

## **ROY KELLY, Ph.D.**

### ***Professor of the Practice of Public Policy***

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## **KEY QUALIFICATIONS**

**Dr. Roy Kelly** is an expert on public finance, budget and expenditure analysis, project appraisal, fiscal decentralization, local government finance, property tax reform, and public financial management. He has over 30 years of international experience designing and implementing public sector reforms and training programs in Africa, Asia, Latin America, Central Asia Republics and Eastern Europe.

Dr. Kelly is a Professor of the Practice (Public Policy) at the Sanford School of Public Policy, Duke University. From 1982-2001, he worked at Harvard University with the Harvard Institute for International Development (HIID), Harvard Kennedy School and the Harvard International Tax Program. Dr. Kelly teaches public finance, budgeting and public financial management, project appraisal and local government finance.

Dr. Kelly served as a resident advisor in Indonesia from 1982-1988, Kenya from 1998-2005, Cambodia from 2005-2007 and Tanzania from 2007 to 2009 and as a short term consultant in over 25 countries including Albania, Argentina, Azerbaijan, Bangladesh, Bahamas, Cambodia, Dominican Republic, Egypt, Ghana, Guyana, Kyrgyzstan, India, Indonesia, Japan, Kenya, Malawi, Mexico, Mongolia, Nepal, Poland, Russia, South Africa, Sri Lanka, Tanzania, Uganda, Uzbekistan, Vietnam and Zambia.

## **EDUCATION**

1985	Ph.D. (Urban Planning), Harvard University
1981	MCRP (Master in City and Regional Planning), Harvard University
1976	B.A. (History), Magna Cum Laude, West Virginia University

## **POSITIONS**

**Professor of the Practice of Public Policy**, Sanford School of Public Policy, Duke University, 2001-present

**Consultant**, Asian Development Bank, Ministry of Finance, Government of Indonesia, 2010-2011, 2012-2014, Sri Lanka, 2016

**Finance Advisor**, Local Government Reform Program, Prime Minister's Office Regional and Local Government (United Republic of Tanzania), 2007-2009

**Chief Technical Advisor on Fiscal Decentralization**, Ministry of Economy and Finance (Royal Government of Cambodia), 2005-2007

**Local Government Finance Advisor**, Kenya Local Government Reform Programme, Ministry of Local Government (Government of Kenya), 1998-2005

**Visiting Faculty**, Africa Tax Institute, University of Pretoria, South Africa, 2003, '04, '08

**Panel of Experts**, International Monetary Fund, 2001

**Director**, Program on Fiscal Decentralization and Local Government Financial Management, (Harvard University, 1996-2000) (Duke University, 2001-present)

**Development Fellow**, Kennedy School of Government, Harvard University, 2000-2001

**Associate**, Harvard Institute for International Development, 1988-2000

**Lecturer of Economics**, Department of Economics, Harvard University, 1990-1997

**Adjunct Lecturer of Public Policy**, Harvard Kennedy School of Government, 1989-1997

**Research Fellow**, International Tax Program, Harvard Law School, 1989-1996

**Faculty Associate**, Lincoln Institute of Land Policy, 1989-1998

**Expert** (Property Taxation), Treasury Department, United States Government, 1992-1993

**Resident Advisor** (Urban Finance and Training), Ministry of Finance (Government of Indonesia), 1982-1988

## **INTERNATIONAL PROJECT EXPERIENCE**

### ***1. Resident Advisor***

#### **Local Government Reform Programme (Multi-Donor Funding Basket)**

*Dar Es Salaam, Tanzania (2007-2009)*

Finance Advisor, Prime Minister's Office Regional Administration and Local Government

Advised on Decentralization by Devolution (D by D) policy framework, intergovernmental fiscal transfers, local revenue policy and administration, capital financing, and local public financial management. Focused on improving the Local Government Development Grant (LGDG), designing a local education and health development grant, designing property tax administration system, and developing the Local Government Reform Programme (LGRP II (D-by-D) (2008-2013). Provided training on fiscal decentralization, intergovernmental finance and local government revenue mobilization; and worked closely with Government to coordinate Development Partner support for local government reform and development transfers.

