

IMPACT OF CORPORATE GOVERNANCE ON SOCIAL INFORMATION DISCLOSURE

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Abstract

Information disclosure is an integral to corporate governance, i.e., an important element of corporate governance, since higher disclosure could be able to reduce the information asymmetry, to clarify the conflict of interests between the shareholders and the management, and to make corporate insiders accountable. The study has utilized primary data. In order to collect the primary data, 150 questionnaires were distributed to the customers of 16 Nepalese commercial banks that include private banks, joint venture banks and public banks. The study includes eight non joint venture banks, six joint venture banks and two public banks. The opinion survey reveals that the most of the respondents are convinced about effective corporate governance is linked towards the better level of social information disclosure. The majority of respondents have highlighted that CEO and Chairman must be different for high level of social information disclosure.

Key words: *Corporate governance, Information discloser, Ownership structure, Size of customer, Size of audit firm.*

INTRODUCTION

Corporate social disclosure refers to companies' disclosure about societal performance respectively. Social performance includes improving human resource related practices (e.g. employees' training and development, employees' health and safety, diversity, equal opportunity, and wage discrimination issues), addressing consumer' issues (e.g. customers' health & safety, product labeling, communication practices, customer's complaints, and compliance with product laws), protecting human rights (e.g. freedom of association, removing child labor issues, non-discrimination, and other safety measures etc.), and addressing other issues of broader stakeholders & community concerns such as: involving local community, reducing corruption, showing public policy concerns, discouraging anti-competitive behavior, and complying with law. Thus,

corporate social disclosure includes dissemination of information about their human resource related practices, community involvement activities and projects, quality and safety of products & services (Thompson and Zarina 2004; Othman and Ameer 2009).

Htay (2013) observed that the governance is a very important organ of a corporation, which is more essentially required in the banking sector in order to have an influential power on information disclosure of the annual reports. The aim of this paper was to investigate the impact of corporate governance on the strategic information disclosure of the banks. In this light, it is important to disclose high level of information in general to minimize informational asymmetry and the probability of fraud. However, it

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is true that each bank may not be able to provide a wide level of information disclosure due to their different nature such as commercial bank, development bank, agriculture bank or micro credit bank. Nevertheless, it is important to analyze whether or not the banks disclose the social information to gives the stakeholders a true and fair view of the firm and the quality of the corporate governance standards through their banking interfaces and websites in a user-friendly manner with the aim to minimize informational asymmetry.

STATEMENT OF THE PROBLEMS

In service sector like banking industry where bank operators face immense pressure and new challenges, they have little scope for differentiation either for the products or services they offer or for the cost they charge and above all customers are being approached by many competitors who are willing to use more than one financial institution to meet their needs and to switch funds for short-term gains. In such a scenario, the ultimate challenge faced by banking organizations today is to produce satisfied customers in order to produce loyal customers for strategic purposes. In such situation providing adequate information to all stakeholders in a right way at right time plays a vital role to make intense loyalty. Furthermore, disclosing social information issues have long been ignored in developing economies when compared to research carried out in developed economies such as USA and Europe (Firoz & Maghrabi, 1994).

Thus, corporate governance reporting may support value- based management with its primary target to increase shareholder value. International research supports this assumption: capital markets equal non- private, relevant governance information

with bad information if they are able to evaluate the information on correctness and completeness (Milgrom, 1981). In case of missing governance information investors aren't able to allocate capital perfectly.

The study seeks to examine the impact of corporate governance on social information disclosure in context of Nepalese Commercial banks. Hence, there is a lack of publication in regards to the fundamental factors of corporate governance and level of social information disclosure in Nepal's banks. The Nepalese commercial banks are providing and disclosing some level of social information to the stakeholders but there is a need to explore whether the information provided by Nepalese commercial banks sufficient or not as well as it is realistic or not. This study attempts to find out whether the established corporate governance mechanism; namely the proportion of independent non-executive directors, the size of audit committee, practice of separate CEO and Chairman of the board have significant relationships with the level of social information disclosure particularly in one of the developing country such as Nepal. The study raises some research questions:

- What is the level of social information disclosure in different selected commercial banks in Nepal?
- Is there any significant relationship between size of the board, size of audit firm, size of customer and social information disclosure in commercial banks of Nepal?

PURPOSE OF THE STUDY

The main purpose of the study is to investigate the impact of corporate governance on social information disclosure in Nepal.

The specific objectives are as follows:

- i. To examine the corporate governance on social information disclosure.
- ii. To explore the impact of the board size, audit committee size and size of customer on the transparency and information disclosure.

LITERATURE REVIEW

Beekes and Brown (2006) found out that companies with better governance also disclose more information. They thought that transparency on corporate governance may substitute financial disclosure and increase analysts' accuracy.

Information disclosure is an important and efficient means of protecting shareholders and is at the heart of corporate governance. It is also integral to corporate governance, i.e. an important element of corporate governance, since higher disclosure could be able to reduce the information asymmetry, to clarify the conflict of interests between the shareholders and the management, and to make corporate insiders accountable. Among the different types of information disclosed in the annual reports, disclosure on social information is focused in this study because corporate governance guidelines extend the responsibilities of the board of directors from the shareholders to wider aspect, i.e. stakeholders. Moreover, taking care of society is essential for the long-term sustainability of the firms and corporate societal reporting becomes an important issue nowadays (Pramanik, Shil and Das, 2008).

Saleh (2009) examined corporate governance factors and firms' specific characteristics and their influence on corporate social responsibility disclosure. It showed that a positive association between proportion of Independent Directors (INDS) and Corporate Social Responsibility Disclosure (CSR). The result showed that a higher proportion of

independent non-executive directors on a board are positively related to the level of corporate social responsibility disclosure but the extent of corporate social responsibility disclosure is negatively related for firm's size.

Cortez and Penacerrada (2010) mention that protecting the society is part of the corporate social responsibility of the corporation.

Ariff (2015) focused that quality of voluntary disclosure of intangibles to be lower for firms with greater managerial ownership. Study showed that there is no evidence that the quality of voluntary disclosure of intangibles is affected by the proportion of shares held by directors.

Neifar and Halioui (2018) urged that companies which disclose more about corporate governance are those characterized by the high growth potential, dispersed ownership structure, whose leaders do not stack as the chairman of the board of administration and general director, the more successful and the less indebted. The researcher also tested the effect of the variable foreign participation in the same relationship; however, the results showed no significant effect of this variable. The initial sampled consisted of firms listed on the Tunis Stock Exchange. The researcher eliminated financial companies (banks, insurance companies, leasing companies and investment companies) not to bias the results because of their specific regulations regarding financial statements and disclosure.

In the context of Nepal, Poudel (2015) found that different variables associated with corporate governance practices are positively and significantly correlated with the level of corporate social responsibility initiatives based on all three models. The evidence and motivation to all commercial banks in Nepal to take a serious view in the implementation of good governance and thus contribute more to the

corporate social responsibility There can be a lot of advantages and benefits for companies especially with good corporate social responsibility disclosure either in or outside Nepal.

Furthermore, there is a positive correlation with the profitability of the company and corporate social responsibility. Indicates that the increase in the profitability of the company leads to an increase in corporate social responsibility. Likewise, customer retention is positively related to corporate social responsibility. Indicates that higher customer retention leads to increased corporate social responsibility. Likewise, employee engagement is positive related to corporate social responsibility. Indicates that increase in employees Participation leads to an increase in corporate social responsibility (Pradhan & Chaudhary, 2020).

Although several international empirical studies have been conducted on the impact of Corporate Governance on Social Information Disclosure in international financial sector, little has been done in Nepalese banking industry. These studies revealed that Corporate Governance is the major indicator for predicting level of social information disclosure. But there is no any uniformity in the findings of the previous studies. The empirical results found in the other country cannot be generalized in the context of Nepal. This study is all about corporate governance and its impact on the level of social information disclosure of commercial banks in Nepal. It aims to address the contemporary issue and challenges of corporate governance and level of social information disclosure in the Nepalese commercial banks. The research is an attempt to fill this empirical literature gap by taking the case of Nepal.

METHODOLOGY

This study is a survey-based and descriptive approach. The descriptive approach has been focused on revealing the current level of social information disclosure with dimensions of corporate governance. The main instrument for data collection is structured questionnaires. It is based on primary sources of data. The primary sources of data have been used to assess the opinion of respondents with the respect of corporate governance with level of social information disclosure provided by the Nepalese commercial banks.

A sample of 150 respondents of different commercial banks is covered for questionnaires concerning their dimensions on corporate governance and level of social information disclosure between public, joint venture and non-joint venture banks. The dimensions of corporate governance are audit firm size, Board size, Ownership structure, Size of customer and Type of directors. The primary source of data is collected from the employees of different banks. Questionnaire includes both close-end and open-end questions.

The population of this study includes employees of 16 commercial banks. The banks are divided into three categories such as government owned banks, non-joint venture banks and joint venture banks. In the study, the sample represents the employees who are currently working in different banks such as 2 government owned banks, 6 joint venture banks and 8 non joint venture banks are represented as sample for study. Due to the various constraints (like study period, unavailability of data), it is difficult to include whole population in the study. For the representation of more reliable and adequate population in the sample, stratified sampling technique has been used in this study. Stratified sampling

technique categories the banks in three strata namely joint ventures, government owned and non-joint venture banks out of total population of 27 commercial banks. After divided the population into three strata, 6 joint venture banks, 2 governments owned banks and 8 non joint venture banks have been included in the sample.

The Model

In this study, the model has been used to test the theoretical relation between the corporate governance and social information disclosure. The social information disclosure is function of the size of audit firm, size of board of directors, ownership structure, type of director and size of customers. The theoretical statement may be framed as under:

$$Y = ? (X1, X2, X3, X4, X5)$$

Y = level of social information disclosure (SID)

X1 = Size of audit committee

X2 = size of board of directors (BoD)

X3 = ownership structure and type of directors

X4 = size of customer

RESULTS

Descriptive Analysis

Correlation Analysis

The research has five dimensions in total with one dependent and four independent dimensions which are determining their effect on level of social information disclosure. The dependent variable is social information disclosure and the independent variables are audit committee, board of directors (size and kind), ownership structure (CEO duality and types of ownership structure), and size of customers. The correlations are shown on the table 1. This table presents bivariate Pearson's correlation coefficient between different variables used in the study.

Table 1

Correlation Coefficient of SID and Element of Corporate Governance

	SID	BoD	Ownership	Customer	Audit
SID	1.000	0.202*	-0.192*	0.187*	-0.214**
BoD		1.000	.292**	0.825**	0.379**
Ownership			1.000	0.280**	0.233**
Customer				1.000	0.269**
Audit					1.000

Source: Response on survey questionnaire

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

Here, social information disclosure has a relation with variables dimension of corporate governance like size and independency of audit firm, CEO duality and types of ownership structure, size and kind of board of directors, size of customers. Some of the variables have positive and significance relationship with social information disclosure and some have negative. Positive correlation implies that as one variable increases in values so does the other

and vice versa. The data shows size and kind of board of directors which is the element of the corporate governance is positively correlated with social information disclosure .202 and is significant at 5 percent level of significance. Similarly, the correlation between social information disclosure and size of customer is positively correlated which is accounted at .187 and is significant at 5 percent level of significance. CEO duality and types of ownership

structure is negatively correlated with social information disclosure by -0.192 which is significant at level of 5 percent. Similarly, size and independency of audit firm is also negatively correlated with social information disclosure at magnitude of -0.214 significant at level of 1 percent.

Stepwise Regression Analysis

In this part of analysis, regression between the independent variables namely are size of audit firm, size of customer, ownership structure and board size as well as the regression between the dependent variable, level of social information disclosure are explained in table 2.

Table 2

Regression Analysis of Social Information and the Independent Variables

*This table presents regression analysis of $CS_t = \hat{\alpha}_0 + \hat{\alpha}_1 AS_t + \hat{\alpha}_2 CS_t + \hat{\alpha}_3 OS_t + \hat{\alpha}_4 BS_t + \hat{\alpha}_t$ used in the study and * and ** denote that the results are significant at 1% and 5% level of significance respectively.*

Models	Constant	AS	CS	OS	BS
(1)	4.496 (14.717)*	-0.218 (-2.668)*			
(2)	4.060 (12.500)*	-0.291 (-3.530)*	0.198 (3.266)*		
(3)	4.435 (12.840)*	-0.252 (-3.085)*	0.237 (3.884)*	-0.178 (-2.767) *	
(4)	4.495 (13.536)*	-0.312 (3.762)*		-0.187 (-2.964) *	0.291 (4.663)
(5)	4.070 (12.697)*	-0.345 (-4.066)*	0.013 (0.131)		0.238 (2.224)
(6)	4.469 (14.153)*	0.366 (3.699)*	0.039 (0.385)	0.189 (2.977) *	0.259 (2.480)

Source: Field Survey, 2020

Notes: Figures in parentheses are t values

Table 2 presents the regression analysis of the study which helps to determine the positives and negatives significant and insignificant impact on level of social information disclosure of different dimension of corporate governance. The t statistics suggests that the coefficient of size audit firm and ownership structure are negative and more significant.i.e. at 1% level of significance it means these influences more than other dimensions of corporate governance to high

positive and significant at 5% level. The coefficient of size of customers is insignificant to level of social information disclosure. Therefore, size of customers does not play significant role in level of social information disclosure and corporate governance size of audit firm, ownership structure and size of board of directors has higher explanatory power than other variables to level of social information disclosure in Nepalese commercial banks.

CONCLUSIONS & DISCUSSION

The main purpose of the study is to investigate the impact of corporate governance on social information disclosure in Nepal. Its first objective was to study the effect of the presence of independent non-executive directors on board in information disclosure in Nepalese commercial banks. The second objective was to analyze the effect of practice of a clear separation of the responsibilities of the CEO and Chairman of the board toward transparency and information disclosure in Nepalese commercial banks. The third objective was to examine the impact of the board size and presence of female directors in the board on social information disclosure. The fourth objective was to analyze the effect of audit committee size on the transparency and information disclosure of Nepalese commercial banks. The fifth objective was to study the effect of size of customer and type of ownership on social information disclosure.

The study also concludes that among all of the elements of corporate governance size of audit firm have great impacts on the level of social information disclosure as shown by the result. For Nepalese commercial banks good corporate governance is considered as the most important factor for influencing the level of social information disclosure. The results of correlation test of social information disclosure and dimensions corporate governance it is showed that social information disclosure is positively correlated with corporate governance dimensions (board size and board composition, size of customer) and negatively correlated with (size of audit firm, ownership structure and CEO duality). The result also indicates that in case of Nepalese commercial banks social information disclosure level is highly affected by audit firm size, size of customer, board size and ownership structure

at 1 percent, 5 percent level, 5 percent level and 5 percent level of significance.

Information disclosure is an important and efficient means of protecting shareholders and is at the heart of corporate governance. Among the different types of information disclosed in the annual reports, disclosure on social information is focused in this study because a corporate governance guideline extends the responsibilities of the board of directors from the shareholders to wider aspect, i.e. stakeholders. Moreover, taking care of society is essential for the long-term sustainability of the firms and corporate social reporting becomes an important issue nowadays (Pramanik et al., 2008). Cortez and Penacerrada (2010) mention that protecting the society is part of the corporate social responsibility of the corporation.

