

लोक सेवा आयोग

नेपाल नागरिक उड्डयन प्राधिकरण, प्रशासन, प्रशासन/आर्थिक प्रशासन, प्रशासन/सि.ए., आठौं,
उपप्रबन्धक पदको खुला प्रतियोगितात्मक लिखित परीक्षा

२०७८/०८/२९

पत्र : प्रथम

समय : ३ घण्टा

पूर्णाङ्क : १००

विषय: प्रशासन र व्यवस्थापन

प्रत्येक खण्डको उत्तर छुट्टाछुट्टै उत्तरपुस्तिकामा लेख्नुपर्नेछ । अन्यथा उत्तरपुस्तिका रद्द हुनेछ ।

खण्ड "क"

५० अङ्क

१. संगठनमा गुनासो व्यवस्थापनसम्बन्धी व्यवस्था कति आवश्यक देख्नुहुन्छ? गुनासो व्यवस्थापनका लागि आवश्यक संयन्त्र र विधिबारे जानकारी गराउनुहोस् ।
४+६=१०
२. वार्ता र सम्झौतासम्बन्धी सैद्धान्तिक र व्यवहारिक ज्ञानको अभावले सार्वजनिक क्षेत्रका प्रशासकहरू कतिपय समस्या समाधान गर्न तथा संस्था एवं राष्ट्रको हित रक्षा गर्न असफल भएका छन् भन्ने आरोप लाग्ने गरेको पाईन्छ । यस पृष्ठभूमिमा विद्यमान समस्याहरूको पहिचान गरी वार्ता तथा सम्झौतासम्बन्धी कार्यको चरणबद्ध जिम्मेवारी र उच्च व्यवस्थापकको भूमिका सम्बन्धमा विश्लेषणात्मक उत्तर दिनुहोस् ।
८+६+६=२०
३. अन्य सुधारका अतिरिक्त कानूनको शासन, भ्रष्टाचारमुक्त र चुस्त प्रशासन, विकेन्द्रीकरण, आर्थिक अनुशासन तथा सार्वजनिक कार्य र स्रोतको कुशल व्यवस्थापन जस्ता असल शासनका आधारभूत मान्यतालाई आत्मसात गरी सर्वसाधारणले पाउनु पर्ने सेवा, छिटो छरितो तथा कम खर्चिलो ढंगबाट पाउने अवस्था सृजना गर्न २०६४ सालमा सुशासन (व्यवस्थापन तथा संचालन) ऐन लागू गरियो । नागरिक वडापत्रको व्यवस्था गरियो । सार्वजनिक सुनुवाईको व्यवस्था गरियो । पछिल्लो समयमा नागरिक एक्सको पनि व्यवस्था गरियो । तर सर्वसाधारणले चाहेएको समयमा, चाहेको मात्रामा र व्यहोर्न सक्ने लागतमा सार्वजनिक सेवा पाउन सकेका छैनन् । यस परिप्रेक्ष्यमा सार्वजनिक सेवा प्रवाहमा रहेका कठिनाई तथा समस्या पहिचान गरी समस्याको समाधानका लागि कार्यान्वयनयोग्य सुझाव र सुझाव कार्यान्वयनको मार्गचित्रसमेत प्रस्तुत गर्नुहोस् ।
५+५+५+५=२०

खण्ड "ख"

५० अङ्क

४. नेपाल नागरिक उड्डयन प्राधिकरणका विद्यमान चुनौतीहरू पहिचान गर्दै यी चुनौतीहरूको सामना गर्न व्यवस्थापनले लिनुपर्ने पहलकदमीबारे बुँदागत र संक्षिप्त सुझाव दिनुहोस् ।
५+५=१०

