

Nohman ISHTIAQ

nohman.ishtiaq@gmail.com
mobile: + 92 (0) 333 518 2272
residence: Rawalpindi

Profile

More than 10 years of experience in public finance and management

Assisted governments in assessment, design and implementation of financial and public sector management reforms as part of their governance agenda

Facilitated change in policy management, process changes leading to operational efficiency, and leadership processes of the government

Contributed in various policy documents of the government including budget strategy paper, medium-term fiscal framework, new framework for growth, poverty reduction strategy paper, debt policy statement, performance-based budgets, economic survey

Understanding of governance, political economy, and institutional frameworks

Experience of policy analysis in the areas of health and education

Managed change by working with / through senior level bureaucracy, politicians, cabinet, civil society organisations and multi-lateral and bi-lateral donors

Advanced degree in finance

Education

- Chartered Accountant – Institute of Chartered Accountants in England and Wales (2007)
- Chartered Management Accountant – Chartered Institute of Management Accountants, United Kingdom (1997)
- Bachelors in Commerce (1993)

Publications

- Punjab's health and education policy priorities, and related budgetary allocations - published by Pakistan Institute of Legislative Development (PILDAT) – June 2012
- Methods to review Demands for Grants – A guide for Punjab's Parliamentary Standing Committees – published by PILDAT – February 2012, March 2011
- Reforming Public Sector in Pakistan 2011 – published by Planning Commission in Pakistan as part of International Growth Conference, July 2011
- Main contours of Punjab Budget 2011-12 – published by PILDAT, June 2011
- Budget 2011-12, How to effectively debate budget in the Parliament – published by PILDAT, June 2011
- Medium-Term Budgetary Framework – published by PILDAT – May 2010

- Public Expenditure and Financial Accountability (PEFA) – Pakistan’s score in Comparison with other developing countries and Pakistan’s Public Financial Management Strategy – May 2009 – part of AbacusConsulting’s briefing papers
- The 18th Amendment, 7th National Finance Commission Award (fiscal transfer) and its impact on Fiscal Strategy of the Government – publication in progress

Long-term Assignments

Public Finance & Performance Management Consultant and Team Lead (Sep 2011 – to date), National Technical Advisor (Nov 2006 – Aug 2011) – Medium-Term Budgetary Framework, Ministry of Finance (6 Yrs) – Funded by EU, DFID

- Designed and helped the federal government in implementation of processes that have led to improvement in fiscal discipline, allocative efficiency and operational efficiency. The reform programme has revised budget making, presentation and implementation processes and has also led to improvement in country’s public finance ratings
- Advised and assisted the government in presenting its macroeconomic (Financial Programming Framework) and fiscal policies (including Medium-Term Fiscal Framework, budgetary ceilings, debt sustainability, etc.) through biannual Budget Strategy Paper, which has been receiving Cabinet endorsements since January 2009
- Designed and assisted the government in implementing performance-based budgeting and management system – linking strategic planning (personnel, operational, capital investments, etc.) with budgeting and monitoring. The system has been implemented across federal government (in more than 45 ministries) and has received approval from the Parliament since 2009
- Designed results-based monitoring framework and implementation mechanism including roadmap for the Planning Commission
- Assisted international consultant in finalising Public Finance Administration Act
- Managed Government wide change through communications and capacity building initiatives, and through liaison with wider political (Cabinet / Parliament), bureaucratic and donor organisations. Trained hundreds of personnel across various Ministries
- Managed a team of more than 25 consultants

Team Lead Financial Management and Project Management - Functional Re-engineering Initiative – Ministry of Defence (Army) – June 2005 – October 2007: (2.5 Yrs) – Funded by Government of Pakistan

- Designed ‘Programme based budgeting system’ linking strategic planning with budgeting for improving performance management mechanisms – including new structure of finance function
- Assessed the existing systems and re-engineered Procure-to-Pay, Record-to-Report, Sale-to- Cash and Plan-to-Execute-and-Control processes. Also developed business cases to propose cost reduction and analysis of gaps with international good practices

