

## Supplementary Agreement

Date: May 13, 2018

To recognise Chartered Accountant members of the Institute of Chartered Accountants of Nepal (ICAN) who qualified by examination with the foreign accounting bodies, and remain in good standing with ICAN and have at least five years post qualification relevant experience in public finance; these CA members can be accepted into full CPFA membership of the Chartered Institute for Public Finance and Accountancy (CIPFA).

This agreement is supplementary to the Memorandum of Understanding (MoU) between ICAN Nepal and CIPFA signed on 31 January 2018.

The terms of the MoU also apply to this supplementary agreement. This supplementary agreement will terminate if and when the MoU terminates.

Signed for and on behalf of the Chartered Institute of Public Finance and Accountancy

Signed:



Name: Gillian Fawcett

Position: Head of International

Date: 13 May 2018

Signed for and on behalf of the Institute of Chartered Accountants of Nepal

Signed:



Name: CA Prakash Jung Thapa

Position: President

Date: 13 May 2018