#### **Fiscal Decentralization Support Project (UNCDF/UNDP)**

*Phnom Penh, Cambodia (2005-2007)*

Resident Chief Technical Advisor (CTA), Ministry of Economy and Finance (MEF)

Advised Ministry of Economy and Finance (MEF) on policy and operational issues related to the Decentralization and Deconcentration (D&D) strategic framework. Focused on developing the intergovernmental fiscal framework to support emerging D&D reforms, refining the formula-based Commune-Sangkat Fund and analyzing revenue and expenditure allocation decisions, local government budgeting and financial management and revenue mobilization. Worked with Department of Taxation on issues of local taxation, Department of Local Finance on

intergovernmental fiscal issues, and with the Economic and Finance Institute on delivering training on capital expenditure analysis, fiscal decentralization and property taxation.

**Kenya Local Government Reform Programme (World Bank/DFID)**

*Nairobi, Kenya (1998-2005)*

Resident Advisor on Local Government Finance

Advised Ministry of Local Government on intergovernmental fiscal relations, revenue mobilization, local government budgeting, public financial management and participatory planning. Assisted to design and implement the Local Authority Transfer Fund (LATF) and the Single Business Permit (SBP) system. The LATF was a block grant that allocates 5% of the national income tax to 175 local authorities on a formula basis, released upon meeting performance conditionalities, while the SBP system replaced a complex, multiple business licensing system at the local level.

Work also supported local budgeting, revenue mobilization, local participatory service delivery planning and local authority performance indicators. In addition, a computer-assisted Local Authority Integrated Financial Operations Monitoring System (LAIFOMS) was developed to improve local financial management responsiveness, and accountability. Work involved fiscal policy analysis, administrative management policies, procedures and systems and extensive training for central and local government officials.

**Indonesia: Urban Development Policy and Finance (Government of Indonesia)**

*Jakarta, Indonesia (1982-1988)*

Resident Advisor on Urban Development Policy

Advised Ministry of Finance (Government of Indonesia) on local government revenues, property taxation, central-local transfers, central-local loans and the establishment of the institutional structure and lending policy for the Regional Development Account (RDA), and sectoral financial policy related to water supply, transportation, solid waste and sanitation, public housing, fire protection and urban land development.

**Indonesia: Ministry of Finance Training (Government of Indonesia)**

*Jakarta, Indonesia (1982-1988)*

Resident Training Advisor

Worked with the Ministry of Finance to design and implement a training program for over 500 mid-level officials in economics, business and public administration. The training program involved selecting, preparing, placing, and supporting participants from Ministries of Finance and Trade and from the five major state banks in various graduate degree programs and short-term courses held in the United States, Europe and Asia.

**2. Short-Term Overseas Experience:**

**Property Tax Reform Options for Vietnam (World Bank)**

*USA and Hanoi Vietnam (June, October 2016)*

Short Term Consultant

Prepared policy paper on property taxation improvement options for Vietnam, participated in

workshop with Ministry of Finance in Hanoi.

**Financing Sustainable Urbanization in Sri Lanka (Asian Development Bank)**

*Colombo, Sri Lanka and USA (August to November 2016)*

Short Term Consultant

Supported ADB Country and Employment Diagnostic Study for Sri Lanka. Participated in Colombo Workshop and co-authored chapter on “Financing Sustainable Urbanization in Sri Lanka” with A. Gunawardena.

**County Level Revenue Mobilization in Kenya (World Bank)**

*Nairobi, Kenya (June 2016)*

Short Term Consultant

Supported World Bank Mission working with the Commission of Revenue Allocation to design a World Bank support program to support county-level own source revenue mobilization.

**Program-Based Budgeting for Counties in Kenya (USAID)**

*Nairobi, Kenya (March 2015)*

Short Term PFM Consultant

Worked with USAID Health Policy Project to design a support and roll-out strategy for county-level program-based budgeting in Kenya. Held discussions with National Treasury and IMF to synchronize roll-out approach with ongoing program-based budgeting reforms.

**Fiscal Decentralization in Ghana (World Bank)**

*Accra, Ghana (May 2012 – March 2016, intermittent for 3-4 months a year)*

Short Term Fiscal Decentralization Consultant

Worked intermittent with Fiscal Decentralization Unit (Ministry of Finance) to review the Intergovernmental Fiscal Framework (IGFF), intergovernmental transfers, local revenue generation, local government borrowing and local public financial management (PFM) policies, systems and procedures.

