

Preamble

Whereby it is expedient to consolidate and update the existing Guidelines on Continuing Professional Guidelines, decisions, notifications related to CPE and implement the Statement of Membership Obligation (SMO) of the International Federation of Accountants (IFAC), Rule 55 of the Nepal Chartered Accountants Regulation, 2061 and Accounting Technician By-laws, 2067, these Guidelines has been issued from 352nd Meeting of the Council dated 27 Ashad, 2082 pursuant to Sec. 11 (Bha1) of the Nepal Chartered Accountants Act, 2053.

CHAPTER 1: PRELIMINARY

1. Short Title and Commencement

- (1) These Guidelines shall be called “Continued Professional Education Guidelines of The Institute of Chartered Accountants of Nepal, 2082”.
- (2) This Guideline shall be effective at once. The CPE provision in the Guideline will be applicable from Shrawan 1,2082 and thus effective for computation of CPE hours in respect of FY 2083/84 and thereafter. Amendments to the guideline are effective from the date of amendment as notified by ICAN.

2. Definitions

Unless the context otherwise requires, the following terms used in this Guideline will have the following meaning:

- (1) Continuing Professional Education (CPE) means the educational programs that assist members to achieve and maintain the required quality in the professional services that they render.
- (2) Professional Development Committee (PDC) means the standing committee of the Institute as provided in section 13 of Nepal Chartered Accountants Act, 2053 and constituted as per Regulation 71 of Nepal Chartered Accountants Regulations, 2061.
- (3) CPE hour means the credit hours granted to a member for participating in any CPE programs and credit hours granted as prescribed in the Guideline.
- (4) Program Organizing Unit (POU) means the following:
 - (a) any organ of the Institute that organizes CPE programs or programs and includes the Council itself, any Committee of the Council, Accounting Standard Board, Auditing Standard Board, or
 - (b) training centres of Government, Government Agencies, an entity established under separate Act and ICAN members based organization such as Association of Chartered Accountants of Nepal or Auditors’ Association of Nepal that has entered into an agreement for this regard with the Institute.
- (c) Professional Competence means requisite knowledge, skills and abilities to enable rendering of quality services as envisaged in the standards or Code of Ethics of ICAN. Professional competence implies the expertise needed to undertake professional responsibilities and to serve the public interest.
- (d) Financial Year means period from the 1st day of Shrawan (mid - July) of any year to the last day of Ashad (mid - July) of the next year.
- (e) CPE Year means the year in which CPE learning is carried out which could be the year preceding the renewal year or the renewal year itself. A member can obtain CPE hours in the preceding Financial Year or in the same Financial Year for which the membership is to be renewed pursuant to Regulations 46 and 55 of the Nepal Chartered Accountants Regulation, 2061.

- (f) Verifiable hour refers to programs relevant to current or future work, with clear learning objectives or outcomes which help in the development of professional competency, that has proof of attendance or participation of the program, for example certificates attending formal courses or conference, meetings, in-house training, evidence of writing articles or papers, books etc.
- (g) Non-Verifiable hour refers to programs that do not have any evidence to corroborate the hours to be claimed. This could include non-formal programs such as reading technical, professional, financial or business literature, knowledge sharing programs, self-study and research etc. Such programs shall be current and will contribute to increase professional competency.
- (h) General management training is a structured program designed to equip individuals with the knowledge and skills needed to excel in managerial roles. It covers a wide range of management topics, including leadership, strategy, organizational behavior, and various functional areas like marketing, finance, and human resources.
- (i) Technical Session means a slot of time which has predefined subject of learning for which resource person(s) {expert(s) in that subject of learning} is/are tied up in advance. However, discussion forums or workshops where a large part of the totality of the session is conducted by the participants in cases where inputs are received through programmed material or electronic media also qualify as technical sessions.
- (j) Professional Development Division (PDD) means the Division under Center for Excellence as per the approved organogram of ICAN.
- (k) CPE Program means the program eligible for the CPE credit hours pursuant to this Guidelines.
- (l) Executive Committee means the Executive Committee formed under Sec. 15 of the Nepal Chartered Accountants Act, 2053.
- (m) Institute means the Institute of Chartered Accountants of Nepal.
- (n) Executive Director means the Executive Director of the Institute appointed under Sec. 38 of the Nepal Chartered Accountants Act, 2053.
- (o) Members Residing Abroad means professional members of the Institute whose professional address is located outside Nepal and who reside outside Nepal for employment, study, business, or any other purpose. The definition also includes members who are self-employed or in professional practice in another country. Such members should not be actively practicing or working in Nepal during the that period.
- (p) Critical illness means a severe health condition diagnosed by a registered medical practitioner that results in the member being physically or mentally incapacitated to attend or complete Continuing Professional Education (CPE) activities for a prolonged period.

3. **Guideline for Interpretation:**

Words and expressions used in this Guideline and not included in clause 2 shall have the meanings as assigned in the Nepal Chartered Accountants Act, 2053 and Regulations framed there under or Notifications issued by the Council of the Institute of Chartered Accountants of Nepal from time to time, as the case may be.

Interpretation and explanations of any words and expressions used in this Guideline shall be as decided by the PDC.

