

## Curriculum vitae

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TYPE OF EXPERTISE: Financial Expert

(1) Family name: SHARMA
(2) First names: Nanda Kishor
(3) Date of birth: 09/11/1968

Nepal

(4) Passport holder of:

(5) Education:



Institution	Degree(s) or Diploma(s) obtained:
Chartered Institute of Public Finance and Accountancy, United Kingdom, Nov/2015	Chartered Public Finance Accountant
The Institute of Chartered Accountants of India, India, (Nov/1992 - Nov/1995)	Chartered Accountant
Tribhuvan University, Nepal, (Feb/1989 -Feb/1991)	Bachelor's Degree in commerce

(6) Language skills: Indicate competence on a scale of 1 to 5 (1 - excellent; 5 - basic)

Language	Reading	Speaking	Writing
Nepali	Mother tongue	Mother tongue	Mother tongue
English	1	1	1
Hindi	1	2	2

#### (7) Other training:

Year	Course	Duration
2015	Diploma in IFRS, organized jointly by the Institute of Chartered Accountants of Nepal and ACCA,	5 days
	UK in Nepal	
2008	"Finance Workshop with Special Focus on Enhanced Financial Reporting" organized by the Global	5 days
	Fund Dhaka, Bangladesh.	
2006	Diploma in System Audit in Nepal, organized by the Institute of Chartered Accountants of India	12 days

#### (8) Membership of professional bodies:

- Chartered Institute of Public Finance and Accountancy, UK
- The Institute of Chartered Accountants of Nepal, Nepal
- The Association of Chartered Accountants of Nepal, Nepal

#### (9) Key qualifications:

Mr. Sharma has over 24 years of experience in consulting, public finance, auditing, training and tax advisory services to various government owned and private sector organizations. This includes working as PFM and Management Expert in development sectors (Reconstruction, Agriculture, Peace, Health, Education, Local Development) for EU, Asian Development Bank, the World Bank, UNDP, USAID, International Monetary Firm, DFID, etc. and providing assurance services to national level bank, financial institutions, manufacturing entities, hotels, insurance and electricity generation, transmission and distribution companies, etc.

He has also served as a part time lecturer of Financial and Management Accounting for MBA and EMBA levels at various colleges and as technical instructor for the Institute of Chartered Accountants of Nepal (ICAN) and as a trainer for national and international accounting and auditing standards for ICAN, ACCA, Office of the Auditor General, Ministry of Finance, Management Association of Nepal and other training institutes.

#### (10) Positions:

1998- till date Managing Partner/Principal, NK Sharma & Co., Chartered Accountants, Nepal providing PFM related advisory services to various government and development partners, undertaking audit planning, supervision, execution and review of statutory as well as internal audits and financial/operational and management review of assignments in financial and other sectors including international agencies and I/NGOs.

**2009-2012** Chairman, Auditing Standards Board, Nepal, appointed by the Government of Nepal for 3 years' terms. Responsible for developing auditing standards and other related guidelines to enhance auditing and accounting profession in the country at par with International Standards.

**2007-2009 Board Member, Town Development Fund Board, Nepal,** appointed by the Government of Nepal for a 2 years' terms. Responsible for financial strategies, budget and plan, control, information technology and accounting and auditing aspect of the Board.

1995-2006 Senior Manager/Partner, CSC & Co., then associated firm of PricewaterhouseCoopers, Nepal undertaking audit planning, supervision, execution and review of statutory as well as internal audits and financial/operational and management review of assignments in financial and other sectors including International and Public Sector entities.

