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

# ICAN E-NEWS



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*Monthly Newsletter of The Institute of Chartered Accountants of Nepal (ICAN)*

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## INSTITUTIONAL ACTIVITIES

### Interaction Program with the ACAN and AuDAN

The Institute with the objective of obtaining stakeholders 'consensus on matters related to audit firm's quality control, compliance with minimum fee directives and prevalent unfair auditing practices in the market and to identify future course of action has organized an interaction program with the representatives of the Association of Chartered Accountants of Nepal (ACAN) and Auditor's Association of Nepal (AuDAN) at ICAN premises, Lalitpur on 7<sup>th</sup> September 2023.

The interaction program was Chaired by CA. Sujan Kumar Kafle, President, ICAN likewise, CA. Prabin Kumar Jha, Vice-President ICAN and other Council Members along with the Executive Director and officials of ICAN participated in the meeting. CA. Deepak Pandey, President, ACAN and RA. Kedar Nath Poudel, President, AuDAN along with the Executive Committee members of ACAN and AuDAN also participated in the interaction program.



*Glimpse of interaction program with ACAN and AuDAN at ICAN*

In the program, CA. Rajan Nepal, Joint Director, ICAN presented paper addressing the statutory requirement and existing auditing practices after which the program entered into an open floor discussion whereby, representatives from ACAN and AuDAN expressed their thoughts and suggestion for systematizing the auditing practice. The program concluded with the expression of commitment and support of the ACAN and AuDAN in the initiatives of the Institute and deliberation of vote of thanks by CA. Prabin Kumar Jha, Vice-President, ICAN. Altogether 37 members attended the interaction program.

### **Interaction Program with Practicing Members**

The Institute organized an interaction program with the auditors of listed companies to discuss various aspects related to firm's standards and minimum fee compliance as outlined in the Firm's Standards and Minimum Fee Guidelines 2078 at ICAN premises, Lalitpur on 13<sup>th</sup> September 2023.



*[Glimpse of interaction program with practicing members at ICAN](#)*

The program was organized in the Chairmanship of CA. Sujan Kumar Kafle, ICAN President whereby, CA. Prabin Kumar Jha, Vice President, ICAN and Council Members also participated in the program. The program provided a platform for disseminating Institute's direction and approach for implementation of Firm's Standards and Minimum Fee Guidelines 2078 and hearing of the perspective of the practicing members on practicalities for effective implementation of the guidelines issued by the Institute. The program concluded with the commitment to develop an action plan and mechanism for effective implementation of the guidelines. Altogether 60 practicing members conducting audits of listed companies participated in the program.

### **Interaction Program on Audit of Cooperative and School**

The Institute organized an Interaction program on issues related to audit of Cooperative and School with the representatives of Department of Cooperative, National Cooperative Federation of Nepal, Municipal Association of Nepal, National Association of Rural Municipalities in Nepal, Nepal Federation of Savings and Credit Cooperative Unions Ltd. (NEFSCUN), Association of Chartered Accountants of Nepal (ACAN) and Auditor's Association of Nepal (AuDAN) at ICAN premises, Lalitpur on 25<sup>th</sup> September 2023.



*Glimpse of interaction program with practicing members at ICAN*

The aim of the program was to build up the relationship with each other and support each other for institutional development motives. Program was attended by the Registrar of Cooperative Department, Mr. Namaraj Ghimire, Chairman of National Cooperative Federation of Nepal, Mr. Min Raj Kandel, Executive Director of Municipal Association of Nepal, Mr. Kala Nidhi Devkota, Executive Director of National Association of Rural Municipalities in Nepal, Mr. Rajendra Prasad Pyakural, Vice President of ACAN, Sushil Ghimire and President of AuDAN, RA. Kedar Nath Poudel. Altogether 20 participants attended the program.

