



/fli6æ aldf sDkgl Inld6ß

/fdzfxky,sf7df8f)-gkfn

vhf klt ofl utflds k/Liffáf/f kbklt {ugI; Dj Gwl ; F'gf

-kyd k6s kşflzt ldtM@)&\$ cflZjg @ ut]

nfş ; j] f cfofufaf6 kkt ; xdlit cg; f/ o; sDkgl Inld6ß / ; f]cgtuť l/Qm/xşf bxfosf kbx?df vhf klt ofl utflds k/Liffáf/f :yfol kbklt{ugkgI ePsfh] g]ts ktg blvg] kmhbf/L cleofudf cbfntaf6 bfl kl fof t gePsf tkl; nsf] oflotf klşf gkfnl gful/sn] cfknh] kkt u/\$f] gful/stfsf] kdf0fkq, P; =Pn=; l= j f ; f] /x / ; f] ecbf dflysf] z]fs oflotfsf] kdf0fkq, 6&; s[6 / rfl/lqs kdf0fkqx?sf]: j o+ kdf0ft kl tlnkl, xfn; fn} lvrşf] kf; kř{; f0hşf] # -tlg_ klt kmřf] / tflsPsf] b:t/ ; lxt ; dfj žl tknşf] ; dx ; d] vhf0{l/tk]ş b/vf:t kmřf/d e/l tflsPsf] Dofbleq o; sDkgl In-sf] křfg sfofodf aempg' xg of] ; F'gf kşflzt ul/Psf] 5 . ljbžl l j Zj l j Bfno j f lzlfof ; :yfaf6 z]fs kdf0fkq kkt u/\$f pDd]j f/x?n]; Dj lwt lgsfoaf6 ; ds ltfşf] kdf0fkq ; d] kž ugkgş . cfj šs axfnjfnf :yfol sdf/l ePdf sfo{t ; :yfsf] l j efulo : j ls[t ; d] kž ug{kgş . sfo{cgej rflxg] oflotf tflsPsf] kbd f cfj šg lbg] cfj šsn] sfo{t ; :yfdf sfd u/\$f] kb tyf cgej sf] j if{vNg] kdf0fkqs f ; fy} l goltm kqs f] kltlnk ; d] kž ug{kgş . l/t gkul / Dofb gf3l kg{cfPsf] b/vf:t pk/ sg} sf/j fxl xg] 5g .

lj 1fkg g=	kb	tx	; dx	; Wof	cfj Zos Gogtd z]fs oflotf / cgej
!÷@)&\$÷&%	dVo Joj :yfs	!)	vhf	!	dfgotfkkt lzlfof ; :yfaf6 Joj :yfk, aldf, cyžf:q, la1fg, s[if tyf kz' la1fg, tYoflzf:q jf afl0Ho sfgg dWb] sg} Ps laifodf sDtldf :gftsfQ/ tx jf rf6ß Psfp06q; l -ICAN sf] ; b:otf kkt_ pQl0f{u/L aldşf] lřdf sDtldf @ jifşf] cgej ; lxt sg} a]sE, laQ jf aldf ; Dj Gwl ; u7t ; :yfdf clws[t:t/sf] kbd f !) jifşf] sfo{cgej ePsf].
@÷@)&\$÷&%	Joj :yfs	(vhf	!	dfgotfkkt lzlfof ; :yfaf6 Joj :yfk, aldf, cyžf:q, la1fg, s[if tyf kz' la1fg, tYoflzf:q jf afl0Ho sfgg dWb] sg} Ps laifodf sDtldf :gftsfQ/ tx jf rf6ß Psfp06q; l -ICAN sf] ; b:otf kkt_ pQl0f{u/L aldşf] lřdf sDtldf @ jifşf] cgej ; lxt sg} a]sE, laQ jf aldf ; Dj Gwl ; u7t ; :yfdf clws[t:t/sf] kbd f * jifşf] sfo{cgej ePsf].
#÷@)&\$÷&%	; x Joj :yfs -rf6ß Psfp06q_	*	vhf	!	dfgotfkkt lzlfof ; :yfaf6 rf6ß Psfp06q (CA jf ACCA jf CPA) k/Liff pQl0f{u/L rf6ß Psfp06q ; :yf (ICAN) sf] ; b:otf kkt / aldşf] lřdf sfd ug[sg] ; :yfdf sDtldf @ jif{sfo{cgej ePsf].