4. **Authority of this Guideline**

- (1) The Nepal Chartered Accountants Act, 2053 has delegated to the Council of ICAN the responsibility of discharging various functions as specified in the Act.
- (2) Section 11 (Bha1) of the Act provides that the Council is authorized to develop the mechanism of providing Continued Professional Education (CPE) to its members.
- (3) The Council views CPE as an integral part of the programs necessary to ensure meaningful implementation of Section 11 (Bha1) of the Act and therefore, in terms of the Authority vested in it by the Act and the provisions thereto, this Guideline is issued by it.
- (4) The Council can delegate the authority to PDC, Executive Director or PDD whenever necessary.

CHAPTER 2: CPE REQUIREMENTS AND HOURS ALLOCATION

5. CPE Requirements

- (1) Members holding COP or Accounting Technician with license to conduct audit are required to obtain minimum credit hours of CPE for each financial year beginning from Shrawan 1, 2082 (17 July 2025) as follows except for the exceptions as mentioned in sub-clause (5) below :
 - (a) Chartered Accountant members and 'B' and 'C' class Registered Auditor members in practice are required to obtain at least 40 credit hours (at least 30 hours verifiable and maximum 10 non-verifiable) of CPE for each financial year
 - (b) 'D' class Registered Auditor members in practice or Accounting Technician with license to conduct audit are required to obtain at least 30 CPE credit hours (at least 20 hours verifiable and maximum 10 non-verifiable) for each financial year
- (2) All other members who are not in practice are required to obtain at least 20 CPE credit hours (at least 15 hours verifiable and maximum 5 non-verifiable) for each financial year.
 Provided that in case of a member residing abroad who is also member of a professional accounting body with membership of IFAC is not required to obtain specific CPE of ICAN provided the membership of the member is renewed in the concerned professional accounting body as on the date of application for renewal of membership in ICAN. However, appropriate documentary evidence may be obtained to substantiate the member's residence abroad.
- (3) In case of a member failing to renew the membership and Certificate of Practice desires to renew his/her membership and Certificate of Practice, the provision of sub-clause (1) shall apply.
- (4) In case of a member who is not in practice and whose name has been removed from the membership register and wants to restore his/her name, the provision of sub-clause (2) shall apply.
- (5) Notwithstanding anything written in this clause, CPE requirement will be waived for renewal of membership in the following circumstances:
 - (a) In case of a member not in practice who has attained the age of 65 years,
 - (b) In case of a person who has applied for membership of ICAN for the first financial year of membership,
 - (c) In case of a member who is upgraded from one class to another, additional CPE required for the financial year of upgradation,

- (d) In case of a female member on the ground of pregnancy subject to a maximum of two children,
 - (e) In case of members who are in special positions of government such as Member of Parliament (Federal or Provincial), Judges, Military Officer, Member of Constitutional Bodies, Executive Chief of all Regulatory Bodies, Gazetted First Class (or similar class) Officers of Nepal Government, Auditor General etc.,
 - (f) In case of member who is suffering from prolonged critical illness, or
 - (g) In other conditions as prescribed by PDC.
- (6) In order to renew the membership pursuant to sub-clause (5) above, the concerned member is required to submit an application with the evidence as proof of above condition or declaration in writing and Executive Director may approve the same.

6. Carry Forward of CPE Hours

- (1) In case a member in practice earns credit hours in excess of the requirement prescribed in Clause 5 during a financial year, maximum of ten credit hours can be carried forward to next financial year.
- (2) In case of member other than specified in sub-clause (1) earns credit hours in excess of the requirement prescribed in Clause 5 during a financial year, maximum of five credit hours can be carried forward to next financial year.

7. Maintenance of Record of CPE

- (1) Every member shall maintain a personal record of compliance with the requirements for CPE credit on an annual basis
 - a. in case of non-verifiable CPE, and
 - b. in case of verifiable CPE, record of such CPE not conducted by POU.
- (2) Records mentioned in sub-clause (1) above shall be subject to verification in the manner as may be prescribed by the PDC from time to time.
- (3) The POU shall maintain record of CPE of every member in the event of CPE programs conducted by it.
- (4) The Institute maintains the record of consolidated CPE credit hours of members in electronic form and allow access to members of such records of CPE claimed by any member or granted under this clause.

8. Verifiable CPE Programs

- (1) The verifiable CPE programs and the allocated credit hour are prescribed in Annexure 1 subject to the following conditions:
 - (a) Maximum credit hours that can be allowed per day shall be 10 credit hours (of at least four sessions of minimum six hours).
 - (b) In all cases, unless and otherwise specified credit hours is equally granted to trainees, Resource Person and Chairperson.
 - (c) The credit hour for any programs not mentioned in Annexure 1 shall be as decided by the PDC.
- (2) The Institute will *suo moto* grant Credit hours in case of programs conducted by the POU.
- (3) The participants are required to apply for CPE as mentioned in the brochure of the program in case of a **program including that through teleconferencing/interactive media or online or virtual programs organized by South Asian Federation of**

Accountants, Confederation of Asia Pacific Accountants, International Federation of Accountants or any Professional Accounting Organization with membership of IFAC. The Institute shall verify the attendance and may grant CPE credit hours after necessary proceedings. The matters as to granting the CPE credit hours will be notified to the participants before the program along with the minimum conditions to claim such CPE credit hours.

