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***Professor of the Practice of Public Policy***  
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Sanford School of Public Policy, Duke University  
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## **KEY QUALIFICATIONS**

**Graham Glenday** is Professor of the Practice of Public Policy at the Duke Center for International Development (DCID). He is also Co-Director of the International Taxation, PARM, and BUDGET Programs. He came to Duke in July 2001 from Harvard University, where he was Director of the Public Finance Group in the Kennedy School of Government and earlier in the Harvard Institute for International Development. He has over 30 years of international professional experience in public finance, acting as an advisor in tax policy and administration reforms, public investment management and other fiscal matters to some 30 countries in Africa, Asia and elsewhere including co-ordination of the successful Tax Modernization Program in Kenya in the 1990s. In recent years, he has assisted in strengthening Public Investment Management (PIM) through developing diagnostic tools, and through advising and capacity building in a range of countries. Earlier he served as Assistant Director of Tax Policy Analysis in the Department of Finance in the Government of Canada. Dr. Glenday has also published research and taught graduate courses and executive workshops in taxation, budgeting and project appraisal matters, including the Program in Investment Appraisal and Management from 1985 onwards. Graham was a Rhodes Scholar at Oxford University and has a Ph.D. in Public Policy from Harvard University.

## **EDUCATION**

- |      |                                                                                                                                                                                                                            |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1983 | Ph.D. in Public Policy, Harvard University<br>Dissertation entitled: "Labor Adjustment and Trade Liberalization: Costs and Policies in the Canadian Context," Harvard University, December 1982; advisor: Glenn P. Jenkins |
| 1976 | M.P.P., Harvard University                                                                                                                                                                                                 |
| 1974 | M.A., Oxford University                                                                                                                                                                                                    |
| 1971 | B.Sc., Chemical Engineering, University of Cape Town                                                                                                                                                                       |

## **WORK EXPERIENCE**

### ***DUKE UNIVERSITY***

*July 1, 2001 – present*

**Professor of the Practice of Public Policy**, Sanford School of Public Policy; Co-Director of International Taxation Program; and member of Public Finance Group, Duke Center for International Development

### **1. Research and Consulting Projects and Programs**

**Ethiopia** (April-May 2017)

Lead lecturer in World Bank workshop on PIM and project appraisal for officials of Government of Ethiopia

**Gates Foundation and Center for Policy Impact in Global Health** (December 2016- )

Lead researcher for DCID on study of domestic resource mobilization for health

**Mexico** (November 2016- )

Update of estimation of economic opportunity cost of capital for Ministry of Finance, World Bank

**Turkey** (October 2016- )

Advisor to Ministry of Finance on further development and analysis of tax expenditure accounts, World Bank

**Ethiopia** (April 2016- )

Advisor to World Bank on the development of a management framework for investment incentives for the Government of Ethiopia, April 2016 onwards

**Kuwait & MENA region** (Oct 2015-Jan 2016)

Lead lecturer for World Bank in development and delivery of workshops on public investment management and project appraisal for officials of countries in MENA region

**Seychelles** (Oct 2014-Dec 2015)

Review of public investment management (PIM) systems and practice of Government of Seychelles, prepare PIM manual, and deliver capacity building in PIM and project appraisal, World Bank

**Ethiopia** (March – June 2014)

Review of balance in capital and current public expenditures, World Bank

**PIM Review, World Bank** (March 2014 – June 2015)

Lead advisor on review of Public Investment Management (PIM) systems in the context of Public Expenditure Reviews, Public Expenditure and Accountability Framework, and PIM reform projects

**Kuwait** (February 2014)

Lecturer in workshop on Public Investment Management for MENA country officials at IMF Center for Economics and Finance, World Bank

**Mexico** (August – January 2014)

Review of estimation of economic opportunity cost of capital estimation for Ministry of Finance, Government of Mexico, World Bank

**Romania** (February 2013 – February 2014)

Advisor on the development of investment appraisal and approval approaches for regional public investment, World Bank

