली (TSA), सार्वजनिक सम्पत्ति व्यवस्थापन प्रणाली (PAMS), राजस्व व्यवस्थापन प्रणाली -(RMIS) लगायतका प्रणाली सामान्य जानकारी
- ६.६ लेखापरीक्षणमा प्रविधिको प्रयोग (Computer Assisted Audit Techniques -CAATs) तथा नवीनतम सूचना प्रविधिको प्रणालीहरू - AI, Big Data, Data Analytics, IDEA, ACL लगायतको प्रविधिको सामान्य जानकारी

**Paper IV: Service related subject for Nepal Audit Service**

**Section (A) - 30 Marks**

- 1. Legal Provisions Related to Accounting and Auditing (20 Marks)**
  - 1.1 Constitution of Nepal: Provisions related to exercise of financial powers, distribution of revenue sources, financial procedures of the three levels of government and audit provisions and the Office of the Auditor General
  - 1.2 Audit Act, 2075 (2018)
  - 1.3 Fiscal Procedures and Financial Accountability : Legal provisions related to budget formulation, approval and implementation, internal control, internal audit and final audit, irregularities and their settlement and follow-up audit/review
  - 1.4 Legal provisions related to Inter-governmental Fiscal Arrangements
  - 1.5 Legal provisions related to Public Procurement
  - 1.6 Legal provisions regarding Travel Allowance/Travel Expenses
  - 1.7 Legal provisions related to Public Expenditure Management
- 2. Government Accounting and Auditing System of Nepal (10 Marks)**
  - 2.1 Cash-based and Accrual-based Accounting Systems
  - 2.2 Nepal Public Sector Accounting Standards (NPSAS)
  - 2.3 Journal Vouchers, Bank/Cash Books, Budget Sheets, Monthly Reports and Financial Statements
  - 2.4 Central-level and Operating-level Accounting
  - 2.5 Guidelines on auditing methods, procedures and reporting (Financial Audit, Performance Audit and Compliance Audit)
  - 2.6 Project Accounting and Project Audit

**Section (B) - 30 Marks**

- 3. Business Accounting**
  - 3.1 Basic Principles of Accounting
  - 3.2 Journal Entries, Ledger, Trial Balance, Bank Book and Cash Book
  - 3.3 Bank Reconciliation Statement
  - 3.4 Financial Statements: Balance Sheet, Income Statement, Cash Flow Statement, Accounting Policies and Notes
  - 3.5 Capital Budgeting
  - 3.6 Analysis of Financial Statements, Ratio Analysis and Trend Analysis
  - 3.7 Cost-Volume-Profit (CVP) Analysis
  - 3.8 Asset Valuation and Depreciation
  - 3.9 Implementation of Nepal Financial Reporting Standards (NFRS)

**Section (C) - 20 Marks**

**4. International Practices and Standards of Auditing**

- 4.1 Structure, role and scope of Supreme Audit Institutions (SAIs)
- 4.2 Roles of the International Organization of Supreme Audit Institutions (INTOSAI) and its organs and collaboration and interrelationship with the Auditor General of Nepal
- 4.3 General information on INTOSAI Congress/General Assembly and Goal Committees, and collaboration with the Office of the Auditor General
- 4.4 Role of the Asian Organization of Supreme Audit Institutions (ASOSAI)
- 4.5 Fundamental principles of SAIs, International Standards of Auditing, Guidelines, and Nepal Government Auditing Standards (NGAS)
- 4.6 International best practices in implementing audit reports
- 4.7 Concept, need, and justification of the SAI Performance Measurement Framework
- 4.8 International practices and framework of audit quality management, including quality control and review

**Section (D) - 20 Marks**

**5. Relationship of the Auditor General with External Bodies (10 Marks)**

- 5.1 Discussion of the Auditor General's report in the Public Accounts Committees (Federal Parliament and Provincial Assemblies), decisions of the committees, and their implementation
- 5.2 Settlement of irregularities and implementation of audit reports at Federal, Provincial, Local levels, and fully state-owned enterprises
- 5.3 Collaboration with Government of Nepal, development partners and beneficiaries in implementing audit recommendations
- 5.4 Role of regulatory bodies in financial management: Nepal Rastra Bank, Insurance Authority, Securities Board of Nepal, Institute of Chartered Accountants of Nepal, Nepal Accounting Standards Board and Nepal Auditing Standards Board
- 5.5 Interrelationship between the work of the Commission for the Investigation of Abuse of Authority, National Natural Resources and Fiscal Commission and Department of Money Laundering Investigation and the Auditor General