### **Meeting with University Grand Commission (UGC) Nepal**

CA. Sujan Kumar Kafle, President, ICAN; CA. Prabin Kumar Jha, Vice-President, ICAN; CA. Sanjay Kumar Sinha, Executive Director and CA. Himal Dahal, Deputy Director had a meeting with Prof. Dr. Dev Raj Adhikari, Chairman, UGC Board and Prof. Shankar Prasad Bhandari, Member, UGC Board on 27<sup>th</sup> September 2023 at premises of UGC at Bhaktapur. The meeting was to discuss on modality and process for granting academic Equivalencies to Chartered Accountancy Education by the UGC.

### **Meeting with the Representatives of Pokhara University**

CA. Sujan Kumar Kafle, President ICAN along with CA. Prabin Kumar Jha, Vice-President, ICAN; RA. Kesh Bahadur K.C., Council Member; CA. Lakshman Adhikari, Coordinator, Pokhara Branch Coordination Committee; CA. Sanjay Kumar Sinha, Executive Director and CA. Suman Kumar Bohara, Joint Director had a meeting with the Assoc. Prof. Dr. Daya Raj Dhakal, PhD, Dean, Faculty of Management Studies, Pokhara University and Asso. Prof. Dr. Rabindra Ghimire, Management Sub-Committee, Pokhara University at Pokhara on 4<sup>th</sup> September 2023.

The meeting was focused on identification of approach for mutual cooperation and implementation of Memorandum of Understanding signed by ICAN and Pokhara University on 13<sup>th</sup> July 2023.





*Left: CA. Suman Kumar Bohara, Joint Director; CA. Lakshman Adhikari, Coordinator, Pokhara Branch Coordination Committee; CA. Sanjay Kumar Sinha, Executive Director Asso. Prof. Dr. Rabindra Ghimire, Management Sub- Committee PU; Assoc. Prof. Dr. Daya Raj Dhakal, PhD, Dean, Faculty of Management Studies, PU; CA. Sujan Kumar Kafle, President, ICAN; CA. Prabin Kumar Jha, Vice-President, ICAN and RA. Kesh Bahadur K.C., Council Member, ICAN during meeting at premises of ICAN at Pokhara*

During the visit, the delegation led by CA. Sujan Kumar Kafle, President, ICAN also had meeting with Mr. Dhanaraj Acharya, Mayor of Pokhara Metropolitan City and discussed on issues related to listing of auditors by local authorities. The delegation also had a meeting with the representatives of Association of Chartered Accountants of Nepal (ACAN) and Auditor's Association of Nepal (AuDAN) in Pokhara to discuss areas of professional advancement and issues related with practicing members.

### **Meeting with the Representatives of Purbanchal University**

CA. Sujan Kumar Kafle, President ICAN along with CA. Prabin Kumar Jha, Vice-President, ICAN; RA. Posh Raj Nepal, Council Member; CA. Aswani Bansal Coordinator, Biratnagar Branch Coordination Committee and Mr. Binod Prasad Neupane, Director, ICAN had a meeting with the Vice-Chancellor of Purbanchal University, Prof. Dr. Yadhav Raj Koirala, along with Dean and Professors of Management Faculty of Purbanchal University at Biratnagar on 10<sup>th</sup> September 2023. The meeting was focused on discussion of avenues for mutual collaboration and cooperation between the University and Institute.

### **Interaction Program with Officials at Local and District Level**

Delegation led by CA. Sujan Kumar Kafle, President, ICAN comprising of CA. Prabin Kumar Jha, Vice-President; RA. Posh Raj Nepal, Council Member; CA. Aswani Bansal Coordinator, Biratnagar Branch Coordination Committee and Mr. Binod Prasad Neupane, Director, ICAN had an interaction program with head of divisions of local and district levels of Morang, Sunsari and Dhankuta Districts on various contemporary issues including listing of auditors at local level, minimum audit fees and alike on 10<sup>th</sup> September 2023. All

together 12 officials including the head of Education, Youth and Sports Division, Cooperative Management and Employment Promotion Division and Finance and Administration Division participated in the program.