Indeed, Beeks and Brown (2006) find that firms with higher corporate governance quality make more informative disclosures. Understandable, relevant, transparent, reliable, timely, and full disclosure of the results of economic activities and the structure and processes used in its organizational units entrusted to operate in shareholders' interests, gives the stakeholders a true and fair view of the firm and the quality of the corporate governance standards it follows. In this sense, good disclosure and transparency mechanisms are set in place to essentially protect the rights of the minority shareholders, creditors and other outside decision makers who do not have firsthand knowledge about the firm and its prospects, from extraction of private benefits by insiders based on their superior information. This, in turn, is expected to minimize informational asymmetry and the probability of fraud, also enhancing its easier detection, leading to lower cost of capital and hence higher firm value. A related

informational advantage of good disclosure and transparency practices is that it increases investor awareness and trust which will reduce the uncertainty of the returns to capital suppliers which, again, is expected to reduce the firm's cost of external capital and hence increase its value, which is consistent with Pradhan & Chaudhary, 2020.

IMPLECATIONS

This research concludes that Nepalese commercial banks have achieved significant development in corporate governance since the introduction of the recent reforms. Above all, it is noted that the main objective of the reforms has been achieved by making the board of directors more accountable to all stakeholders. The introduction of at least one female administrator on board is a

significant advance for Nepalese banks. Regulators can further improve the representation of women on board to improve gender equality in top management. Nepalese banks should appoint more independent directors as the role of independent directors becomes very important for the successful implementation of these reforms. Till now, there is no published empirical research that identifies or examines the impact of Corporate Governance on Social Information Disclosure in Nepalese commercial banks. Therefore, an analysis of banks in Nepal from an "impact of corporate governance on social information disclosure" should be an interesting prospect. Such an investigation may provide the banks with fine and complicated information that will help them to reach the indefinable competitive edge they are searching for.

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छन्द अनुशीलन

धनपति कोइराला (पिएच डी) *

लेखसार

समस्त वेदका ऋचा छन्दमा संरचित छन् । आचार्य पिङ्गलले वेदमा उल्लिखित छन्दहरू र पूर्वलक्षणकारका अभिमतलाई समेत समेटेर छन्दःसूत्रम् तयार पारे । प्रस्तुत छन्दःसूत्रमलाई मूल आधार बनाएर लेखिएका श्रुतबोध, छन्दःशास्त्रम्, वृत्तरत्नाकर, मन्दारमरन्दचम्पू, वृत्तचन्द्रिका आदि लक्षण ग्रन्थहरूले शास्त्रीय छन्दको विकास र विस्तारमा ठोस योगदान पुऱ्याएका छन् । उत्तरवैदिककाल, लौकिककाल, प्राकृतकाल हुँदै विकसित आधुनिककालीन नेपाली, हिन्दी आदि भाषाहरूमा समेत शास्त्रीय छन्दहरूको उपयोग गरी विश्वविख्यात सुन्दर काव्यहरू सृजना गरिएका छन् । विद्यालय र महाविद्यालयहरूको पाठ्यक्रममा समेत शास्त्रीय छन्दलाई समावेश गरिएको परिस्थितिमा शास्त्रीय छन्दको व्युत्पत्तिसहित परिचय दिनु, यसका तत्त्व, गण देवता र गणअनुसारका शुभ अशुभ फल उल्लेख गर्नु, शास्त्रीय छन्दका प्रकार उल्लेख गर्नु र तिनका प्रतिनिधिमूलक रूपमा एकएक ओटा लक्षण र तिनको उदाहरण प्रस्तुत गर्नु यस लेखको उद्देश्य रहेको छ । गुणात्मक अनुसन्धान ढाँचामा आधारित रही उद्देश्यमूलक नमुना छनोट प्रक्रिया अवलम्बन गरिएको यस लेखमा पुस्तकालयीय विधि उपयोग गरिएको छ । यसमा पूर्वीय वाङ्मयको आद्यादर्श ग्रन्थ वेद शास्त्रीय छन्दमा रचना गरिएको तथ्य प्रस्तुत गरिएको छ । छन्दको व्युत्पत्ति, अर्थ, यसका तत्त्वहरू, गण, गणदेवता र गणका शुभ र अशुभ फल निरूपण गरिएको छ । छन्दमा कविता काव्य सृजना गर्दा अनुसरण गर्नुपर्ने र गर्न मिल्नेसम्मका नियम उदाहरणसहित उल्लेख गरिएको छ । शास्त्रीय छन्दको वार्षिक भेदका समवृत्तअन्तर्गत साधारण भेदका एकअक्षरीय उक्थादेखि २६ अक्षरीय उत्कृतिसम्म, अर्द्धसमवृत्त, विषमवृत्त, मात्रिक छन्दअन्तर्गत सम, अर्द्धसम र विषममात्रिक छन्दका प्रतिनिधिमूलक रूपमा एकएक लक्षण र विभिन्न काव्यमा रहेका उदाहरण प्रस्तुत गरी नेपाली काव्यमा छन्द प्रयोगको अवस्थालाई देखाइएको छ ।

विशेष शब्दावली : विषमवृत्त, अदग्धाक्षर, पङ्क्तिपुञ्ज, उष्णिक, अतिशक्वरी

विषयवस्तुको परिचय

ऋग्वेद, सामवेद आदि वेद र उपवेदहरू छन्दका कारण नै गेयात्मक गुणयुक्त भएका हुन् । उपनिषद्, रामायण, महाभारतादि अठार पुराण, र ललितकाव्यहरू पनि छन्दका कारण पनि कालजयी बन्न गएका देखापर्दछन्

। यसले कथनलाई कलात्मक, रसिक र पठनीय तुल्याउँछ । बोधलाई चिरस्थायी तुल्याउनमा पनि यो उपयोगी मानिएको छ । पूर्वीय वाङ्मयका बहुविध सौन्दर्यमध्ये छन्द पनि एक भएकाले छन्दलाई वेदको छ अङ्गमध्ये एक मान्ने गरिएको छ । वैदिककालदेखि नेपाली साहित्यको माध्यमिक कालको उत्तरार्द्धसम्म शास्त्रीय छन्दले अतिशय

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देखापर्दछ । आधुनिक कालको पूर्वसन्ध्यासँगै जातीय, विदेशी तथा मुक्तछन्दले उत्तिकै स्थान पाउँदै आएको भए पनि खण्डकाव्य र महाकाव्य लेखनमा शास्त्रीय छन्दहरूको नै ज्यादा प्रयोग हुने गरेको प्रकाशित काव्यहरूको सूची हेर्दा अवगत हुन्छ । नेपाली तथा संस्कृत विषयका विभिन्न तहका पाठ्यक्रममा समेत छन्द समावेश गरिएको छ । यसर्थ प्रस्तुत लेखमा शास्त्रीय छन्द, यसका आधारभूत तत्त्व र प्रकारबारे प्रतिनिधिमूलक हुने गरी लक्षण र उदाहरण दिई सङ्क्षिप्त चर्चा गरिएको छ ।

उद्देश्य

शास्त्रीय छन्दको परिचय, यसका तत्त्व, गणका देवता र शुभ अशुभ फल, छन्दका प्रकार र उक्थादेखि उत्कृति वर्गका छन्दहरूका प्रतिनिधिमूलक रूपमा एक एकवटा लक्षण र नेपाली काव्य र लक्षण ग्रन्थमा प्रयोग भएका तिनका उदाहरण प्रस्तुत गरी नेपाली काव्यमा छन्द प्रयोगको स्थिति देखाउनु प्रस्तुत लेखको उद्देश्य रहेको छ ।

पूर्वकार्यको अध्ययन

श्रीकृष्णाकविले *मन्दारमरन्दचम्पू* (सन् १८९५) शीर्षकको लक्षण ग्रन्थ तयार पारेका छन् । यसलाई केदारनाथ कृपाङ्गीले समेत आवश्यक संशोधन र परिमार्जन गरी टिप्पणी लेखेका छन् ।

कालिदासले छन्दबारे *श्रुतबोध* (१९३९) ग्रन्थ लेखेको पाइएको छ । यसमा उनले गण, गति, यतिका साथै शास्त्रीय छन्द र यसका प्रकारबारे उदाहरणसहित ४० छन्दहरूको चर्चा प्रस्तुत गरेका छन् । यसमा समवृत्तका पाँच अक्षरदेखि एक्काईस अक्षरसम्म र अर्द्धसमवृत्त एवम् गाथाबारे चर्चा प्रस्तुत गरिएको छ ।

केदार भट्टले शास्त्रीय छन्दहरू उल्लेख गर्दै *वृत्तरत्नाकर* (सन् १९३१) ग्रन्थ लेखेका छन् । नृसिंहदेवद्वारा अर्भ व्याख्या विश्लेषण गरी प्रकाशन गरिएको उक्त ग्रन्थमा पिङ्गलका *छन्दःसूत्रम्* ग्रन्थमा रहेका छन्दहरूका लक्षणलाई थोरै नवीनता दिदै केही नयाँ छन्दहरू थप्ने कार्य गरेका छन् ।

अखिलानन्द शर्माले वैदिक भाष्यसहित आचार्य पिङ्गलद्वारा लिखित *छन्दःसूत्रम्* (१९६५) ग्रन्थ प्रकाशन गरेका छन् । यसमा उनले वैदिक छन्द र लौकिक छन्दहरूको व्याख्या गरेका छन् । आठ अध्यायमा विभक्त यस ग्रन्थमा शास्त्रीय छन्द र छन्दप्रस्तारको समेत उल्लेख गरिएको छ ।

विजयपालले *पिङ्गलनाग छन्दोविचिति भाष्यम्* (२०४४) शोधग्रन्थ प्रकाशन गरेका छन् । यसमा पिङ्गलद्वारा लिखित *छन्दःसूत्रम्* ग्रन्थको यादवप्रकाशले गरेको व्याख्यालाई समेत उद्धृत गर्दै शोधकार्य गरिएको छ । उनले यसमा छन्दको इतिहास उल्लेख गर्नुका साथै वैदिक तथा लौकिक छन्दहरू उल्लेख गरेका छन् ।

हलायुधद्वारा मृतसञ्जीवनी टिप्पणी र व्याख्यासहित आचार्य पिङ्गलको *छन्दसूत्रमा* आधारित रही केदारनाथ र वासुदेव शर्माले *छन्दःशास्त्रम्* (सन् २००२) प्रकाशनमा ल्याएका छन् । यसमा शास्त्रीय छन्दका भेदोपभेदहरूको सोदाहरण उल्लेख गरिएको छ । *प्राकृत पिङ्गल छन्दसूत्रम्, वृत्तचन्द्रिका, मन्दारमरन्द* आदि छन्दका ग्रन्थहरूमा रहेका छन्दहरूसमेत उल्लेख गरी तिनमाथि सङ्क्षिप्त टिप्पणी गरिएको छ ।

चन्द्रप्रसाद न्यौपानेले *छन्दकुञ्ज* (१९६६) र यसैलाई परिवर्द्धित गरी *छन्दशास्त्र* (?) शीर्षकको ग्रन्थ प्रकाशन गरेका छन् । यसमा शास्त्रीय, जातीय, विदेशी

र गद्यलयका लक्षणहरू र तिनका उदाहरण विभिन्न साहित्यिक कृतिबाट नभई आफै तयार पारी दिइएको छ।

प्रभा र रुचिरा संस्कृत हिन्दी टीकासहित सम्पादक अनन्तराम शास्त्रीले गङ्गाधरद्वारा लिखित छन्दोमञ्जरी (सन् २०१०) ग्रन्थ प्रकाशन गरेका छन्। यसमा ६ स्तवक रहेका छन्। मङ्गलाचरणबाट आरम्भ गरिएको यस कृतिमा शास्त्रीय छन्दका अभिलक्षण र वृत्तचन्द्रिका, वृत्तरत्नाकर परिशिष्ट आदि ग्रन्थहरूमा उल्लिखित छन्दका लक्षणसमेत प्रस्तुत गरिएको छ।

देवी नेपालले छन्दपराग (२०७५) ग्रन्थ लेखेका छन्। यसमा शास्त्रीय, जातीय, विदेशी र गद्यलयका विभिन्न छन्दहरूका लक्षण र विभिन्न कृतिमा उल्लिखित पद्यहरू उदाहरणका रूपमा प्रस्तुत गरिएको छ। अङ्ग्रेजी भाषामा उल्लिखित छन्दको सङ्क्षिप्त चर्चा गरिएको छ।

आचार्य बलदेव उपाध्यायले संस्कृतमा चन्द्रिका व्याख्यासहित हिन्दी अनुवादयुक्त केदारभट्टद्वारा रचित वृत्तरत्नाकर (सन् १९९८) ग्रन्थ प्रकाशन गरेका छन्। यसमा उनले वृत्तरत्नाकर ग्रन्थमा उल्लिखित शास्त्रीय छन्दहरूलाई सरल संस्कृत भाषाका साथै त्यसलाई हिन्दी भाषामा पनि प्रस्तुत गरेका छन्। ६ अध्यायमा विभक्त यस ग्रन्थमा विभिन्न छन्दका लक्षण र उदाहरण पनि दिइएको छ।

प्रस्तुत शोधपरक लक्षण ग्रन्थहरूले प्रस्तुत छन्दको सैद्धान्तिक परिचर्चा, धारणा निर्माण तथा निष्कर्ष निकाल्नमा महत्त्वपूर्ण योगदान दिएका छन्।

अनुसन्धान विधि

प्रस्तुत अध्ययन गुणात्मक अनुसन्धान ढाँचामा आधारित रहेको छ। यसमा पुस्तकालयीय (पुस्तकीय)

विधि उपयोग गरिएको छ। नमूना छनोट गर्दा सोद्देश्यकमूलक नमूना छनोट प्रक्रिया अवलम्बन गरिएको छ।

सीमाङ्कन

छन्दको व्युत्पत्ति, शास्त्रीय छन्दको परिचय, यसका तत्त्वहरू, प्रकार र उक्थादेखि उत्कृति वर्गका छन्दहरूका एक एकवटा लक्षण र उदाहरणमा मात्र यो लेख सीमित रहेको छ। छन्दको व्यापक परम्परा नदिई मात्र सङ्केत गरिएको छ। अर्द्धसमवृत्त, विषमवृत्त तथा मात्रिक छन्दान्तर्गत सममात्रिक, अर्द्धसममात्रिक र विषममात्रिक छन्दको पनि एउटा एउटा मात्र उदाहरण दिइएको छ। यसमा समवृत्तान्तर्गतका दण्डकभेद, जातीय छन्द र यसका भेदोपभेद, अन्यदेशीय छन्द र यसका भेदोपभेद तथा मुक्तलयको उल्लेख गरिएको छैन।

