**অভ্যন্তরীণ নিরীক্ষা নীতি**

1. **D‡Ïk¨t**

1.1

KviLvbvi mKj Kvh©µg‡`kxq AvBb, evqvi †KvW Ae KÛv± G cÖYxZ wewa Abyhvqx †g‡b Pjv n‡”Q wK bv Zv ch©‡eÿb Kiv I †m Abyhvqx cieZx© Kvh©µg MÖnb Kiv|

1. **bxwZt**

2.1

mwVKfv‡e KviLvbvq kÖg AvBb, evqvi †KvW Ae KÛv± G cÖYxZ wewai wbqg cÖwZwôZ Kiv|

1. **c×wZt**

3.1

KviLvbvq 2 m`m¨ wewkó GKwU AwWU wUg \_vK‡e, hv‡`i g‡a¨ 1 Rb n‡e wUg wjWvi Ges evKx 1 Rb AwWU wUg-Gi m`m¨ wnmv‡e `vwqZ¡ cvjb Ki‡eb|

1. **MVb wPÎt**

4.1

KviLvbvi mKj Kvh©µg ‡`kxq AvBb, evqvi †KvW Ae KÛv± I BDGb m‡¤§jb G cÖYxZ wewa Abyhvqx n‡”Q wK bv, wb‡¤œv³ Pv‡U© ewY©Z `vwqZ¡cÖvß Øviv ev¯Íevqb I Z`viwK Kiv n‡q \_v‡K|

Af¨šÍixb AwWU

‡mBdwU AwWU

‡UKwbK¨vj AwWU

‡mvm¨vj AwWU

g¨v‡bRvi (‡KvqvwjwU)

‡mBdwU KwgwU

mn-gnve¨e¯’vcK (cÖkvmb, gvbem¤ú`, Kgcøv‡qÝ)

AwWUi

(wm. Kgcøv‡qÝ Awdmvi)

1. **MVb wP‡Îi eb©bvt**

4.1

**mn-gnve¨e¯’vcK (cÖkvmb, gvbem¤ú` এবং Kgcøv‡qÝ) t**

‡mvm¨vj AwWU Kvh©µg m¤úv`b Kivi j‡ÿ¨ evsjv‡`k ‡`kxq AvBb I evqvi †KvW Ae KÛv± Abymib K‡i GKwU †PKwjó ˆZwi K‡i AwWU wUg‡K cÖ`vb K‡i cÖ‡qvRbxq wb‡`©kbv cÖ`vb Ki‡eb Ges AwWU wUg D³ †PKwjó Gi AwWU Kv©hµg d‡jvAvc K‡i \_v‡K| Af¨šÍixb AwWU wi‡cvU© Gi Dci wfwË K‡i 5 ‡Kb c×wZ‡Z g~j Kvib we‡kølb K‡i h\_vh\_ ms‡kvab g~jK c`‡ÿc Gi gva¨‡g mswkøó wefvM‡K cwiKíbv cÖ`vb Ki‡eb I Zv ev¯Íevqb d‡jvAvc Ki‡eb Ges cieZx© AwWU ev d‡jvAvc AwWU Gi wel‡q cwjwm Abyhvqx cÖ‡qvRbxq w`K-wb‡`©kbv w`‡q \_v‡Kb|

4.2

**e¨e¯’vcK (‡KvqvwjwU) t**

KviLvbvq Af¨šÍixb ‡UKwbK¨vj AwWU Kvh©µg m¤úv`b Kivi j‡ÿ¨ evqvi †KvW Ae KÛv± I †UKwbK¨vj MvBWjvBb Abymib K‡i GKvU †PKwjó ˆZwi K‡i AwWU Kvh©µg cwiPvjbv Ki‡eb| AwWU wi‡cvU© Gi Dci wfwË K‡i mswkøó wefvM‡K ms‡kvab cwiKíbv cÖ`vb Ki‡eb I Zv ev¯Íevqb Kvh©µg d‡jvAvc K‡i \_v‡K |Af¨šÍixb AwWU wi‡cvU© Gi Dci wfwË K‡i 5‡Kb c×wZ‡Z g~j Kvib we‡kølb K‡i h\_vh\_ ms‡kvab g~jK c`‡ÿc Gi gva¨‡g mswkøó wefvM‡K cwiKíbv cÖ`vb Ki‡eb I Zv ev¯Íevqb d‡jvAvc Ki‡eb Ges cieZx© AwWU ev d‡jvAvc AwWU Gi wel‡q cwjwm Abyhvqx cÖ‡qvRbxq w`K-wb‡`©kbv w`‡q \_v‡Kb|