### **Meeting with the Biratnagar Branch Coordination Committee and Representative of ACAN & AuDAN at Biratnagar**

CA. Sujan Kumar Kafle, President, ICAN; CA. Prabin Kumar Jha, Vice-President and Mr. Binod Prasad Neupane, Director, ICAN had meeting with the members of Biratnagar Branch Coordination Committee on 10<sup>th</sup> September 2023 at Biratnagar. Likewise, the delegation also had a meeting with the representative of ACAN and AuDAN at Biratnagar to discuss various contemporary issues.

### **Meeting with the Officiating Auditor General**

CA. Sujan Kumar Kafle, President; CA. Prabin Kumar Jha, Vice-President and CA. Sanjay Kumar Sinha, Executive Director had a meeting with Officiating Auditor General, Maheshwar Kaphle and officials of the Office of the Auditor General of Nepal on 26<sup>th</sup> September 2023. The meeting was focused on exploring the ways for enrollment of Chartered Accountants in Government Sector for strengthening Public Financial Management in Nepal.

### **Meeting with the Birgunj Branch Coordination Committee and Representative of ACAN & AuDAN at Birgunj and Janakpur**

CA. Sujan Kumar Kafle, President, ICAN; CA. Prabin Kumar Jha, Vice-President and CA. Sanjay Kumar Sinha, Executive Director had meeting with the members of Birgunj Branch Coordination Committee on 21<sup>st</sup> September 2023 at Birgunj. Likewise, the delegation also had meeting with the representative of ACAN and AuDAN at Birgunj and Janakpur to discussion on the issues regarding the listing of auditors by local level authorities, issuance of UDIN and compliance with the Firm's Standard and Minimum Fee Guidelines 2078 issued by ICAN.

### **Mission Meeting with the World Bank, Nepal Team**

Team from World Bank, Nepal comprising of Ms. Timila Shrestha, Senior Financial Management Specialist; Ms. Shraddha Shah, Operations Analyst (STC); Mr. Rameshore Khanal and CA. Amrit Shrestha, Consultant, World Bank had a mission meeting with the President, CA. Sujan Kumar Kafle; Vice-President, CA. Prabin Kumar Jha; Executive Director, CA. Sanjay Kumar Sinha and other officials of ICAN on 26<sup>th</sup> September 2023 at ICAN premises, Satdobato, Lalitpur. The objective of the meeting was to discuss implementation completion review of the Integrated Public Financial Management Reform Project (IPFMR) and to consult on scope of follow on Public Financial Management reform project. Institute had signed Memorandum of Understanding with the PEFA Secretariat for implementation of IPFMRP on 15<sup>th</sup> July 2018 which expired on 16<sup>th</sup> July 2023.

### **Participation in the First International Federation of Accountants (IFAC) Sustainability Summit – Asia Pacific**

CA. Sujan Kumar Kafle, President, ICAN and CA. Prabin Kumar Jha, Vice-President, ICAN virtually participated in first IFAC Sustainability Summit – Asia Pacific hosted by IFAC in collaborative endeavor with the ASEAN Federation of Accountants, Confederation of Asian and Pacific Accountants (CAPA), South Asian Federation of Accountants (SAFA), and Jeju Group. The summit was organized with an objective to raise awareness and fuel dynamic conversations about the surging demand for assurance engagements and the evolution of sustainability reporting following the release of International Sustainability Standards Board (ISSB's) IFRS S1 and S2 and IAASB's Exposure Draft on sustainability assurance.

### **Capacity Development Training on Model Financial Statements based on NFRS for SMEs**

The Biratnagar Branch of the Institute conducted three days capacity development training on Model Financial Statements based on NFRS for Small and Medium Sized Enterprises (SMEs) from 8<sup>th</sup> to 10<sup>th</sup> September 2023 at Biratnagar. The objective of this training was to enhance the capacity of Members for NFRS compliant at SMEs, as the Institute has pronounced NFRS for SMEs with mandatory application from Fiscal Year 2080/81.