- (4) In case of a program organized by any organization other than those specified in sub-clause (2) and (3) above, the participant shall make an application along with the following documents to claim the CPE in the format FORM 1.1 of Annexure 1:
 - (a) *Program Brochure/ Program Details*
 - (b) *Attendance or Certificate of Participation or document proving the attendance of the participant, and*
 - (c) *Any other supporting documents, if necessary*
- (5) Notwithstanding anything written in this Clause, the Institute has the right to grant lower CPE credits than exhibited in Annexure 1 based on the nature of the CPE learning program.

9. Non-verifiable CPE Programs

- (1) The indicative list of Non-Verifiable CPE Learning Programs that are eligible for CPE Credit hours is as follows:
 - (a) Self-learning modules and courses
 - (b) Reading of Technical, Financial or Professional Journals or Literature
 - (c) Group discussions on technical issues
 - (d) Acting as visiting or guest faculty in the various Universities/Colleges
 - (e) Participation in the internal training programs organized by CA firms or corporate houses or acting as a trainer/facilitator in such trainings
 - (f) Viewing of programs hosted by ICAN during live programs or through YouTube/web channel
 - (g) Other such programs as prescribed by PDC
- (2) The person seeking credit hours pursuant to this clause shall submit a self-declaration in the format FORM 1.2 of Annexure 1. The Institute may ask for or seek evidence in support for the declaration submitted as per 1.2 of Annexure 1.

10. CPE Processing Fee

- (1) CPE Processing fee shall be collected for granting CPE hours at such rate as may be decided by the Executive Committee.
- (2) CPE processing fee of twenty credit hours shall be collected from the members specified in Proviso of sub-clause (2) of Clause 5 before renewing the membership.
- (3) Notwithstanding anything written in sub-clause (1) above, the processing fee shall not be applicable while granting CPE Credit hours in the capacity of Resource Person of the Institute, writer in the Journal of the Institute, Council Member/Board Member/Committee Member, mentor in mentorship program and participants in the paid training program of the Institute or as decided by the PDC.

11. CPE Calendar

- (1) Every POU shall provide the proposed CPE calendars within Jestha end for the proposed programs to be conducted in the next financial year in the format specified in Annexure 2.

- (2) The PDC shall approve the consolidated calendar proposed under sub-clause (1) above based on need assessment ensuring the uniqueness, relevance, capacity to conduct the program, and other relevant factors as decided by the PDC within Ashad end.
- (3) The calendar approved pursuant to Sub-clause (2) shall be published within Shrawan 15 in the format as specified in Annexure 2.

CHAPTER 3: STRUCTURE OF CPE PROGRAM

12. Basic Structure of CPE Program

- (1) The POU shall decide on the basic structure of CPE Program in advance.
- (2) The basic structure of such programs includes the following and type of CPE program shall be based on the purpose of the scheduled training as mentioned in Annexure 3:
 - (a) Lecture Series
 - (b) Refresher Seminars
 - (c) Conferences
 - (d) Workshops
 - (e) Residential Programs
 - (f) Conventions
 - (g) Panel Discussions
 - (h) Trainings

13. Program design

- (1) Appropriate learning technologies should be used to enable the objectives and outcomes expected out of each CPE Program.
- (2) The factors that determine the adoption of learning technologies and the design of program are as follows:
 - (a) Geographical profile in which the member practices/serves
 - (b) Practice/service profile of the members
 - (c) Programs of General Nature and Industry Specific
 - (d) Overall substance of the programs, whether they revolve around topics of traditional or contemporary nature or they are focusing on futuristic knowledge expectations from the members
- (3) Important focus shall be given on the variety of learners and appropriate strategy shall be followed in designing and conducting programs.

14. Basic Components of CPE Program

- (1) Every CPE Program shall have the following key components:
 - (a) Program Objectives,
 - (b) Target Participants,
 - (c) Identification of Appropriate
 - (d) Methodology to be adopted to achieve the objectives of the CPE Program,
 - (e) Program Structure,
 - (f) Expected Outcomes (whether it enhances the existing skill, or updates the members' existing knowledge or skill or develops new skill),
 - (g) Feedback from the participants – which must be particular to the type of programs (General model of the feedback has been given in FORM 4.3 of Annexure 4).
- (2) Every CPE Program shall be conducted with clearly spelt out program objectives, which should be informed to the target participants and the resource persons in advance.

- (3) The objectives of the CPE Program should take into consideration the level of familiarity, experience and exposure of the participants with the subject matter of the proposed CPE programs.
- (4) Every CPE Program shall have the clearly spelt out outcomes to enable the resource persons to equip themselves accordingly.
- (5) In case CPE Programs include inaugural and valedictory sessions with networking breaks, the technical sessions shall be separately scheduled and not be mixed with inaugural and valedictory sessions.
- (6) Every CPE Program shall have a program schedule containing the following important information:
 - (a) Timing of Registration,
 - (b) Timing of Inaugural Session, if considered necessary
 - (c) Timings of Technical Sessions
 - (d) Details of the moderator or the Chairman of the Technical Session and the resource persons should be given (Maximum of three speakers per technical session).
 - (e) Appropriate weightage in terms of timings has to be given for topics on which the program aims to develop competence among the members of the Institute.
 - (f) Timing of Valedictory Session, if considered necessary
- (7) The CPE Program shall, as far as possible, clearly indicate the target participants in terms of their career profile, experience and members of the Institute who might be interested to attend a program on a particular topic.