\$÷@)&\$÷&%	gfoj Joj :yfs	&	vhf	!	dfGotfk!t lzlf0f ; :yfaf6 Joj :yfkG, aldf, cyžf:q, la1fg, s[if tyf kz' la1fg, tYofÍzf:q jf afl0fHo sfgg dWb]sg}Ps laifodf sDtldf :gftsf0/ tx jf rf68 Psfp06g; L -ICAN sf]; b:otf k!t_ pQl0f{ u/l sg}a)SÉ, laQ jf aldf ; Dj GwL ; u7t ; :yfdf clws[t:t/sf] kbdf % j if\$[f] sfo{ cgej ePsf].
%÷@)&\$÷&%	; xfos Joj :yfs	^	vhf	\$	dfGotfk!t lzlf0f ; :yfaf6 Joj :yfkG, aldf, cyžf:q, la1fg, s[if tyf kz' la1fg, tYofÍzf:q, sfgg jf ; Rgf klj lw dWb]sg} Ps laifodf sDtldf :gftsf0/ tx jf rf68 Psfp06g; L jf ; f]; /x pQl0f{u/\$f].
			dlxnf	!	
			cf-h=	!	
			dwžl	!	
			blnt	!	
^÷@)&\$÷&%	; xfos ævÆ	\$	vhf	!#	dfGotfk!t lzlf0f ; :yfaf6 klj oftf kdf0f kq tx (+2) jf ; f]; /x pQl0f{u/\$f].
			dlxnf	\$	
			cf-h=	#	
			dwžl	@	
			blnt	!	
			ckfÉ	!	

!= ; j fsf]lsl; d M :yfol .

@= tna, ; lj wf tyf cG0 M lgoIQm xBfsf avt sDkgl ln=df nfu"/x\$[f]k fInt lgodfg; f/ xg\$.
; j fsf zt{

#= pd]sf]xb M b/vf:t lbg]clGtd ldlit; Dd tx !) kbsf nflu @! j if{k/f e0{\$% j if{
pd] ggf3\$[f]. tx (kbsf nflu @! j if{k/f e0{\$) j if{pd] ggf3\$[f].
tx-^, & / * sf]kbsf nflu @! j if{k/f e0{#% j if{ggf3\$[f, tx \$ sf]
kbsf nflu !* j if{k/f e0{#% j if{ggf3\$[f] t/ dlxnf pd]j f/sf]xsdf
\$) j if{pd] ggf3\$[f]. o; sDkgl ln=df sfo{t :yfol sdf/lnf0{
pNn]vt pd]sf]dflyNnf]xb nflu]5g .

\$= k/l1f0f sfn M ! j if{. dlxnsf]xsdf ^ dlxgf .

%= k/l1ffsf]lsl; d M ln]vt tyf cGtj ff{ xg\$. ; fy} lj 1fkg g=\$, % / ^ sf]nflu sDk0b/
; lk ; DaGwL k0f]ffds k/l1ff ; d] ln0g\$.

^= b/vf:t knf/fd kf0g] M sDkgl ln=sf] kwfg sfoffo, hgziQm Joj :yfkG ljefu, /fdzfxky,
tyf aemfpg]:yfg sf7df8fF . b/vf:t knf/d o; sDkgl ln=sf] website:
http://www.rbcl.com.np af6 Download ug{; lsg\$.

&= b/vf:t aemfpg] M of]; Rgf uf]vfkq blgsdf kyd k6s k\$flzt ePsf]ldltn]@! lbg
clGtd Dofb -@)&\$÷)&÷!^_ leq / bf]j / b:t/ lt/l klxnf]Dofb ; dffk ePsf]ldltn]
& lbg -ldlt @)&\$÷)&÷@#_ leq b/vf:t aemfpg ; lsg\$.

*= b/vf:t knf/d b:t/ M ?= !))÷- -Ps ; o_ . o; sDkgl ln=sf]website af6 Download u/\$[f]
b/vf:t knf/fdsf]xsdf ; d] ; fxl adf]hd zNs hDdf ug[kg\$.

(k/liff zlls M tx-!) kbsf nflu ?=!)÷-, tx-(kbsf nflu ?=!)÷-, tx-
 kbsf nflu ?=!)÷-, tx-^ / & sf kbsf nflu ?= *)÷- -cf7 ; o_
 tx \$ sf kbsf nflu ?= %)÷- -kfr ; o_ .

!)= ; dfj žl ; dksf nflu M tx-^ jf ; f]eGbf dflvNnf]txsf]kbsf nflu k]o\$; dxd f yk ?=#))÷-
 yk b:t/ -tlg ; o_ / tx \$ sf kbsf nflu k]o\$; dxd f yk ?=@))÷- -b0{ ; o_ .