**6. Modern Concepts in Auditing and Use of Information Technology (10 Marks)**

- 6.1 Citizen and stakeholder participation in auditing
- 6.2 Environmental Audit
- 6.3 Risk-based Audit
- 6.4 Information Technology Audit
- 6.5 Nepal Audit Management System (NAMS) and other systems related to financial management: LMBIS / PLMBIS, SuTRA, CGAS, TSA, PAMS, RMIS
- 6.6 Use of technology in auditing (CAATs) and general knowledge about modern IT tools such as AI, Big Data, Data Analytics, IDEA, ACL, etc.

लोक सेवा आयोग

अप्रविधिक (परराष्ट्र, प्रशासन, लेखापरीक्षण र संधीय संसद सेवा), राजपत्रांकित तृतीय श्रेणी, शाखा अधिकृत वा सो सरह पदको खुला प्रतियोगितात्मक परीक्षाको पाठ्यक्रम

Sample Questions:

Paper IV: Service related subject for Nepal Audit Service

Section (A) = 30 Marks

- लेखापरीक्षण, लेखापरीक्षणको प्रारम्भिक प्रतिवेदन, सो उपर प्रतिक्रिया र बेरुजु फर्स्यौट सम्बन्धी प्रक्रियाको बारेमा छोटकरीमा व्याख्या गर्नुहोस् ।  
Explain briefly about auditing, the preliminary audit report, the response to it, and the process related to irregularities settlement.
- संविधान भएका तीन तहको सरकारको आर्थिक अधिकार सम्बन्धी प्रावधान बारे विवेचना गर्नुहोस् । अन्तरसरकारी वित्तीय व्यवस्थापन कसरी लेखापरीक्षण गरिन्छ ?  
Analyze the constitutional provisions regarding financial powers of the three levels of government. How should intergovernmental fiscal arrangements be audited?
- छोटकरीमा लेख्नुहोस् (Write briefly).  
(क) नगदमा आधारित लेखाङ्कन (Cash Basis of Accounting)  
(ख) आर्थिक कारोबारमा सारभूतता (Materiality in Financial Transactions)

Section (B) = 30 Marks

- पशुपति ज्वेलर्सको आर्थिक वर्ष २०८१/८२ को कारोवारसँग सम्बन्धित मुख्य खाताको २०८२ आषाढ मसान्तको खाताबन्दीबाट देखिएको सन्तुलन परीक्षण निम्न लिखित छ ।  
The following is the Trial Balance of Pashupati Jewellers extracted from its main ledger as at the end of Ashadh 2082 (Fiscal Year 2081/82):

Particulars	Debit (Rs.in thousand)	Particulars	Credit (Rs.in thousand)
Cash and Bank	40,000	Sales	3,25,000
Closing Stock (Finished Goods)	25,000	Purchase Returns	10,000
Office Expenses	9,000	Discount Received	50,000
Rent	10,000	Sundry Creditors	4,000
Wages	15,000		
Purchases	2,35,000		
Debtors	6,000		
Advance (Deposit)	35,000		
<b>Total</b>	<b>4,32,000</b>	<b>Total</b>	<b>4,32,000</b>

थप जानकारी / समायोजन :

Additional Information / Adjustments:

- असार ३२ मा नगद परीक्षण गर्दा हातमा रहेको नगद रु ६५,००० मात्र फेला पयो।  
As at Ashadh 32, cash in hand was found to be Rs. 65,000 after physical verification.
- लेखांकन नगरिएको प्राप्त गर्न बांकी व्याज आमदानी रु १० हजार रहेको छ  
Interest income of Rs. 10,000, earned during the year, has not yet been recorded.
- ह्रास योग्य सम्पत्तिमा १०% ह्रास कट्टी गर्न बांकी छ ।  
The applicable fixed asset is to be depreciated at 10% for the year.