The inauguration session of the training was Chaired by RA. Posh Raj Nepal, Chairman of the RA Member Capacity Development Committee and Council Member of the Institute. Whereas CA. Sujan Kumar Kafle, President and CA. Prabin Kumar Jha, Vice-President, ICAN along with Mr. Binod Prasad Neupane, Administration Director, ICAN addressed the closing session of the program. Altogether 28 members participated in the program.

### **Training on Regulatory Provision, UDIN, AML/CFT Reporting and Changes in Income Tax Returns**

The Institute conducted half day training to members on regulatory provision including monitoring and disciplinary procedures, compliance with the Firm's Standard and Minimum Fee Guidelines, 2078, Unique Document Identification Number (UDIN), Anti-Money Laundering /Combating the Financing of Terrorism (AML/CFT) and changes in income tax return filing process for current fiscal year to the members at Pokhara on 30<sup>th</sup> September 2023.



*[Glimpse of training organized by ICAN at Pokhara](#)*

The training was facilitated by CA. Rajan Nepal, Joint Director whereby, RA. Kesh Bahadur KC, Council Member and members of Pokhara Branch Coordination Committee also addressed the program. Altogether 48 members of ICAN participated in the program.



### **Formation of Branch Coordination Committees for Fiscal Year 2080/81**

The ICAN Council in pursuant to Section 13(1) and 13(2) of the Nepal Chartered Accountants Act, 2053 has formed following Standing, Non-Standing Committee for the third tenure of the Ninth Council Fiscal Year 2080/81. The name list of the Members in the Standing, Non-Standing Committee and Board can be accessed from the link below:

<https://en.ican.org.np/site/show/branch-coordination-committee>

### **Nomination of Council Members in SAFA Committees and Board**

The Institute has nominated the President, Vice-President and Council Members in SAFA Board and SAFA Committees for Fiscal Year 2023/24. The name list of Council Members nominated in SAFA Board and Committees can be accessed from the link below:

<https://en.ican.org.np/site/show/nomination-in-safa-board-committee>

### **Chartered Accountancy Membership Examination, September 2023**

The Institute conducted CA Membership examination of September 2023 on 18<sup>th</sup> and 19<sup>th</sup> September 2023 at Kathmandu, Biratnagar, Pokhara, Birgunj, Butwal, Chitwan, Dhangadi and Nepalgunj. Altogether, 354 applicants appeared in the examination out of total 434 applied.

### **General Management and Communication Skill (GMCS) Training**

The Institute has conducted the 23<sup>rd</sup> batch of General Management and Communication Skills (GMCS) training for the students who have passed or appeared in both group of CAP III level examinations and pursuing Accounting Technician (AT) level. The training was conducted from 29<sup>th</sup> August to 15<sup>th</sup> September 2023 at ICAN Office, ICAN Marg, Satdobato, Lalitpur. Participation in this training is a pre-requisite for obtaining membership of the Institute. Altogether 41 students participated in the training.



*Glimpse of closing ceremony of 23<sup>rd</sup> GMCS Batch held on 15<sup>th</sup> September 2023 at ICAN Premises*

### Tree Plantation

The Institute has supported tree plantation program conducted by Satdobato Youth Club at the wayside of Satdobato chowk.



*Glimpse of tree plantation at wayside at Satdobato chowk, Lalitpur*

### MEMBERS UPDATE

#### Name and Membership Number of New Chartered Accountants (CA) Member

The Institute registered Chartered Accountant Members pursuant to Section 16(2) of the Nepal Chartered Accountants Act, 1997. New CA Membership issued during month of September 2023 are presented in table below:

S. No.	Membership No	Members Name
1	CA-2106	Indira Aryal
2	CA-2107	Sanjay Prasad Sah
3	CA-2108	Yam Prasad Mainali
4	CA-2109	Neha Agrawal
5	CA-2110	Saugat Bhujel
6	CA-2111	Pratishtha Oli
7	CA-2112	Sushmita Basnet
8	CA-2113	Sandip Lamichhane
9	CA-2114	Dhurba Prasad Devkota