**Fiscal Decentralization in Zambia (GIZ)**

*Lusaka, Zambia (May-June 2014)*

Short Term Fiscal Decentralization Consultant

Worked with Ministry of Local Government and Housing and Ministry of Finance to develop an Intergovernmental Fiscal Architecture (IFA) needed to support the devolution process. The focus was on analyzing and developing a set of recommendations on the expenditure and revenue assignment, intergovernmental transfers and borrowing, along with a strategic implementation strategy.

**Property Tax Policy and Administration in Indonesia**

*Jakarta, Indonesia (December 2012 – December 2014, intermittent)*

Senior Advisor

Worked intermittent with team to support Ministry of Finance and five local governments in Sumatra, Java and NTB to implement the newly devolved property tax in Indonesia. Work is focusing on both policy and administration, with emphasis on administration policy, procedures and systems.

**Tax Reform Review for Government of Guyana**

*Georgetown, Guyana (May-October 2013)*

Short Term Consultant

Worked with team to undertake an overall tax reform review for Office of the President, Government of Guyana. Responsible for analysis and recommendations on property rates, net wealth tax and property transfer taxes.

**Fiscal Decentralization Stocktaking in Nepal (UNCDF)**

*Kathmandu, Nepal (May – October 2011)*

Team Leader

Worked as Team Leader on Fiscal Decentralization Stocktaking study with the Local Bodies Fiscal Commission (LBFC). Leading team of two national consultants to identify the extent to which the Local Self Governance Act (1999) has been implemented to identify lessons and way forward for devolution under a new Federal-based constitution.

**Property Tax Reform in Egypt (USAID)**

*Cairo, Egypt (April – June 2011)*

Short Term Consultant

Worked with Ministry of Finance to evaluate policy and administrative options for improving property tax revenues, equity and efficiency. Consulted with senior policymakers, advisors and technical/administrative officials and field visits to tax administration offices in Cairo area.

**Property Tax Improvement in the Bahamas (IDB)**

*Nassau, Bahamas (November 2010-May 2011)*

Property Tax Policy and Administration Consultant

Worked with the Business Licensing and Valuation Unit, Ministry of Finance, Government of the Bahamas to analyze constraints and challenges of current property tax administration and provide recommendations on improving collection of the Real Property Tax.

**Local Government Finance Governance Reform Phase II (ADB)**

*Jakarta, Indonesia (April 2010-February 2011, intermittent for 4 months)*

Property Tax Policy and Administration Consultant

Worked with Indonesian Ministry of Finance to design reform strategy to design the phasing, systems and procedures to transfer property tax policy and administration to regional governments in accordance with Law No 28 (2009). Work included a series of socialization seminars, 4 regional case studies, and stakeholder workshops.

**Fiscal Decentralization in Cambodia (UNCDF)**

*Cambodia (2005)*

Short-Term Consultant

Worked with UNCDF to evaluate the ongoing effort to decentralize expenditure and revenue responsibilities to newly-elected commune level government. Specific focus was on evaluating proposed pilot initiative to establish own source revenues and using commercial banking for transfer of funds to commune governments.

**Fiscal Decentralization in Bolivia (Catholic University of Bolivia)**

*Bolivia (2002)*

Short-Term Consultant

Worked with Catholic University of Bolivia to review Bolivia's decentralization policy, focusing on the proposed fiscal decentralization and local government finance law. Participated in a seminar and prepared a policy paper analyzing alternatives.

**Fiscal Decentralization Reform in Indonesia (World Bank)**

*Indonesia (2002)*

Member, World Bank International Panel of Experts

Served as member of World Bank International Panel of Experts to advise the Government of Indonesia on fiscal decentralization issues. Participated in policy discussions with the Ministry of Finance. Served as resource person at "Seminar on Intergovernmental Fiscal Relations in East Asia," 10-11 January 2002, Bali, Indonesia.

**Decentralization in Bangladesh (World Bank)**

*Bangladesh (2002)*

Resource Person

Served as resource person, making presentations on decentralization strategies at the "International Workshop on Decentralization in Bangladesh: Local Government Issues and Way Forward," 9-10 March 2002, Dhaka.