उक्त सन्तुलन परीक्षण बमोजिम पशुपति ज्वेलर्सको वर्ष २०८२ असार मसान्तसम्मको बासलात तयार गर्नुहोस् ।

(३+३+४)

Using the above Trial Balance and adjustments, prepare the Balance Sheet of Pashupati Jewellers for the year ended Ashadh 2082.

(3+3+4)

लोक सेवा आयोग

अप्रविधिक (परराष्ट्र, प्रशासन, लेखापरीक्षण र संघीय संसद सेवा), राजपत्रांकित तृतीय श्रेणी, शाखा अधिकृत वा सो सरह पदको खुला  
प्रतियोगितात्मक परीक्षाको पाठ्यक्रम

5. तरलता अनुपात (Liquidity Ratios) भन्नाले के बुझ्नुहुन्छ ? यसका कुनै दुईवटा उदाहरणलाई व्याख्या सहित प्रस्तुत गर्नुहोस् । (४+३+३)  
What do you understand by Liquidity Ratios? Present any two examples of it with explanations. (4+3+3)
6. बैंक हिसाव मिलान विवरण (Bank Reconciliation Statement) भन्नाले के बुझ्नुहुन्छ ? निम्नलिखित जानकारीको आधारमा मंसिर मसान्तसम्मको बैंक हिसाव मिलान विवरण तयार गर्नुहोस् ।  
What is meant by Bank Reconciliation Statement? Prepare the Bank Reconciliation Statement for the end of Mangsir based on the following information:
- a) नगद किताब अनुसारको मौज्जात रु 20,51,000 (Balance as per Cash Book is Rs 20,51,000).  
b) चेक जारी गरेको तर बैंकमा प्रस्तुत नगरेको रु 10,66,000 (Cheques issued but not presented in the bank amounts to Rs 10,66,000)  
c) चेक प्राप्त भै बैंकमा जम्मा गरेको तर बैंकले हिसाव राफसाफ नगरेको रु 8,00,000 (Cheques received and deposited in the bank but not yet cleared by bank amounts to Rs 8,00,000)  
d) बैंकले चार्ज कटाएको रु 500 (Bank charges amounts to Rs 500).  
e) बैंकले खातामा व्याज जम्मा गरिदिएको रु 10,250 (Interests credited by bank amounts to Rs 10,250).  
f) बैंक स्टेटमेन्ट अनुसारको मौज्जात रु 23,26,750 (Balance as per Bank Statement is Rs 23,26,750).

नोट: नगद किताबको मौज्जातबाट बैंक स्टेटमेन्ट अनुसारको मौज्जातसम्म समायोजन गर्दै बैंक हिसाव मिलान विवरण तयार गर्नुहोस् ।

Note: Prepare the Bank Reconciliation Statement by adjusting the cash balance as per Cash Book to match the balance as per Bank Statement.

**Section (C) = 20 Marks**

7. सर्वोच्च लेखापरीक्षण संस्थाहरूको अन्तर्राष्ट्रिय संगठन (INTOSAI) तथा यसका अंगहरूको परिचय दिदै महालेखापरीक्षकको कार्यालयको सम्बन्ध तथा सहकार्यको बारेमा लेख्नुहोस् । (६+४)  
Write about the Supreme Audit Institutions' international organization (INTOSAI) and its components, introducing them and explaining the relationship and collaboration of the Office of the Auditor General. (6+4)
8. SAI Performance Measurement Framework भनेको के हो ? विभागीय स्तरमा लेखापरीक्षणको प्रभावकारिता मूल्याङ्कन गर्न यसलाई कसरी प्रयोग गर्नुहुन्छ ? चर्चा गर्नुहोस् ।  
What is the SAI Performance Measurement Framework? How would you apply it to assess audit effectiveness at the departmental level? Explain.