**PREM, World Bank** (February – June 2013)

Advisor on development of guidelines for application of cost benefit analysis to public financial management reform projects

**Guyana** (March 2013 – February 2014)

Lead advisor on review of tax system, Ministry of Finance, Government of Guyana

**Latin-America and the Caribbean Region** (February – October 2012)

Lead on study of role of public sector investment in counter cyclical policy for Public Sector

Group, World Bank

**Abu Dhabi Emirate** (April-May 2012 and 2013)

Lecturer in program on modern applications of investment analysis for Department of Finance, Abu Dhabi Emirate, United Arab Emirates

**Egypt** (November – December 2011)

Director/lecturer in programs on Tax Analysis and Revenue Forecasting and Public Financial Management

**Kazakhstan, Kyrgyzstan and Tajikistan** (November 2011 – May 2012)

Advisor on review of tax systems for World Bank

**Philippines** (March 2011 – present)

Consultant to World Bank on development of tax expenditure accounts and budgeting for Government of Philippines

**India** (March 2011 – present)

Co-Director/lecturer, mid-career executive education programs in specialized income tax issues, Internal Revenue Service, Government of India

**Jamaica** (March – April 2011)

Consultant, review of the Tax Policy Division and the Economic Management Division within the Ministry of Finance and provide recommendations (with USAID/Carana Corporation)

**Kenya** (December 2010)

Director/lecturer on Project Appraisal and Risk Management program for Kenya Ministry of Finance, Nairobi

**Bahamas** (November 2009 – January 2011)

Review of property taxes and fiscal policy for Inter-American Development Bank

**Thailand** (July – October 2010)

Consultant, World Bank study of tax policy and indirect tax reform

**World Bank program on Promoting Investment Efficiency** (June – October 2010)

Consultant on role of project appraisal

**Coal India** (April – May 2010)

Lecturer in Project Appraisal and Risk Management Program at Indian Institute for Coal Management in Ranchi, Kenya

**Kenya** (February 2010)

Director/lecturer on Tax Analysis and Revenue Forecasting program for Kenya Revenue Authority, Nairobi

**Azerbaijan** (April 2009)

Lecturer in Applied Project Appraisal and Risk Management for Economic Development, Azerbaijan State Economic University (with BP/Deloitte/USAID), Baku

**Guyana** (January 2008 – October 2009)

Advisor on tax policy under Guyana Threshold Country Plan/Implementation Project (GTCP/IP), with Nathan Associates

**India** (April 2007 – June 2010)

Co-Director, Indian Administrative Service Mid-Career Phase III Training Program with Government of India

**India** (August 2004 – December 2007)

Senior Advisor/Lecturer on Project and Program Appraisal in the Public Sector, with Bearing

Point/USAID; lecturer in eighteen workshops

**Belize** (January – August 2005)

Consultant on Study of Public Spending in Belize, with IADB

**Belize** (March – August 2006)

Development of Medium-Term Action Plan for Development Effectiveness, with IADB

**Saudi Arabia** (April 22 – May 3, 2006; October 2008)

Program on Project Appraisal and Risk Management for Officers of the Islamic Development Bank (IDB), Co-Director, Jeddah

**Fiscal Reform Project** (January 2004 – June 2006)

Fiscal Reform Project in Support of Trade Liberalization, Board of Advisors and researcher, with DAI/USAID

**Southern African Development Community** (September 2003 – August 2004)

Review of VAT implementation in member countries, with Nathans/USAID

**Southern African Development Community** (August – November 2005)

Review of VAT implementation in member countries and with Regional Trade Facilitation Programme, USAID/DFID

**Turkey** (October 2001 – May 2007)

Tax policy advisor to World Bank on income tax and consumptions tax systems, tax administration reforms, and tax expenditure accounting and budgeting

**Kenya** (February – May 2002)

Economic Sector Study of Local Government and Service Delivery for World Bank

**Kenya** (February 2002, March 2003, April 2004, March, April, December 2005, March 2006)

Advisor on intergovernmental fiscal relations under Kenya Local Government Reform Project, DFID