- Developed policies and procedures and reporting framework – for accounting and budgeting
- Developed & presented implementation roadmap, roll-out strategy, functional specifications and management of change methodology including liaison with wider strategic stakeholders
- Member of the project management team interacting with various levels of client, writing progress reports, project charter/plan, updating risk matrix, team structure, budget etc.
- Took lead role in initial project contract build-up, project plan drafting, formulation and recruitment of functional team members, pre-inception report, technical proposal etc.
- Managed a team of 6 consultants

Financial Management and Project Management Consultant - Project to Improve Financial Reporting and Auditing (PIFRA) - Pakistan Audit Department – March 2002 – May 2005: (3 Yrs) – Funded by World Bank

- Updated National Accounting and Budgeting policies and procedures to comply with international public sector accounting standards
- Supervised SAP R/3 implementation in the areas of: Financial management (FI/CO), expenditure and revenue budgeting (Cash Management, and Funds Management) and human resource systems (HR – PA) at a large scale (country wide – Federal, Provinces & Local Governments – over 40 sites) and provided post-production support
- Authored and reviewed various strategies, plans and reports including training, acceptance testing, support, data migration, disaster recovery, transport management, landscape management, cut-over etc.
- Built capacity, undertook change management initiatives and maintained frequent liaison with wider stakeholders and donor community
- Re-engineered processes of pensions, employee loans and decentralisation of accounting and budgeting function & developed functional specifications for configuration in SAP R/3
- Provided inputs in project management, updating risk matrix, project costing, resources mgt, project planning & control using PricewaterhouseCoopers PPM (Program and Project mgt Methodology)

Short-term Assignments

Consultant – Improving Parliamentary Performance in Pakistan – 2/14 – To date – Funded by EU

Preparation of budgeting system guide for parliamentarians. Working with Parliamentary standing committees in reviewing public investment plans.

Consultant – Health and Education Strategies of Federal Government, Governments of Punjab and KhyberPakhtunkhwa – 2/14 – To date – Funded by DFID

Research on post election strategies of the government on health and education sectors. The study includes review of party manifestos, budgets, speeches of ministers, etc. and evaluation of what is the policy priorities of the incumbent governments.

Management Consultant – Feasibility Study for the Formation of Health Sector Reforms Units in Balochistan – 9/13 – 12/13 – Funded by DFID

Part of a team formed to assess feasibility of formation of a health sector reforms unit in Balochistan to ensure implementation of Health Sector Strategy. Recommended organisational structure, terms of reference, results-based framework, and cost feasibility.

National Consultant – Sub-National Governance Reforms – PFM reforms agenda for inception phase – 7/13 – 9/13 – Funded by DFID

Development of Inception Report on PFM Governance Reforms agenda at the provincial (Government of Punjab and Government of KhyberPakhtunkhwa) and district government level. The recommendations were approved by the two governments in November 2013. Also prepared budget preparation guide for Government officials.

Consultant – Recommendation on Taxation Reforms for the New Government – 6/13 – 10/13 – Funded by DFID

Development of a policy paper on taxation reforms to improve tax revenue in the Federal and Provincial Governments. The policy paper was presented to incumbent Government, and other stakeholders in October 2013.

Consultant – Analysis of survey and recommendation of policy measures for improving access to Health, Education and Water & Sanitation in 6 selected districts (for Citizen's Voice and Public Accountability Programme) – 1/13 – Funded by DFID

Analysed a district-based survey and provided strategic recommendations for improving access to Health, Education and Water and Sanitation.

Consultant – Design of Maternal, New-natal and Child Health Programme – for Planning Commission – 1/13 – Funded by DFID

Undertook costing of strategic initiatives (outputs) and log-frame and discussed with parliamentarians, donors and senior bureaucratic management

PFM Trainer – Training on Introduction to Public Financial Management for DFID Pakistan Staff – 11/12, 6/13 – Funded by DFID

Delivered two-day training session on budget cycle, strategic planning, performance management, cash planning, investment management, Public Expenditure and Financial Accountability (PEFA), Fiduciary Risk Assessment and mitigation, Annual Statement of Progress, and sequencing of PFM reforms.