CHAPTER 4: PROGRAM ORGANIZING UNITS

15. Eligibility to conduct CPE Programs

- (1) POU can conduct CPE programs and programs approved by PDC.
- (2) The approval must be obtained by filing an application specified in **FORM 4.1.** of Annexure 4.

16. Process of approval

- (1) The potential POUs requiring an agreement with the Institute to act as POU shall submit an application to the Institute for the same.
- (2) The application shall be placed before the PDC for discussion, and the final decision regarding its approval shall rest with the PDC.
- (3) Such POUs shall enter into an agreement with the Institute after the approval pursuant to sub-clause (2) above.

17. Renewal of agreement between POU and the Institute

- (1) The Agreement signed between the Institute and POU pursuant to Clause 16 shall be renewed within the end of Shrawan every year.
- (2) A renewal application shall be filed by the POU along with a report of CPE programs conducted during the previous financial year in the format specified in Annexure 4.
- (3) The report pursuant to sub-clause (2) above shall include the detail of deviation in planned programs along with reasons for such deviation, details of unplanned programs, number of participants, details of resource person, etc. in softcopy or hard copies as determined by the Institute.

- (4) The Institute shall conduct evaluation of past year performance before renewal of agreement.

18. Permission required to conduct CPE Programs

- (1) The POU shall follow the approved CPE calendar, with the exceptions as follows:
 - (a) In case of deviation in proposed date, the POU shall provide prior notification in writing to the Institute, or
 - (b) In case of deviation in the proposed topic, the POU shall obtain approval from the Institute to the extent of 20% of total approved program, or
 - (c) In case new program has to be conducted, the POU shall conduct such program after approval from the Institute. The number of additional programs shall not exceed 20% of the total approved programs.
- (2) Every POU must obtain prior approval of PDC as far as practicable in case of exceptions mentioned in sub-clause 1 (b) and (c) in the format specified in FORM 4.1 of Annexure 4.
- (3) If prior approval could not be obtained, the same shall be ratified from the PDC. Provided that in case of programs not planned in the CPE calendar, prior consent of President of the Institute is mandatory.
- (4) CPE credits may not be granted to the participants of the program where the POU have not obtained necessary permission pursuant to this Clause.

19. Responsibilities of POU

- (1) The responsibilities of POU shall be as follows:
 - (a) To submit CPE calendar of the next financial year within Jestha end,
 - (b) To renew agreement every year within Shrawan end,
 - (c) To conduct CPE programs as per approved CPE calendar,
 - (d) To follow design, structure mentioned in the Guideline while finalizing the CPE calendar,
 - (e) To prepare a detailed record of attendance of members (**Refer FORM 4.2**), feedback (**Refer FORM 4.3**) and materials distributed (**Refer FORM 4.5**) of Annexure 4 at every program and submit them to the Institute within time prescribed by the Institute
 - (f) To adopt appropriate learning technologies beyond the guidance and direction contained in this Guideline to meet the knowledge requirements of the members of the Institute to maintain their core competencies as well as develop contemporary and futuristic technical inputs to maintain world-class professional standards,
 - (g) To provide technical sessions in order to fulfil Credit Hours requirement prescribed in Annexure 1 of this Guideline,
 - (h) To collect and submit feedback about Resource person in the format of FORM 4.3 of Annexure 4.
 - (i) To maintain the record of resource person along with the details of topic covered and feedback,
 - (j) To prepare and submit consolidated Feedback report
 - (k) To analyze the feedback received to improve the quality of CPE programs
 - (l) To take approval/inform for any deviations in the approved CPE calendar wherever necessary

- (m) To provide Certificate of Participation to the members whenever necessary in the format of FORM 4.5 of Annexure 4.
- (2) The provision in this Guideline is minimum requirement. The POU may design CPE program with standard above this.

CHAPTER 5: RESOURCE PERSONS

20. Pool to be maintained

- (1) The Institute may request the resource persons intending to become trainers in the CPE programs (as per calendar) to be conducted by the Institute itself or by other POUs to empanel/enlist in the roster by publishing a notice or sending email to the members specifying qualification, experience and area of expertise.
- (2) The roster of resource persons shall be approved by the PDC.
- (3) The roster is reviewed and updated every year.
- (4) The Institute and the POUs shall use the resource persons from the approved roster.
- (5) Prior approval from the PDC shall be obtained in case of engaging resource persons other than in the roster.
- (6) The profile of resource persons shall be maintained in the format specified in Annexure 5.

21. Expected quality of Resource Persons

- (1) The expected quality of resource persons is as specified in Annexure 6.
- (2) The suggested feedback form of resource person is mentioned in FORM 4.3 of Annexure 4.
- (3) The Institute shall develop a mechanism to use specialist resource person for particular subject matter, for which annual assessment of resource persons shall be conducted to identify the gap and plan for improvement.