**Fiscal Decentralization in Nepal (World Bank)**

*Nepal (2002)*

Short-Term Consultant and Peer Reviewer

Worked with Her Majesty's Government of Nepal to identify and develop possible strategic interventions to promote decentralization implementation, with special focus on local revenue mobilization strategies and property taxation.

**Property Rates and Business Licensing Reform in Malawi (UNCDF)**

*Malawi (2001)*

Team Leader and Short-Term Advisor

Worked with the Malawi Decentralization Secretariat on identifying policy and administrative options for improving local property rates and business license revenue mobilization. Work

involved a pilot property valuation exercise in Nkhata Bay District Assembly.

**Fiscal Decentralization Mission to Tanzania (IMF)**

*Tanzania (February 2001)*

Mission Team Member (IMF Panel of Experts)

Served as expert on local government tax policy and revenue mobilization with IMF Fiscal Decentralization Mission to Tanzania. Analysis focused on central-local revenue sharing arrangements, local user charges, property rates, the local development levy, business licenses, cess, and shared revenues such as land rents and wildlife fees.

**Property Tax Reform in South Africa (USAID)**

*Pretoria and Cape Town, South Africa (1998-1999)*

Project Coordinator and Researcher

Under the umbrella of the Department of Constitutional Development, conducted an applied research project on property tax reform in South Africa. Coordinated a group of three experts to analyze property tax policy and application of computer-assisted mass appraisal (CAMA) techniques.

**Revenue Mobilization and Property Tax Reform in Kampala (World Bank)**

*Kampala, Uganda (1999 – 2001)*

Short-Term Consultant

Reviewed current revenue mobilization efforts in Kampala City Council, focusing on property tax and business license revenue mobilization. Assisted in the design and implementation of a pilot project in two districts to conduct a census of property and businesses.

**Japanese ODA Projects: An Evaluation (Japanese Government)**

*Nairobi, Kenya (1997)*

Short-Term Expert

Evaluated two Japanese aid-funded projects in water supply and transportation sectors. Reviewed project objectives, design, implementation experience and impact. Summarized findings and made recommendation for improving effectiveness of Japanese aid projects.

**Nepal Tax Reform Study (UNDP)**

*Kathmandu, Nepal (1997)*

Short-Term Consultant on Intergovernmental Fiscal Reform and Property Taxation

Reviewed and recommended tax reform strategy for local governments in Nepal, focusing on revenue allocation options for central and local governments in Nepal, an action plan for replacing the Octroi tax, strategy for strengthening the property tax system, and recommendations for improving the property registration tax.

**Kenya Intergovernmental Fiscal Relations Project (World Bank)**

*Nairobi, Kenya (1996-1997)*

Project Coordinator and Short-Term Consultant

As part of the Kenya Local Government Reform Programme, worked with the Ministry of Local Government to analyze and formulate intergovernmental fiscal reform policy options. Specific work focused on expenditure and revenue allocation options, intergovernmental transfers, revenue mobilization strategies, and individual revenue instruments including property rates, contributions in lieu of rates, license fees, and user charges.

**Russia: Impartial Oversight and Strategic Guidance for Privatization and Market Reform Programs (USAID)**

*Moscow, Russia (1995-1997)*

Property Tax Reform Oversight Coordinator and Short-Term Policy Advisor

Worked with the Russian Government on property tax reform. Provided oversight to a USAID-funded project entitled “Development of a Market Value-Based Real Property Tax System in the Russian Federation” which worked on developing pilot property tax projects in Tver and Novgorod. Through numerous short-term visits to Russia, reviewed property tax reform strategy, project objectives and workplan with the Russian Government Interministerial Working Group on Property Tax Reform and USAID.

**Indonesia: Customs and Economic Management Project (Government of Indonesia)**

*Jakarta, Indonesia (1994)*

Consultant

Worked with the Ministry of Finance to identify the policy parameters and reform options related to central government-level non-tax revenues.