**Section (D) = 20 Marks**

9. महालेखापरीक्षकको प्रतिवेदनउपर व्यवस्थापिकामा हुने छलफल र यसमा महालेखापरीक्षकको कार्यालयको भूमिका बारेमा लेख्नुहोस् । (५+५)  
Write about the discussions in the legislature on the Auditor General's reports and the role of the Office of the Auditor General in these discussions. (5+5)
10. लेखापरीक्षणमा नागरिक सहभागिताको सम्बन्धमा अन्तर्राष्ट्रिय अभ्यास सहित नेपालको लेखापरीक्षणमा नागरिक सहभागिताको अवसर तथा चुनौतीहरू उल्लेख गर्नुहोस् । (४+६)  
Regarding citizen participation in auditing, mention international practices as well as the opportunities and challenges of citizen participation in auditing in Nepal. (4+6)

लोक सेवा आयोग

अप्रविधिक (परराष्ट्र, प्रशासन, लेखापरीक्षण र संधीय संसद सेवा), राजपत्रांकित तृतीय श्रेणी, शाखा अधिकृत वा सो सरह पदको खुला प्रतियोगितात्मक परीक्षाको पाठ्यक्रम  
(नेपाल परराष्ट्र सेवाको लागि मात्र थप)

पत्र /विषय	पूर्णाङ्क	उतीर्णाङ्क	परीक्षा प्रणाली	प्रश्नसंख्या X अङ्क	समय
<b>Extra Paper I:</b> अंग्रेजी भाषा (English Language)	१००	४०	विषयगत (Subjective)	सम्बन्धित पाठ्यवस्तुमा दिइए अनुसार	३ घण्टा
<b>Extra Paper II:</b> परराष्ट्र नीति तथा अन्तर्राष्ट्रिय सम्बन्ध (Foreign Policy & International Relation)	१००	४०	विषयगत (Subjective)	१०प्रश्न X १०अङ्क	३ घण्टा

नेपाल परराष्ट्र सेवाको लागि माथि उल्लिखित अतिरिक्त पत्र/विषयहरू उम्मेदवारले फाराम भर्दा फाराममा निर्दिष्ट गरिएको ठाउँहरूमा अनिवार्य रूपमा उल्लेख गर्नु पर्नेछ।

**Paper IV (Extra Paper I) : - English Language**  
**Section (A) - 20 Marks**

1. **Composition** **20 × 1 = 20**  
Essay Writing (The essay must be in about 800 to 1000 words in length.)

**Section (B) - 30 Marks**

2. **Translate from English into Nepali** **15 x 1 =15**  
A passage of about 200-250 words written in English on a general topic.  
The question should include instruction to translate the text literally without losing the sense and spirit of the original.
3. **Translation from Nepali into English** **15 x 1 =15**  
A passage of about 200-250 words written in English on a general topic.  
The question should include instruction to translate the text literally without losing the sense and spirit of the original.

**Section (C) - 30 Marks**

4. **Comprehension** **5 x 3 =15**  
A passage of about 500 words written in English will be given with 5 questions, each carrying 3 marks.
5. **Précis Writing** **15 x 1 =15**  
A passage of about 450 -500 words written in English will be given and the examinees will be asked to summarize it in 33 percent (one third) of the total length of the passage.

**Section (D) - 20 Marks**

6. **Diplomatic Correspondence/Writing** **10 x 2 =20**  
(Two questions from the following each consisting 10 marks)
- Drafting of first person note
  - Drafting of third person note
  - Drafting of joint communiqué
  - Drafting of press statement

**Paper IV (Extra Paper I): English Language**

**Sample Questions**

1. **Write an essay in about 800 to 1000 words in any one of the following issues. The essay should reveal candidate's originality and creativity: (20)**
- a. We live in a world besieged by media and technology. Every sector of our life is impacted by the presence of modern forms of communication system. Write an essay that discusses the influence of modern forms of communications on everyday life.
- or
- b. Write an essay that discusses how different cultures maintain their distinctive traditions in your community. In what ways does this cultural diversity have a positive impact on your community?
- or
- c. Diplomacy has been defined as "the management of relations between independent states by the process of negotiations." Write an essay citing some major events of modern international diplomacy that have resolved conflict through the process of negotiation and have shaped the world in which we live.
2. **Translate the following text into Nepali without losing the sense and spirit of the original: (15)**

A civilizational paradigm thus sets forth a relatively simple but not too simple map for understanding what is going on in the world as the twentieth century ends. No paradigm, however, is good for ever. The Cold War model of world politics was useful and relevant for forty years but became obsolete in the late 1980s, and at some point the civilizational paradigm will suffer a similar fate. For the contemporary period, however, it provides a useful guide for distinguishing from what is more important from what is less important. Slightly less than half of the forty-eight ethnic conflicts in the world in early 1993, for example, were between groups from different civilization. The civilizational perspective would lead the UN Secretary-General and the US Secretary of State to concentrate their peacemaking efforts on these conflicts which have much greater potential than others to escalate into broader wars.