Health Economist – Research and Analysis for development of economic case for Provincial Health and Nutrition Programme – 08/12 – Funded by DFID

Evaluated option of direct contracting of private health service providers in two provinces. Evaluated capacity, experiences, fiduciary issues and unit costs of five large NGOs in Pakistan.

Public Financial Management Specialist - Health Sector Budget and Expenditure Analysis – Study for Technical Resource Facility – 6/12 – 8/12 – Funded by DFID

Analysed federal budget and expenditure for the past three years. Undertook budgetary analysis for national and sub-national governments for the 2012-13 budget, and consolidated and analysed health budget and expenditure for Pakistan.

Health Financing Specialist – Health Sector Strategy – Government of Punjab – 12/11 – 03/12 – Funded by DFID

Undertook situation analysis. Identified issues, challenges and risks. Contributed in formulation on strategic change agenda. Developed future costs of implementing strategy and presented different financing options.

Institutional Advisor – Restructuring of Planning & Development Department – Government of KhyberPakhtunKhawa – 12/11 – Funded by DFID

Analysed impact of delegation of planning and financial management authority to line departments for improving service delivery and accountability. Suggested redefinition of roles of Finance and Planning & Development departments.

Institutional Assessment Consultant – Ministry of Finance – 11/11 – 3/12 – Funded by UNDP

Assessment of Poverty Reduction Strategy Monitoring project of the Ministry of Finance. Assessed capacity and institutional mechanisms that lead to strategy monitoring and evidence based policymaking (pro-poor sectors) in the federal and provincial governments. Recommended revised Aide Memoire to enhance focus on sustainability and national strategic agenda.

Consultant – Transition Strategy / Roadmap to IPSAS-Accruals – Controller General of Accounts – 09/11 – 6/12 – Funded by World Bank

Undertook gap analysis between International Public Sector Accounting Standards (IPSAS) Accruals and New Accounting Model and suggested high level process change. Developed a transition strategy / roadmap for implementing IPSAS Accruals in centralised (federal, provincial and local government) and self-accounting entities.

Public Financial Management Specialist – Research and Analysis for the Design of Sub-National Governance Programme for DFID – 09/11 – 11/11 – Funded by DFID

This study leads to design of a multi-million pound governance reforms programme at the sub-national (provincial and local government) level for improving service delivery. Undertook political economy analysis, production of material for various cases (e.g. strategic, financial, etc.) for the subsequent design of business case. Coordinated with various provincial / sub-provincial level government, politicians, CSOs, consulting firms, donors, academics etc.

Project Coordinator – Costing of Millennium Development Goals and development of Integrated Macroeconomic Model – 09/11 – 5/13 – Funded by UNDP

Provided coordination services between consultants, government and donors on costing mechanisms, existing data on MDGs, existing macroeconomic modelling / implementation exercises, etc. Also assisted in development of macroeconomic model.

National Consultant - Strengthening the Role of the Planning Commission in Planning, Monitoring and Evaluating National Performance – Planning Commission - 09/10 – 10/10 – Funded by DFID

- Designed alignment mechanisms between planning, budgeting, monitoring & evaluation for enhancement of national performance
- Suggested redefinition of the strategic role of the Planning Commission to strengthen the focus on national development and better achievement of results by Government (through the use of Results based management system)
- Presented Roadmap for implementation of the new role and Results Based Management system
- Developed Cabinet Summary Paper

Team Lead - Implementing Commitment Accounting and Deferred Liabilities in Public Sector – Controller General of Accounts 07/09 – 09/09 – Funded by World Bank

- Developed policies and procedures for implementing Commitment Accounting and control in Federal, Provincial and Local Governments.
- Ensured compliance of recommended procedures with GFMIS (Government Financial Management Information System) – SAP R/3
- To help implement the proposed procedures, trained more than 700 staff members. Also developed a computer based e-learning CD-ROM on policies and procedures and how to use GFMIS system. The CD-ROM is being used by hundreds of staff every day

Project Management Consultant - Procurement of Goods and Services under International Competitive Bidding in PIFRA 02/04 – 12/04 – Funded by World Bank

Assisted expatriate consultants and the client in various procurement related activities including: Terms of Reference, Bidding documents, Pre-Bid conference, Evaluation of bids, award of contract, Contract sign up of procurement contract valuing US\$5M.

