

<b>Name</b>	Ghanashyam	<b>Surname</b>	Kafle
<b>Nationality</b>	Nepal	<b>Material Status</b>	Single
<b>Birth Date</b>	August 08, 1991		
<b>Profession</b>	Auditor / Accountant	<b>Current Employer</b>	Joshi & Bhandary, Chartered Accountants
<b>Education</b>	- Chartered Accountant, The Institute of Chartered Accountant of Nepal - Bachelors in Business Studies, Tribhuvan University, Nepal - Master Degree Equivalency Recognized by Tribhuwan University, Nepal		
<b>Computer Literacy</b>	Proficient in Microsoft Office and Accounting Software		
<b>Languages</b>	Nepali, English and Hindi		
<b>Membership</b>	1015, The Institute of Chartered Accountant of Nepal		
<b>Contact</b>	+977 9847601704		
<b>Email</b>	<a href="mailto:Kafle.gk@gmail.com">Kafle.gk@gmail.com</a>		

## OBJECTIVES

- Derive Satisfaction from my work and input my best to apply my skills and knowledge.
- Always remain a member of strong professional team committed to excellence and innovation.
- To join a Global organization that will provide me challenging goal and career growth opportunities.

## SYNOPSIS

- A Chartered Accountant qualified from Institute of Chartered Accountants Of Nepal with knowledge on Financial Reporting, Financial Management, Auditing, Taxation, Costing and Business Laws.
- Completed article ship training in the firm Joshi & Bhandary (Technically associate with EY LLP) as an articulated trainee under FCA. Prabin Kumar Jha.
- Strong communication, interpersonal skills, dedicated, self-motivated and organized individual who adapts well to the new tasks.
- Accurate, precise & highly ethical in all work related assignments.
- Core competencies entail:

Quality Development	: Developing periodic plans & strategies, Formulating strategic plans to enhance quality in work.
Team Management	: Identifying & implementing strategies for building team effectiveness by promoting a spirit of cooperation between team members.

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## PROFESSIONAL & ACADEMIC CREDENTIALS

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### CA (CAP - I)

Dec 2011 – 51.67%

[Passed in First Attempt]

### CA (CAP - II)

June 2013 – 51 %

[Passed in First Attempt]

### CA (FINAL/CAP III)

June 2016 – 52.875

[Passed in Second Attempt]

The Institute of Chartered Accountants of Nepal [ICAN], Satdobato, Lalitpur, Nepal

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### BBS – 59.93 %

Tribhuvan University  
Nepal  
2015

### 10+2 – 68 %

Higher Secondary Examination Board,  
Nepal  
2010

### SLC– 73.38 %

Government of Nepal,  
Nepal  
2008

**Master Degree Equivalency Recognized by Tribhuvan University, Nepal**

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## WORK EXPERIENCE

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### A. Development Sector Audits – Team Member & Audit in charge

Work involved review of agreement between the Audit Client and Donors, funding agreement and procedures, implementing areas and major objectives, validity and appropriateness of expenditures done out of agreed budget for achieving specified donor objectives.

Major responsibilities included:

- Verification and assessment of Internal Controls.
- Scrutiny of books of accounts and reporting of any irregularity found therein, to the management and the donor.
- Review and comparison of expenditure with the budget allocated by the donor, and reporting for any irregularities and overrun found therein.
- Analysis of the output and performance of any project via direct visit to the beneficiary groups and interactions thereon.
- Comparison of targeted activities with actual activities conducted out of project fund.
- Analysis via comparison of expenditures incurred with the target achieved to see if they appear reasonable.
- Other necessary procedures to ensure that donor requirements are complied with.
- Ensuring compliance of books of account with International Financial Reporting Standards (IFRS), International Accounting Standards (IAS) and local legislations.

### **Audit Clients Include:**

- Britain Nepal Medical Trust (BNMT)
- Self Help Group for Cerebral Palsy (SGCP)
- Nepal Red Cross Society (NRCS)
- Helvetas Swiss Incorporation
- Multi Stakeholders Forestry Program
- Population System International
- Aasha Asharam
- Nepal Health Sector Support Program
- Save the Children

## **B. Internal and Concurrent Audit – As a Team Member & Audit In charge**

Work involved review of business operations, financial and accounting information, human resource and administration and reporting the findings for the purpose of system implementation and system up-gradation of the clients.

Major responsibilities included were:

- Understanding the Client's business and preparation of audit program and audit plan.
- Drafting of checklist for the effective execution of the audit.
- Ensuring the compliance with provisions of Companies Act, Nepal Accounting Standards, Income Tax Act and Directives and Notifications of Regulatory Bodies.
- Risk based audit approach for the assessment of internal controls and procedures and identification of associated risks.
- Ensuring Compliance with legislation and accounting standards.

### **Audit Clients Include:**

- ICIMOD ( International Centre for Integrated Mountain Development)
- HIDCL ( Hydroelectricity Investment and Development Company Limited)

## **C. Statutory Audit – Audit in charge**

Work involved analysis and review of accounts to ensure compliance with the Companies Act, Nepal Accounting Standards, and Income Tax Act, VAT Act and directives / notifications of respective regulatory bodies. Also performed detailed system reviews, analysis, for the purpose of effective documentation of working papers and testing on audit assignment.