छन्दको व्युत्पत्ति र अर्थ

संस्कृतको वरण, चयन आदि अर्थ बोकेको 'छदि संवरणे' धातुमा असुन् प्रत्ययको संयोजन भएर 'छन्दस्' शब्द निष्पन्न हुन्छ (आप्ते, सन् २००७ : ३८१)। कामना, चाहना, कल्पना, इच्छा आदि यसको कोशीय अर्थ हुन्छ। आह्लाद, आनन्द, सन्तोषपूर्ण तृप्ति अर्थ बोकेको संस्कृत भाषाको 'छदि आह्लादने' धातुमा नुम् आगम र 'अच्' (अ) प्रत्ययको संयोजन हुँदा पनि छन्द शब्द व्युत्पादित हुन्छ। यसको व्युत्पत्तिगत अर्थ हुन्छ, आह्लाद, खुशीयाली, हर्ष, प्रसन्न आदि। यसरी 'छदि संवरणे' धातुबाट छन्दस् हलन्त शब्द र 'छदि आह्लादे' धातुबाट अजन्त छन्द शब्दको व्युत्पादन भएको देखापर्दछ। बालकदेखि बृद्धसम्म र पशुप्राणीहरूलाई समेत लय र सङ्गीतको ऋङ्कारले लठ्ठ पार्ने क्षमता छन्दमा रहेकाले

आह्लाद र खुशीयाली आदि अर्थ बोकेको अजन्त छन्दचाहिँ शक्तिशाली रहेको अनुभूति हुन्छ भन्ने कथन (नेपाल, २०७५ : ३१) रहे पनि शुक्लयजुर्वेदको पुरुषसूक्तमा “तस्मिन्मद्यन्त्यात्सर्वहुत ऋचः सामानि यज्ञिरे, छन्दांसि जज्ञिरे...” (गौड, सन् २०११ : ६८७) ‘छन्दसि परेऽपि’ (पाणिनि, सन् २०१० : ७), छन्दःसूत्रम् छन्दःशास्त्रम्, छन्दोमञ्जरी आदि लक्षणग्रन्थहरूमा छन्दस् शब्दको प्रयोग गरिएको पाइएकाले अजन्तभन्दा हलन्त छन्दस् शब्द नै वृत्तार्थमा प्रयोग भएको देखापर्दछ । यद्यपि संस्कृतमा छन्दकै पर्यायका रूपमा वृत्तशब्द पनि प्रचलित छ । ‘वृत्त वरणे’ धातुमा क्त प्रत्ययको संयोजन भएर वृत्त शब्द बन्दछ । गण, मात्रा गुरुलघुहरूलाई नियमन गर्नु नै वृत्तको मुख्य लक्षण हो (पिङ्गल, सन् १९६५ : ८०) । नेपाली भाषा साहित्यमा भने वृत्तशब्दको त्यति प्रयोग भएको देखापर्दैन । बरु छन्दको पर्यायका रूपमा लयशब्दको प्रयोग हुने गरेको छ तापनि छन्दशब्द नै ज्यादा जनजिब्रोमा भुण्डिएको छ ।

छन्द भनेको कविता काव्यका पाउपाउमा वर्ण र मात्राको निश्चित क्रम र सङ्ख्या, गणको क्रम, वर्ण वा मात्राको गणना, गति, यति विधान आदिसँग सम्बद्ध सुनिश्चित नियमहरूका आधारमा पद्यात्मक रचना गरिने विशिष्ट मानदण्ड वा प्रक्रियाविशेष हो (श्रेष्ठ, २०५४ : ४८) । छन्द, लय, वृत्त वा अरु कुनै शब्द प्रयोग गरिए पनि वस्तुतः छन्द विभिन्न भावमय विषयलाई गेयात्मक बनाउन उपयोग गरिने एउटा निश्चित साहित्यिक नियम हो ।

वेदमा छन्दको प्रयोग

छन्दलाई वेदका छ अङ्गहरूमध्ये एक मानिन्छ (व्या. हलायुध, सन् १९२८ : ७) । यसलाई वेदको पाउ मानिएको छ । वेद, उपनिषद्, ब्राह्मण ग्रन्थहरूमा समेत छन्दको प्रचुर उपयोग भएको छ । यजुर्वेदमा गायत्री, त्रिष्टुप्, जगती, अनुष्टुप्, बृहती आदि छन्दको उल्लेख

भएको छ (सम्पा. गौड, सन् २०११ : ५७०) । वेदका ऋचाहरू पनि कुनै न कुनै छन्दमा संरचित छन् । ‘हृदिस्पृगस्तुशन्तमः’ (ऋ.सं.१.१.३१)मा प्रमाणी छन्द, ‘पूषण्वते ते चकृमा करम्भं’ (ऋ.सं.३.३.१८)मा इन्द्रवज्रा, ‘स्तुहि श्रुतं गर्तसदं युवानं’ (ऋ.सं.२.७.१८)मा उपेन्द्रवज्रा, ‘इन्द्रासोमा दुष्कृते मा सूगं भूतर’ (ऋ.सं.५.७.६) मा शालिनी छन्दको प्रयोग भएको छ (सम्पा. केदारनाथ, २००२ : २) । यस प्रकार वेदका ऋचाहरू छन्दमा नै संरचित रहेको स्पष्ट हुन्छ ।

लौकिक साहित्यमा छन्दको प्रयोग

एक किंवदन्तीअनुसार महर्षि वाल्मीकि शिष्यहरूसहित तमसा नदीमा स्नान गरेर फर्कने क्रममा व्याधाले क्रौञ्च (क्याङ्कुरुड) पन्छीको भालेलाई मारिदिएकाले पोथी विलाप गरेर रोइरहेको देखेपछि वाल्मीकिको मन करुणाले भरियो र उनका मुखबाट स्वस्फूर्त रूपमा एउटा पद्य प्रवाहित भयो : हे निषाद ! कामवासनामा अनुरक्त रहेको अवस्थामा तिमीले भाले र पोथीमध्ये एउटा क्रौञ्च पन्छीलाई विना अपराध मारिदियो, तिमीलाई कहिल्यै शान्ति नमिलोस् “मा निषाद प्रतिष्ठां त्वमगमः शाश्वतीः समाः, यत्क्रौञ्चमिथुनादेकमवधीः काममोहितम्” (वाल्मीकि, २०४५ : ३१) । लौकिक साहित्यका सन्दर्भमा यसै अनुष्टुपीय पद्यलाई पहिलो प्रस्थानविन्दु मानिन्छ (ढुङ्गाना, २०५० : ६) । यो सुनेपछि सृष्टिकर्ता ब्रह्मा त्यहाँ प्रकट भए र वाल्मीकिको प्रशंसा गर्दै काव्य लेखन अभिप्रेरित गरे । ब्रह्मका आशीर्वचनबाट उत्साहित भएका महर्षि वाल्मीकिले लौकिक संस्कृत भाषामा रामायण सृजना गरे । यसमा तेह्र ओटा, यसपछि व्यासद्वारा सृजना गरिएको महाभारतमा अठार ओटा, श्रीमद्भागवतमा पच्चीस ओटा र माघका कृतिहरूमा अनेकौँ छन्दको प्रयोग गरिएको छ भने वर्तमानसम्म आइपुग्दा यसको

सङ्ख्या अनगिन्ती हुन पुगेको छ (नेपाल, २०७५ : ३३) । कोभिड १९ को प्रभावका कारण बन्दाबन्दी यता छन्दमा साहित्य रचना गर्न चलाइएका अभियान र प्रशिक्षणले छन्दको प्रयोग र विस्तार अझ सघन र उन्नत बन्ने देखिएको छ ।

छन्दलक्षण परम्परा

वेदमा प्रयुक्त छन्दहरूलाई व्यवस्थित र वैज्ञानिक ढङ्गले प्रस्तुत गर्ने कार्य ई.पू. दोस्रो शताब्दीतिरका आचार्य पिङ्गलमुनिले गरेका हुन् (श्रेष्ठ, २०५४ : ४७) । उनको छन्दःसूत्रम् (छन्दः शास्त्रम्) लौकिक परम्पराको सर्वाधिक सुन्दर छान्दसिक ग्रन्थ मानिन्छ । यसपछि छन्दशास्त्रीय स्वरूपबारे विभिन्न विवेचक तथा कवि मनीषीहरूले पनि यथोचित चर्चा प्रस्तुत गरेका छन् । यस परम्परामा देखापरेका कालिदासको 'श्रुतबोध', क्षेमेन्द्रको 'सुवृत्तिलक' केदार भट्टको 'वृत्तरत्नाकर', जयदेवको 'छन्दोऽनुशासन उल्लेखनीय कृति मानिएका छन् (श्रेष्ठ, २०५४ : ४७)।

ऋषिमहर्षिहरूका ध्यानको सिद्धिबाट प्राप्त वचन वा वाक्य नै सूक्त हुन् । यी वेदका मन्त्रहरूको स्वतन्त्र समुदाय मानिन्छन् । जसमा ऋषि, देवता र छन्द गरी

तीन भाग हुन्छन् । तीमध्ये एउटै छन्दमा रचिएका ऋचाहरूलाई छन्दसूक्त भनिएको छ (ढुङ्गाना, २०५० : ३)। अग्निपुराणको ३२८ देखि ३३५ सम्म छन्दको परिचय र प्रकारबारे उल्लेख गरिएको छ (व्यास (मू.ले.), २०६६ : ६७०-६९७)। सैतव, भरत, कोहल, यास्क, उक्थाकार, शौनक, क्रौष्टुकि, कश्यप आदि आचार्यहरू रहे पनि पिङ्गल नै मानव जीवनमा छन्द प्रवेश गराउने पहिलो आचार्य हुन् (ढुङ्गाना, २०५० : २)।

र यसलाई लौकिक साहित्यमा उपयोग गर्ने कार्य महर्षि वाल्मीकिबाट भएको हो ।

छन्दका आधारभूत तत्त्व

गण

तीन तीन वर्णहरूको समूहलाई गण भनिन्छ । यस्ता गण जम्मा ८ हुन्छन् । यी गणहरू 'यमाताराजभानसलगा'बाट जुन गण हो त्यही वर्णसहितका

क्र.सं.	गण	मन्त्राहरूबाट बन्दछन् (भट्ट, १९३१ : १३)	देवता
१	यगण (यस्यः ISS), मगण (SSS), तगण (SSS)	यगण (यस्यः ISS), मगण (SSS), तगण (SSS)	भूमि
२	ताराज (SII), जगण (राजभा (SIS))	जगण (जभान (SIS))	जभान
३	भगण (भानसः SII), नगण (SIS)	नगण (नसल (SIS)) र सगण (SIS)	वहिन
४	सगण (सस्यः SII), तगण (SIS)	IIS	वायु
५	सलगा (SIS) यस्ता आठ गणहरू हुन् । गण, गणदेवता र गणदेवता	SSI	व्याम
६	गण, गणदेवता र गणदेवता	SSI	सूर्य
७	फल	SII	चन्द्र
८	नगण	III	नाक

तालिका

गण, गणदेवता र गणदेवता

अ र इवर्णवाट पद्य लेखन आरम्भ गरिए धनसम्पत्ति, उवर्णवाट प्रसिद्धि, एओऐऔ वर्णवाट सौख्य, व्यञ्जन वर्णहरूमध्ये क, ख, ग, घ, छ, ज, ड, त, द, ध, य, श, स वर्णहरू अदग्धाक्षर भएकाले लाभ हुन्छ। अरू यहाँ उल्लेख नभएका व्यञ्जनहरूमध्ये भ, भ, र, ष, ह वर्ण अधिक हानिकर रहेकाले अशुभ गण र अशुभ अक्षरवाट छन्द आरम्भ गर्नु उपयुक्त नहुने तर देवता र मङ्गल अर्थ प्रदान गर्ने विषय र शब्दहरू प्रयोग गरिएमा वा दीर्घ अक्षरवाट (भ दूषित रहे पनि भ्ना दूषित नरहने) आरम्भ गरिएमा अशुभ गण र अशुभ व्यञ्जन वर्णहरू पनि शुभ नै बन्ने उल्लेख गरिएको छ (पिङ्गल, १९६५ : ८-१०)। आर्या आदि मात्रा छन्दमा पनि चार मात्रावाला एक सर्वगुरु (गुरुगुरु), दुई अन्त्य गुरु (लघुलघुगुरु) तीन मध्यगुरु (लघुगुरुलघु), चौथो आदिगुरु (गुरुलघुलघु) र सबै लघु (लघुलघुलघुलघु) भएका गणहरू हुन्छन् (भट्ट, १९३१ : १३)।

लय

कविताको विधागत धर्म भन्नु नै लय हो जसले अन्य विधावाट कवितालाई अलग तुल्याउँछ (ओझा, २०७४ : १००)। यो कवितामा प्रयोग भएका स्वर र व्यञ्जन वर्णहरूको समानता र भिन्नतावाट पैदा हुने नाद वा सङ्गीत हो। कविताका पङ्क्तिपुञ्ज, श्लोक वा पाउहरूका बीच वर्ण, मात्रा वा दुवैको नियमित प्रयोग हुनसकेमा कविता लयबद्ध बन्न पुग्दछ। लयको कुनै विशेष नियम नभए पनि हरेक छन्दमा एक प्रकारको लय हुने हुँदा यसको विभिन्नताले छन्दका पढाइको ढङ्गमा पनि फरक पर्दछ। यसर्थ लयको बचाउका निम्ति ह्रस्व र दीर्घको उच्चारण र यतिमा पनि उत्तिकै ध्यान दिएर पढनुपर्छ अन्यथा लय पनि र छन्द पनि साथसाथै भङ्ग हुन पुग्दछ (ढुङ्गेल, २०५० : ८)।

गति र यति

छन्दोबद्ध कविता पढ्दा त्यहाँ एक प्रकारको प्रवाह हुन्छ। कविता पाठमा कुनै प्रकारको बाधा वा रोकटोक हुनुहुँदैन। कविता वाचनमा रोकावट नभई एकप्रकारको प्रवाह हुने स्थितिलाई नै गति भनिन्छ (थापा, २०५० : २९२)। यसरी धाराप्रवाह रूपमा कतै नअडिई वाचनका क्रममा अधिवहनु नै गति हो। यसलाई कानले ठम्याउँछन् यो ठम्याउने क्षमता अभ्यासवाट प्राप्त हुन्छ (ढुङ्गेल, २०५० : २९)। जहाँ पदपाठ विभक्त हुन्छ, त्यसलाई विश्राम भनिन्छ र त्यो विश्राम नै यति हो (पिङ्गल मू.ले., सन् १९२८ : २५८)। जिब्राले आफू अडिन चाहेको स्थान नै यति हो जसलाई विश्राम, विराम आदि पनि भनिन्छ (कालिदास, १९३९ : ३)। कविता वाचन गर्दा निश्चित स्थानमा बिसाउने र पुनः उच्चारण गर्ने विधान रहेको हुन्छ। यस्तो विश्राम हरेक छन्दका पाउको अन्त्यमा रहने गर्दछ नै। छन्दका अक्षरहरूको सङ्ख्याअनुसार हरेक पाउमा दुई या तीन विश्राम रहन सक्छन् (शास्त्री एवम् शास्त्री, १९३९ : २१)। आचार्य पिङ्गलले यति सबै पाउको अन्त्यमा हुन्छ, विशेष रूपमा विभक्ति चिनिएको र नचिनिएको स्थानमा पनि चार आठ अक्षरमा, कहीं पदको माभ्रमा र विभक्ति नरहेको र पूर्वापर नछुट्टिएको अवस्थामा यति पादान्तमा मात्र हुन्छ भनेका छन् (पिङ्गल (मू.ले.), सन् १९२८ : २६०)। यतिले कवितामा अधिक श्रुतिमधुरता सिर्जना गर्नमा सहयोग पुऱ्याउँछ।