#### (11) Country working experience:

Bangladesh, India, Nepal

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# (11) Professional experience (selected):

Date from - to	Location	Company & reference person	Position	Description
Sep 2017 -	Nepal	EU/GFA (Nepal-EU Action for Recovery and Reconstruction (NEARR) – Facility Facility Director: Mr. Adi Walker at Adi.Walker@gfa-group.de	Lead PFM Expert	To execute and oversee Results Area 3: Strengthening PFM in Reconstruction
May 2017 -	Nepal	ADB/Nepal Resident Mission Senior Project Officer( Education), Ms. Smita Gyawali at <a href="mailto:sgyawali@adb.org">sgyawali@adb.org</a>	National Public Financial Management Specialist	For Supporting School Sector Development Plan, providing assurance and support to joint financing partners in the areas related to PFM.
Aug 2017 – Oct 2017	Nepal	USAID/Nepal Democracy & Governance Specialist, Ms. Amanda Cats-Baril at acatsbaril@usaid.gov	NPTF Donor Group Support Coordinator and Financial Advisor	Support to Nepal Peace Trust Fund (NPTF) donors in relation to financial management and project monitoring in line with Joint Financing Arrangement signed with Government of Nepal.
Nov 2016 – Jan 2017	Nepal	EU Nepal Attaché – Rural development, Mr. Robert Hynderick de Theulegoet at <u>Robert.HYNDERICK@eeas.europa.eu</u>	PFM Expert	For Budget Analysis and PFM assessment of Ministries involved in the implementation of the Agriculture Development Strategy of Nepal.
May 2016 – Nov 2016	Nepal	ADB/Nepal Senior Project Officer( Education), Ms. Smita Gyawali at <a href="mailto:sgyawali@adb.org">sgyawali@adb.org</a>	Financial Management Specialist	Under the SC 106955 NEP: Fiduciary Review of CTEVT and Skills Development Project
May 2016 – Nov 2016	Nepal	ADB/Nepal Senior Project Officer( Education), Ms. Smita Gyawali at <a href="mailto:sgyawali@adb.org">sgyawali@adb.org</a>	National Public Financial Management Specialist	TA-8521 NEP: Supporting Education and Skills Development
2013 – 2017	Nepal	UNICEF Nepal  HACT Focal Person, Mr. Amir Das  Rajbhandari at arajbhandari@unicef.org	Engagement Leader	Micro-assessment of UNICEF Projects Implementing Partners, including District Health Offices and District Public Health Offices

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Date from - to	Location	Company & reference person	Position	Description
March 2013 – July 2016	Nepal	EU Nepal/GFA/Ecorys/NKSCO consortium Head of cooperation, Mr. Andreas Roettger at Andreas.ROETTGER@eeas.europa.eu	Team Leader/Sr. PFM Expert	Under the Technical Assistance project named "EU Support to Enhance the Capacity of the Ministry of Peace and Reconstruction with a Specific Focus on the Peace Fund Secretariat in Nepal".
Aug 2015 – Nov 2015	Nepal	EU Nepal Ms. Wendy Fisher at Wendy.FISHER@eeas.europa.eu	Fiduciary Management Specialist	Public Finance Management Reform Programme for School Sector Reform Plan Programme (SSRP- a Swap), Background Study on Fiduciary Management, managed by European Union on behalf of and for the account of the Government of Nepal and Donors
April 2015 – Sep 2015	Nepal	EU Nepal Ms. Wendy Fisher at Wendy.FISHER@eeas.europa.eu	Public Financial Management and Governance Expert	Joint evaluation of School Sector Reform Plan Programme (A SWAp programme funded jointly by Government and Development Partners).
Nov 2014	Nepal	IMF Fiscal Affairs Department Mission leader, Ms. Eliko Pedastsaar at <u>EPedastsaar@imf.org</u>	National Consultant	As a member, under a mission to provide recommendations for strengthening capital budget management to support stronger economic growth in Nepal, the role was to support the efforts in strengthening capital budget management and improve the efficiency of public investment.
Aug 2014 – Dec 2014	Nepal	DFID/Nepal Programme Manager, Governance and Service Delivery Team, Ms. Sangeeta Shrestha at <a href="mailto:s-s-hrestha@dfid.gov.uk">s-shrestha@dfid.gov.uk</a>	Senior PFM Advisor	Technical support to the Nepal Peace Trust Fund in the areas of improving reporting, strengthening fund management, enhancing book keeping, building capacity and strengthening controls
July 2013 – Sep 2013	Nepal	EPSO/Danida  Dy Director Programme and Budget Section, Department of Education Mr.  Jaya Prasad Acharya at  acharyajayaprasad@gmail.com	Financial Management Consultant	Designing an Integrated Educational Management Information System.
2013	Nepal	The World Bank/Country Office Nepal Senior Operations Officer, Mr. Bigyan B Pradhan at <a href="mailto:bpradhan@worldbank.org">bpradhan@worldbank.org</a>	Lead consultant	To carry out fiduciary (financial management) review of Nepal Health Sector Support Programme (NHSSP) and School Sector Reform Plan Program for FY2009/10 and FY2010/11
2013	Nepal	ADB/Nepal Senior Project Officer( Education), Ms. Smita Gyawali at <a href="mailto:sgyawali@adb.org">sgyawali@adb.org</a>	Lead Financial Management Expert	To carry out Fund Flow Tracking Survey of the School Sector Reform Programme (SSRP).