**Uganda** (December 2003)

Tax Analysis and Revenue Forecasting Program for Ministry of Finance and Uganda Revenue Authority, with Maxwell Stamp/DFID

**Sri Lanka** (August 2002)

Program on Project Appraisal and Risk Analysis for Credit Officers of Financial Institutions in Sri Lanka

**Tanzania** (July 2001 – 2003)

Senior Fiscal Advisor under Tax and Mining Policy Project (July 2001-2003), IBI/USAID

**Tanzania** (August 2002)

Program on Taxation of Mining Sector, with IBI/USAID

**Tanzania** (April 2003)

Review of tax laws, with PWC/World Bank

**Ghana** (November 2001 – January 2002)

Tax Analysis and Revenue Forecasting Program, SigmaOne/USAID

**Ghana** (October 2002 – December 2003)

Advisor on tax policy and revenue forecasting, with SigmaOne/USAID

**Honduras** (June 2002)

Advisor on fiscal decentralization program

## 2. Professional Executive Education Programs (2002 – present)

**Management of Foreign Aid**, Africa Regional Workshop  
Co-director (November 2002); Director (November 2003 & 2004)

**Management of Foreign Aid** (January 2007)  
Program for Government of Kenya

**Project Appraisal and Risk Management:** Co-director (May – June, 2002 – present)

**Tax Analysis and Revenue Forecasting:** Lecturer (June – July, 2002 – present)

**Budgeting and Financial Management in the Public Sector:** Co-director (July – August, 2003 – present)

**Fiscal Decentralization and Local Government Financial Management:** Lecturer (July, 2002 – 2006)

**Executive Development Program for Tianjin Economic-Technological Development Area (TEDA), China:** Lecturer (February – March 2004; May – June 2006)

**Executive Development Program in Public Policy and Management for State Administration of Foreign Expert Affairs (SAFEA), China:** Lecturer, Module on Federal Budgeting and Financial Management (January 2005, October 2005, April 2006, October 2006, November 2007, April – May 2008, November 2008, December 2009, November 2010-2013)

**Mid-Career/In-Service Training Program, Provincial Civil Service (PCS) Phase V Training Programme, Uttar Pradesh Government, Lucknow:** Lecturer in public budgeting (April & October 2008, June 2009, August 2010, October 2011)

**Mid-Career/In-Service Training Program, Tax Policy and Administration for Indian Revenue Service, Government of India** (four programs a year, 2011 – present)

**Mid-Career/In-Service Training Program, Public Financial Management, Indian Audit and Accounting Service, Government of India** (July 2013)

**Kazakhstan Executive Development Program in Public Policy and Management:** Lecturer in performance budgeting and management (March 2013)

**Program on Cost-Benefit Analysis for USAID officials:** Lecturer (July 2010 & 2011)

**USAID Fiscal Policy and Management Workshop:** Lecturer (June, 2011 – 2013)

**Transfer Pricing: Policy and Practice:** Lecturer (September 2014)

**Bangladesh:** Lecturer for Designing Decentralization Strategies for Sustainable Development (May 2016)

**Brandeis Microeconomic Policy Program:** Lectures in Microeconomic Policy Issues of Taxation (July 2005)

## 3. Teaching (2001 – present)

*Public Finance in Developing and Emerging Economies* (PubPol 327, 384B, 770.01)

*Public Budgeting and Financial Administration* (PubPol 384I, 776.01)

*Comparative Tax Policy* (PubPol 388.15, 790.04)

*Comparative Tax Administration* (PubPol 388.14, 790.03)

*Growth and Economic Development* (PubPol 286)

*Economic Analysis of Development* (PubPol 328)

*Budgeting and Public Sector Management* (PubPol 329.88, 389.08)

*Public Budgeting* (PubPol 330.03)

*Sales Tax/VAT, Law Seminar* (LAW 560.01, PubPol 389.09, 790.02)