जहाँ विश्राम रहने हो; त्यस पदको आधा भाग एकातिर र आधाभाग अर्कातिर पर्न गयो भने त्यसलाई यतिदोष भनिन्छ (ढुङ्गेल, २०५० : ८)। 'कहाँ परब्रह्म उही परात्पर' यस वंशस्थ छन्दोबद्ध पद्यांशको पाँचौं अक्षरमा विश्राम हुनुपर्नेमा त्यहाँ 'ब्रह्म' शब्दको आधा भाग 'ब्र' मा विश्राम पर्न गएको छ भने 'कहाँ दया धर्म

मनुष्य भागको' वंशस्थ छन्दोबद्ध पद्यांशमा पनि पाँचौँ स्थानमा 'धर्म' शब्दको आधा अक्षर 'धर्' पर्न गएकाले यहाँ पनि यति दोष रहेको छ (ढुङ्गेल, २०५० : ८) । यस्तो दोष भएमा काव्यको ओजमा क्षति पुग्दछ ।

चरण

छन्दको एउटा पूरा हरफ भन्नु नै चरण वा पाद हो । यसलाई नेपाली काव्यमा पाउ भन्ने गरिएको छ (थापा, २०५० : २९०) । हरेक पद्य कवितामा रहने लहर, पङ्क्ति वा हरफ नै चरण हुन् । प्रायः शास्त्रीय छन्दमा चार चरण हुने गरेको भए पनि दुई पङ्क्तिमा मात्र पनि लेख्ने चलन रहेको छ । लेखनाथ पौड्यालले जीवनचङ्गा कविता दुई पाउमा लेखेको पाइएको छ । यस्ता दुई दुई पङ्क्तिमा लेखिने पाउलाई दल भनिन्छ (थापा, २०५० : २९०)। गीत, लोकलय तथा गजलहरूमा दुई चरण हुन्छ । दोहा सोरठी जस्ता दुई दुई पङ्क्तिमा लेखिने हरेक पङ्क्तिहरू नै दल हुन् ।

पङ्क्तिपुञ्ज

पङ्क्ति भनेको लाइन हो र यो कविताका श्लोकको आधारभूत एकाइ पनि हो (ओझा, २०७४ : १०२) । चरण वा पाउहरूको समूहलाई पङ्क्तिपुञ्ज वा श्लोक पनि भनिन्छ । सामान्यतया पद्यकवितामा दुई वा चार पङ्क्तिबाट श्लोक बन्दछ । गद्यकवितामा दुईदेखि माथि पङ्क्ति सङ्ख्या हुँदा कविता बन्ने भएकाले गद्यकविताका पङ्क्तिपुञ्जमा पङ्क्तिको सङ्ख्या निश्चित हुँदैन (ओझा, २०७४: १०२) । एक श्लोक कविता (मुक्तक)मा चारपङ्क्ति हुन्छन् । यस्ता भाव र विषयानुरूप पङ्क्तिपुञ्जहरूको सङ्ख्या बढ्दै जाँदा युग्मक, कुलक, कलापक हुँदै फुटकर कवितादेखि खण्डकाव्य र महाकाव्य बन्ने गर्दछ ।

लघु-गुरु नियम

वार्षिक छन्दमा लघुबोधक चिह्न (l) र गुरुबोधक चिह्न (S) हुन्छ र एउटा गणमा तीन वर्ण वा अक्षर हुन्छन् । ढस्वस्वर (अ,इ,उ,ऋ) मा लघु (l) हुने, व्यञ्जन र ढस्व वर्ण मिसिएका वर्णहरू क्+अ =क, क्+इ=कि, क्+उ=कु, क्+ऋ=कृ पनि लघु नै हुने, संयुक्त वर्णहरूमा ढस्व स्वर (ऋ, ऌ, स्म आदि) छ भने लघु हुने र चन्द्रविन्दु (ँ) युक्त ढस्व स्वरवर्ण भए (अँ=सँग, ईँ=चाहिँ, उँ=उँभो) मा पनि लघु हुने गर्दछ (ढुङ्गेल, २०५० : ४) । हरेक चरणको सुरुको अक्षर संयुक्ताक्षर भए पनि त्यो ढस्वान्त छ भने लघु हुन्छ (भट्ट, सन् १९३१ : ७) । दीर्घ स्वरवर्ण (आ (S), ई (S), ऊ (S), ए (S), ऐ (S), ओ (S), औ (S)) गुरु (S) हुने, व्यञ्जन + दीर्घस्वरको संयोजन भएको अक्षर का (S), की (S), कू (S), के (S), कै (S), को (S), कौ (S) मा पनि गुरु हुने, हलन्त वर्णयुक्त स्वर (ढस्व वा दीर्घ जे भए पनि) मा पनि (सन्देश S S ।/जगत् S) गुरु हुन्छ । अनुस्वारयुक्त स्वर (अंश S।/सिंह S।)मा गुरु हुन्छ । विसर्ग (:) युक्त स्वर (दुःख S।) मा पनि गुरु नै हुन्छ । ढस्वस्वर पछि संयुक्त वर्ण (भक्त S।, खण्ड S।, विज्ञान S।, पक्ष S।) आएमा ढस्व मात्रा पनि गुरु नै हुन्छ (भट्ट, सन् १९३१ : ७)। हरेक पाउका अन्तिम स्वर ढस्व वा दीर्घ जे भए पनि गुरु हुन्छ । मात्रिक छन्दमा लघु अक्षरलाई १ र गुरु अक्षरलाई २ सङ्ख्याद्वारा गणना गरिएको हुन्छ ।

गायत्री आदि छन्दहरूका कुनै पाउहरूमा अक्षर सङ्ख्या नपुगेमा 'तत्सवितुर्वरेण्यम्' लाई 'तत्सवितुर्वरेणियमर' र 'स्वःपते' लाई 'सुवःपते' गर्न सकिन्छ (व्यास, २०६६ : ६७१) । काव्यलेखनमा मासलाई

मस गर्न सकिने तर छन्दभङ्गचाहिँ गर्न नहुने लोककथन प्रसिद्ध रहेको छ (नेपाल, २०७५ : ३५)। यसर्थ काव्य लेखनमा छन्द जत्तिको महत्त्वपूर्ण हुन्छ उति नै छन्दको पूर्णतः परिपालना गर्नु उत्तिकै अपेक्षित छ ।

छन्दका प्रकार

कसैले लौकिक छन्दलाई मात्रा र वर्ण गरी दुई भेद र कसैले गणछन्द (आर्या आदि), मात्राछन्द (वैतालीय) र अक्षरछन्द (सामान्य) गरी छन्दका तीन प्रकार हुने उल्लेख गरेका छन् (भट्ट, सन् १९३१ : ३)। गद्य र पद्यमा विभक्त संस्कृत साहित्यमध्ये वृत्तहीन कथनलाई गद्य र वृत्तयुक्त कथनलाई पद्य भनिन्छ । पद्यमा पनि वर्णसङ्ख्याअनुरूप लेखिनेलाई वृत्त र मात्रा सङ्ख्याअनुरूप लेखिनेलाई जाति भनिन्छ (कालिदास, १९३९ : १ र २)। काव्य सृजना गर्दै जाने क्रममा त्यस्ता थुप्रै अरू छन्दहरू, लोकभाका र संस्कृतजन्य छन्दहरू र अन्य देशीय भाषासँग परिचित हुँदै जाँदा त्यसबाट पनि छन्द ग्रहण गरिएकाले वर्तमानसम्म आइपुग्दा अरू धेरै छन्दहरू थपिँदै गएका भेटिन्छन् । तिनलाई कविताका लघुतम, लघु, मध्यम, बृहतर र बृहत्तर रूपलाई आधार बनाएर छन्दहरू उल्लेख गर्न सकिन्छ । हिन्दीमा छन्दलाई मात्रिक, अक्षर, उभय र मुक्त भेदमा वर्गीकरण गरी अध्ययन गरिएको फेलापर्दछ (शास्त्री र शास्त्री, सन् १९३९ : २६) तथापि यहाँ संस्कृतमा उल्लिखित छन्दका निम्नलिखित दुई प्रकारलाई मात्र सङ्क्षिप्त चर्चा गर्ने प्रयत्न गरिएको छ :

शास्त्रीय छन्द

आचार्य पिङ्गलद्वारा संस्कृत भाषामा विरचित छन्दलाई शास्त्रीय छन्द भनिन्छ । यी निम्नलिखित दुई किसिमका छन्-

वार्षिक छन्द

कविता, काव्यादि पाउ-पाउमा वर्ण वा अक्षरहरूको मात्रा क्रम तथा गति र यति नियमको सुनिश्चित विधानलाई वार्षिक छन्द भनिन्छ । कविता काव्यहरूका पाउ-पाउमा वर्ण वा अक्षरहरूको निश्चित सङ्ख्या र मात्रा क्रमअनुरूप रचना गरिने लय नै वार्षिक छन्द हो । यसका निम्नलिखित तीन किसिम छन् :

समवृत्त

हरेक पद्यका चार ओटा पाउ वा चरणहरूमध्ये चारवटै पाउ वा चरणमा समान किसिमको गण प्रयोग गरिएमा समवृत्त छन्द हुन्छ । यसका चारवटै चरणहरू एउटै सूत्रमा उनीएका हुन्छन् । समवृत्त छन्दका साधारण र दण्डक दुई भेद हुन्छन् । २६ अक्षरसम्मका छन्दहरू साधारण भेदअन्तर्गत पर्दछन् । २६ अक्षरका चारपाउमा १०४ अक्षर हुन्छन् भने यी उत्कृति भेदअन्तर्गत पर्दछन् । यसमा चार/चार अक्षर घटाउँदै जाँदा अभिकृति, संस्कृति, विकृति, आकृति आदि भेदअन्तर्गतका छन्दहरू बन्दछन् (व्यास, २०४५ : ६७६ र ६७७)। तिनको एकएक उदाहरण तल प्रस्तुत गरिएको छ :

उक्था

छन्दोमञ्जरीमा एक अक्षरीय छन्दहरूलाई 'उक्था' (गङ्गादास, सन् २०१० : १२) र वृत्तरत्नाकरमा उक्ता (भट्ट, सन् १९३१ : ३७) भनिएको छ । यसअन्तर्गतको एउटा पाउमा एउटामात्र गुरु (S) अक्षर हुने छन्दलाई श्रीछन्द भनिन्छ (पिङ्गल, सन् २००२ : १०३) । यसको उदाहरण हेरौं :

गुरु
S
जे
हो
त्यै
भो

-देवी नेपाल (छन्दपराग)

अत्युक्था

दुई अक्षरीय छन्दहरूलाई अत्युक्था वा अत्युक्ता भनिन्छ । यसअन्तर्गत रहेकामध्ये प्रत्येक पाउमा रहने दुई अक्षर दुवै दीर्घ (SS) हुने छन्दलाई कामछन्द (पिङ्गल, सन् २००२ : १०३) भनिन्छ । यसको उदाहरण हेरौं :

गुरु गुरु

S S

मै हूँ

भन्ने

आत्मा

नै हो –चन्द्र प्रसाद न्यौपाने (छन्दकुञ्ज)

मध्या

तीन अक्षरका छन्दलाई मध्या भनिन्छ । यसअन्तर्गत रहेकामध्ये प्रत्येक पाउका तीन औटै अक्षर गुरु (मगण : SSS) हुने तीन अक्षरको छन्दलाई नारीछन्द भनिन्छ (गङ्गादास, सन् २०१० : १४)।

जस्तै : गुरु गुरु गुरु

S S S

गोर्खाली

हरवौँ हामी

शूरामा

छौँ नामी ।

–गोविन्दप्रसाद ढुङ्गाना (छन्दोहार)

प्रतिष्ठा

चार अक्षरका छन्दहरूलाई प्रतिष्ठा भनिन्छ । यसअन्तर्गतका छन्दमध्ये प्रत्येक पाउमा रगण र अन्त्यमा लघु अक्षर(SISI) हुने छन्दलाई घारीछन्द भनिन्छ (पिङ्गल, सन् २००२ : १०४) । यसको एउटा उदाहरण हेरौं :

गुरु लघु गुरु लघु

S I S I

भन्न छाड

भोलि भोलि

काल भर्छ

भोलिभोलि ।

–गोविन्दप्रसाद ढुङ्गाना (छन्दोहार)

सुप्रतिष्ठा

पाँच अक्षरका छन्दहरूलाई सुप्रतिष्ठा छन्द भनिन्छ । यसअन्तर्गतका छन्दहरूमध्ये प्रत्येक पाउमा भगण र अन्त्यमा गुरु (SIISS) हुने पाँच अक्षरको छन्दलाई पङ्क्तिछन्द भनिन्छ (भट्ट, सन् १९३१ : ३९)। यसमा दुई अक्षरमा अतिशय छोटो यति हुन्छ । जस्तै :

भगण गुरु गुरु

S I I S S

सिस्नु तँ पोल्छस्

मानिसलाई

पखिरहेछस्

के गजलाई ।

–गोविन्दप्रसाद ढुङ्गाना (छन्दोहार)

गायत्री

छ अक्षरीय छन्दहरू गायत्री छन्दका भेदभिन्न पर्दछन् । यसअन्तर्गतका छन्दहरूमध्ये प्रत्येक पाउमा नगण (III) र यगण (ISS) हुने छ अक्षरको छन्दलाई शशिवदना छन्द भनिन्छ (गङ्गाधर, सन् २०१० : १८)। यसलाई चतुरंशा, चण्डरसा, चतुर्वर्णा, बालललिता पनि भनिएको छ (पिङ्गल, सन् २००२ : १०६)। यसमा चौथो अक्षरमा यति हुन्छ । यसका दुई उदाहरण हेरौं :

न य

I I I / I S S

भर दि/ल तन्त्री
नवल/य मन्त्री
अयि क/र वीणा
शठत/म हन्त्री १.१३

—महाकवि लक्ष्मीप्रसाद देवकोटा (सुलोचना महाकाव्य)

उष्णिक्

सात अक्षरका छन्दहरू उष्णिक् भेदअन्तर्गत पर्दछन् । यसअन्तर्गत रहेका छन्दहरूमध्ये प्रत्येक पाउमा मगण (SSS) मगण (SSS) र एक गुरु (S) अक्षर हुने सातअक्षरीय छन्दलाई शीर्षाछन्द भनिन्छ (पिङ्गल, सन् २००२: १०७)। यसमा चार अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौं : जस्तै :

मगण मगण गुरु
S S S /S S S/S
काली काली आशाको
भूँछ्यौ नानी ! पाशोमा
होला मोजी आर्को नै
गौराङ्गीको हाँसोमा ॥

—गोविन्दप्रसाद शर्मा ढुङ्गाना (छन्दोहार)