Paradigms also generate predictions, and a crucial test of paradigm's validity and usefulness is the extent to which the predictions derived from it turn out to be more accurate than those alternative paradigms. A statist paradigm, for instance, leads John Mearsheimer to predict that "the situation between Ukraine and Russia is ripe for the outbreak of security competition between them. Great powers that share a long and common border, like that between Russia and Ukraine, often lapse into competition driven by security fears. Russia and Ukraine might overcome this dynamic and learn to live together in harmony, but it would be unusual if they do."

3. Translate the following text into English without losing the sense and spirit of the original:

उत्तर कोरियाले दक्षिण कोरियासँगको सम्पूर्ण शान्ति भंग भएको घोषणा गर्दै परमाणु आक्रमणको धम्की दिएको छ । चीनले दुवै मुलुक र उसका सहयोगीहरूलाई शान्ति कायम राख्न आग्रह गरेको छ । राष्ट्रसंघीय सुरक्षा परिषद्मा बिहीबार आफूविरुद्ध कडा प्रतिबन्ध पारित भएपछि ऊ थप आक्रोशित देखिएको छ । उत्तर कोरियाले बिहीबार आफूमाथि जाइलाग्ने अमेरिका वा अन्य कुनै राज्यमाथि पारमाणविक निवारक आक्रमण (प्रिइम्प्टिभ स्ट्राइक) गर्न सक्ने चेतावनी दिएको थियो । कोरियाको विदेश मन्त्रालयका प्रवक्ताले दोस्रो कोरिया युद्ध टार्न नसकिने पनि चेतावनी दिएका थिए । आउँदो साता अमेरिका तथा दक्षिण कोरियाले गर्ने भनिएको बृहत् संयुक्त सैनिक अभ्यास रोक्न प्योङयाङले गरेको आग्रहलाई दुवै मुलुकले अस्वीकार गरेका छन् । विगतमा उसले दक्षिण कोरियामा रहेका अमेरिकी सैनिकमाथि आक्रमण गर्ने चेतावनी दिएको थियो । अमेरिका तथा दक्षिण कोरियाली सेनाबीच सोमबारदेखि सैनिक अभ्यास हुने भएको छ ।

(15)

4. Summarize the passage given below in one third of its total length. (15)

Saints should always be judged guilty until they are proved innocent, but the tests that have to be applied to them are not, of course, the same in all cases. In Gandhi's case the questions one feels inclined to ask are: to what extent was Gandhi moved by vanity—by the consciousness of himself as a humble, naked old man, sitting on a praying mat and shaking empires by sheer spiritual power—and to what extent did he compromise his own principles by entering politics, which of their nature are inseparable from coercion and fraud? To give a definite answer one would have to study Gandhi's acts and writing in immense detail, for his whole life was a sort of pilgrimage in which every act was significant. But this partial autobiography, which ends in nineteen-twenties, is strong evidence in his favour, all the more because it covers what he would have called the unregenerate part of his life and reminds one that inside the saint, or near-saint, there was a very shrewd, able person who could, if he had chosen, have been a brilliant success as a lawyer, an administrator or perhaps even a business man.

At about the time when the autobiography first appeared I remember reading its opening chapters in the ill-printed pages of some Indian newspaper. They made a good impression on me, which Gandhi himself at that time did not. The things that one associated with him—home-spun cloth, 'soul forces' and vegetarianism—were unappealing, and his medievalist programme was obviously not viable in a backward, starving, over-populated country. It was also apparent that the British were making use of him, or thought they were making use of him. Strictly speaking, as a Nationalist, he was an enemy, but since in every crisis he would exert himself to prevent violence—which, from the British point of view, meant preventing any effective action whatsoever—he could be regarded as 'our man'. In private this was sometimes cynically admitted. The attitude of the Indian millionaires was similar. Gandhi called upon them to repent, and naturally they preferred him to the Socialists and Communists who, given the chance, would actually have taken their money away. How reliable such calculations are in a long run is doubtful; as Gandhi himself says, 'in the end deceivers deceive only themselves'; but at any rate the gentleness with which he was nearly always handled was due partly to the feeling that he was useful. The British Conservatives only became really angry with him when, as in 1942, he was in effect turning his non-violence against a different conqueror.