५. नेपाल सरकारले राष्ट्रिय गौरवका भनेर तोकेका २४ विभिन्न आयोजनाहरूमध्ये कुनै एक आयोजना पनि शुरूको अनुमानित लागत र तोकिएको समयमा सम्पन्न हुन सक्ने अवस्था देखिंदैन । यी राष्ट्रिय गौरवका आयोजनाहरूमात्र होईन अपवादबाहेक अन्य कुनै आयोजना पनि निर्धारित परिमाण तथा गुणस्तरसहित अनुमानित लागत र तोकिएको समयमा सम्पन्न हुने गरेका छैनन् । सार्वजनिक जवाफदेहिता र उत्तरदायित्वलाई मनन गर्दै नेपालमा आयोजना व्यवस्थापनका समस्या पहिचान गर्नुहोस् र समस्या समाधानका सुभावसहित कार्यान्वयन कार्ययोजना पेश गर्नुहोस् ।

७+८+५=२०

६. नेपालमा वर्षेनी उल्लेखनीय मात्रामा दातृ राष्ट्र र निकायहरूबाट सहयोग प्राप्त हुँदै आएको छ । तर पनि प्रभावकारीरूपमा गरिबी निवारण हुन सकेको छैन । गरिबी निवारण गर्नका लागि वैदेशिक सहयोगको उपयोगमा के-कस्ता समस्या देखापरेका छन्? ती समस्याको समाधान कसरी गर्न सकिन्छ? विवेचनासहित सुभाव दिनुहोस् ।

१०+१०=२०

∴ समाप्त ∴

लोक सेवा आयोग
नेपाल नागरिक उड्डयन प्राधिकरण, प्रशासन, आर्थिक प्रशासन, सि.ए., आठौं, उपप्रबन्धक पदको खुला
प्रतियोगितात्मक लिखित परीक्षा

२०७८/०८/२३

पत्र : द्वितीय
समय : ३ घण्टा

पूर्णाङ्क : १००

विषय: सेवा सम्बन्धी

प्रत्येक **Section** को उत्तर छुट्टाछुट्टै उत्तरपुस्तिकामा लेख्नुपर्नेछ । अन्यथा उत्तरपुस्तिका रद्द हुनेछ ।

Section "A"

50 Marks

1. Civil Aviation Authority of Nepal (CAAN) deals in Aviation services. The Tariff of aviation services is fixed by the government. After the Balance Sheet date, but before the finalization of the CAAN's accounts, the government unexpectedly increased the price retrospectively. Can the CAAN account for additional revenue at the close of the year? Discuss. 5
2. Discuss the factors to be taken into consideration while determining the requirement of working capital of Civil Aviation Authority of Nepal. 5
3. ABC bank issued NPR 1,000 million 3% debenture at 3% discount at par value of NPR 100 on Shrawan 1, 2078. The debentures are redeemable on Ashadh 31, 2081 at 5% premium. The effective rate of interest on debenture is 5.71%.
Calculate the finance cost to be shown in the Statement of Profit and Loss for the year ended Ashadh 31, 2079. 5
4. An asset purchased for NPR 20 million has carrying amount of NPR 10 million. During the current fiscal year the assets is revalued to 25 million. No adjustment of revaluation is made for tax purpose. The cumulative depreciation of the machine for tax purpose is NPR 15 million and the tax rate is 25%. If the asset is sold for more than the cost, the profit to the extent of accumulated depreciation will be included in taxable profit and the proceeds in excess of the original cost will not be taxable.
Calculate the amount of Deferred Tax Assets or Deferred Tax Liability of the assets as per NAS 12 if 5
 - (i) The assets are used in the business to recover the revalued amount marks.
 - (ii) The assets are sold immediately at revalued amount.
5. Answer the following: 5+5=10
 - a) Briefly mention the leverages and its significance in the investment decision.
 - b) Briefly state the key accounting policies of CAAN. Give any four potential red flags an analyst can identify in a general accounting analysis.