अनुष्टुप्

आठ अक्षरका छन्दहरू अनुष्टुप् भेदअन्तर्गत पर्दछन् । यसअन्तर्गतका छन्दहरूमध्ये रगण, जगण, गुरु र लघु अक्षर हुने छन्दलाई समानिका छन्द भनिन्छ (गङ्गादास, सन् २०१०: २३) । चार अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौं :

रगण /जगण /गुरु /लघु
S I S/I S I /S /I
शीघ्र शीघ्र चल्छ यान

राज-धामतर्फ जान
वन्य दृश्य छुट्छ दूर
मालिनी सुचारु तीर ॥ २०.१

—महाकवि लक्ष्मीप्रसाद देवकोटा (शाकुन्तल महाकाव्य)

बृहती

नौ अक्षरबाट बनेका छन्दलाई बृहती भनिन्छ । यसअन्तर्गतका छन्दहरूमध्ये प्रत्येक पाउमा नगण (III)नगण (III) र मगण(SSS) हुने नौअक्षरीय छन्दलाई भुजगशिशुसृता भनिन्छ (गङ्गादास, सन् २०१०: २६) । यसको छ अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौं :

नगण नगण मगण
I I I /I I I /S S S
सरस / हृदय/ की ज्योति
प्रणय /उदधि/ की मोती
प्रकृति/ कुसुम/ की ध्याता
म त छु/चरण/मा माता ! १३.६९

—केशवराज आमोदी (उषाअनिरुद्ध महाकाव्य)

पङ्क्ति

दश अक्षरबाट बन्ने छन्दहरूलाई समाष्टिमा पङ्क्ति भनिन्छ । यसअन्तर्गत सगण, जगण, जगण र दशौं अक्षर पनि गुरु भएमा संयुता छन्द हुन्छ (ढुङ्गेल, २०५० : ५६) । यसलाई गीतिका पनि भनिन्छ (नेपाल, २०७५ : १०३) । यसमा पाँच अक्षरमा यति हुन्छ ।

सगण /जगण/ जगण/ गुरु
IIS / ISI / ISI / S
कुन भाव यो नव रङ्गको
ऋतुराजको वन स्वागती

निक मञ्जरीहरू छन् नव
अधरेच्छुता दिलको सब ? १७.१४
-महाकवि लक्ष्मीप्रसाद देवकोटा
(शाकुन्तल महाकाव्य)

त्रिष्टुप्

एघार अक्षरका छन्दहरू त्रिष्टुप्का भेदअन्तर्गत पर्दछन् । यसअन्तर्गत नगण, रगण, रगण र दशौं लघु र एघारौं अक्षर गुरु हुने छन्दलाई इन्दिरा छन्द भनिन्छ (गङ्गादास, सन् २०१० : ४५) । यसलाई वन्दिता अपरान्तिका र कनकमञ्जरी पनि भनिएको छ (नेपाल, २०७५ : ११६)। यसमा तीन र छ अक्षरमा यति हुन्छ ।

नगण / रगण / रगण / लघु गुरु
III / SIS / SIS / I / S
सफलता कहाँ योग्यता कहाँ
क्षणिक जीवनी बेपता कहाँ
यति फराकिलो विश्व गोलमा
परिचयै कहाँ एक बोलमा ॥ १०.१३
-भरतराज पन्त (दोभान महाकाव्य)

जगती

बाह्र अक्षरका छन्दहरूलाई जगती भनिन्छ । जगतीअन्तर्गत प्रत्येक पाउमा रगण, नगण, भगण, सगण, हुने छन्दलाई चन्द्रवर्त्म छन्द भनिन्छ (भट्ट, सन् १९३१ : ५९) । यसमा चार र आठ अक्षरमा यति हुन्छ ।

रगण / नगण / भगण / सगण
S IS / III / SII / IIS
आधि राततक त्यो विउँभिरहयो
भक्ततुल्य प्रभुको चरण लियो
त्यो समुत्थितमना तब सुखमा
प्रातकालतक सुत्दछ, पिँडिमा ॥ ५७.२०

-महाकवि लक्ष्मीप्रसाद देवकोटा (शाकुन्तल महाकाव्य)

अतिजगती

तेह्र अक्षरका छन्दहरू अतिजगती वर्गमा पर्दछन् । प्रत्येक पाउमा मगण, तगण, यगण, सगण र अन्त्य तेह्रौं अक्षर गुरु हुने छन्दलाई मत्तमयूर छन्द भनिन्छ (पिङ्गल, सन् १९२८:३२४)। यसमा चार, नौ अक्षरमा यति हुन्छ ।

मगण / तगण / यगण / सगण / गुरु

SSS / SSI / ISS / IIS / S

यो कस्तो दुःसाहस गछौं धरतीमा

यो कस्तो वैरी शर छछौं धरतीमा

यो कस्तो राम्रो धरणी शान्ति र नामी

पायौ हा ! ध्वस्तै अति आक्रान्त

विकामी ॥ १.७८

-कृष्णादेवी शर्मा श्रेष्ठ (सृष्टिसौगात कविता सङ्ग्रह)

शक्वरी

चौध अक्षरका छन्दहरू शक्वरी भेद अन्तर्गत पर्दछन् । यस भेदमध्ये तगण, रगण, मगण, जगण र अन्त्य दुई गुरुगुरु भएमा दिक्पाल छन्द (नेपाल, २०७५:१७९) हुन्छ । यसमा सात अक्षरमा यति हुन्छ ।

तगण / रगण / मगण / जगण / गुरु / गुरु

SSI / SIS / SSS / ISI / S / S

सन्सारमा प्रसिद्धै गोर्खा भनेर चिन्ने

गोर्खा पनी अहीले 'नेपाल' नाम भिन्नै

त्यै देशको 'बली' यो मीयो भनेर जान्नु

जस्ले जगत् रिभायो आफ्नो सबै छ मान्नु ॥ ३८।१३२

-लकाश पौडेल (शौर्यगाथा महाकाव्य)

अतिशक्वरी

पन्ध्र अक्षर भएका छन्दहरू अतिशक्वरी भनेर चिनिन्छन् । यसका भेदअन्तर्गत नगण, नगण, मगण र यगण, यगण भएको छन्दलाई मालिनी छन्द भनिन्छ (पिङ्गल, सन् २००२: १५४)। यसमा आठौँ र सातौँ अक्षरमा यति हुन्छ ।

नगण / नगण / मगण / यगण / यगण

III / III / SSS / ISS / ISS

मदन सुत हराए चिन्तनामा डुबाए
ऋषिवर पनि आई बात सारा खुलाए
कठिन पथ समाती चल्ल थाले मुरारी
विकट समर होला वाणका साथ भारी ।

—केशवराज आमोदी (उषाअनिरुद्ध महाकाव्य)

अष्टि

सोह्र अक्षर हुने छन्दहरू अष्टि अन्तर्गत पर्दछन् । यस भेदअन्तर्गत जगण, रगण, जगण, रगण, जगण र अन्त्यमा गुरु हुने छन्दलाई नराच छन्द (पिङ्गल, सन् २००२: १५४) भनिन्छ । प्रमाणिका छन्दलाई पुनरावृत्ति गर्दा पञ्चचामर छन्द हुन्छ (श्रीकृष्णकवि, सन् १८९५: १८)। यसमा आठ अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौँ :

जगण / रगण / जगण / रगण / जगण / गुरु

ISI / SIS / ISI / SIS / ISI / S

स्वतन्त्र राष्ट्रभित्रको स्वतन्त्र देशभित्रको
स्वतन्त्र ठाउँभित्रको स्वतन्त्र वासभित्रको
स्वतन्त्र व्यक्ति जो त्यो हुँदै हुँदैन पामर
स्वतन्त्रता हिलाउँछन् सदैव पञ्चचामर ॥ ८.१७४

—भरतराज पन्त (दोभान महाकाव्य)

अत्यष्टि

सत्र अक्षरले बन्ने छन्दहरू अत्यष्टि वर्गमा पर्दछन् । यस भेदअन्तर्गतका छन्दमध्ये मगण, भगण, नगण, तगण, तगण र सोह्रौँ र सत्रौँ अक्षर पनि गुरु नै हुने छन्दलाई मन्दाक्रान्ता छन्द (पिङ्गल, सन् २००२: १५९) भनिन्छ । यसमा चौथो, दशौँ र सत्रौँ अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौँ :

मगण / भगण / नगण / तगण / तगण / लघु/गुरु

SSS / SII / III / SSI / SSI / I / S

नारीले नै सकल नरका भूललाई सुधार्छन्
नारीले नै सकल जगका शूललाई बढार्छन्
बोक्छन् नारी जबजब स्वयं दर्दिला भूलशूल
सङ्गो हुन्थ्यो किन र जगको नित्य संसृष्ट मूल ।
१४.६४

—गोविन्दराज विनोदी (शूर्पणखा खण्डकाव्य)

धृति

अठार अक्षरका छन्दहरू धृति वर्गभित्र पर्दछन् । मगण, सगण, जगण, सगण, तगण र सगण हुने छन्दलाई शार्दूलललित छन्द भनिन्छ (गङ्गाधर, सन् २०१०: १६०) । यसमा बाह्रौँ र अठारौँ अक्षरमा यति हुन्छ ।

मगण / सगण / जगण / सगण / तगण / सगण

SSS / IIS / ISI / IIS / SSI / IIS

एकै जङ्गलमा बसेर हरदं जो गर्छ तपस
काटेको रुखको ठुटो सरह हो त्यो स्वार्थ असल
फैलाई, उपदेशको फल फली सेवा सकलको
जो गर्छन् गुरु रत्न कल्प तरु हुन् तो भूमितलको !

—गोविन्दप्रसाद शर्मा ढुङ्गाना (छन्दोहार)

अतिधृति

उन्नाईसौं अक्षर हुने छन्दहरू अतिधृति वर्गमा पर्दछन् । यसभेद भित्रका छन्दमध्ये मगण, सगण, जगण, सगण, तगण, तगण र अन्त्यको उन्नाईसौं अक्षर गुरु हुने छन्दलाई शार्दूलविक्रीडित छन्द (पिङ्गल, सन् २००२ : १६४) भनिन्छ । यसमा बाह्रौं र उन्नाईसौं अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौं :

मगण / सगण / जगण / सगण / तगण / तगण / गुरु
SSS / IIS / ISI / IIS / SSI / SS I / S
बाटो भो सुनसान गाउँघरको बत्ती निभेभै भयो
आपना ती घरका भने सकलको नौका डुबेभै भयो
यौटा सेवक राष्ट्रको र बलियो खम्बा प्रजातन्त्रको
जाँदा रामकुमार मित्रजनमा भूकम्प ठूलै गयो ॥ ५.६७
—गङ्गानाथ कोइराला (बाटिका, १७:१८)

कृति

वीस अक्षर हुने भेदहरू कृतिवर्ग अन्तर्गत पर्दछन् । यस अन्तर्गत सगण, जगण, जगण, भगण रगण सगण र उन्नाईसौं लघु र वीसौं गुरु हुने छन्दलाई गीतिका छन्द (गङ्गाधर, सन् २०१०: ११६) भनिन्छ । यसमा पाँच पाँच अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौं :

सगण/जगण/ जगण/भगण/रगण /सगण /लघु /गुरु
IIS / ISI / ISI / SII / SIS / IIS / I / S
रजनी पनि वियोगिनी पर पन्छिएर गए पनि
दिनलाई जागृत जीवनी दिनसाथ आउँदछन् भनी
पर पूर्वबाट उषा उठीकन आइ भ्राडु लगाउँछन्
मसिना चराहरूको मनोहर मञ्जु गीत सुनाउँछन् ॥
१५.२४३

—भरतराज पन्त (दोभान महाकाव्य)

प्रकृति

एक्काईस अक्षर हुने छन्दहरू प्रकृति वर्गमा पर्दछन् । यसअन्तर्गत रहेका छन्दहरूमध्ये मगण, रगण, भगण, नगण, यगण, यगण यगण हुने छन्दलाई स्रग्धरा छन्द (गङ्गादास, सन् २०१० : ११९) भनिन्छ । यसमा सात (सातौं), सात (चौधौं) र सात (एक्काईसौं) अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौं :

मगण/रगण / भगण/ नगण/ यगण /यगण /यगण
SSS / SIS / SII / III / I S S / I S S / ISS
अग्ला, अग्ला, उज्याला शिखरहरू सयौं बार सिक्री परेका
टाढाबाटै निहार्दा प्रकटसरि हुने हार मोती उनेका
शोभा सम्पत्ति कैयन जुगजुग रहने शैलको उच्च माथा
पारै पाइन्न गाए पनि दिन दिन यो शैलको दीर्घ गाथा
॥ २५.२६०

—भरतराज पन्त (दोभान महाकाव्य)

आकृति

बाईस अक्षरका छन्दहरू आकृति वर्गमा पर्दछन् । यसअन्तर्गत रहेका छन्दहरूमध्ये मगण, मगण, तगण, नगण, नगण नगण, सगण र अन्त्यमा गुरु हुने छन्दलाई हंसीछन्द (गङ्गादास, सन् २०१० : १२१)भनिन्छ । यसमा आठ (आठौं) र चौध (बाईसौं) अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौं :

मगण/मगण/तगण/नगण/नगण/नगण /सगण/गुरु
SSS / SSS / SSI / III / I II / III / IIS / S
गर्जी गर्जी पाखा फोछन् निशिदिन अवरिल जल अति पोख्रै
पर्खी पर्खी भाका कोछन् रनवन सबतिर पलपल जोख्रै
हेर्दै राम्रा पाखा हाम्रा पवन छ सरसर नियमित बग्ने
बाला भुल्ने फाँटै फुल्ने सबतिर समथल छ हृदय हर्ने ॥

—देवी नेपाल (छन्दपराग)

विकृति

तेईस अक्षरका छन्दहरू विकृति वर्गमा पर्दछन् । यसअन्तर्गत रहेका छन्दमध्ये नगण, नगण, नगण, नगण, नगण, नगण र जगण तथा बाईसौँ लघु तेईसौँ गुरु हुने छन्दलाई सुधालहरी छन्द (श्रीकृष्णकवि, सन् १८९५ : १९) भनिन्छ । यसमा एघार (एघारौँ) छ (सत्रौँ) र छ (तेईसौँ) अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौँ :

नगण/ नगण / नगण/ नगण/ नगण /नगण /जगण/लघु/गुरु
 III / III / III / III / II I / III/ IS I / I/ S
 रहर छ अजर अमर विकल हृदय कहर थप्दछ भन्
 घटघट जल पिउनु छ अमृत सदृश अधर जल्दछ भन्
 विषय-तरुतिर मन छ किन असमय रहर ढल्दछ भन्
 किन सकल तरुण वय हरपल अझ जहर बन्दछ भन् ॥

— केशवराज आमोदी (चितवन)

संकृति

चौबीस अक्षर हुने छन्दहरू संकृति वर्ग अन्तर्गत पर्दछन् । यस अन्तर्गतका छन्दमध्ये आठ भगण हुने छन्दलाई किरीटछन्द (पिङ्गल, सन् २००२ : १७०) भनिन्छ । यसमा छ, बाह्र र अठार अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौँ :

भगण / भगण / भगण/ भगण/ भगण /भगण /भगण/भगण
 SII / SII / SII / SII / SI I / SII/ SII / SII
 अन्तिम अन्तिम भो अब रोकिन पर्दछ यी जनयुद्ध भने पनि
 बग्दछ रक्त उही रङ रक्तिम रक्तिम बन्दछ जीवन जो पनि
 युद्ध तँ जा परपर जा न आइज वर्तिर हाय ! तँ छस् अति निर्मम सक्दिन
 हेर्न म युद्ध तँ छस् जति क्रुद्ध कडा मनको अझ निर्मम ॥

—चन्द्रप्रसाद न्यौपाने (छन्दकुञ्ज)

अभिकृति

पच्चीस अक्षरका छन्दहरू अभिकृति वर्गअन्तर्गत पर्दछन् । यस वर्गका छन्दमध्ये भगण, मगण, सगण, भगण, नगण, नगण, नगण, नगण र अन्त्यमा गुरु हुने छन्दलाई क्रौञ्चपदा छन्द (पिङ्गल, सन् १९२८ : ३५६) भनिन्छ । पाँच (पाँचौँ), पाँच (दशौँ), आठ (अठारौँ) र सात (पच्चीसौँ) अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौँ :

भगण/मगण /सगण/ भगण/नगण/नगण /नगण/नगण/गुरु
 SII / SSS / IIS / SII / III / III / III / S
 विभदछ काँडा जीवन ढल्दा अझ समय समय विचलन कति हो ?
 मौसम आयो दुष्कर बन्दै पिउनु छ विष-जल हरदम कति हो ?
 निर्मल गङ्गा दूषित देखी हृदय हृदयसँग विकलन कति हो ?
 औसरवादी मानिस बन्दा जल थल नभचर विघटन कति हो ?