## **HARVARD UNIVERSITY**

*June 1985 – June 2001*

**Kennedy School of Government:** Senior Fellow in Development and Director, Public Finance Group (July 2000 - June 2001)

**Harvard Institute for International Development:** Director of Public Finance Group (1998-June 2000), Fellow of the Institute (1992-June 2000), Institute Associate (1985-92) and Lecturer in Economics (1985-89); and Research Fellow, International Tax Program, Harvard Law School, Harvard University (1990-98)

### **1. Research and Consulting Projects and Programs**

#### **Kenya**

*1990 – 2001*

Tax Modernisation Programme (TMP): Co-ordinator of TMP and Senior Advisor, Tax Policy in Ministry of Finance

*July 1996 – June 2001*

Intergovernmental Fiscal Relations Project under Kenya Local Government Reform Program, Ministry of Local Government, Team Leader

*March 2000 – July 2001*

Financial Management Control Board, Advisor to Interim Oversight Board

*October 1996 – June 1999*

Advisor, Ministry of Finance, Civil Service Reform

*1986 – 1989*

Kenya Tax Projects I, II, III, and IV: Coordinator and advisor

#### **Ethiopia (1999)**

Decentralization Support Activities Project: tax policy and systems review

#### **Philippines (1999)**

AGILE Project: strategic review of fiscal system

#### **Nepal (1997)**

Tax Reform Study, income tax policy advisor

#### **Project EAGER/PSGE**

*1996 – 1998*

Research advisor on study on excise duties in Sub-Saharan Africa, Kenya and Tanzania

*1997 – March 2000*

Principal investigator for studies on (i) export platforms, (ii) growth and trade liberalization, and (iii) customs revenues and trade liberalization in Kenya; member of Research Supervision Committee for Kenya Country Studies on “Restarting and Sustaining Growth in Africa”

#### **Botswana (1996)**

Income Tax Systems, advisor

**Ukraine** (1996)

Fiscal Reform, tax policy advisor

**Lesotho** (1992 – 1995)

Advisor on indirect tax policy and Southern African Customs Union negotiations

**Zambia** (1991 – 1994)

Macroeconomic Technical Assistance Project, tax policy advisor

**Malawi**

1987 – 1992

Tax Reform Implementation Project, back stopper and indirect tax policy advisor

*October 1997*

Malawi Economic Management and Reform Programme, income tax system advisor

**Brunei** (1988)

Brunei Administrative Reform Project, workshop lecturer and tax advisor

**Indonesia** (1985 – 1989)

Indonesian Customs and Economic Management Project, backstopper

**Program on Investment Appraisal and Management** (1985 – 1989)

Lecturer, course design and development, risk analysis procedure and course development, and recruitment

**2. Teaching (1985 – 2000)**

*Public finance in developing countries* (Ec1230/S566)

*The appraisal of development expenditures* (Ec2720/S556)

*Reading course in public finance for PEG doctoral candidates* (Ec3500)

*Program on Investment Appraisal and Management* (1985-89)

*Program on Expenditure Analysis, Brunei* (Sept 1988)

*Program on Budget Management, Oman* (Jan 1994)

*Program on Budget Management, Kenya* (2000)

*African Development Institute: Workshop on Economic Management, Taxation and Tax Administration* (Sept 1995, Nairobi, and Nov 1998, Harare)

*Program on Aid Management, Kenya* (1996, 1998, 1999, 2000)

*Program on Tax Analysis and Revenue Forecasting* (1995, 1996, 1997)

**PRIOR PROFESSIONAL ENGAGEMENTS**

**July 1984 to May 1985**

Assistant Director, Tax Policy and Legislation Branch, Department of Finance, Government of Canada, Ottawa.

**July 1982 to June 1984**

Special Advisor, Tax Policy and Legislation Branch, Department of Finance, Government of Canada, Ottawa.

**July 1979 to June 1982**

Lecturer in Economics, York University, Toronto

Courses taught: microeconomics, public sector expenditure analysis, labor economics, and taxation economics.