But I could see even then that the British officials who spoke of him with a mixture of amusement and disapproval also genuinely liked and admired him, after a fashion. Nobody ever suggested that he was corrupt, or ambitious in any vulgar way, or that anything he did was actuated by fear or malice. In judging a man like Gandhi one seems instinctively to apply high standards so that some of his virtues pass unnoticed. For instance, it is clear from even the autobiography that his natural physical courage was quite outstanding: the manner of his death was a later illustration of this, for a public man who attached any value to his skin would have been more adequately guarded. Again, he seems to have been quite free from the maniacal suspiciousness which E. M. Forster rightly says in *A Passage to India*, is the besetting Indian vice, as hypocrisy is the British vice.

5. Read the following passage carefully and answer the questions given below. 5x3=15

The biggest house of cards, the longest tongue, and of course, the tallest man: these are among the thousands of records logged in the famous *Guinness Book of Records*. Created in 1955 after a debate concerning Europe's fastest game bird, what began as a marketing tool sold to pub landlords to promote Guinness, an Irish drink, became the bestselling copyright title of all time (a category that excludes books such as the Bible and the Koran). In time, the book would sell 120 million copies in over 100 countries— quite a leap from its humble beginnings.

In its early years, the book set its sights on satisfying man's innate curiosity about the natural world around him. Its two principal fact finders, twins Norris and Ross McWhirter, scoured the globe to collect empirical facts. It was their task to find and document aspects of life that can be sensed or observed, things that can be quantified or measured. But not just any things. They were only interested in superlatives: the biggest and the best. It was during this period that some of the hallmark Guinness Records were documented, answering such questions as "What is the brightest star?" and "What is the biggest spider?"

Once aware of the public's thirst for such knowledge, the book's authors began to branch out to cover increasingly obscure, little-known facts. They started documenting human achievements as well. A forerunner for reality television, the Guinness Book gave people a chance to become famous for accomplishing eccentric, often pointless tasks. Records were set in 1955 for consuming 24 raw eggs in 14 minutes and in 1981 for the fastest solving of a Rubik's Cube (which took a mere 38 seconds). In 1979 a man yodeled non-stop for ten and a quarter hours.

In its latest incarnation, the book has found a new home on the internet. No longer restricted to the confines of physical paper, the *Guinness World Records* website contains seemingly innumerable facts concerning such topics as the most powerful combustion engine, or the world's longest train. What is striking, however, is that such facts are found sharing a page with the record of the heaviest train to be pulled with a beard. While there is no denying that each of these facts has its own, individual allure, the latter represents a significant deviation from the education-oriented facts of earlier editions. Perhaps there is useful knowledge to be gleaned

regarding the tensile strength of a beard, but this seems to cater to an audience more interested in seeking entertainment than education.

Originating as a simple bar book, the *Guinness Book of Records* has evolved over decades to provide insight into the full spectrum of modern life. And although one may be more likely now to learn about the widest human mouth than the highest number of casualties in a single battle of the Civil War, the *Guinness World Records* website offers a telling glimpse into the future of fact-finding and record-recording.

### Questions

- a) In what ways has *Guinness Book of Records* undergone change over the time since its inception in 1955?
- b) What is the most significant difference between older editions of the *Guinness Book of Records* and the new *Guinness World Records* website?
- c) What do you mean by **empirical** and what were the principal fact finders of *Guinness Book of Records* primarily interested in? What makes you call their work empirical?
- d) What do you think is the major shift in focus of *Guinness Book of Records* since its origin as a bar book to a source book giving insights into the full array of world and modern life?
- e) Why do you think *Guinness Book of Records* has been consulted by people not only for getting information and knowledge, but also for seeking entertainment?

### 6. Answer the following questions:

10x2=20

- a) Your country has diplomatic relation with many countries. Now, one of your neighboring countries is celebrating the 50th year of its independence. Draft a first person note to the ambassador of that country congratulating him/her on the occasion.
- b) Two countries in your region have noted a sharp rise in average temperature in the last two decades, leading to the melting of the glaciers and erratic weather conditions. Delegates of the two nations have met several times and have come up with measures to address the problems. Draft a joint communiqué that calls for an immediate and forceful action.