—केशवराज आमोदी (चितवन)

उत्कृति

छब्बीस अक्षरका छन्दहरू उत्कृति वर्गअन्तर्गत पर्दछन् । यस वर्गभित्रका छन्दमध्ये मगण, नगण, नगण, नगण, नगण, नगण, सगण र अन्त्यमा गुरु दुई हुने छन्दलाई अपवाहक छन्द (पिङ्गल, सन् १९२८ : ३६१) भनिन्छ । यसमा नवौँ, पन्ध्रौँ एककाईसौँ र छब्बीसौँ अक्षरमा यति हुन्छ । यसको एउटा उदाहरण हेरौँ :

मगण / नगण /नगण/नगण/ नगण /नगण /नगण/सगण/गुरु गुरु
 SSS / III / III / III / III / III/ III / IIS/SS
 मेरो जीवन गरिब छ भनिकन अलिकति म तलतिर पुगें हारी
 गर्ने के श्रम विचलित बनिकन दिनदिन म छु कि जगतको भारी
 मेरो साहस कति छ र ? गरिब मन छ तब त जति पनि हटे आशा
 आँटी हिम्मत हुनु छ त अब परपर गरुँ म गरिब मनको पाशा ॥

—चन्द्रप्रसाद न्यौपाने (छन्दशास्त्र)

अर्द्धसमवृत्त

हरेक पद्यका चार ओटा पाउ वा चरणहरूमध्ये एक र तीन (बिजोर पाउहरू) एककिसिमका र जोर (दुई र चार) पाउहरू एकै किसिमका भएमा अर्द्धसमवृत्त छन्द हुन्छ (भट्ट, सन् १९३१ : १०) । यसका चारवटा चरणहरूमध्ये एक र तीन चरणलाई विषम (अयुक्) र दुई र चार चरणलाई सम (युक्) मानिन्छ (भट्ट सन् १९३१)। (दुई र चार) चरणमा एकखाले गणहरू प्रयोग भएका हुन्छन् । यसर्थ चार पाउहरूमध्ये आधा दुईमा एक र आधा दुईमा अर्को गणसूत्रको प्रयोग गरिने भएकाले नै यसलाई अर्द्धसमवृत्त भनिएको हो । यसमध्येको पुष्पिताग्रा छन्दको एउटा उदाहरण हेरौं :

विषम (पहिलो र तेस्रो) पाउमा ननरय गण र सम (दोस्रो र चौथो) पाउमा नजजरगु भएमा पुष्पिताग्रा छन्द (पिङ्गल, सन् २००२ : ९७) हुन्छ । यसमा विषम पाउमा बाह्र बाह्र अक्षर र समपाउमा तेह्र तेह्र अक्षर हुन्छन् ।

नगण /नगण/ रगण/ यगण (पहिलो र तेस्रो पाउमा) १२/१२अक्षर

III / III / SIS / ISS

नगण /जगण/ जगण/ रगण/ गुरु(दोस्रो र चौथो पाउमा) १३ /१३ अक्षर

III / ISI / ISI / SIS / S

गजब छ अनुभूतिकै रहस्य

अनि खँदिलो पनि हुन्छ त्यो अवश्य

भुवनभर सयौँ समाजभिन्न

गरिदिन सकछ खडा नवीन चित्र ॥ ३.१३९

- भरतराज पन्त (दोभान महाकाव्य)

विषमवृत्त

हरेक पद्यका चार ओटा पाउ वा चरणहरूमध्ये सबै पाउ वा चरणहरूमा भिन्नाभिन्नै गणसूत्रहरूको प्रयोग भएमा विषमवृत्त छन्द हुन्छ (भट्ट, सन् १९३१ : १०)। यसका चारवटा चरणहरूमध्ये सबै चरणहरूमा नै विषम गणहरू प्रयोग गरिने भएकाले नै यसलाई विषमवृत्त भनिएको हो । यस वर्गअन्तर्गतको आपीड छन्दको एउटा उदाहरण हेरौं :

पहिलो पाउमा ननगुरुगुरु (८ अक्षर), दोस्रो पाउमा नननय (१२ अक्षर), तेस्रो पाउमा नननननगुरु (१६अक्षर) र चौथो पाउमा ननननननगुरुगुरु (२० अक्षर) हुने छन्दलाई आपीड विषमवृत्त छन्द भनिन्छ (केदारनाथ, २००२ : ८३) ।

नगण /नगण/ गुरु/गुरु (पहिलो पाउमा १० अक्षर

I II / III / S / S

नगण /नगण/ नगण/ यगण (दोस्रो पाउमा १२ अक्षर)

I II / III / III / ISS

नगण /नगण/ नगण/ नगण/नगण/गुरु (तेस्रो पाउमा) १६ अक्षर ()

III / III / III / III / III / S

नगण /नगण/ नगण/ नगण/ नगण/ नगण (चौथो पाउमा १२ अक्षर)

III / III / III / III / III / III / SS

जति पढ इतिहास

कति कति त घटित घटना छन्

अझ पनि छ दमन सहन कठिन ज्यादा

न त छ अलिकति प्रगति जन जगतसित नवीन ॥७९०.१४३

-चन्द्रप्रसाद न्यौपाने (छन्दशास्त्र)

मात्रिक छन्द

हरेक पद्यको चारवटै पाउमा जस्ताको त्यस्तै एकैनासे गण र लघुगुरुहरूको प्रयोग नभई समानमात्राको प्रयोग हुने शास्त्रीय छन्दलाई मात्रिक छन्द भनिन्छ र यसलाई जातिछन्द पनि भनिन्छ (शास्त्री एवम् शास्त्री, १९३९ : २६)। यो वार्षिकजस्तै शास्त्रीय छन्दको एकभेदमध्ये पर्दछ । यसमा पाउपाउमा वर्ण वा अक्षरहरूका मात्राको गणना गरिन्छ । यसको गणनासङ्ख्या निश्चित हुन्छ । यसमा वार्षिक छन्दमा लघु मानिएका वर्णलाई एकमात्रा (१ सङ्ख्या)का रूपमा र गुरु मानिएका वर्णलाई दुई मात्रा (२ सङ्ख्या)का रूपमा गणना गरिन्छ (गङ्गादास, सन् २०१० : २)। हरेक पाउमा मात्रा सङ्ख्या सुनिश्चित हुने भएकाले मात्रालाई आधार मान्दा वर्ण वा अक्षरहरूको सङ्ख्याचाहिँ घटबढ हुन सक्दछ । मात्रिक छन्दको अन्त्यमा आउने लघुवर्णलाई आवश्यकताअनुसार लघु-गुरु दुवैका रूपमा लिन सकिन्छ । १६ मात्राको मात्रिक छन्दको कुनै एउटा पाउमा लघु-लघुवर्ण भएमा वर्णसङ्ख्या १६ नै हुने र कुनै अर्कोमा गुरु-गुरु भएमा ८ वर्ण वा अक्षर हुन सक्दछ । ३२ मात्रासम्मका सममात्रिक छन्दहरू साधारण र ३२ मात्राभन्दा बढी मात्रा सङ्ख्या भएका छन्दहरू दण्डकभेदअन्तर्गत पर्दछन् (शास्त्री एवम् शास्त्री, १९३९ : २६)। मूलतः मात्रिक छन्द पनि ३ प्रकारका हुन्छन् ।

सममात्रिक छन्द

यस्तो छन्दका चारवटै पाउहरूमा समान मात्रा सङ्ख्या रहेको हुन्छ (श्रेष्ठ, २०५४ : ५७ । चौपाई वा पादाकूलक यस्तो सममात्रिक छन्द हो । यसको एउटा उदाहरण हेरौं :

शुष्क छ घाँटी बन्धन चर्को (मात्रा १६)

बोल्नु पर्ने भर्को अर्को (मात्रा १६)

बोलि नबोल् लठ्ठ उजाई (मात्रा १६)

हुन्छ तयारी पिट्नालाई ॥ (मात्रा १६)

—लेखनाथ पौड्याल, पिँजराको सुँगा)

सममात्रिक छन्दमा सगरमाथा (२०-२० मात्रा भएको, सुनसान (१४-१४ मात्रा भएको, रोला (२४-२४ मात्रा भएको र लीलावती (३२-३२ मात्रा भएको छन्दका रूपमा उल्लेख्य छनर ।

अर्द्धसम मात्रिक छन्द

यसका हरेक पाउमा मात्राहरूको सङ्ख्या समान हुँदैन । कुनै दुई ओटामा एक निश्चित मात्रा सङ्ख्या र अर्को कुनै दुईमा एक निश्चित मात्रा सङ्ख्या रहेको हुन्छ (श्रेष्ठ, २०५४ : ५७ । दोहा, गीति, चौबोला, द्विपदी र अम्बिका यस्ता अर्द्धसम मात्रिक छन्दहरू हुन् । यीमध्ये पहिलो र तेस्रोमा १३/१३ र दोस्रो र चौथोमा ११/११ अक्षर हुने **दोहा** छन्दको उदाहरण हेरौं :

राम राम जपने गरे, (वर्ण = ९, मात्रा १३)

तर्ने छौँ भव पार (वर्ण = ७, मात्रा ११)

भक्तिले गरे सो हुने, (वर्ण = ८ मात्रा १३)

नहि ता त्यो छ अपार (वर्ण = ८, मात्रा ११)

—धरणीधर कोइराला (नैवेद्य खण्डकाव्य)

गीति छन्दको पहिलो र तेस्रो पाउमा १२-१२ मात्रा र दोस्रो र चौथो पाउमा १८-१८ मात्रा रहेको हुन्छ । चौबोलाको पहिलो र तेस्रो पाउमा १६-१६ मात्रा दोस्रो र चौथोमा (१४-१४) मात्रा हुन्छ । द्विपदीको पहिलो र तेस्रो पाउमा १६-१६ मात्रा, दोस्रो र चौथोमा १२-१२ मात्रा रहेको हुन्छ भने अम्बिका छन्द पहिलो र तेस्रोमा १५-१५ मात्रा एवमर दोस्रो र चौथोमा चाहिँ १३-१३ मात्रा रहेको हुन्छ ।

विषम मात्रिक छन्द

सम, अर्द्धसम मात्रिक छन्दभन्दा भिन्न यस छन्दका कुनै दुईमा सम र अन्य दुईमा फरक-फरक मात्रा सङ्ख्या रहेको छन्दलाई विषममात्रिक छन्द भनिन्छ। आर्या र उदरगीति यस्ता विषम मात्रिक छन्द हुन्। आर्या छन्दको पहिलो र तेस्रो पाउमा १२-१२ मात्रा दोस्रोमा १८ र चौथो हरफमा १५ मात्रा रहेको हुन्छ (थापा, २०५० : ३०६)। यसको एउटा उदाहरण हेरौं :

दुर्गम भै उर्लेकी (वर्ण = ७, मात्रा १२)

तलतिर सम तुल्ल मोहकी गङ्गा (वर्ण = १३, मात्रा १८)

फरफर गच्छ उपर यो (वर्ण = १०, मात्रा १२)

जीवनमय पातलो चङ्गा ॥ (वर्ण = १०, मात्रा १५)

—कविशिरोमणि लेखनाथ पौडरयाल (जीवन चङ्गा)

उदरगीतिमा पहिलो र तेस्रोमा १२-१२, दोस्रोमा १५ र चौथोमा चाहिँ अठार मात्रा रहेको हुन्छ।

यस प्रकार उल्लिखित प्रतिनिधिमूलक छन्दलक्षण र तिनका नेपाली कविता काव्यमा प्राप्त उदाहरणीय प्रयोगले नेपाली साहित्यमा शास्त्रीय छन्दहरूको प्रयोग र विस्तार सशक्त रूपमा रहेको तथ्य स्पष्ट हुन्छ।

निष्कर्ष

‘छदि’ धातुमा ‘असुन्’ प्रत्ययको संयोजन भई छन्दशब्दको व्युत्पादन भएको हो। पद्य रचनाको एउटा निश्चित सूत्र, खाँचा, नियम भन्नु नै छन्द हो।

वेद, उपवेद, पुराण, संस्कृत ललितकाव्य र आधुनिक आर्यभाषाहरूमा पनि शास्त्रीय छन्दहरूको प्रचुर मात्रामा प्रयोग भएको पाइनाले छन्दको महत्ता स्वतः सिद्ध हुन्छ। यसर्थ यस लेखमा शास्त्रीय छन्दको परिचय, यसका तत्त्व गण, गति, यति, लय, चरण र पङ्क्तिपुञ्जको निरूपण गरिएको छ। गण, गणका देवता र गणप्रयोगका शुभ र अशुभ फल देखाइएको छ। लघुगुरु नियमको चिनारी गराउनुका साथै अक्षरसङ्ख्या बढाउनु परेमा ‘वरेण्यम्’ लाई ‘वरेणियम्’ गर्न सकिने शास्त्रीय कथनलाई सप्रमाण दिइएको छ। रामायण लेखिनुको बीजकारक तत्त्वका रूपमा रहेको ‘यत्कौञ्च...’ पद्यात्मक श्लोकको सन्दर्भ प्रस्तुत गरिएको छ। शास्त्रीय छन्दका वार्षिक भेदअन्तर्गत सम, अर्द्धसम र विषम तथा मात्रिकअन्तर्गत सममात्रिक, अर्द्धसममात्रिक र विषममात्रिक छन्दहरू पनि उल्लेख गरिएको छ। समवृत्तअन्तर्गत साधारण भेदभित्रका एकअक्षरीय उक्थादेखि छब्बीस अक्षरीय उत्कृति सम्मका, अर्द्धसमवृत्त, विषमवृत्त र मात्रिकभेदअन्तर्गत सममात्रिक, अर्द्धसममात्रिक र विषममात्रिक भेदहरूका प्रतिनिधिमूलक एक एक लक्षण र तिनका नेपाली काव्यहरूमा लेखिएका उदाहरण दिइएको छ। यसबाट नेपाली साहित्यमा शास्त्रीय छन्दको प्रयोग र विस्तार सशक्त रहेको तथ्य उजागर भएको छ।

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MANAGEMENT ACCOUNTING PRACTICES IN NEPALESE CO-OPERATIVE ORGANIZATIONS

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Abstract

Management accounting is concerned with providing both financial and non-financial information that will help decisions. An understanding of accounting therefore requires an understanding of the decision-making process and an awareness of the users of accounting. The major objective of the study will be to examine the Management accounting practices among Nepalese co-operative organizations. While analyzing the application of management accounting tools practiced in Nepalese co-operative organization for planning, controlling and decision making, it was found that Ratio Analysis, Cash flow statement and capital Budgeting are widely practiced representing. All the co-operative organizations of Nawalpur distirict a number of co-operative have been considered as the total population. Till this date there are organizations in Nawalpur in existence. To make the research more reliable, 21 co-operative organizations has been considered for sample population. In average, two techniques were practiced to measure and control overall performance of Nepalese co-operative organization at the end of the year. It seems that 57.15% Nepalese co-operative organization used below average no. of year ending overall performance measuring and controlling techniques.

