

Ramu Prasad Dotel

Deputy Auditor General of Nepal, 2017 to 2022

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In brief

I spent thirty-three years in the Office of the Auditor General of Nepal, the last five of them as Deputy Auditor General.

Since 2022 I have advised government offices, donor programmes and professional institutes on the work I spent my career auditing: budgets, accounting standards, procurement and revenue. Much of it is quality assurance.

The record

Performance audits supervised	111+
Years leading audit quality assurance	12
Procurement arbitration rulings reviewed for the Auditor General	170+
Countries taught in for ASOSAI and the INTOSAI Development Initiative	5
Years in government audit and public finance	37

Positions

Public financial management expert Independent, Kathmandu	Since 2022
Deputy Auditor General Office of the Auditor General of Nepal	2017–2022
Assistant Auditor General Office of the Auditor General of Nepal	2012–2017
Director Office of the Auditor General of Nepal	2006–2012
Audit Officer Office of the Auditor General of Nepal	1995–2006
Audit Superintendent Office of the Auditor General of Nepal	1989–1995

Public financial management

Read more than 170 procurement arbitration rulings from the previous five years for the Auditor General, whose 63rd annual report carried the findings. 2026

Coordinated the Cabinet task force on pay and conditions across state funded enterprises, boards and committees, and wrote up its three months of work. 2025

Advises the Asian Development Bank and Norway on planning, budgeting and financial reporting in Nepal's school education sector. 2024–2026

Wrote the accounting manual of the Pashupati Area Development Trust, and prepared its budget and the Lumbini Development Fund's for the fiscal year 2081/82. 2024–2025

Ran the integrated fiduciary risk assessment of federal, provincial and local government for the British Embassy in Kathmandu. 2023–2024

Supported the Public Expenditure and Financial Accountability assessment of Nepal, run by the PEFA secretariat and the World Bank. 2023

Reviewed the internal control directives of the Financial Comptroller General Office, which set the control framework for offices at all three tiers of government. 2023

Analysed the audit irregularities and the public financial management of 30 local governments, metropolitan to rural, for the British Embassy in Kathmandu. 2022

Audit leadership

Supervised the special audit of the COVID-19 response, covering the federal government, all seven provinces and 27 local governments. 2021

Supervised the environment audit of the Chitwan and Bardia national parks, and reviewed the audit of the environmental condition of the Kathmandu Valley. 2020–2021

Highlights

Directed the audit of the Sustainable Development Goals across all three tiers of government, and eight information technology audits.	2017–2021
Coordinated citizen participatory audit at the Office of the Auditor General, choosing and briefing the civil society organisations that took part.	2017–2021
Led the move to the Nepal Audit Management System, the first system in Nepal to carry an audit from planning through to follow up.	2017–2022
Coordinated the Office of the Auditor General's fourth strategic plan, having helped write the third, and chaired the steering committee of the multi-donor project that strengthened the Office.	2016–2020
Led revenue audit for the Government of Nepal: income tax, value added tax, excise and customs. Reported where the leakage was.	2012–2021
Audited the central account and the consolidated fund of the Government of Nepal every year, from the accounting policy to the opinion.	2012–2021
Supervised more than 111 performance audits in health, education, forestry, infrastructure, defence and local development.	2006–2012

Standards and quality assurance

Reviewed and updated the audit irregularity directives the Office of the Auditor General audits all three tiers of government against.	2025
Translated the Nepal Public Sector Accounting Standards, 2022, and the gap analysis behind them, into Nepali for the Financial Comptroller General.	2022–2023
Coordinated the quality assurance committee of the Office of the Auditor General, writing the review manual and supervising the reviews.	2010–2022
Taught quality assurance in auditing as an international instructor for ASOSAI and the INTOSAI Development Initiative, in Indonesia, Mongolia, Malaysia, Thailand and Bhutan.	2008–2010

Highlights

Helped write the Office of the Auditor General's performance audit guide and its disaster audit manual, and reviewed its guidelines for procurement audit and project account audit.	2000–2015
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Capacity building

Taught Nepal's current public financial management frameworks to the senior staff of WWF over two days.	2026
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Wrote the syllabus and then the coursebook for the public financial management certification of the Institute of Chartered Accountants of Nepal.	2023–2024
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Teaches for Nepal Administrative Staff College, the Institute of Chartered Accountants of Nepal, the Public Financial Management Training Centre and the Local Development Training Academy.	Since 2022
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Trains members of the federal and provincial Public Accounts Committees.	Since 2019
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Lectured in management at a Tribhuvan University affiliated college in Bhaktapur.	1994–2002
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I teach public financial management, government accounting standards, public procurement, revenue audit, internal control and performance audit.

Representing Nepal

Negotiated the memorandum of understanding between UNDP, USAID and the Office of the Auditor General on auditing the programmes they fund.	2022
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Represented the Supreme Audit Institution of Nepal at the XXIII INCOSAI in Moscow.	2019
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Led Nepal's delegation to the 54th ASOSAI Governing Board in Kuwait.	2019
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Presented a paper on auditing the Sustainable Development Goals at the XIV ASOSAI Assembly in Hanoi.	2018
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Highlights

Sat for Nepal at the eighth meeting of the Asian-Oceanian Standard-Setters Group in Wellington.	2016
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Boards and memberships

Audit committee of Nepal Rastra Bank, the central bank Member	Since 2023
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Audit advisory board of the Auditor General of Nepal Member	Since 2022
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Public Service Commission of Nepal, recruitment of government staff Panel member	Since 2019
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Accounting Standards Board of Nepal Member	2015–2017
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Institute of Chartered Accountants of Nepal Member	
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Education

MBA, Tribhuvan University	1992
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BBA, Tribhuvan University	1989
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Writing

INTOSAI Journal of Government Auditing, ASOSAI Journal of Government Auditing, Journal of Government Auditing, Office of the Auditor General of Nepal, Revenue Journal, Tax Journal, ICAN Journal, Parag	
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Peer reviewer ICAN Journal	Since 2023
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Coordinator of the editorial board Journal of Government Auditing, Office of the Auditor General of Nepal	2018–2022
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Accounting manual: policy, chart of accounts and forms, mapped to the Government of Nepal chart Pashupati Area Development Trust	2024–2025
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Writing

Coursebook for the certification course in public financial management Institute of Chartered Accountants of Nepal	2024
Syllabus for the certification course in public financial management Institute of Chartered Accountants of Nepal	2023
Nepal Public Sector Accounting Standards, 2022, and their gap analysis, in Nepali Financial Comptroller General Office	2022–2023
Disaster audit manual Office of the Auditor General of Nepal	2015
Performance audit guide, 2012 edition Office of the Auditor General of Nepal	2012
Quality assurance review manual, with its checklists Office of the Auditor General of Nepal	2010–2022