!!= k/liff xg]ldlt / s]b| M pk/fQm kbx?sf]lnlvt k/liff nř\$; jf cfof]uj f6 ; #fng xg\$. lnlvt
 k/liff xg]ldlt / k/liff s]b|kl5 k\$flzt ul/g\$.

b]6JoM

s_ b/vf:t knf/fd / k/liff ; DaGwl zlls jf b:t/ sDkgl ln=sf]s]if lj sf; a\$ lnld6\$sf]rNtl vřtf
 g⇒!))@)))@*^&!^ df hDdf u/L ; f\$]efř/ b/vf:t knf/fdsf ; fy kž ug{k\$. /sd hDdf
 efř/df s]d\$ gePsf]/ cfj \$ss]gfd :ki6 pNny ePsf]xgk\$.

v_ tx ^ ; xfos Joj:yfks, tx \$; xfos avE kbsf] k/liffdf ; km xg] pDd]j f/x?nf0{ clGtd
 of]otfmdsf cwf/df zvfut ?kdf 5g\$; řl křfg ul/ lgo]m ul/g\$. ; ? lgo]m ePsf]zřvf
 sfofhodf G\$td % j if{ ; jf ug{k\$.

u_ vhf tyf ; dfj žl tkn\$]nflu Pp6}b/vf:t kž u/]k]g\$. ; fy} ; dfj žl tkn{Ps eGbf j9L ; dxd f
 b/vf:t lbg]ePdf ; d\$ cg' f/ 5\$ 5\$}b:t/ nřlg\$.

3_ pk/fQm kbx?sf]vhf tyf ; dfj žl ; dksf]Pp6}k/liff xg\$.

8_ b/vf:t knf/fd, kf7oqmd tyf cGo hfgsf/l\$]nflu o ; sDkgl ln=sf]website: http://www.rbcl.com.np
 df xg{ ; lsg\$.

kgZrM

; dfj žl tkn\$ cfj \$sx?n]kž ug{k\$]yk sfuhřx? M

s_ c]lbfj;l=hghřtsf xsdf g]kn c]lbfj;l=hghřt p]yfg /fli6\$ k]ti7fg P\$df ; řls[ePsf]
 hřtsf]xsdf ; j] ; řlsf cwf/df, t/ g]kn c]lbfj;l=hghřt p]yfg /fli6\$ k]ti7fg P\$df ; řls[
 ePsf]hřtleq PseGbf j9L y/x? ePdf ; DalGwt :yfglo txsf]k\$]vsf]l ; kmf/ ; df k\$V lhNnf
 clwsf/laf6 ; řls[ePsf]hřtleqsf]y/ egl k\$fl0ft u/f0{b/vf:t ; fy kž ug{k\$.

v_ blntsf xsdf /fli6\$ blnt cfof]af6 ; řls[ePsf]hřtsf]xsdf ; řl ; řls]cwf/df, t/ /fli6\$
 blnt cfof]af6 ; řls[ePsf]hřtleq Ps eGbf j9L y/x? ePdf ; DalGwt :yfglo txsf]k\$]vsf]
 l ; kmf/ ; df k\$V lhNnf clwsf/laf6 ; řls[ePsf]hřtleqsf]y/ egl k\$fl0ft u/f0{b/vf:t ; fy kž
 ug{k\$.

u_ ckřEsf]xsdf ; j]ls[lřls] ; ssf]l ; kmf/ ; df t]sPsf]lgsfoaf6 ckřEtf k\$fl0ft u/\$]cfwf/df .

3_ dwž]lsf xsdf g]kn ; /sf/n]g]kn /fhkqdf ; řgf k\$flzt u/L t]s]adř]hdsf] ; yfaf6 dwž]l egl
 k\$fl0ft u/\$]cfwf/df, t/ g]kn /fhkqdf ; řgf k\$řzg u/L ; yf gřf\$]Dd ; DalGwt :yfglo txsf]
 k\$]vsf]l ; kmf/ ; df k\$V lhNnf clwsf/laf6 dwž]l egl k\$fl0ft u/f0{b/vf:t ; fy kž ug{k\$.

a_ lk5l8Psf]lřřsf]xsdf xfn sDkglđf ; d] nfu"/x\$ř]/fli6\$ alđf ; yfg sdf f/L lgodfj nl, @)%\$ sf]
 lgod ^-^_] :ki6ls/of -!_ df pNny ePsf]lhNnfdf :yfol a ; řf ; pNny u/L ; DalGwt lhNnfaf6 k]řt
 ul/Psf] gful/stsf] k\$]f0kq tyf ; DalGwt upřřlnsf jf gu/křlnsfaf6 xfn ; řl :yfgdf :yfol
 a ; řf ; ePsf]k\$]f0f kž ug{k\$.

**kbkř{ ; ldlt
 /fli6\$ alđf sDkgl ln=
 /fdzřxky, sf7df08ř}**