Advisory and orientation

Provided advisory and orientation services to a number of stakeholders:

- Education policy priorities and budgetary allocations – oriented political parties to help improve their election manifestos – June 2012
- New Framework for Growth: Wrote a chapter in the New Framework for Growth to articulate the new role of the Planning Commission and introduction of Results-based Management approach to implement the strategy - 2011
- Donor PFM working group: 2009-11 – Regular speaker on PFM reforms and coordination mechanisms in the donor PFM working group
- Orientation workshops: 2009-10 – Oriented parliamentarians, Parliamentary Committees, Ministers and Provincial assembly members - on subjects of budgeting and results based management systems and how to improve ownerships and accountability
- PEFA Assessment: 2008 – Provided input to World Bank's PEFA team in assessment of budgeting related PEFA indicators

- Public Financial Management Strategy: 09/09 – Reviewed Pakistan’s Public Financial Management Strategy prepared by the World Bank and gave inputs
- Pakistan Fiscal Operations: 08/09 – Worked with the World Bank in devising Fiscal Operations reporting as per IMF’s General Financial Statistics Manual 2001
- Government of Punjab (Province) and Government of NWFP (Province): 08/09 – Advised bureaucratic and political leadership on ‘Budget Strategy Paper’
- Pakistan Army: 09/08 – 11/08 – Advised on methodology and work plan to achieve Fiscal Decentralisation as per the COAS vision
- Finance Division: 10/08 – 11/08 – Advised on the performance monitoring structure of Government’s Poverty Reduction Strategy (PRSP II) including Gender-Based budgeting initiative
- Ministry of Law, Justice and Human Rights: 6/08 – Advised the Access to Justice Programme on implementing results based budget in federal and provincial Courts
- Pakistan Aeronautical Complex: 11/06 – Undertook diagnostic review and advised on implementation of ERP based system to improve operational efficiency
- Pakistan Ordnance Factories: 1/07 – 5/07 – Advised on steps to re-engineer and implement ERP based transactional and analytical support system
- Ministry of Defence Production: 12/05 – Advised on the way forward on costing methodology to be implemented.

Corporate Sector Experience

Balanced Scorecard Consultant - Pakistan Telecommunications Company Limited – 9/13

- Developed PTCL’s strategy map, and functional scorecards. Undertook training sessions on strategic planning and balanced scorecard implementation with senior management.

Assistant Manager Corporate Planning - Nimir Chemicals (Formerly Hoechst Pakistan) September 1999 – March 2002

- Financial forecasting and business planning for three sister organisations, OPEX & CAPEX budgeting, P&L, Balance Sheet & Cash Flow forecasting and working capital analysis
- Head of the Costing department of the three sister organisations – scenario based costing for various departments (marketing, procurements, sales etc) including key performance indicators and cross-industry financial analysis and management reporting to internal and external stakeholders.

Assistant Manager - Petrosin Group – May 1999 – September 1999

- Designed and implemented policies and procedures and business processes for newly established accounts and finance departments, including payment procedures, finance manual and billing guidelines.

Finance & MIS Officer - Askari Leasing Limited – September 1997 – May 1999

- Lease portfolio analysis, its reconciliation and reporting to internal and external stakeholders. Detailed analysis on different sectors of the economy for lease investment analysis and decision making
- Assisted manager accounts in preparation of final accounts, whereby programmed a MS Access based reporting package to help prepare real time final accounts
- Assisted in audit through coordination with internal and external auditors as regards to lease portfolio, assets, receivables, payables, short-term loans, trade finance, long term loans, certificate of Investment, Income and expense accruals – Identification of control weaknesses.

Career

- May 2011 to date – Independent Public Finance and Management Consultant
- March 2002 – April 2011 – AbacusConsulting (formerly PricewaterhouseCoopers Consulting) – held various positions up to Director
- September 1997 – March 2002 – Worked in Corporate Sector with Nimir Chemicals (formerly Hoechst Pakistan), Petrosin and Askari Leasing Limited on middle management positions