Key words: Accounting practices, Co-operative, Ratio Analysis, Cash Flow Statement, Capital Budgeting

Background of the Study

Management accounting is the process of identifying, measuring, analyzing, interpreting and communicating information for searching the goals of the company. Managerial accounting is an integral part of the management process and managerial accountants are important strategic partners in the company's management team (Hilton, 2010:16).

Management accounting is concerned with providing both financial and non-financial information that will help decisions. An understanding of accounting therefore requires an understanding of the decision-making process and an awareness of the users of accounting (Drury, 2011:18).

Management accounting is the term used to describe the accounting methods, systems and techniques, which coupled with special knowledge and ability, assist management in minimizing losses. It is essentially the application of management principles and technical know-how to the planer,

development, execution and control of corporate plans (Batty, 2009: 2).

A business enterprise today operates in dynamic environment, which involves many new forms of management problem. Due to the complex environment management has to carry out its basic functions of cost minimization and maximization of profit in an atmosphere of uncertainty. The old technique of management by inspection is no longer considered dependable in a situation in which the modern management has realized that even slight error on policy decision may mean either losing a lot of business opportunities or going out of competition. A second chance may not come or even if it does, it may be costly or risky. It therefore, constantly strives to reduce the risk of mistakes in decision-making by keeping abreast of such quantitative information, which would help analyze its administration action in order to reach judicious decisions. It is here that accounting is of importance. Management, therefore, constantly strives to reduce the risk of making mistakes by looking for and analyzing relevant information by

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means which it hopes to take judicious decision and direct the administration in a better manner (Shrestha, 2007).

The whole idea of managerial accounting is to assist strategic managers to perform management functions more effectively by providing relevant economic information. Management is the process of planning, decision making and controlling. An organization is the process of planning, where different physical resources people and activities get managed by the system force. It is an integrative function directed towards achieving organizational goals it is the management, which plans, decides, implements, and has a control over different activities of the organization (Bajracharya, Ojha, Goet& Sharma, 2009).

This study is concerned with management accounting practices in Nepalese co-operative organization.

Statement of the Problem

The co-operative organizations have been operating well from their very beginning of the establishment. The expansion of co-operative business is increasing which indicates the increasing number of co-operative in Nepal. As a result, Nepalese co-operative organizations are competing to transact co-operative business with each other to a large extent. This development has created major challenges for co-operative organizations. In terms of providing services to their clients and maximizing welfare.

Well management and planning are the key tools to achieve the determined goal of any business organization for that Management Accounting provides the techniques to aid the management functions. It gives the proper and necessary information and guidelines to the manager for planning and decision making. Hence, the business complexity can be changed into opportunity by using various tools and techniques of management accounting.

The research questions will help to study the scenarios of management accounting tools being used in co-operative organizations.

1. Which Management Accounting tools are mostly practiced in co-operative organizations?
2. What are the areas where Management Accounting tools can be applied to strengthen the cooperative activities?
3. What are the major difficulties in the application and implementation of Management Accounting tools?
4. What are the regularity provisions regarding existing management tools in Nepalese co-operative organizations?
5. How effective & efficient is the management accounting system of co-operatives of Nepal?

Objective of the study

The major objective of the study will be to examine the Management accounting practices among Nepalese co-operative organizations. How the Nepalese co-operative organizations are practicing various management accounting tools for the study.

1. To analyze the present practice of Management Accounting tools used in the co-operative organizations of Nepal.
2. To examine the regulatory provision regarding existing management tools in Nepalese co-operative organizations.

Significance of the Study

The research work was carried to study the practice of Management Accounting tools used in co-operative organizations of Nepal. This study is significant in the following points.

1. It helps to analyze the use of Management Accounting tools in co-operative organizations.

2. It explores problems and potentialities of the co-operative business.
3. It provides information on the application of tools under different situations and encourages the use of Management Accounting tools in planning and decision making.
4. It provides literature to the researcher who wants to carry on further research on this field.
5. This study provides required information to co-operative organizations decision makers, manager, shareholder, other investors, government, researcher, students and stakeholders.

Limitations of the Study

The study is not free from some of the limitations and constraints. The main limitations are as follows: -

1. The time frame and resources are constrained in this field.
2. This study focused on Management Accounting practice of only 21 co-operative organizations and didn't consider the other aspects of the co-operative organizations.
3. The study focused on the co-operative organization. Thus, findings might not be applicable to other sectors.
4. The research was based on the primary data. So, it is not free from the limitations of primary data.

Review of Literature

Accounting means the process of analyzing financial transactions and recording them in the book of account to show the financial results of operations. It is the eye of the business which shows a path to go

ahead. It has rightly been termed as the language of the business. It communicates the result of business operations to the various parties who have some stake on the business. The objective of accounting is to provide sufficient information to meet the need of various users at the lowest possible cost. As such, the accounts/accounting should aim to provide the right information to the right user/people in the right quality at the right time and at minimum cost.

The term system refers to "An assembly of methods; procedures of techniques that are united by regulated interaction to form an organized whole." In fact, system means a collection of things interacting and inter-dependent to form a complex whole.

A system receives inputs as men, materials, money and machines and so on. Processes them, and generates such outputs as finished products or services. The system model of an entity is drawn in the above figure. Management accounting system is a "resource of management that supplies financial information at all levels to be used in planning and administering the business." Accounting system has expanded from its traditional confines of historical transaction data to the analysis of present situation and forecasting the future prospects.

Management Accounting is the presentation of accounting information to formulate policies to be adopted by the management and assist its day-to-day activities. It helps the management to perform all its function including planning, organizing, staffing, directing and control. It presents to management the accounting information in the form of processed data which it collects from financial accounting (Paul, 2004:1).

The role of managerial accounting now is very different from that of decade ago. In the past it operates in a strictly staff capacity but now it serves as internal source of business consultants. In many organizations, managerial accountants take on leadership roles in their teams and are sought out for the valuable information they provide. Therefore, the goal of learning managerial accounting is not to be an

accountant, rather it aims to produce confident entrepreneurs and capable (Bajracharya, et al., 2009)

Review of the Previous Studies

Only few researches were made in the area of management accounting practice in Nepalese context. However, many other researchers were made in the area of profit planning and control in Nepalese context. As profit planning and control covers some of the aspects of management accounting. Some relevant researches, which have submitted on Management Accounting Practices in the context of Nepal, were selected for review.

Sharma (2011) has conducted a research work on "Management Accounting Practices in listed companies of Nepal." He has focused his study to examine and study the practice of management accounting tools in the listed companies of Nepal. Mr. Sharma's research is based on primary data. Stratified random sampling with proportionate allocation of percentage is followed to draw the sample. In his study, he conclude that: different types of management accounting tools, which are thought in the colleges are not found applied by listed companies of Nepal. Management accounting is to managers in overall managerial activities by providing information and helping in planning, controlling and decision-making. Nepalese listed companies are in infant stage in practicing of management accounting tools such as capital budgeting, annual budgeting, cash flow statement, ratio analysis, zero based budgeting; activity-based costing, target costing and value engineering. As Nepal is proceeding towards globalization and has get the membership of WTO, companies are commended to apply management accounting tool to fit with the global environment.

Neupane (2018) has conducted a research entitled "management accounting practice in joint venture banks of Nepal". He has focused his study to examine and study the practice of management accounting tools in joint venture banks of Nepal. Mr. karki's research is based on primary data. In his study he has pointed out various findings and recommendation. Of them some remarkable conclusions are: Capital budgeting, cash flow

statement, ratio analysis and annual budget are widely practiced in Nepalese joint venture banks. Profitability index and Net present Value are mostly practiced while purchasing fixed assets, and making long-term investment decision. The main difficulties of not practicing MA in Nepalese joint venture banks are lack of information, lack of cognizance about the tools and lack of expertise. To overcome those difficulties, he has recommended that, the managers of different banks and knowledge us academicians should jointly bring the tools and techniques into light through different media.

Research Methodology

Research Design

A research design is specification of methods and procedure for acquiring the information needed. It is the overall operational pattern of framework of the project that stipulates what information is to be collected, from which sources by what procedure. It ensures that information obtained is relevant to the research questions and that it is collected by objective and economical procedures. As per the nature of study, survey research design had been followed with descriptive and analytical approach.

Source of Data

Data were mainly collected from primary sources. Primary data are collected through questionnaire, interview and discussion.

Population and Sampling

All the co-operative organizations of Nawalpur district a number of co-operative have been considered as the total population. Till this date there are organizations in Nawalpur in existence. To make the research more reliable, 21 co-operative organizations has been considered for sample population.

Data Collection Procedure

The study is mainly based on primary sources of data, information collected by developing

a structured question and distributing it to the manager and financial controller of co-operative organizations. Altogether fifteen questions were included for study. thirteen questions of them were 'tick mark' and two were open-end questions. To get reliable information, needed discussion had also held with managers and financial controllers.

Data Processing Procedure

Data collected information from questionnaires was in raw form. The data are tabulated into various tables according to the subject's requirement. Performing of data has simple arithmetic percentage tool is used for analysis. Major findings are based on the analysis and the interpretation of data.

Data Analysis

Data analyzing is to change it form an unprocessed from to an understandable presentation. So, the analysis of data consists of organizing, tabulating, performing statistical analysis and drawing inferences. Hence data have been processed, organized, tabulated and presented in suitable form. Excel program was used for analysis of raw data which is collected from questionnaires. Appropriate financial, accounting and statistical tools and techniques have been applied.

A percentage is the number of hundredth parts one number is of another. This is the simplest statistical device used in the interpretation of phenomenon. Percentages are recorded to one decimal place. In some case to grasp the relationships percentages are shown.

Management Accounting Tools Practiced in Nepalese Co-operative Organizations

Table 1

S.N.	Management Accounting Tools	No.of Sample	No. of Practicing	Percentage (%)
1	CVP Analysis	21	5	23.81
2	Responsibility Accounting	21	6	28.57
3	Capital Budgeting	21	10	47.62
4	Ratio Analysis	21	15	71.43
5	Cash Flow Analysis	21	14	66.67
6	Standard Costing	21	1	4.76
7	Zero Base Budgeting	21	1	4.76
8	Flexible Budgeting	21	4	19.05

The Table No 1 demonstrate management accounting tools practiced in Co-operative Organization of Nepal. It is revealed that, 71.43 percent of Nepalese Co-operative Organizations used ratio analysis. Cash flow analysis was practiced 66.67% of them and Capital Budgeting technique was practiced by 47.62. Similarly, 28.57% of them used responsibility accounting and 23.81% used Cost-volume-profit analysis. The Co-operative organizations practicing flexible budgeting represented 19.05 percent and only

4.76% of them used standard costing and zero base budgeting.

Number of Nepalese Co-operative Organizations Practicing One or More Management Accounting Tools

In Nepal there are some co-operative organizations which practicing more than one anagement accounting tools and some organizations used only one tools which shown in below:

Table 2

The Table No 2 represent the number of Nepalese co-operative organizations practicing one or more management accounting tools. It revealed that in average 3 management accounting tools were used in co-operative organization. It is also revealed that 38.10% of co-operative organization use less than average number of management accounting tools. Altogether 3 tools were used by 33.33% co-operative organization and 28.57% other co-operative organization use more than the average no. of management accounting tools the main reasons given for not practicing of these tools contained that, majority of the respondents opined that management accounting is related to manufacturing and trading

business rather than service industry like co-operation organization. Some other respondents opined that these tools are not practiced in Nepalese co-operative organization due to lack of knowledge or no information about the tools, lack of experienced human resources and high cost/quite expensive.

Number of Management Accounting Tools (x)	Number (F)	Percentage
1	1	4.77
2	5	23.81
3	7	33.33
4	4	19.05
5	2	9.52
6	0	0

Table 3

S.N.	Budget Preparing Department	No. of Sample	no of Co-operative Organizations	Percentage
1	Finance Department	21	20	95.24
2	Planning Department	21	-	-
3	Budget Committee	21	3	14.29
4	Outside Expert	21	-	-
5	Others	21	2	9.52

The Table No 3 present the budget preparing system practiced in Nepalese Co-operative Organization. It co-operative organization of Nepal prepare their budget through finance department, 14.29 percent prepare their budget through budget committee and only 9.52 percent of them prepared their budget jointly by the head office and chief and chief officer of the co-operative organization. it is also seen in the table that no Nepalese Co-operative Organizations made the budget through their planning department and

no co-operative organization hires outside experts to prepare their budget.

Types of Budget Practiced in Nepalese Co-operative Organization

In Nepalese context co-operative organization mainly three types of budget practices which are master budget, cash budget and operational budget. They are shown in below table:

Table 4

The Table No 4 shows the type of budget practiced by the co-operative organization of Nepal. It is seen that, nearly 57.14 percent of Nepalese Co-operative Organization practiced over all master budgets, 28.57 percent of them practice operational budget and only 9.52 percent of them practiced cash budget.