Major responsibilities included were:

- Understanding the Client's business and preparation of audit program and plan.
- Drafting of checklist for the effective execution of the audit.
- Ensuring the compliance of provision of Companies Act, Nepal Accounting Standards and Directives and Notifications of Regulatory Bodies.
- Responsible for preparation of Draft Auditor's Report.

### **Audit Clients Include:**

- Hotel Annapurna Private Limited
- Western Union Financial Services GmbH, Nepal Liaison Office
- Himalayan Bank Limited
- Nepal Investment Bank Limited
- C & K Tours & Travels
- Morang Sugar Mills
- Ace Development Bank
- Soaltee Hotel Limited
- Options Consultancy Services Limited, [Nepal Branch of Options Consultancy Services Limited, UK]

## **D. Tax Audit – Audit in charge**

Work involved review of tax returns and other necessary documents to ensure compliance with the Income Tax Act, VAT Act and related Directives / Manuals, Circulars issued by the Inland Revenue Department (IRD) of Nepal.

Major responsibilities included were:

- Reviewing the books of accounts and calculation of tax done by the client from the view of compliance to the Income Tax Act, VAT Act and Directives / Manuals, Circulars issued by IRD.
- Ensuring that the Income Tax Liability of the client is assessed as per the Income Tax Act 2058.

- Ensuring that the VAT payable / receivable by the client is correctly assessed.
- Ensuring that the amount of tax revenue of the Government is not reduced due to tax evasion and errors on part of the client.

#### **Audit Clients Include:**

- Himalayan Bank Limited [Joint Venture with Habib Bank Limited of Pakistan]
- Nepal Investment Bank Limited :
- Hotel Annapurna Private Limited [Leading Five Star Hotel Of Nepal, Previously Known as Taj Annapurna Under management of Taj Group]
- Options Consultancy Service Limited [Nepal Branch of Options Consultancy Limited, UK]

#### **Due Diligence Review – In charge**

Assignment involved Recommendation of intrinsic value for purposed Merger and Acquisition considering the recoverable value assets and fair value of liability including consideration to contingent liability.

#### **Clients Include**

- Ace Development Bank Limited
- Nepal Investment Bank Limited
- Charnawati Hydropower Project

#### **Accounting and Payroll Processing – Team Member & In charge**

Assignment include preparation of payroll of client including handling queries of client's staff, preparation and presentation of financial statement as per the requirement of Accounting Standard, Companies Act and Related Legislation.

- GTL Nepal Private Limited

Payroll accounting and pay-slips preparation since 2013 till Date.

Bookkeeping, Preparation of Financial Statements including getting it audited.

- Bottlers Nepal Limited [Bottler of Coca Cola in Nepal]

Payroll accounting and pay-slips preparation since 2013 till Date.

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#### **STRENGTHS**

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- ☐ Dedication to work, Punctual and Initiative.
- ☐ Ability to work with team, ability to adopt changes quickly, ability to work under pressure.

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#### **PROFESSIONAL DEVELOPMENT**

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- ☐ Completed 15 days - General Managerial and Communication Skills (GMCS) training conducted by the Institute of Chartered Accountants of Nepal (ICAN).
- ☐ Completed Information Technology training conducted by Institute of Chartered Accountants of Nepal.
- ☐ Fine knowledge of MS Office (MS Word, MS Excel, PowerPoint).
- ☐ Working knowledge of Tally ERP.
- ☐ Ability to use Computer Aided Audit Techniques (CAATs) in audit and related assignments

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#### OTHER PERSONAL DETAILS

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Date of birth : 07 August, 1991  
Language Proficiencies : Fluent in writing and speaking English, Nepali and Hindi  
Interest : Astrology, Singing  
Nationality : Nepali  
Permanent Address : Urampokhara – 09, Parbat, Nepal.

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#### REFERENCES

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- a. FCA. Prabhu Ram Bhandary, Managing Partner, Joshi & Bhandary, [prbhandary@wlink.com](mailto:prbhandary@wlink.com) ( Cell Number: +977-9851030977) – Current Employer
- b. FCA. Prabin Kumar Jha, Parnter and Principal Trainer, [prabin.k.jha@jb.com.np](mailto:prabin.k.jha@jb.com.np), (Cell: +977 – 9851008636)
- c. Mr. Binod Kumar Bhattarai, Under Secretary, Ministry of Law, Justice and Parliamentary Affairs Government of Nepal, [binodkbhattarai@yahoo.com](mailto:binodkbhattarai@yahoo.com), ( Cell Number: +977-9851188539 )

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#### DECLARATION

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I undersigned, certify that to the best of my knowledge and belief, this resume correctly describes me, my qualification and experiences. I understand that my willful misstatement described herein may lead to my disqualification and dismissal.

Ghanashyam Kafle

Place: Kathmandu

Date: 27<sup>th</sup> March, 2017