**Indonesia: Property Tax Administration Project (World Bank)**

*Jakarta, Indonesia (1988-1994)*

HIID Project Coordinator and Senior Consultant

Supervised 2 full-time residents and numerous short-term consultants. Through frequent visits ranging from 1 to 5-month duration, worked on property tax policy issues and designed successful property tax “collection-led” reform strategy. By 1993, the “Payment Point Collection system” (SISTEP) was replicated throughout Indonesia. By 1994, the Property Tax Information Management System (SISMIOP) was replicated throughout Indonesia. These two major comprehensive administrative reforms, with various policy changes, enabled property tax collections to increase over five-fold and enabled the Government to undertake an historic property seizure for tax nonpayment in 1991.

**Russia: Tax Reform (U.S. Treasury)**

*Moscow, Russia (1994)*

U.S. Treasury Expert Consultant on Property Taxation

As part of the US Treasury, worked with the Directorate of Tax Reform (Ministry of Finance) on developing a property tax strategy for Russia. Work entailed drafting policy and legal framework for input into a possible property tax law for Russia.

**Albania: Tax Reform (U.S. Treasury)**

*Tirana, Albania (1992-1993)*

U.S. Treasury Expert Consultant on Property Taxation



Through a series of three 3-week visits, worked with the Albanian Ministry of Finance to evaluate the prospects for a property tax reform in Albania. The work involved legal and institutional analysis, drafting a property tax law, and developing an implementation plan and a local and technical assistance budget for an 18-month implementation plan.

**Mexico: Fiscal Reform and Urban Planning Project (State of Nuevo Leon)**

*Monterrey, Mexico (1992-1994)*

Project Coordinator and Consultant

As project coordinator, responsible for overall project activities and short-term advisors. As consultant in 1992, proposed a property tax reform implementation scheduled for the State of Nuevo Leon which included a pilot project to evaluate the current accuracy of the fiscal cadastre. Held discussions with Government officials on policy and administration reform strategies.

**Kenya Tax Modernization Project (UNDP/World Bank)**

*Nairobi, Kenya (1992)*

Consultant

Analyzed property-related taxes and charges including transfer fees, land rents and property rates. Identified major policy and administrative constraints hindering effective implementation, and recommended actions to improve the performance of property-related taxes and charges.

**Argentina Provincial Development Project (World Bank)**

*Argentina (1992)*

Consultant

As part of a World Bank supervisory mission, reviewed the current status of the cadastre subcomponents of the Provincial Development Project. Visited four provincial capitals to hold discussions and review project proposals. Presented findings to the Central Executing Unit, Ministry of Finance.

**Poland Property Tax Reform Project (USAID)**

*Krakow, Poland (1992-1994)*

Consultant

Worked with the Krakow Real Estate Institute on issues related to the introduction of an ad valorem property tax in Poland. Interviews were held with central and local government officials on current local government finance, property tax and legal structure. A property tax law was drafted and presented to the government. Several seminars were conducted with relevant ministries and agencies to disseminate findings of the project.

**Dominican Republic Tax Reform Project (UNDP)**

*Santo Domingo, Dominican Republic (1990-1991)*

Consultant

As part of an overall tax reform, prepared a policy paper and a draft property tax law for improving the property tax system in the Dominican Republic. Draft property tax was included in World Tax Code (ed) by Don Lubick and Ward Hussey (Tax Analysts) translated into Spanish and Russian.

## **TEACHING AND TRAINING EXPERIENCE**

### **Graduate Level Academic Courses:**

#### **Sanford School of Public Policy (Duke University): 2010-Present**

- Public Budgeting and Financial Administration
- Fiscal Decentralization and Local Government Finance

#### **Kennedy School of Government (Harvard University): 1991-1997**

- Public Finance in Open Economies
- Analysis of Expenditure Decisions
- Local Government Finance
- Economics for Tax Professionals

### **Executive Education Training Programs:**

#### **Duke Summer Executive Training Programs: 2001-Present**

- Fiscal Decentralization and Local Government Finance (Director and Faculty)
- Tax Analysis and Revenue Forecasting (Faculty)
- Budgeting & Financial Management in the Public Sector (Faculty)

### **Other Short Term Executive Training Programs**

#### **Fiscal Workshop on Intergovernmental Fiscal Relations (IMF)**

*Naivasha, Kenya (April 2017)*

Resource person on intergovernmental transfers, county own-source revenue mobilization and institutional strengthening for the Government of Kenya National Treasury (NT).