4.3

**‡mvm¨vj AwWUi t**

KviLvbvi Af¨šÍixb †mvm¨vj AwWU Kvh©µg ‡PKwjó Abyhvqx cÖwZ `yB gvm AšÍi AšÍi m¤úv`b K‡i AwWU wi‡cvU© mn-gnve¨e¯’vcK (cÖkvmb, gvbem¤ú`, Kgcøv‡qÝ)eivei cÖ`vb K‡i \_v‡K| mn-gnve¨e¯’vcK (cÖkvmb, gvbem¤ú`, Kgcøv‡qÝ)Gi wb‡`©kbv Abyhvqx ms‡kvabg~jK cwiKíbv `vwqZ¡cªvß e¨vw³Mb mwVKfv‡e ev¯Íevqb Ki‡Q wK bv Zv d‡jvAvc Kiv Ges cÖ‡qvRbxq w`K wb‡`©kbv cÖ`vb Kiv|

4.4

**‡UKwbK¨vj AwWUi t**

KviLvbvi Af¨šÍixb AwWU Kvh©µg ‡PKwjó Abyhvqx wZb gvm AšÍi AšÍi m¤úv`b K‡i AwWU wi‡cvU© mnt (cÖkvmb, gvbem¤ú`, Kgcøv‡qÝ)eivei cÖ`vb K‡i \_v‡K| (cÖkvmb, gvbem¤ú`, Kgcøv‡qÝ)Gi wb‡`©kbv Abyhvqx ms‡kvab g~jK cwiKíbv `vwqZ¡cªvß e¨vw³Mb mwVKfv‡e ev¯Íevqb G KvR Ki‡Q wKbv Zv d‡jvAvc Kiv Ges cÖ‡qvRbxq w`K wb‡`©kbv cÖ`vb Kiv|

4.5

**‡mBdwU KwgwU t**

†mBdwU KwgwUi m`m¨Mb mvßvwnK †PKwj‡ói gva¨‡g cÖwZw`b KviLvbv cwi`k©b K‡i mgm¨v mbv³Kib m¤úv`bmn `vwqZ¡c~b© e¨vw³‡`i mv‡\_ †hvMv‡hvM c~e©K ev wgwUs Gi gva¨‡g Av‡jvPbv K‡i mgvavb Kivi D‡`¨vM MÖnb K‡ib Ges cÖwZ wZbgvm AšÍi AšÍi wbw`ó© †PKwj‡ói gva¨‡g KviLvbvi Af¨šÍixb †mBdwU AwWU Kv©hµg m¤úv`b Ki‡eb|

1. **g~j Kvib we‡kølbt**

5.1

Af¨šÍixb AwWU wi‡cvU© Gi cÖvß mgm¨v¸‡jv‡K 5WHY’s or Fishbone diagram c×wZ‡Z g~j Kvib we‡kølbmn ms‡kvabg~jK I cÖwZ‡ivag~jK e¨e¯’v MÖnb K‡i \_v‡K Ges mieivnKvix‡`i AwWU wi‡cvU© cÖ`vb K‡i g~j Kvib we‡kølb G 5WHY’s / Fishbone diagram c×wZ‡Z Kvib we‡kølb K‡i ms‡kvabg~jK I cÖwZ‡ivag~jK e¨e¯’v MÖnb Kivi civgk© †`qv nq|

1. **e¨e¯’vcbv ch©v‡jvPbv mfvt**

6.1

cÖ‡Z¨K Pvi gv‡mi †kl mßv‡n mKj AwWU wi‡cvU© ev mgm¨vejx wb‡q e¨e¯’vcbvi mv‡\_ GK chv©‡jvPbv mfv AbywôZ nq| D³ mfvq mKj mgm¨vi mgvavb welqK hveZxq w`Kwb‡`©kbv †`Iqv nq Ges cÖ‡Z¨K mgm¨vi Rb¨ `vwqZ¡cÖvß e¨vw³‡K wbw`©ó mgq D‡jøL D‡jøLc~e©K `vwqZ¡ †`Iqv nq Ges wbw`ó© mgq AšÍi gwbUwis Gi gva¨‡g Zv wbwðZ Kiv| cÖ‡Z¨KwU mfv weeibx wjwLZ AvKv‡i msiÿb Kiv nq|

1. **wbixÿv djvd‡ji gvb`Ût**

7.1

|  |  |  |
| --- | --- | --- |
| **Kvjvi †KvW** | | **‡¯‹vi** |
|  | **meyR** | 90 % Dci |
|  | **njy`** | 80% - 89% |
|  | **Kgjv** | 60% -79% |
|  | **jvj** | 1% - 59% |

Gm.Gd wRÝ wjwg‡UW Af¨šÍixb AwWU Gi †ÿ‡Î KviLvbvi Dbœqb Gi aviv Ae¨vnZ ivLvi D‡Ï‡k¨ †¯‹vi Abyhvqx wbixÿvi djvd‡ji ‡MÖwWs wnmv‡e wb‡¤œv³ bxwZ ‡g‡b P‡j|