CHAPTER 6: MISCELLANEOUS

22. Duties, Authorities and Responsibilities of the PDC

The PDC's duties, authorities and responsibilities include the following:

- (a) To undertake CPE programs and programs for the development and enhancement of professional skills of members.
- (b) To grant approval to conduct CPE programs.
- (c) To decide upon the eligibility of programs and programs for CPE and grant credit hours to such programs .
- (d) To prescribe conditions for exemptions of CPE credit hours to members.
- (e) To develop and update CPE materials by using the resources of the Institute (in house) or by hiring experts for such services annually.
- (f) To monitor and supervise CPE program/programs
- (g) To recommend to the Council any modification in the Guideline and any such other matters relating to CPE.
- (h) To carry out any other tasks as delegated by the Council,
- (i) To take actions on the cases of non-compliance with this Guideline with respect to CPE program/programs.
- (j) To interpret and explain of any words and expressions used in this Guideline.
- (k) To issue directives under the Guideline for the execution of CPE objectives

23. Monitoring And Supervision

- (1) The POU shall collect and document the separate feedback in respect of the resource person, the quality of topics of the program and logistic arrangement of the program.
- (2) The POU shall prepare the summary of feedback in excel sheet and submit it to the Institute.
- (3) The Institute shall conduct inspection of records of CPE programs on sample basis as per plan approved by PDC to ensure adherence to this Guideline, quality standards, and timely reporting.
- (4) A quality assurance mechanism shall be established to evaluate the content, delivery, and overall effectiveness of the CPE programs conducted by POUs.
- (5) Any disciplinary complaints received regarding the conduct of the program, participants, or resource persons shall be documented and referred to the appropriate ICAN authority for necessary action.
- (6) The Institute shall analyse and assess the feedback collected from POUs and use it for the development of mechanism under sub-clause (3) of Clause 21.

24. Conduct Training Need Assessment to approve annual CPE Calendar

- (1) A structured training need assessment shall be conducted to identify the knowledge gaps and learning requirements of members, ensuring that CPE programs are relevant and impactful.
- (2) An annual survey of members shall be conducted using appropriate digital means to gather information on training needs, program quality, and suggestions for improvement.
- (3) The Feedback forms collected from participants shall be systematically reviewed and analyzed to assess the relevance of topics, quality of resource persons, and overall program effectiveness. The findings shall be used to improve future programs.
- (4) The Institute shall prepare a need assessment report and submit to PDC before the approval of CPE calendar and PDC shall use it as a basis to approve the CPE calendar.

25. Power to modify this Guideline

- (1) The requirements of CPE hours and/or any other requirements or conditions as included in this Guideline may be revised from time to time at the discretion of the Council.
- (2) This Guideline shall be reviewed and updated every three years.

26. Repeal and Saving

- (1) The Guideline on Continuing Professional Education, any decision of the Council, PDC or any other committee or taskforce or the notification of the Institute related to CPE is hereby repealed.
- (2) Any actions or programs conducted pursuant to the Guideline, decision or notification repealed above is deemed to be taken or conducted pursuant to this Guideline.

Annexure 1
Verifiable CPE programs and allocated credit hours
(In relation to Clause 8)

CPE programs and program	CPE Hours Allocated
1. CPE for participation in CPE program, Conference, Seminars, Workshop, Convention, Symposia etc.	
<ul style="list-style-type: none"> For CPE program as per calendar - 6 hours with 4 technical sessions (2.5 hrs x 4 sessions) 	10 hrs
<ul style="list-style-type: none"> For other program of One day (for at least 6 hours sessions altogether) 	10 hrs
<ul style="list-style-type: none"> For other program of Half day (for at least 3 hours sessions altogether) 	5 hrs
<ul style="list-style-type: none"> Paper presenter on such Conference, Seminar, Workshop, Convention or Symposia including commenter/ moderator/panelists (Maximum 10 hours per day) 	3 hrs for each Technical Session of minimum 1 hour
3. Program Organized by SAFA, CAPA or any other Accounting Body which is a member of IFAC including teleconferencing/interactive media or online or virtual programs	As prescribed by program organizer or if there is not prescribed as per the above clause no. 1
4. Article Publication:	
<ul style="list-style-type: none"> Article published in the Institute's Journal and Professional Journals Article published in the newspaper/bulletin/magazine - Provided the articles are on the areas covered by the accounting profession - Reprint of the same article shall not qualify for any credit hour 	6 hrs 5 hrs
5. Book Publication or Revision	
<ul style="list-style-type: none"> Book Publication covered by Accounting, Auditing, Financial Management, Taxation corporate & business laws or related to accounting profession. Course book related for Chartered Accountancy Education University Curriculum 	30 hrs 30 hrs 20 hrs
Note: Only first time publication of book shall be considered and for each revision the CPE credit hour shall be half of the publication credit hour.	
6. Extra Degree:	
<ul style="list-style-type: none"> Members completing Ph. D on (Management Accounting, Auditing, Economics, Corporate Law, Accounting & Taxation or related subject) Post Graduate Degree or M Phil on (Management Accounting, 	30 hrs