**Paper V (Extra Paper II) : - Foreign Policy & International Relations**

**Section (A) - 20 Marks (10×2= 20)**

**1. Nepal's Foreign Policy**

- 1.1 Evolution of Nepal's foreign policy
- 1.2 Definition and determinants of Nepal's foreign policy
- 1.3 Guiding principles and Nepal's foreign policy
- 1.4 Democratization of foreign policy
- 1.5 Human rights: Nepal's obligations
- 1.6 Environment: challenges of climate change and global warming
- 1.7 Terrorism: global and regional instruments to combat it
- 1.8 Globalization and its impact on Nepal's foreign policy
- 1.9 Refugee issues

**2. Strategic and Political Relations between Nations**

- 2.1 Nepal's relation with SAARC countries
- 2.2 Nepal's relations with major powers (China, USA, UK, France, Russia, Japan, Germany)
- 2.3 Nepal's relations with EU and other major development partners

**Section (B) - 30 Marks (10×3= 30)**

**3. Nepal and International Organizations/Institutions**

- 3.1 United Nations: structure, functions and reform issues
- 3.2 Nepal's membership in the United Nations
- 3.3 Role of Nepal in disarmament and international peace
- 3.4 Nepal's participation in UN Peacekeeping Operations
- 3.5 World Bank Group
- 3.6 International Monetary Fund
- 3.7 World Trade Organization
- 3.8 Asian Development Bank

**4. Nepal, Non-Aligned Movement (NAM), and Least Developed Countries**

- 4.1 Origin, purposes, principles and relevance of NAM
- 4.2 Nepal's role in NAM
- 4.3 Nepal's role in Least Developed Countries (LDC), Land-Locked Developing Countries (LLDC) and in the Group of 77 and China (Developing countries)
- 4.4 South-South Cooperation
- 4.5 Rights of Land-Locked States

**5. Regional Organizations and Nepal**

- 5.1 Concept, growth and importance of regionalism
- 5.2 EU, ASEAN, SAARC, BIMSTEC, Shanghai Cooperation Organization (SCO)
- 5.3 Nepal in SAARC
- 5.4 Nepal in BIMSTEC

**Section (C) - 20 Marks (10×2= 20)**

**6. Economic Diplomacy: In Case of Nepal**

- 6.1 Foreign aid: role of foreign aid in Nepal's development
- 6.2 Foreign trade: challenges of increasing trade deficit
- 6.3 Foreign employment and role of remittance in national economy
- 6.4 Tourism promotion
- 6.5 Hydropower development
- 6.6 Foreign Direct Investment (FDI)
- 6.7 Non Resident Nepalese (NRNs)

**7. Ministry of Foreign Affairs and Nepal's Diplomatic and Consular Missions**

- 7.1 Role and functions of the Ministry of Foreign Affairs
- 7.2 Nepal Foreign Service, diplomacy and national interest
- 7.3 Functions of Nepalese diplomatic and consular missions
- 7.4 Challenges of Nepalese diplomatic and consular Missions
- 7.5 Vienna Convention on diplomatic relations, 1961
- 7.6 Vienna Convention on consular relations, 1963

**Section (D) - 30 Marks (10×3= 30)**

**8. Nepal's Bilateral Treaties**

- 8.1 Nepal-India Treaty of Peace and Friendship, 1950
- 8.2 Nepal-India Extradition Treaty, 1953
- 8.3 Nepal-India Trade and Transit Treaty (1960) with periodic revisions
- 8.4 Nepal's Treaty of Peace and Friendship with China, 1960

**9. Diplomacy: Definition and Changing Role**

- 9.1 Definition and evolution
- 9.2 Changing nature
- 9.3 Types (Type I and Type II diplomacy, public diplomacy, citizen diplomacy, cultural diplomacy, virtual diplomacy, conference diplomacy, preventive diplomacy)
- 9.4 Diplomatic terminologies (Agreement, Aid Memoire, Ambassador-designate, Ambassador-at-large, Ambassador Extraordinary and Plenipotentiary, Asylum, Attaché, Chancery, Charge d' Affaires, Consul, Consulate General, Credentials, Demarche, Diplomatic Bag, Diplomatic Illness, Dual Accreditation, Exchange of letters, Excellency, Exequatur, Full Power, Good Offices, Laissez Passé, Persona Non Grata, Precedence)
- 9.5 Negotiation skills