**July 1977 to June 1979**

Economic consultant to Department of Industry, Trade and Commerce, Ottawa  
Economic and policy analysis in areas of labor adjustment costs, industrial project evaluation and industrial promotion policies.

**September 1976 to June 1977**

Academic adviser to Edward E. Mason Program in Economic Development, Harvard Institute for International Development.

**OTHER CONSULTING EXPERIENCE****Consultant to various Departments of Government of Canada**

1985 – 1987: Canadian International Development Agency

1981 – 1982, 1987, 1989: Finance

1980 – 1982: Employment and Immigration

1977, 1980: Regional Economic Expansion

1977 – 1979: Industry, Trade and Commerce

**Other clients**

World Bank, Ontario Hydro, North-South Institute, Abt Associates of Canada, Inter-American Development Bank

**AWARDS**

Oxford University: Rhodes Scholarship, 1972

University of Cape Town: Farquhar Scholarship, class medal, five course medals

**OTHER PROFESSIONAL ACTIVITIES****Member**

American Economic Association, Canadian Economic Association, Canadian Tax Foundation, National Tax Association

**Journal referee**

*Canadian Public Policy, The Review of Economics and Statistics, Canadian Journal of Economics, Journal of Public Economics, World Bank Economic Review, Journal of African Finance and Economic Development, Journal of Development Studies*

**Country correspondent for Kenya**

*International VAT Monitor, Tax Notes International during 1990s*

**PAPERS AND REPORTS**

Listing provided below excludes numerous confidential memoranda and reports on income, VAT, sales and import taxation and other fiscal and public sector financial issues for the Ministries of Finance of Governments of Canada, Indonesia, Lesotho, Kenya, Malawi, Ukraine and Zambia through direct involvement in the preparation of or contributions to over **twenty** different national budgets and budget speeches, legislation and other documents.

**A. Papers and reports prepared for Department of Industry, Trade and Commerce, Ottawa, include**



- (1) with G.P. Jenkins, J.C. Evans and C. Montmarquette, "Trade Adjustment Assistance: Costs of Adjustment and Policy Proposals," June 1978.
- (2) with J.C. Evans, "Inflation and Investment," May 1978.
- (3) "Income Loss Estimated for a Sample of Beneficiaries of the Adjustment Assistance Benefits Program," Dec. 1978.
- (4) "Key Factors in the Income Loss of Laid off Workers," August 1979.
- (5) "Approaches to Government Involvement in Promoting Risky Investments," October 1979.

**B. Papers prepared for the Canada Employment and Immigration Commission Task Force on Labor Market Development, Ottawa**

- (1) with G.P. Jenkins "An Overview of Issues Related to Employment Policy in Canada," November 1980.
- (2) with G.P. Jenkins, "Labor Adjustment: An Overview of Problems and Policies," Technical Study No. 11, May 1981.
- (3) <sup>1,2</sup>with G.P. Jenkins, "The Unemployment Experience of Individuals," Technical Study No. 14, May 1981 and revised June 1988.
- (4) <sup>1</sup>with G.P. Jenkins, "Patterns of Duration of Employment and Unemployment," Technical Study No. 12, July 1981.
- (5) <sup>1</sup>with G.P. Jenkins, "The Employment Experience of the Unemployed," Technical Study No. 13, July 1981.
- (6) with J. Alam, "Employment Performance and Labor Market Adjustment in the Automobile Industry," September 1981.
- (7) with R. Hood, "Pensions and Labor Force Behavior," February 1982.
- (8) with J. Alam, "The Effects of Unemployment Insurance Benefits on the Structure of Employment in Seasonally and Cyclically Sensitive Sectors," February 1982.
- (9) <sup>3, 4</sup>with G.P. Jenkins, "Do Those Unemployed Longer Work Longer?" June 1982, and Harvard Institute of International Development Discussion Paper No. 274, August 1988.
- (10) with J. Alam, "The Labor Market Experience of Individuals: Unemployment Insurance and Regional Effects," May 1982.