#### **Fundamentals of Domestic Resource Mobilization (USAID)**

*Bangkok, Thailand (March 2017)*

Facilitated and taught in a 1-week training program for USAID officials on designing and implementing domestic resource mobilization initiatives.

#### **Public Policy, Service Delivery and Negotiations for BCS Officials (Bangladesh)**

*Durham, North Carolina (March and May 2017)*

Designed and taught in two 2-week training courses for 46 Additional Secretaries and 54 Additional and Joint Secretaries, respectively, focused on public policy, service delivery and negotiations.

#### **Experience Sharing on Implementing Fiscal Federalism in Nepal (UNCDF)**

*Kathmandu, Nepal (December 2016)*

Designed, facilitated and taught two 2-day workshops—one for parliament members from the development and finance committees and one for senior government officials on fiscal federalism principles, capital investment, implementation strategies and international experience.

**Implementing Federalism and Administrative Restructuring in Nepal (UNDP)**

*Kathmandu, Nepal (December 2016)*

Designed, facilitated and taught two workshops—one ½ day international experience sharing with the GoN Parliament State Affairs Committee and a 2-day workshop with the Coordination Committee on Federalism Implementation & Administrative Restructuring (FIARCC), chaired by the Chief Secretary of the Government of Nepal.

**USAID Fiscal Policy and Management Training Workshop**

*Durham, NC (USA) (June 2016)*

Designed, facilitated and taught in 1-week training workshop for USAID officials on fiscal policy, domestic revenue mobilization, budgeting and public financial management and fiscal decentralization.

**Designing Decentralization Strategies for Sustainable Development**

*Durham, North Carolina (May 2016)*

Designed, facilitated and taught in 1-week Workshop for Senior Policymakers from Bangladesh focused on decentralization policies and reform implementation to enhance the attainment of sustainable development and the SDGs.

**Public Policy, Service Delivery and Negotiations for BCS Officials (Bangladesh)**

*Durham, North Carolina (March and June 2016)*

Designed and taught in two 2-week training courses for 100 Additional Secretaries and Joint Secretaries (Govt of Bangladesh) focused on public policy, service delivery and negotiations.

**Leadership for Results: Program for Mid-Level Officers in the Nepalese Civil Service**

*Kathmandu, Nepal (Sept 2015)*

Designed and taught a 3-day component of a 2-week training for Nepalese officials at the Nepal Administrative Service College (NASC) on public investment management and multi-tier governance and accountability.

**Effective, Accountable and Inclusive Local Governance Institutions in Bangladesh**

*Cox Bazar, Bangladesh (Sept 2015)*

Co-directed and taught a 1-week workshop on local governance and accountability in Bangladesh for the Local Government Department (LGD), Ministry of Local Government and Rural Development.

**Devolution and Fiscal Decentralization: Kenya in a Comparative Perspective**

*Naivasha, Kenya (Sept 2015)*

Co-directed and taught a 1-week workshop for the Commission for Revenue Allocation (CAR) and other partner organizations including the National Treasury, Ministry of Devolution and Planning, Office of Controller of Budget, Parliamentary Budget Office, Council of Governors, and the Senate.

**Strengthening Negotiation Capacity of BCS Officials from Bangladesh**

*Durham, NC (USA) (June 2015)*

Directed a 2-week workshop on negotiation for 45 senior government officials from Bangladesh.

**Implementing Fiscal Decentralization in Liberia**

*Durham, NC (USA) (January 2014)*

Directed and taught a 2-week training workshop for 15 Liberia officials and consultants from the Ministry of Finance, Ministry of Internal Affairs and the Governance Commission on designing and implementing fiscal decentralization in a post-conflict environment.

**Strengthening Planning Reform at Central and the Decentralized Levels in Vietnam**

*Durham, NC (USA) (August 2012)*

Directed and taught a 2-week training workshop for 20 Vietnamese officials from the Ministry of Planning and Investment on decentralization in investment management and Medium Term Investment Framework (MTIF).