S.N.	Types of Budget	No. of Sample	No. of cooperative O
1	Overall Master Budget	21	12
2	Cash Budget Only	2	2
3	Operational Budget	21	6
4	Others	21	0

Major Finding

On the basis of the above comprehensive analysis of data and information, the following findings have been identified:-

- i. While analyzing the application of management accounting tools practiced in Nepalese co-operative organization for planning, controlling and decision making, it was found that Ratio Analysis, Cash flow statement and capital Budgeting are widely practiced representing 71.43%, 66.67% and 47.62% respectively out of total 21 co-operative organization

- iii. It is found that Finance Department prepared the budget in 95.24% of the co-operative organization. In 14.29% co-operative organization, Budget committee prepared the budget. In 9.52% of the co-operative organization, head office and chief executive officer made the budget for the organization.
- iv. It is found that Finance department prepared the budget in 95.24% of the co-operative organization. In 14.29% co-operative organization, Budget committee prepared the budget. In 9.52% of the co-operative organization, head office and chief executive

officer made the budget for the co-operative organization.

- v. In average one system was applied to prepare budget in each co-operative organization of Nepal, out of total co-operative organization 95.24% use one system for the preparation of budget. And 4.76% of co-operative organization have not applied any systems for preparing its budget.
- vi. With regard to functional budget, 57.14% Nepalese co-operative organization prepare over all master budget, 28.57% of Nepalese co-operative organizations prepare operational budget. And only 9.52% of the co-operative organization prepare cash budget. Hence, It is seen that, majority of the co-operative organization practices the overall master budget.

Conclusion and Discussion

Management is an art of getting things done through other people by using the means of planning, organizing, staffing, directing and controlling to achieve organizational goal effectively and efficiently in a dynamic environment. Management has to concentrate its activities on the mobilization of organization's available scarce resources in effective and efficient manner. Managerial skills and competencies are keys for organization. It is equally important for the organization no matter how it is commercial or non-commercial and public or private.

Nepalese Co-operative Organizations are one sector of economy as they safeguard against the risk that exists in business as well as in human daily life. Every co-operative organization has limited resources which should be mobilized in such a way that it can get its best. For better utilization of resources, different tools and techniques have been developed. Among them, management accounting tools have proved beneficial in different aspects of managerial activities.

Management accounting is one of the important disciplines of accounting. It is the branch

of accounting whose main objective is to help managers in overall managerial activities by providing various information and helping in planning, controlling and decision making. Management accounting acts as a strategic business partner in support of managerial role in rational decision making.

Cost segregation, Cost-volume profit analysis, Responsibility Accounting, Cash flow statement, standard costing, Zero-based Budgeting are the major tools of management accounting. Whether the Nepalese Co-operative Organizations are getting benefits from those management accounting tools or not? To identify these facts, this research was conducted.

The study was done with an objective to examine the present practice of management accounting tools in the Co-operative Organization, and to identify the area management accounting tools can be applied to strengthen the financial position of co-operative organization. With respect to this objective, the present research has explored the real position of applicability of management accounting tools in Nepalese co-operative organization.

As per the nature and demand of the study, survey type research design was adopted with descriptive and analytical approach. The research is mostly based on primary source of information. Secondary source of data was also used. The data was collected from the respective 1 co-operative organization by distributing structured questionnaire. The raw data was applied to analyze and interpret the findings. The statistical tool chi-square χ^2 was used to test the assumptions.

Management accounting is a new discipline and still in developing stage in the context of modern business organization. Different types of management accounting tools and techniques are evolving as a new dimension to facilitate the management to perform the better managerial jobs covering from planning to control. These various types of management accounting tools and techniques are taught in the university college. However, they are

found not fully practiced in Nepalese co-operative organization. It is the realities of gap between the theory and practice.

On the basis of data analysis, it can be concluded that management accounting tools like Capital Budgeting, Ratio Analysis, and Cash Flow Statement were widely practiced in Nepalese co-operative organization. Similarly, Cost-volume-profit Analysis, Responsibility Accounting, Activity Based budgeting were moderately practiced. The other management accounting tools like standard costing and Zero-based budgeting were in practiced by few Nepalese co-operative organization Accordingly, the main reason for not practicing zero-base budgeting was lack of proper knowledge about the tool.

Finally, it can be concluded that the co-operative organization of Nepal are in infant stage with respect to the application of modern management accounting tools. Yet, they are trying to adopt such tools and techniques to cope with the future expected opportunities and challenges to be faced due to the accession of globalization.

The management accounting tools and techniques in every type of organization are not the optional but also the compulsion in the better performance of the entity. Management accounting plays a significant role for every type of business organization. It provides the key ideas, guidelines and strategies to the management for better performance of managerial functions.

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CONTRIBUTION OF CO-OPERATIVE IN NEPALESE ECONOMY

(A CASE STUDY OF PAROPAKAR SAVING AND CREDIT COOPERATIVE LTD.)

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Abstract

This study "Contribution of Co-operative in Nepalese Economy" (A Case Study of Paropakar Saving and Credit Cooperative Ltd) is an attempt to explore the overall status and activities, credit, and the investment pattern in the business sector of Paropakar saving Credit Cooperative Ltd, and also find out the types of credit provided to the team members of saving and Cooperative. This study is based on both qualitative and quantitative research designs. It employed historical, analytical, and descriptive research exclusively based on secondary data. Annual report of Paropakar Saccos to achieve the research objective. I have edited, coded, and tabulated the accumulated data and presented it in the form of a graph, table, chart, and trend line. The finding of the study shows that there is a high investment in NEFSCUN in comparison to other sectors. It provides a huge amount of business loans to the businessman for the creation of economic activities which ultimately helps to achieve the economic goal of the cooperative. It also reflects that the investment pattern is low in comparison to the credit patterns in the Saccos. The cooperative should invest the money in the productive sector which helps to uplift the living standard of poor, marginalized, vulnerable, women, disabled, and economically disadvantaged people and high rate of economic growth. Moreover, by providing various loans, Co-operative helps to attract the youth in the agriculture sector, and also helps to produce small scale to the higher-level businessman.

Key words: *Co-operative, loan, business, investment, share, economic*

Introduction

Saving and Credit Cooperatives are financial institutions that can play a significant role to develop the economic situation of developing countries like Nepal. "A Cooperative is an association of persons usually of limited means who have voluntarily joined together to achieve a common economic end through the information of a democratically controlled business organization, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking". The philosophy behind the cooperative movement is "all for each and each for all". A cooperative is defined by the international cooperative alliance's statement on the cooperative identity as an autonomous association of persons united voluntarily to meet their common economic, social, and cultural needs and inspiration

through jointly owned and democratically controlled enterprise. A Cooperative usually uplifts the living standard of lower-income people. Cooperative development may be the backbone for the development of developing countries (NRB, 2012).

The cooperative enterprise also presents an important model as many of the protest and disadvantaged face social exclusion, lack of access to opportunities, and growing economic inequality. As the uneven effects of globalization have led to a rise in the unregulated informal economy, workers in the informal sectors have formed shared service cooperatives and associations to assist in their self-employment. In rural areas, saving and credit cooperatives provide access to banking services

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which are lacking in many communities. Credit cooperatives also play an important role in the formation of small and micro-businesses. They can affect the kind of financial 'depending' that the World Bank envisages as they consistently reach the poor in a sustainable way (Thapaliya, 2009).

As per the revised estimate, Nepal's real GDP was estimated to grow by 5.0 percent in FY 2014/15. Such growth rate, however, is estimated to stagnate at 3.0% at a basic price against the growth rate of 2.1 percent in the previous fiscal year. While classifying GDP into agriculture and the non-agriculture sector as per industrial classification, the share of the agriculture sector to GDP is in a declining trend while that of non-agriculture is on the rise. Contribution of the agriculture sector to real GDP which was 36.6 percent FY 2000/01 has dropped to 33.1 percent in the current fiscal year while that of the non-agriculture sector has gone up from 63.4 percent to 66.9 percent. The inflation rate, which was 8.9 percent in the first eight months of FY 2013/14, has rested at 7 percent during the same period of the current fiscal year.

It is necessary to achieve and sustainable economic growth rate for the country to graduate from its current status of a least developed country to a developing country by 2022. In a situation where the average annual growth rate for the past 10 years has been a mere 4.1 percent, it poses a tough challenge to the country to achieve an annual growth rate of 7-8 percent for graduating to the developing country. (MoF, Economic Survey, 2015)

Paropkar Saving and Credit Co-operatives are the saving and credit co-operatives in Devchuli Municipality, Nawalparasi District. It has Male 3067 and Female 4247 members in the Fiscal year 2077/078. This Saccos was established in 2063. It gives credit services, free skillful training services, etc. to its members. It contributes to saving, credit, and other services to meet their members' credit needs.

This study is mainly concerned to analyze the credit pattern, investment pattern, and types of credit facility.

Objectives of the study

The general objective of the study is to analyze the overall status and activities of the cooperative in Nepal especially Paropakar Saving & Credit Cooperative Ltd. in Devchuli Municipality, Nawalparasi. The specific objective of the research is as follows.

- To analyze activities of saving and credit co-operatives.
- To examine the credit pattern of Paropakar Saving & Credit Cooperative Ltd. in the business sector.
- To analyze the investment pattern of Paropakar Saving & Credit Cooperative Ltd. in the business sector.
- To find the types of credit provided to the members of Paropakar Saving & Credit Cooperative Ltd.

Review of Literature

In the mid-19th century, Raiffeisen and Schulze Delitzsch founded cooperatives self-help institutions of farmers and business people. The first Raiffeisen banks and Volksbanks were established. Municipal saving banks (Sparkassen) also emerged at the same time. The locally anchored saving banks and cooperative banks, which were normally very small in size, accepted saving to be deposited and granted microcredit—in other words, they were the first microfinance institutions in the world. And they are still active in this field today, 200 years later. They actively promote the generation of saving by the public at large finance three-quarters of all small and medium-sized business and more than 80% of all start-up business in Germany. Cooperative self-help institutions were originally founded because of the need to optimize the economic position of the individual member by joint business activities based on solidarity in line with the economic principles of self-help individual responsibility and self-governance as a result of better access to financial service and markets while maintaining the member's

own capability to operate and compete in the markets. The existence of functioning cooperative societies leaves a positive mark on the economic and social structure of a country since cooperatives develop based on local initiative and local economic strength; a decentralized cooperative system can operate close to markets and target groups. In the context of globalization, cooperatives are particularly well equipped to combine the advantage of local activities with regional and national networking within the system, provided they adapt their structure and operations accordingly, thus contributing considerably not just to strengthening their members but the local/regional economic structure in which they are operating (Paul Armbruster, 2004).

In Africa it has been defined as the operations of saving and credit associations, rotating saving and credit associations (ROSCA_s), professional money lenders, and part-time money lenders like traders, grain millers smallholders farmers, employers, relatives, and friends as well as cooperative societies. (Larenstein University of Applied Sciences, 2008)

Rotating saving and credit associations (ROSCA_s) are also an important source of credit in most African countries. These are found in both rural and urban areas as either registered welfare groups or unregistered groups. They mainly provide credit to those who would like to intelligible to borrow from other sources. ROSCA_s have developed mostly in response to the lack of access to credit by SME_s (small and micro-enterprise), forcing them to rely on their saving and informal credit sources for their financing. It has been found that rural firms use ROSCA_s more than urban ones. They mostly integrate saving into their credit schemes, thus mobilizing saving from their members. However, even for members of ROSCA_s, not all their credit needs can be satisfied within the associations. This implies that there is some proportion of borrowing and lending that is not

catered for by either formal institutions or such associations. This is catered for by personal saving as well as borrowing between entrepreneurs and other forms of informal transactions. Rural firms rely more on ROSCA_s since they present easier access. Saving and Credit Co-operatives (SACCO_s) also provide both saving and credit facilities to their members. The amount of credit provided depends on the amount of the individual's members' savings, but the use of money is not restricted (Larenstein University of Applied Sciences, 2008).

Fredrick(2013) has analyzed the impact of community-saving and investment program (COMSIP) activities on household income and credit of member households of COMSIP groups in Kasungu District in Central Malawi. COMSIP groups are from village-based micro-credit and community-based saving institutions with several socio-economic functions. The functions include mobilization of communities to save and/or invest their resources into income-generating initiatives and provide credit. The efficiency of the COMSIP program can be enhanced by allocation credit to households with marginal landholding for which the impact is the greatest. Although microfinance programs, especially among the rural poor people living below the standard poverty line of one US dollar per day have elicited different reactions from different stakeholders, there seem to be general agreements that the program is useful amongst the strategies for ensuring improved household income and credit of rural Malawians, hence reduced poverty in long run.

Bharadwaj (2012) argued that a well-managed cooperative played a significant role to combat poverty alleviation, especially in a remote area by changing the community image by ensuring sustainable reduction of poverty. Furthermore, Dhakal & Nepal (2016) found that 87.5% of microfinance were not ready to provide loans for the household level

expenditure such as food, children, education, minor house repairs, farming, fishing, health matters, and other emergencies. Moreover, he also found that microfinance contributes in the field of village economies in the area of farming, petty trade, small-scale manufacturing, and Artisan to uplift the economic condition of needy people by building their trust. Similarly, Tiwari, L., & Nepal, G. (2017) argued that Cooperative had played an influential role to improve the socio-economic growth of poor, vulnerable, lower caste people, women, laborers, and farmers by conducting income-generating various programs. He further emphasized a strong policy of being apolitical and unbiased with no description of any kind based on religion and gender. However, MoF (2015/16) shows that the economic growth of the country (at the basic price) was estimated to remain at 0.77 percent in FY 2015/16. GDP recorded a growth of 2.32 percent growth rate in the previous fiscal year. The economic growth rate in FY 2001/02 had recorded 0.16 percent, which again went below 1 percent in the current fiscal year for the second time. The economic growth rate shrank owing to the negative production rate of mines and quarrying, industry, electricity, gas and water, construction, wholesale and retail trade, hotel and restaurant sector, and the low growth in the agriculture sector that occupies one-third proportion of GDP.

Shrestha (2014) in his article revealed that, problems seen in the cooperatives were due to the cooperative Act, 1992. The problem is aggravating as the act has not been amended as per the changed context. A high-level commission formed last year by the government had found 130 saving and credit cooperatives were troubled. They had total liabilities amounting to Rs. 10 billion – Rs 7.6 billion deposits and Rs. 2.4 billion in interest amount. Though cooperatives have been doing remarkable works towards alleviating poverty contributing to the national economy, the wrongdoing of some

cooperatives is tarnishing the image of the entire cooperative sector.

K.C. (2003) tried to analyze the present financial position and the prospect of financial cooperatives. She also analyzed the investment and lending practices of the financial cooperative in Nepal. She based the financial and statistical tools are for the analysis of data under financial tools, liquidity ratio, assets management ratio, debt management ratio, profitability ratio is used. Statistical tools mean coefficient of variation and least square which are used in her thesis for analyzing the data. Her finding is current ratio, loan, and total deposit ratio, the return of total assets, return on the total deposit, total interest paid to total deposit ratio of selected financial cooperatives of Nepal are unsatisfactory. The financial cooperatives are going to face the problem of further disbursement of credit in comparison to investment in the agriculture sector. There is a lack of efficient and skilled manpower to run the financial cooperatives.

Methodology

This study describes the step to carry out the research work. A systematic research study needs to follow a proper methodology to achieve the predetermined objectives.

Research Design

The study is designed to examine analyze the credit and investment patterns of cooperatives in Nepal. This study has been combined with historical, analytical as well as descriptive research. It has been used both qualitative and quantitative techniques depending on the nature and source of data and information.