1. **Kvh©m~Px Ges c×wZt**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **µt bs** | **m¤úvw`Z KvR** | **KvR m¤úv`b Kivi c×wZ** | **`vwqZ¡cÖvß**  **e¨w³** | **KvR ev¯Íevq‡bi mgq** | **gšÍe¨** |
| **01** | ‡m¨vmvj AwWU Gi Rb¨ †PKwjó | ‡`kxq AvBb I evqvi †m¨vmvj †KvW Ae KÛv± | wm. Kgcøv‡qÝ Awdmvi  (Kgcøv‡qÝ) | ‡`kxq I evqvi †mvmvj †KvW Ae KÛv± cwieZ©b n‡j| |  |
| **02** | ‡UKwbK¨vj AwWU Gi Rb¨ †PKwjó | ‡UকwbK¨vj MvBWjvBb †g‡b | e¨e¯’vcK  (‡KvqvwjwU) | AwWU m¤úv`‡bi ci |  |
| **03** | ‡mBdwU AwWU †PKwjó | evsjv‡`k kÖg AvBb 2006 Gi Zdwkj 4 | †mBdwU KwgwU | wZb gvm ci |  |
| **04** | Af¨šÍixb AwWUi‡`i †Uªwbs | Af¨šÍixb AwWU ïiæ Kivi c~‡e©| | mn-gnve¨e¯’vcK  (gvbem¤ú`, cÖkvmb I Kgcøv‡qÝ)  I e¨e¯’vcK  (‡KvqvwjwU) | ‡`kxq AvBb I evqvi †KvW Ae KÛv± cwieZ©b n‡j| |  |
| **05** | Af¨šÍixb AwWU | AwWU †PKwjó Gi Dci wfwË K‡i| | AwWU wUg | cÖwZ `yBgv‡m GKevi Ges gv‡mi †kl mßv‡n| |  |
| **06** | AwWU wi‡cvU© Rgv`vb | AwWU †PKwjó Gi Dci wfwË K‡i AwWU K‡i wi‡cvU© ˆZwi Kivi ci| | AwWU wUg | cÖwZ `yBgv‡m GKevi AwWU Kivi ci | |  |
| **07.** | AwWU K¨vc Rgv`vb | AwWU wi‡cvU© Gi Dci wfwË K‡i AwWU K¨vc ˆZwi Kivi ci| | m`m¨, AwWU wUg | Af¨šÍixb AwWUi Gi 7 (mvZ) w`‡bi g‡a¨ K¨vc Rgv †`Iqv n‡e |  |
| **07.** | Af¨šÍixb d‡jvAvc/ gwbUwis AwWU | c~e©eZx© AwWU wi‡cvU© Gi Dci wfwË K‡i| | AwWU wUg | cÖv\_wgK AwWU m¤úv`‡bi cieZx© gv‡m| |  |

**9. ‡hvMv‡hvM cÖwµqvt**

**10. wdWe¨vK I wbqš¿Y cÖwµqvt**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **µt bs** | **m¤úvw`Z KvR** | **KvR m¤úv`b Kivi c×wZ** | **`vwqZ¡cÖvß**  **e¨w³** | **KvR ev¯Íevq‡bi mgq** | **gšÍe¨** |
| **01** | ‡PKwj‡ói gva¨‡g Avf¨šÍixb AwWU, †hgb- kÖwgK B›UviwfD, e¨e¯’vcbv B›UviwfD, WKz‡g›Um †PwKs, ‡d¬vi ch©‡eÿb BZ¨vw` m¤úbœ Kiv| | 1. kÖwgK/Kg©Pvix‡`i mv‡\_ K\_v ejv| | Af¨šÍixb AwWU wUg | cÖwZ `yBgv‡m GKevi |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **µt bs** | **m¤úvw`Z KvR** | **KvR m¤úv`b Kivi c×wZ** | **`vwqZ¡cÖvß**  **e¨w³** | **KvR ev¯Íevq‡bi mgq** | **gšÍe¨** |
| **01** | AwWU Gi AwWU wU‡gi mv‡\_ †hvMv‡hvM | 1. mivmwi 2. ‡gBj | mn-gnve¨e¯’vcK  (gvbem¤ú`, cÖkvmb I Kgcøv‡qÝ) | AwWU wmwWDj Aby‡gv`b nIqvi ci |  |
| **02** | AwWU Kvh©µg m¤úv`b Gi Rb¨ cÖ‡qvRbxq wb‡`©kbv | 1. wgwUs | mn-gnve¨e¯’vcK  (gvbem¤ú`, cÖkvmb I Kgcøv‡qÝ) | AwWU wmwWDj Aby‡gv`b nIqvi ci AwWU ïiæ Kivi c~‡e© |  |
| **03** | KviLvbvi GBP.Avi wU‡gi mv‡\_ AwWU ZvwiL I Gwiqv wb‡q †hvMv‡hvM | 1. wgwUs | mn-gnve¨e¯’vcK  (gvbem¤ú`, cÖkvmb I Kgcøv‡qÝ) | AwWU wmwWDj Aby‡gv`b nIqvi ci AwWU ïiæ Kivi c~‡e© |  |

|  |  |  |
| --- | --- | --- |
| **প্রণয়নকারীর স্বাক্ষর** | **যাচাইকারীর স্বাক্ষর** | **অনুমোদনকারীর স্বাক্ষর** |
|  |  |  |