<p>Auditing, Economics, Corporate Law, Accounting & Taxation or related subject)</p> <p>Professional degree from any accounting body recognized by IFAC .</p> <p>Professional qualification course like ISA, IFRS, International Taxation, FAFD, PFM, IPSAS etc. However, the learning hours should be equal or more than 30 hours.</p>	<p>20 hrs</p> <p>30 hrs(1 Hour per learning hour if it is less than 30 hours)</p>
<p>7. Preparation of basic draft of CPE/Technical Material.</p> <p>a. For preparation - Each Technical Session of minimum (1.5 hours)</p> <p>b. For reviewing - Each Technical Session of minimum (1.5 hours)</p> <p>Preparation, vetted, reviewed and updating the background material/technical material related to accounting profession.</p> <p>(Maximum 30 CPE hours per annum under this heading)</p>	<p>5 hrs</p> <p>3 hrs</p>
<p>8. For teleconferencing/interactive media or virtual programs organized by ICAN (duration must be of 1 hours)</p>	<p>Duration of the program</p> <p>(Maximum 6 hrs in a day)</p>
<p>9. Completion of technical research/technical papers/guidance notes commissioned by ICAN upon acceptance of such research by ICAN related to Accounting, Auditing and Taxation</p> <p>(Maximum 30 CPE hours per annum under this heading)</p>	<p>5 hrs</p>
<p>10. Preparation/Review of Study/Learning Materials for Chartered Accountancy Course</p> <p>1. For preparation</p> <p>a. For 100 Marks Subject</p> <p>b. For 50 Marks Subject</p> <p>2. Reviewing</p> <p>a. For 100 marks subject</p> <p>b. For 50 Marks Subject</p> <p>(Maximum 30 CPE hours per annum under this heading)</p>	<p>20 hrs</p> <p>15 hrs</p> <p>15 hrs</p> <p>10 hrs</p>

11. For preparation of Revision Test Paper (RTP), Question setting with Suggested Answers, moderation & Evaluation of Answer sheet (per exam) a) Answer paper evaluation b) Moderators c) Question setting with suggested answer d) RTP/Revision kit Preparation e) RTP/Revision kit/Suggested Reviewers f) Scrutinizer (Maximum 30 CPE hours per annum under this heading)	5 hrs 12.5 hrs 10 hrs 10 hrs 5 hrs 5 hrs
12. Resource Person for courses commissioned and offered by ICAN (Crash Course/ GMCS/ CAAT IT Training etc.) (Maximum 30 CPE hours per annum under this heading)	2 hrs for each Technical Session of minimum 1.5 hour 7.5 hrs for each batch
13. Attending Seminar, Conference and such programs organized by other organizations within or outside the country related to accounting profession	As per the above clause no. 1
Evaluation of Annual Reports for National/SAFA level BPA Award Competition (Maximum 15 CPE hours per annum under this heading)	5 hrs per annual report
14. Such other CPE learning programs as prescribed from time to time by PDC (Maximum 30 CPE hours per annum under this heading)	As per the above clause no. 1
15. Council Member/Board Member/Committee Member <ul style="list-style-type: none"> • Council Members • Past Presidents/ Chair of ASB/ AuSB • Past Council Members • Existing Accounting and Auditing Standard Board Members • Existing Committee member of ICAN including BCC and taskforce • Existing Board Members of BoS, AT Board and QA Board 	40 CPE credit hours 40 CPE credit hours 20 CPE credit hours 20 CPE credit hours 15 CPE credit hours 15 CPE credit hours

16. Any other general management course other than ICAN program <ul style="list-style-type: none"> • For one day program • For more than one day program 	5 hrs Maximum 30 hrs
17. Mentorship Program Mentor Mentee(conditions applied)	7.5 Hours(Per session) 3 Hours(Per session)
18. Online CPE Learning portal of the Institute <ul style="list-style-type: none"> • Reading documents followed by written test • Watching the videos 	As specified in the portal for specific document/video (Maximum 15 CPE in a year)

FORM 1.1
Form for declaration of verifiable CPE by Member of ICAN
(In relation to Clause 8)

For the financial year.....

Name of the Member:

Category (CA/FCA//RA-B, C, D).....

Membership No.....

Certificate of Practice No.....

Details of CPE undertaken:

S. No	Date(s) of the Program	Topic of the Program	Organized By	Venue	CPE Hours Awarded
TOTAL CPE HOURS EARNED					

Signature

Name of Member

(This form will be provided by ICAN during renewal of membership/COP)

FORM 1.2

Self-Declaration Form to avail CPE Hours Credit for Non-Verifiable CPE Learning Programs

(In relation to Clause 9)

For the Financial Year: _____

Name :
Membership No :
Address :
Contact No :
E-mail id :

Details of Non-Verifiable Learning Programs Undergone Type of NVLAs	Particulars	Details		
		Topic	Date	Requested CPE hours
Web-based	(1) Webinar by SAFA Committee/ POU (2) Web-based Learning Modules (3) Viewing of programs hosted by ICAN during live program or through YouTube/ web channel			
Self-learning *	Self-learning Modules and Courses (1) Audio- tapes/ video- tapes. (2) Correspondence courses. (3) Computer based learning programmes			

Home study*	Reading and Individual Home Study/ reading of technical, financial or professional articles in the Journal/ Literature			
Discussion on Technical Issues	Group or Bilateral Discussion on Technical Issues			
Acting as Faculty	Acting as visiting faculty or guest faculty at various Universities/ Management Institutions / Institutions of National Importance			
Webcast Programmes	Viewing CPE Webcast Programmes without supervision of the POU			
Questionnaires/ Journals	Providing solutions to questionnaires / puzzles available on Web/ other Professional Journals			
Internal Training Programmes	(1) Internal Training Programmes being organised by firms of members (2) In-House Training Sessions/ Programmes organised by Corporate Houses (3) Or acting as a trainer/facilitator in such trainings			
	Total CPE Hours requested			