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Date from - to	Location	Company & reference person	Position	Description
2011	Nepal	ADB/Nepal Senior Project Officer( Education), Ms. Smita Gyawali at <a href="mailto:sgyawali@adb.org">sgyawali@adb.org</a>	Financial Management Expert	To carry out Fiduciary Risk Assessment, especially in the area of Public Financial Management, Procurement and Capacity Development and recommending Risk Mitigation Measures in the Education Sector, of the School Sector Reform Programme (SSRP), where donors have funded the government expenditure under SWAp modality
2011	Nepal	UNDP Nepal Team Leader, Mr. Gabriele Ferrazzi at gabeferrazzi@rogers.com	Financial Expert	Mid Term Review of Local Governance and Community Development Programme, jointly financed by the Government of Nepal and Development Partners, namely ADB, DFID, DANIDA, SDC, NORWAY and CIDA
2010 - 2011	Nepal	ADB/Nepal/Small Farmers Development Bank Chief Executive Officer, Mr. Jalan Sharma at skbbl@wlink.com.np	Financial Management Specialist	Small Farmers Development Bank is a wholesale Micro-finance Development Bank and responsible for portfolio audit, financial management and analysis, capacity development of core staff and staff at Small Farmers Cooperative (clients).
2009	Nepal	ADB/Manila Partner, BRS Neupane & Co. Mr. Anup Shrestha at <u>chartered@brs.com.np</u>	Audit Expert	For project procurement-related audit under the Loan 1732-NEP (SF): Rural Electrification, Distribution and Transmission Project (implemented by an authority fully owned by the Government).
2004	Nepal	ADB/FASH Associates, Scotland, Secretary/Executive Director, the Institute of Chartered Accountants of Nepal, Mr. Purushottam Shrestha at ican@ntc.net.np	National Consultant	To support the Institute of Chartered Accountants of Nepal (ICAN) in developing and initiating the implementation of a practical time-bound business/action plan for the phased-in implementation of its "Corporate Financial Governance Plan" and to support ICAN in developing and initiating the establishment of a professional accounting technician designation program in Nepal.
2002/3	Nepal	ADB/Manila Mr. Fred Bennett of Enterplan UK at fjb@enterplan.co.uk	Audit and Loan Portfolio Expert	For the Financial and Operational Review of Agricultural Development Bank Nepal (ADBN) and Nepal Industrial Development Corporation (NIDC) under ADB TA 3580 and responsible for loan portfolio audit, review of accounting and administrative system, assistance to international consultants on various aspects of the consultancies with respect to ADBN and NIDC.
2002	Nepal	IMF/Washington Chief, Human Resource Centre, Mr. Francis P Harrison at FHarrison@imf.org	Team member	For safeguards assessment of Nepal Rastra Bank (the central bank of Nepal) for the IMF and the main purpose of the assessment was to make recommendations in the areas of internal audit, accounting and legal aspects to comply with international standards
2001	Bangladesh/ Nepal	Internal Audit Department/The World Bank Mr. Richard Erhiawarien at rerhiawarien@worldbank.org	Team Member	Internal Audit of the Word Bank Country Offices in Kathmandu, Nepal and Dhaka, Bangladesh as a member of the WB IAD team, based on the WB standards and internal audit of whole of the operations of the country offices.