#### Name and Membership Number of New Fellow Chartered Accountants (FCA) Member

The Institute registered Fellow Chartered Accountants pursuant to Section 17(b) of the Nepal Chartered Accountants Act, 1997. New Fellow Chartered Accountants Membership issued during month of September 2023 are presented in table below:

S. No.	Membership No	Members Name
1	CA-1260	Suman Shrestha
2	CA-590	Raman Uprety
3	CA-1279	Rabin Dahal



S. No.	Membership No	Members Name
4	CA-1311	Suresh Pyatha
5	CA-839	Munna Prasad
6	CA-1170	Anil Phuyal
7	CA-1298	Kshitiz Koirala

### **Name and Membership Number of Demised Member**

The Institute removes name of members from the Membership Register in case of death of members pursuant to Section 22(1) of the Nepal Chartered Accountants Act, 1997. Details of demised members whose membership has been removed from list of members during month of September 2023 are presented in table below:

S. No	Membership No.	Member ship Name	Class
1	RA-977	Daya Raj Pant	RA-B Class
2	RA-3615	Shovit Bahadur KC	RA-D Class

## **ICAN NOTICE AND UPDATES**

### **Notice to Members Related with Listing of Auditors**

The Institute has published a notice to members holding Certificate of Practice for not listing themselves in any entity for performing audit and other related services. The notice can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/46f2d89bfb5a15840824b62f1a8660b1.pdf>

### **Notice to Members Related with AML/CFT**

The Institute has published a notice to members holding Certificate of Practice for submission of reporting requirement as specified in Annexure 1 of Guidelines on Anti-Money Laundering and Counter Financing, 2078 issued by the Institute by 2080/06/30. The notice can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/0dc6a560486fda019e599e46ef5b7e67.pdf>

### **CPE Calander for Fiscal Year 2080/81**

The Institute has issued Continuing Professional Education (CPE) calendar for Fiscal Year 2080/81. The CPE Calander can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/b0c69e6ac3d8cb2ced1b70d3cd43bd65.pdf>

### **Notice related with UDIN**

The Institute has published a notice regarding requirement for generation of Unique Document Identification Number (UDIN) and verification of UDIN. The notice can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/1dc1fa9982419527cfd1cc73b45fd07e.pdf>

<https://en.ican.org.np/uploads/downloads/files/3/463471b14ca8f84713b8c8e991d6a0a3.pdf>

## **UPCOMING EVENTS**

### **Online Certification Course on Information System Audit**

The Institute in technical collaboration with the Institute of Chartered Accountants of India (ICAI) is going to organize an online certification course on Information System Audit from 3<sup>rd</sup> to 20<sup>th</sup> October 2023. The notice can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/7cd71713a9d52269205209d070174fc6.pdf>

## NATIONAL NEWS AND UPDATES

### **Amendment in Unified Circular 2079 issued to Licensed Foreign Exchange Management Entity**

Nepal Rastra Bank has issued circular regarding amendment in Unified Circular 2079 for Licensed Foreign Exchange Management Entity. The Circular can be viewed from the link below:

[https://www.nrb.org.np/contents/uploads/2023/09/FXMD\\_Circular-03.2080.81.pdf](https://www.nrb.org.np/contents/uploads/2023/09/FXMD_Circular-03.2080.81.pdf)

### **Issuance of Cyber Resilience Guidelines**

Nepal Rastra Bank has issued Cyber Resilience Guidelines for Licensed Bank and Financial Institutions and Payment System Management and Payment System Provider Entities. The Guidelines along with the notice can be viewed from the link below:

<https://www.nrb.org.np/contents/uploads/2023/08/Cyber-Resilience-Guidelines-2023.pdf>

### **Issuance of Value Added Tax implementation in Shipping Service Directives, 2080**

The Inland Revenue Department has issued Value Added Tax implementation in Shipping Service Directives, 2080. The Directives can be viewed from the link below:

<https://ird.gov.np/public/pdf/649558940.pdf>

### **Issuance of Companies Directives, 2072 (Second Amendment)**

The Office of the Company Registrar has issued a second amendment to the Companies Directive, 2072. The Directives can be viewed from the link below:

[https://ocr.gov.np/upload\\_file/files/post/1689847682\\_490590326\\_.pdf](https://ocr.gov.np/upload_file/files/post/1689847682_490590326_.pdf)

### **Issuance of Company Inspector Deputation Directives, 2079**

The Office of the Company Registrar has issued Company Inspector Deputation Directives, 2079. The Directives can be viewed from the link below:

[https://ocr.gov.np/upload\\_file/files/post/1679915413\\_547008998\\_.pdf](https://ocr.gov.np/upload_file/files/post/1679915413_547008998_.pdf)

## INTERNATIONAL NEWS, EVENTS AND UPDATES

### **Now Available: IESBA Handbook 2023 Edition**

The International Ethics Standards Board for Accountants (IESBA) today released the 2023 Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards). This handbook replaces the 2022 edition. Further details can be viewed from the link below:

<https://www.ethicsboard.org/news-events/2023-09/now-available-iesba-handbook-2023-edition>

### **Trust, Corruption and Sustainable Development Are Interconnected Issues in Public's Attitude Towards Tax**

The Public Trust in Tax survey which questioned 7,700 members of the public across the globe shows that accountants have a major role to play in addressing corruption, which negatively impacts attitudes towards tax in economies across the globe. Results show that 53.8% consider corruption a major factor, however most people believe the role of professional accountants contributes to improving tax systems by making them more efficient (59%), more effective (57%), and fairer (55%). Further details can be viewed from the link below:

<https://www.ifac.org/news-events/2023-09/trust-corruption-and-sustainable-development-are-interconnected-issues-public-s-attitude-towards-tax>

### **New IFAC Study Expands Insights into Sustainability Disclosure and Assurance Beyond the G20**

Fresh research from the International Federation of Accountants (IFAC) expands its sustainability disclosure and assurance data to 20 additional jurisdictions beyond the G20 previously reported on. The new report, [The State of Play: Beyond the G20](#), focuses on the Global South with data from three jurisdictions from Latin America, six in Africa and Middle East, and four in the Asia-Pacific region, as well as six smaller-sized economies within the European Economic Area and Switzerland. Further details can be viewed from the link below:

<https://www.ifac.org/news-events/2023-09/new-ifac-study-expands-insights-sustainability-disclosure-and-assurance-beyond-g20>

### **Tentative Agenda Decision and comment letters: Payments Contingent on Continued Employment during Handover Periods (IFRS 3)**

The IFRS Interpretations Committee invites comments on the tentative agenda decision on Payments Contingent on Continued Employment during Handover Periods (IFRS 3) as the committee received a request about how an entity accounts for payments to the sellers of a business it has acquired if those payments are contingent on the sellers' continued employment during a post-acquisition handover period.

The deadline for commenting on the tentative agenda decision is 20 November 2023. Further details can be viewed from the link below:

<https://www.ifrs.org/projects/work-plan/payments-contingent-on-continued-employment-during-handover-periods-ifrs-3/tad-and-clc-payments-contingent-on-continued-employment/>

### **Exposure Draft and comment letters: Annual Improvements to IFRS Accounting Standards—Volume 11**

The International Accounting Standards Board (IASB) has published proposed narrow-scope amendments to IFRS Accounting Standards and accompanying guidance as part of its periodic maintenance of the Accounting Standards.

Link for Exposure Draft: <https://www.ifrs.org/content/dam/ifrs/project/annual-improvements-volume-11/ed-iasb-2023-4-annual-improvements.pdf>

The comment letter period is open until 11 December 2023. Further details can be viewed from the link below:

<https://www.ifrs.org/projects/work-plan/annual-improvements-vol-11/ed-annual-improvements-vol-11/>

## **DISCLAIMER**

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