



नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL
(Established under the Nepal Chartered Accountants Act, 1997)

Online Certification Course on Public Financial Management (Cert. PFM)

Date: 5-24 Aashad 2082 (19 June-8 July 2025)

Proposed Program Details

Modules (M1 - M7)	Date	Day	Time	Sessions	Topics	Proposed Resource Persons
M1: Public Financial Management and PFM Reform in Nepal	6/19/2025 (5 Ashar 2082)	Day 1	5:30PM-8:30PM	Session 1	Overview of PFM and PFM cycle ; Objectives and importance and Characteristic of PFM	CA. Kamal Prasad Silwal
				Session 2	PFM and the Implementation of Fiscal Policy; Legal Arrangements in PFM:	
	6/20/2025 (6 Aashad 2082)	Day 2	5:30PM-8:30PM	Session 1	Institutional Arrangements for PFM	Mr. Gokul Bastola
				Session 2	Implementation in Practice and Use of ICT systems in PFM	
	6/21/2025 (7 Aashad 2082)	Day 3	5:30PM-8:30PM	Session 1	PFM reform initiatives, Reform actors and role of PEFA secretariat; PEFA assessment,	
				Session 2	PFM reform strategy and financial management improvement plans. Module End Summary and Discussion	
M2: Planning Budgeting and Execution	6/22/2025 (8 Aashad 2082)	Day 4	5:30PM-8:30PM	Session 1	Planning; Development Planning Process, periodic plans	Mr. Gorakh Shahi
				Session 2	Budget cycle and calendar, Budgeting approach and Budget Classification; Budget Preparation Process	
	6/23/2025 (9 Aashad 2082)	Day 5	5:30PM-8:30PM	Session 1	Medium-Term Expenditure Framework; Budget Execution and Control Processes and Procedures for Incurring Expenditure	
				Session 2	Midterm Evaluation and Budget credibility; Cash Planning & Public Debt Management	
	6/24/2025 (10 Aashad 2082)	Day 6	5:30PM-8:30PM	Session 1	Intergovernmental Fiscal transfer	
				Session 2	Public Investment Management and Common Challenges. Module End Summary and Discussion	
M3: Government Accounting System of Government of Nepal	6/25/2025(11 Aashad 2082)	Day 7	5:30PM-8:30PM	Session 1	Recording, accounting and reporting in GoN Accounting System; Legal provisions, guiding laws and Accounting Policies	Mr. Mun Kumar KC
				Session 2	Central and Operating Level Accounting; OAG accounting formats, Chart of Accounts	CA. Amrit Shrestha
	6/26/2025 (12 Aashad 2082)	Day 8	5:30PM-8:30PM	Session 1	Major Accounting Branches	
				Session 2	Major Accounting Branches	Mr. Mun Kumar KC
	6/27/2025(13 Aashad 2082)	Day 9	5:30PM-8:30PM	Session 1	Deposit, Fund, Treasury and Cash Flow Management; Accounting Software and NPSAS	
				Session 2	Project Accounts, Accrual accounting in GoN system. Module End Summary and Discussion	
M4: Revenue Administration of Nepal	6/28/2025 (14 Aashad 2082)	Day 10	5:30PM-8:30PM	Session 1	Overview of Revenue Administration	Mr. Bhim Prasad Kafle
				Session 2	Concept and principle of revenue; Revenue Projection and Collection,	
	6/29/2025 (15 Aashad 2082)	Day 11	5:30PM-8:30PM	Session 1	Divisible Revenue and Revenue Allocation; Tax system of Nepal	
				Session 2	Revenue Collection and Improvement Plans. Module End Summary and Discussion	
M5: Introduction to Public Procurement	6/30/2025 (16 Aashad 2082)	Day 12	5:30PM-8:30PM	Session 1	Principles of procurement; Methods of Public Procurement	Mr. Ramu Dotel
				Session 2	Public Procurement Process (Civil Work and Goods)	
	7/1/2025 (17 Aashad 2082)	Day 13	5:30PM-8:30PM	Session 1	Public Procurement Process (Civil Work and Goods)	Mr. Baburam Shrestha
				Session 2	Public Procurement Process (Civil Work and Goods)	
	7/2/2025 (18 Aashad 2082)	Day 14	5:30PM-8:30PM	Session 1	Public Procurement Process (Consultancy)	Mr. Ramu Dotel/Babu Ram Shrestha
				Session 2	Public Procurement Process (Consultancy)	
M6: Internal controls and auditing	7/3/2025 (19 Aashad 2082)	Day 15	5:30PM-8:30PM	Session 1	Legal and Institutional Provision	Mr. Ramu Dotel/Babu Ram Shrestha
				Session 2	eGP System; Reform in Procurement Practices; Module End Summary and Discussion	
	7/4/2025 (20 Aashad 2082)	Day 16	5:30PM-8:30PM	Session 1	Introductions to internal controls, COSO framework components and principle	
				Session 2	Internal controls in GoN; laws and regulations, implementation	
	7/5/2025 (21 Aashad 2082)	Day 17	5:30PM-8:30PM	Session 1	Internal auditing Standards and Internal Auditing Practice in Government of Nepal	
				Session 2	Public Sector auditing practice in Nepal, Performance and compliance audit	

M6: Internal controls and auditing	7/6/2025 (22 Aashad 2082)	Day 18	5:30PM-8:30PM	Session 1	Audit irregularity settlement process, follow up audit, Nepal Government Auditing Standard. Module End Summary and Discussion	CA. Chandra Kanta Bhandari
M7: Accountability and Oversight	7/7/2025 23 Aashad 2082)	Day 19	5:30PM-8:30PM	Session 2	Role of finance committee; Fiscal Accountability Ecosystem, Parliamentary scrutiny and oversight function.	
	7/8/2025 (24 Aashad 2082)	Day 20	5:30PM-8:30PM	Session 1	Public Account Committee and its roles and responsibility Fiscal Transparency	
				Session 2	Citizen engagement for public accountability. Module End Summary and Discussion	