6. Everest Company Ltd. presented a balance sheet as of 31st December 2020.

<u>Assets</u>	<u>Rs.</u>	<u>Liabilities</u>	<u>Rs.</u>
Land & Buildings	140,000	Share capital	200,000
Plant and Machinery	350,000	P & L Account	30,000
Inventory	200,000	General reserve	40,000
Sundry debtors	100,000	12% debenture	420,000
Bills receivable	10,000	Sundry creditors	100,000
Cash at bank	40,000	Bills payable	50,000
	840,000		840,000

- a) As an analyst, you are required to calculate the following ratios: 5x2=10
- Current ratio
 - Quick ratio
 - Inventory to working capital
 - Debt to equity ratio
 - Capital gearing ratio
- b) Comment on the liquidity position of the company. Is it satisfactory? 3
- c) Comment on the solvency position of the company. Is it riskier to lend to this company? 3
- d) Comment on the overall performance of this company. As an investor, will you be willing to make investment in this company? 4

Section "B"

50 Marks

- What are the considerations for treasury management in CAAN? Discuss briefly. 5
- Mr. Dayal, a director of the Office of the Auditor General, was assigned to the audit of XZ public enterprises. He has carried out the audit without verifying the opening balances and the previous year's accounting policies as it is not needed for government auditors because the OAG has given him all authority about the audit procedures. Comment on this situation. 5
- Five bids have been submitted under a open bidding process. Briefly explain the process to be followed under public procurement laws until a bidder is selected. 5
- CAAN is the government agency responsible for the safety oversight of civil aviation in Nepal. How do you assess its role in civil aviation field in Nepal? 5
- What do you mean by corporate governance? What are your recommendations to address the weaknesses to ensure compliance with corporate governance principle of a typical Public Sector Undertakings in Nepal? 10

12. Mrs. Munu Koirala is working as a manager in Citizen Bank Ltd. and she received the following amount during the income year 2077/2078.

Salary	Rs. 75,000 per month
Dashain Allowance	Rs. 50,000
Gratuity	Rs. 75,000
Bonus	Rs. 150,000
Conveyance Allowance	Rs. 20,000 per month

The Employer has contributed and deducted amount as per Social Security Fund Act, 2074.

Following additional information is provided to you:

- a) She contributed to Social Security Fund.
- b) She retired from service on 30th Poush 2077. She received a pension of Rs. 50,000 per month after the date of her retirement.
- c) She was allowed free accommodation by the employer with cook facility and the cook's monthly salary Rs. 5,000 and rent Rs. 20,000 per month, who allowed him to stay there till Ashadh 2078.
- d) She received her Provident Fund amount of Rs. 1,550,000 from the approved Provident Fund on Magh 2077. The balance of the Provident Fund amount in her account as on 18th Chaitra 2058 was Rs. 700,000.
- e) She was also paid the sum of Rs. 100,000 by the Managing Director as his personal token in appreciation of her sincere service to the employer.
- f) She received a sum of Rs. 150,000 as unutilized leave salary as per the rule on 1st Magh 2077.
- g) She has received Rs. 30,000 as fee for question setting for MBS students and she received Rs. 25,000 per meeting for 3 times during the year as meeting fee.
- h) She has taken loan from the company amounting to Rs. 2,000,000 @ 8% p.a. interest. The market interest rate of such loan is 12% p.a.
- i) She was provided car facility for both official and personal purposes, Car Market price Rs. 5,600,000. Employer allowed her to retain the car with her till the end of Ashadh 2078 and also paid Rs. 5,000 per month for fuel and car maintenance expenses.
- j) During Aswin 2077, she was admitted to a private hospital for one week and the employer spent Rs. 150,000 on her medical treatment at the hospital and also reimbursed Rs. 175,000 her personal expenses.

- k) Other employees presented her with a silver casket engraving costing Rs. 250,000.
- l) She received dividend of Rs. 500,000 from various listed companies and received Rs. 150,000 bank interest.
- m) She had paid Rs. 50,000 life insurance premium for her son and Rs. 30,000 medical insurance premium of her family to Shikhar Insurance Company Ltd.
- n) The company has provided 100 shares of Uniliver Co. as a gift to her at the time of her retirement. The market price is Rs. 22,500 per share.
- o) She is an incapacitated person.

Now, Compute Assessable Income, Taxable Income and Tax Liability of Mrs. Mumu Koirala for the Fiscal Year 2077/78.

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- The End -