**10. Theories of International Relations, International Law and Practices**

- 10.1 Theories of international relations (Realism, Liberalism, Democratic Peace Theory, Institutionalism, Marxist Theory, Constructivism, Functionalism)
- 10.2 International Law:
  - 10.2.1 Definition and general principles of international law
  - 10.2.2 Recognition of states and governments
  - 10.2.3 Treaty making (definition of treaties, full power, conclusion of treaties, validity of treaties)

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**Extra Paper II: Foreign Policy & International Relations**  
**Sample Questions**

**(First Set)**

**Section A: (10 × 2 = 20)**

1. Describe the notion of democratization of foreign policy in Nepal's context and identify constitutional provisions in Nepal for the practice of sovereign control over the foreign policy.
2. It is said that India, China and the United States of America have their own strategic interests in Nepal. How do you perceive this statement and what do you think are their strategic interests in Nepal?

**Section B: (10 × 3 = 20)**

3. While talking about Nepal and the United Nations, two aspects are evident: one is that Nepal would contribute for international peace and security through the UN and the other being Nepal would utilize the UN for the promotion of national interest, including socio-economic development. Elucidate both aspects.
4. Describe some major challenges that Nepal has been facing as a LDC. And enumerate the priority areas of action set out in the Istanbul Program of Action (IPOA) 2011- 2020 adopted by the Fourth UN Conference on LDCs.
5. 'The South Asian Association for Regional Cooperation (SAARC) was doomed to fail from its inception' in the circumstance of perennial political acrimony between particular member countries. How do you assess this statement and what are your suggestions for making SAARC more functional?

**Section C: (10 × 2= 20)**

6. What role do you think Non Resident Nepalese (NRNs) can play for the economic development of Nepal? Put your argument for and against the provision of 'dual citizenship'.
7. Enumerate the functions of diplomatic mission as per the provision of the Vienna Convention on Diplomatic Relations 1961 and suggest ways to make Nepalese missions more productive.

**Section D: (10 × 3= 30)**

8. Highlight the major features of the Treaty of Peace and Friendship 1950 between Nepal and India and give your opinion on Article V and Article VII of the treaty.
9. Briefly explain public diplomacy and cultural diplomacy. What should Nepal do in order to utilize these tools while conducting her diplomacy abroad?
10. Elucidate on Realism and Liberalism theory of International Relations. In your view which one would provide more pragmatic guidelines for Nepal's foreign policy?

(Second Set)

**Section A: (10 × 2 = 20)**

1. Discuss briefly the determinants of Nepal's foreign policy and also mention about the guiding principles.
2. In terms of managing her relations between India and China, Nepal has to replace the '*yam theory*' psyche with the emerging thoughts of '*vibrant bridge*' between fastest growing economies in the world. Make plausible argument in favor of this statement.

**Section B: (10 × 3 = 20)**

3. Assess the overall role Nepal has been playing in the United Nations and suggest measures to be taken with a view to enhancing its participation in the UN peacekeeping operations.
4. Briefly sketch the global political context in which the Non-Aligned Movement (NAM) was born. Do you believe that NAM still holds its relevance despite the end of Cold War era? Put forth your argument.
5. The South Asian Association for Regional Cooperation (SAARC) has become a 'talk shop'. How do you assess this statement? What are your suggestions for making SAARC an effective regional organization?

**Section C: (10 × 2 = 20)**

6. Foreign Aid, if not utilized productively, may create 'dependency syndrome' in the development process of a recipient country. Explain this statement and suggest how Nepal can productively use foreign aid.
7. 'Foreign policy is goal and diplomacy is means'. Explain this notion. What are your suggestions for making the role of the Ministry of Foreign Affairs effective in conduction of Nepal's diplomacy?

**Section D: (10 × 3 = 30)**

8. Briefly compare the Treaty of Peace and Friendship 1950 between Nepal and India and the Treaty of Peace and Friendship 1960 between Nepal and China.
9. Define the following diplomatic terminologies:  
(a) Aid Memoire (b) Demarche (c) Good Office
10. Define 'full powers' as per the provision of the Vienna Convention on the Law of Treaties 1969. Who are considered to have 'full powers'?