**USAID Fiscal Policy and Management Training Workshop**

*Durham, NC (USA) (June 2011, 2012, 2013)*

Facilitated and taught in 1-week training workshop for 25 USAID officials on fiscal policy, taxation, budgeting and public financial management.

**Training Workshops on Tax Analysis & Revenue Forecasting / Public Financial Management & Budgeting**

*Cairo, Egypt (December 2011)*

Co-directed two training workshops for over 50 officials from Ministries of Finance, Planning and International Cooperation and Local Development. Courses focused on theory and international best practice for PFM and budgeting reforms and on tax analysis/revenue forecast modeling for trade, sales and excises, income and property taxes.

**Building a Credible Macro-Fiscal Framework for MTEF in Liberia**

*Durham, NC (USA) (November 2011)*

Co-directed a 2-week training course on developing a macro-fiscal framework for MTEF implementation in Liberia. Course for senior government officials from Liberia focused on macroeconomic and fiscal framework for budgeting, revenue forecasting, MTEF budget institutions and foreign aid and included a 1-day session in Washington with the IMF.

**UNCDF/UNDP Training Workshop on Fiscal Decentralization and Local Governance**

*Cox's Bazaar, Bangladesh (October 2011)*

Directed 1-week workshop for 51 government officials and development partners on fiscal decentralization. Focused on theory and international practice, with applications to Bangladesh on service delivery, revenue mobilization, intergovernmental transfers, and poverty alleviation. Jointly taught with faculty from University of Dhaka and BRAC.

**USAID Training Workshop on Cost-Benefit Analysis**

*Durham, NC (USA) (July 2010, 2011)*

Taught in 4-week training workshop for 25 USAID officials on financial and economic cost benefit analysis. Specific lectures on stakeholder analysis and basic needs, and presentation of small scale agricultural/livelihoods projects in Kenya.

**Fiscal Decentralization Training (Republic of Kenya)**

*Nairobi, Kenya (March 2011)*

Conducted fiscal decentralization training for 30 participants from Ministry of Finance, Ministry of Planning and Ministry of Local Government. Workshop covered theory and international practice focusing on fiscal decentralization design and strategies for Kenya under the newly adopted constitution.

**PFM Training (Government of Liberia)**

*Durham, NC (USA) (February 2011)*

Conducted 2-week training course entitled “Challenges and Opportunities for Public Financial

Management (PFM) Reforms in Liberia” for senior government officials from Liberia. Course focused on theory and practice of PFM and included a 2-day sessions in Washington with the IMF.

**Fiscal Decentralization Training (UNDP)**

*Kathmandu, Nepal (December 2010)*

Conducted one-week fiscal decentralization training workshop at Center for Constitutional Dialogue for 30 participants from government, research institutions and development partners. Provided seminar presentation to constituency assembly members.

**Appraisal and Risk Management Training (Coal India)**

*Ranchi, Jharkhand (India), April 2010*

Taught in 3-week Project Appraisal and Risk Management (PARM) training course held for Coal India mining engineers and finance staff at the Indian Institute of Coal Management (IICM).

**Trade and Investment Reform Support Project (USAID)**

*Baku, Azerbaijan (Feb-March 2010)*

As visiting faculty, team-taught two undergraduate courses in applied public finance and project appraisal to the Special Talent Group of students at Azerbaijan State Economics University (ASEU). Held workshops to strengthen ASEU faculty capacity to teach project appraisal and risk management.

**Fiscal Decentralization Training (Open Society Forum)***Ulaanbaatar, Mongolia (December 2009)*

Conducted one-week training workshop on fiscal decentralization for 50 participants from central and regional governments, research institutions and development partners. Provided seminar presentation to members of parliament and senior central government officials.

**Local Government Finance and Property Taxation Reform (University of Pretoria)***Pretoria, South Africa (September 2003, 2004 and 2008)*

As visiting faculty, provided lectures on local government finance and property tax reform in short term training courses at the Africa Tax Institute (ATI), University of Pretoria, South Africa.