.....Signature of the member

Annexure 2
Format of CPE calendar
(In relation to Clause 11)

S. N	Name of POU	Name of Topic	Proposed/ Approved Date	target audience	Objective (refresher/existing/)

Annexure 3
Basic Structure of CPE Program
(In relation to Clause 12)

Type	Description	Purpose/Focus	Typical Format	
Lecture Series	<i>A sequence of structured talks or presentations on a particular subject, usually by experts.</i>	<i>Theoretical knowledge dissemination over multiple sessions.</i>	<i>Classroom-style, formal presentations</i>	<i>Not more than two hours per session</i>
Refresher Seminars	<i>Short-term programs aimed at updating or refreshing knowledge on specific topics.</i>	<i>Revisiting and updating existing knowledge.</i>	<i>Interactive sessions with updated content</i>	
Conferences	<i>Large-scale events gathering professionals to present, discuss, and network on multiple current topics.</i>	<i>Sharing latest trends, networking, and academic/professional discussions.</i>	<i>Keynotes, paper presentations, breakout sessions</i>	<i>More than six hours duration (full day)</i>
Workshops / Residential Programmes	<i>Hands-on, practical learning sessions; residential programs often span multiple days with accommodation provided.</i>	<i>Skill-building and deep-dive learning in a focused setting.</i>	<i>Programs, group work, real-time exercises</i>	<i>More than six hours duration (full day)</i>
Conventions	<i>Formal gatherings of members of a profession or organization, often held annually.</i>	<i>Broad discussions on institutional progress, policy, and future plans.</i>	<i>Ceremonial, panel sessions, networking events</i>	<i>More than six hours duration (full day)</i>
Panel Discussions	<i>A group of experts discusses a topic in front of an audience, often with a moderator.</i>	<i>Sharing multiple perspectives, debate, and audience interaction.</i>	<i>Dialogue format with Q&A</i>	<i>2-3 hours duration per session</i>
Trainings	<i>Structured programs designed to teach new skills or knowledge, often with practical application.</i>	<i>Professional skill enhancement or certification.</i>	<i>Instructor-led with exercises, sometimes online</i>	<i>Not more than two hours per session</i>

Annexure 4
(In relation to Clause 17)
Annual Report Format for Program Organizing Units (POUs)

1. General Information

Name of POU:

Address:

POU Coordinator:

Contact Details (Phone & Email):

POU Agreement Status (☐ Signed ☐ Not Signed):

Date of Agreement Signing:

2. Summary of CPE Programs Conducted

S.N.	Program Title	Date(s)	Type of Program	CPE Hours	No. of Participants						Mode	Status
					CA	RA 'B'	RA 'C'	RA 'D'	AT	Others		
Total												
Total Number of Participants												

3. Summary of Resource Persons

S.N.	Name of Resource Person	Professional Title	Topic Delivered	Program Name	Delivery Date

4. Compliance and Documentation

Compliance Area	Status (Yes/No)	Remarks
Programs conducted as per approved calendar a.		

b.		
c.		
d		
e		
POU agreement signed within the deadline		
Resource persons from approved Roaster		
Attendance records properly maintained and verified		
Feedback collected and analyzed from participants		
CPE hours accurately calculated and reported to ICAN		
Final reports of all programs submitted within the stipulated timeline		
Photographs/screenshots preserved for each program		
Participant list submitted in the prescribed format		
Programs conducted in a professional and ethical manner		
Any deviation from approved plan informed to ICAN in advance		
a.		
b.		
c.		
d.		

5. Challenges Faced & Suggestions (if any)

(Mention any operational challenges or suggestions for improvement)

6. Declaration by POU

We hereby certify that the above information is true and correct and all programs have been conducted in accordance with the ICAN Guidelines.

Name & Signature of POU Coordinator:

Date:

Seal of POU (if applicable):

FORM 4.1
(In relation to Clause 18(2))
Form for Pre-approval for CPE Programs

Letter head of the POU:

To,

Chairman Professional Development Committee

The Institute of Chartered Accountants of Nepal

Dear Sir,

Sub: Request for CPE Credit for Program

..... (Brief introduction of the POU)

We are organizing a CPE Program, the details of which are as under:

Title	
Date(s)	
Venue	
Topics to be covered and duration of the Technical sessions	
Details of learning objectives,	
Name of the faculty	
No. of CPE credit hours requested for	
Target Audience	
Skill Assessment (Refresher/Skill enhancement/new skill development)	
Learning Outcome	
sources of background materials	

We undertake :

1. To strictly adhere to the proposals given above.
2. To announce the CPE credit only upon receipt of the confirmation from the Institute in this regard.

We request you to kindly arrange to intimate the applicable CPE Credit hours for the members of the Institute who will be attending the above program.