**PUBLICATIONS AND REPORTS**

“Financing Sustainable Urbanization in Sri Lanka”, Chapter to be included in ADB Sri Lanka Country and Employment Diagnostic Studies, forthcoming 2017, with Asoka S. Gunawardena

“Stocktaking of Fiscal Decentralization Policy in Nepal”, Journal of Fiscal Federalism, July 2016, pp. 1-16. ISSN 2542-2626

“Intergovernmental Fiscal Architecture (IFA): Recommendations to Facilitate Implementation of the Revised National Decentralization Policy,” Final Report submitted to the Ministry of Local Government and Housing and Ministry of Finance, Zambia, August 2014.

“Final Report: Local Government Finance and Governance Reform” (ADB TA 8057-INO). Report submitted to the Government of Indonesia Ministry of Finance and Asian Development Bank, July 2014 with Rubino Sugana, Alit Merthayasa, Gito Wahyudi and Farida Rahmawati

“Implementing Sustainable Property Tax Reform in Developing Countries”, Chapter 10 in Taxation and Development: The Weakest Link? Essays in Honor of Roy Bahl, (eds) R. Bird and J. Martinez-Vazquez, (Northampton, MA: Edward Elgar, 2014)

“Ghana Intergovernmental Fiscal Framework (IGFF) and IGFF Action Plan, Draft submitted to Ministry of Finance, Ghana, 2014.

“Implementing Property Tax Reform in Guyana: Review and Recommendations,” Final Report submitted to the Tax Commission, Office of the President, Guyana, 2013.

“Fiscal Federalism and Intergovernmental Financial Relations”, Chapter 11 in International Handbook of Public Financial Management (eds.), R. Allan, B. Potter and R. Hemming, (New York: Palgrave MacMillan, 2013), with Jamie Boex

“Property Tax Collection and Enforcement” Chapter 6 in Primer for the Property Tax: Policy and Administration (ed. W. McCluskey, G. Cornia and L. Walters) (London: Wiley-Blackwell Publication, 2013).

“Making the Property Tax Work”, Working Paper 1311, Andrew Young School of Public Policy, 2013).

“Strengthening the Revenue Side” Chapter 10 in Fiscal Decentralization in Indonesia a Decade after Big Bang, (Jakarta: University of Indonesia Press, 2012), pp. 173-206.

“Stock Taking of Fiscal Decentralization Policies: Consolidated Report,” Final Report submitted to the Government of Nepal, Local Bodies Finance Commission, December 2011, with B. Koirala and G. Banshidar.

“Fiscal Decentralization in Kenya: A Small Step or Giant Leap?” with Jamie Boex (Urban Institute Policy Brief, May 2011)

“Challenges and Opportunities for Property Taxation in Egypt,” Final Report submitted to the Ministry of Finance, Egypt, 2011.

“Conditions for Improving Property Taxation in the Bahamas,” Final Report submitted to the Inter-American Development Bank and the Ministry of Finance (Government of the Bahamas), May 2011, with Graham Glenday and Wayne Forde.

“Final Report: Property Tax Devolution Support,” Report submitted to the Government of Indonesia Ministry of Finance and Asian Development Bank, March 2011, with Niniek Gyat, Deddi Nordiawan and Rudy Harahap

“Property Taxation in Indonesia: Emerging Challenges from Decentralization” Asia Pacific Journal of Public Administration, Vol.26 (1), pp. 71-90 (2004).

“Property Taxation in Tanzania,” “Property Taxation in Kenya,” “Property Taxation in Indonesia,” three chapters in Richard Bird and Enid Slack (eds), International Handbook of Land and Property Taxation, Northhampton, MA: Edward Elgar, 2004.

“Kenya: An Assessment of Local Service Delivery and Local Government in Kenya” World Bank Report No. 24383, 2002, with Graham Glenday and Meera Mehta.

“Central-Local Fiscal Relations” chapter 5 in Reengineering Tax Systems in Low-Income Countries: An Application to Nepal, Glenn P. Jenkins and Rup Khadka (New York: Kluwer Law International, 2002). with Glenn Jenkins and Rup Khadka.

“Improving Revenue Mobilization In Malawi: Study on Business Licensing And Property Rates (Final Report),” October 2001. With Marco Montes, Edith Maseya, Kenneth Nkandkha and Kiisa Tombere

“Regulation or Revenues? An Analysis of Local Business Licensing, with a Case Study of the Single Business Permit Reform in Kenya,” Public Administration and Development, Vol 21: 381-391 (2001) with Nick Devas

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