Thanking you

Yours Faithfully,

Signature _____

(Name of the Office Bearer/Officer)

FORM 4.2
(In relation to clause 19)
Form for CPE Attendance Record

Name of the POU:

Details of the Program:

Date:

Topic:

Time:

CPE Credit: _____ Hours

S. No.	Membership No.	Name of the Member	Signature			Remarks, if any
			Day 1	Day 2	Day 3	

A summary Sheet containing the names and membership number who had attended the entire program should be sent to the Professional Development Division

FORM 4.3

(In relation to clause 19)

Form for Feedback for CPE Programs (use online platform to the extent possible)

Topic wise feedback

POU:

Topic Name:

Date:

Name of Resource person

This topic aims to

- (a) refresh the existing knowledge
- (b) Enhance the existing skill of the participant
- (c) Develop new skill of the participant

1. Please indicate your assessment of the following aspects of the topic :

S.N	Particulars	Excellent(5)	Very Good(4)	Good(3)	Poor(2)	Unacceptable(1)
(i)	Relevance of the topic					
(ii)	Quality of Material					
(iii)	Practicability of the Content					
(iv)	Adequacy of session time					

2. Kindly rate the effectiveness of the Resource Person (1-5)

S.N	Particulars	Excellent(5)	Very Good(4)	Good(3)	Poor(2)	Unacceptable(1)
(i)	Subject matter expertise					
(ii)	Clarity and effectiveness of the presentation					
(iii)	Ability to engage with participants and handle questions					
(iv)	Time Management					

(v)	Overall satisfaction with the session					
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Program wise feedback

Name of the Program organizer (POU):

Title of the program:

Date:

Name of Resource person:

1. Kindly rate the arrangements made by the POU for the CPE Program (1-5)?

S.N o.	Particulars	Excellent(5)	Very Good(4)	Good(3)	Poor(2)	Unacceptable(1)
(i)	Venue/Platform arrangements					
(ii)	Audio/Visual and other technical arrangements					
(iii)	Communication and coordination before the program					
(iv)	Overall management and facilitation of the program					

6 Your suggestions for improvement

S.N	Remarks
(i)	
(ii)	
(iii)	

Name, Membership number and address:

(Optional)

FORM 4.4

(In relation to clause 19)

Form for Certificate of Participation in the CPE Programs (when requested by the participant)

The Institute of Chartered Accountants of Nepal

CERTIFICATE OF PARTICIPATION

SERIAL NO: CPE/

Date:

We are pleased to certify that

(Name of Participant)

(Membership No.)

has attended the Seminar/Course on

(Seminar/Course Title)

(Held at)

(Held on/Between)

(Organized by)

The CPE Credit for this program is _____ hours.

(Signatory)

***Head of Professional Development Division**

(Signatory)

Head of Directorate/Executive Director

Place : _____

***Signatories are recommendatory only**

FORM 4.5

(In relation to clause 19)

Form for sending copies of materials distributed in the CPE Programs
(Preferably by e-mail)

The Center for Excellence Directorate,
The Institute of Chartered Accountants of Nepal

Dear Sir/Madam,

Sub: Copies of materials (preferably in soft copies) distributed in the CPE Programs

We are pleased to send herewith copies of the materials distributed in the CPE Programs.

Title of the Program	
Date (s)	
Timings	
CPE Credit Granted	
No of Participants Attended	
No. of Members Participated	

S.No	Topic	Name of the Material/softcopy
1)		
2)		
3)		
4)		
5)		

Kindly acknowledge receipt.

Thanking you,

Yours Faithfully,

Signature

Name of Authorized Person of the POU

Name of the POU

Annexure 5
Record of Resource Persons
(In relation to clause 20)

S.N.	Name of Resource Person	Membership Number	Year of Experience	Area of Expertise	Specific Topic on which training is delivered	Broader classification of topic	Three areas of interest	Contact Details

Annexure 6
(In relation to clause 21)
Expected Quality of Resource person

The resource person is desired to be prepared with tried and proven strategies to assist member in achieving the learning objective. This annexure contains the qualitative matters that is desired to be possessed by a resource person. A rule based description to prepare a resource person in dealing with learners in practical setting is not entirely possible, though resource persons should prepare themselves to be effective in all of these roles. Professional reading, discussions with colleagues and mentors, and teaching workshops will assist them in the development of necessary skills.

The resource person should remember:

1. The resource person is a facilitator of learning:
The resource person should know beforehand the learning objectives of the particular CPE Program, participants' profile and available learning technologies for those programs. It should be appreciated that considering the complexities in subjects/topics that are relevant to our members, it may not always be possible to the resource persons to know everything in a particular subject/topic. In other words, members should not expect technical resource persons to know all/everything about the subject / topic, however, they can expect the technical resource person to facilitate achievement of the learning objectives of the CPE Program.
2. Understand your teaching situation
When making the preparation, resource persons may consider the following questions:
 - a) Is this program part of a competitive program?
 - b) Are the goals clarified for the members?
 - c) Can projects / case studies be developed to meet the member's needs?
3. Allow for individual differences
The diversity of adult learners today is significant. The resource person should allow for this by giving individual help, knowing member's names, and being aware of differing backgrounds.
4. Vary teaching programs.
The resource person should use different programs in the programme venue, try new ideas.
5. Develop a supportive climate.
Members must feel that the resource persons are there to support them in the learning process.
6. Be sensitive to barriers.
Some members may bring with them previous education experience, the time barrier, stress etc., which have to be overcome by the resource persons.