**C. Other Papers**

- (1) with G.P. Jenkins and J.C. Evans, "Worker Adjustment Policies: An Alternative to Protectionism." North-South Institute, 1980
- (2) with Evans, J.C. and G.P. Jenkins, "Worker Adjustment to Liberalized Trade: Costs and assistance Policies" Harvard Institute of International Development Discussion Paper No. 98, July 1980.
- (3) <sup>5</sup>with G.P. Jenkins and J.C. Evans, "Worker Adjustment Costs and Assistance Policies," World Bank Staff Working Paper No. 426, October 1980.

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<sup>1</sup> Also presented at Queen's University Public Finance Workshop Kingston, August 31 – September 4, 1981.

<sup>2</sup> Also presented at the Western Economic Association International Conference, Los Angeles, June 30 – July 3, 1988.

<sup>3</sup> Also presented at the Canadian Economic Association Meetings, Ottawa, June 4 – 6, 1982.

<sup>4</sup> Also presented at the Western Economic Association International Conference, Los Angeles, June 30 – July 3, 1988.

<sup>5</sup> Also presented at World Bank Workshop on Market Penetration, Kiel, West Germany, Nov. 29 – Dec. 2, 1982.

- (4) <sup>6</sup>with G.P. Jenkins, "Industrial Dislocation and the Private Cost of Labor Adjustment," Harvard Institute of International Development Discussion Paper No. 113, February 1981, and *Economic Inquiry: Contemporary Policy Issues* (January 1984).
- (5) with G.P. Jenkins and D. Misir, "The Taxation of Foreign Investment Income in Canada, the United States and Mexico," *Law and Contemporary Problems*, 44 (3) (Summer 1981)
- (6) with R. Hood and J.C. Evans, "Foreign Savings and the Estimation of a Social Discount Rate for Canada" paper prepared for the Department of Finance, December 1981.
- (7) with R. Hood and J.C. Evans, "The Estimation of a Social Discount Rate for Canada: A Stock Adjustment Model with Country Risk," paper prepared for the Department of Finance, January 1982.
- (8) "Comment on 'Economic Adjustment and Labor Market Policy,'" 2nd John Deutsch Roundtable on Economic Policy, Queen's University, November 1982.
- (9) "Labor Adjustment and Trade Liberalization: Costs and Policies in the Canadian Context," Ph.D. dissertation, Harvard University, December 1982.
- (10) with R.R. Barichello, "The Tax Expenditure of Agricultural Marketing Quota Deductibility," *Canadian Journal of Agricultural Economics*, 33(3), November 1985, 263-84.
- (11) <sup>7</sup>with A. Gupta and H. Pawlak, "Tax Incentives for Personal Charitable Donations," *The Review of Economics and Statistics*, 68(4), (November 1986).
- (12) with J.B. Davies, "Accrual Equivalent Marginal Tax Rates for Personal Financial Assets," Development Discussion Paper No. 237, Harvard Institute for International Development, December 1986, and *Canadian Journal of Economics* XXIII(1) (February 1990) pp 189-209
- (13) <sup>8</sup>"Personal Savings and Portfolio Composition: Changing Tax Incentives," Development Discussion Paper No. 257, Harvard Institute for International Development, (Dec. 1987) and in *The Economic Impacts of Tax Reform*, J. Mintz and J. Whalley (Ed), Canadian Tax Paper No 84, Canadian Tax Foundation, Toronto (1989)
- (14) <sup>9</sup>"Comments on Tax Expenditure Budget from Inside the Government: The Canadian Experience," in *Tax Expenditures and Government Policy*, N. Bruce (Ed), John Deutsch Institute for the Study of Economic Policy, Queen's University, Kingston (1989)
- (15) <sup>10</sup>"Monte Carlo Simulation Techniques in the Valuation of Truncated Distributions in the Context of Project Appraisal," (mimeo) June 1989.
- (16) <sup>11, 12</sup>with J.M. Mintz "The Nature and Magnitude of Tax Losses of Canadian Corporations" (October 1990) and in *Clarkson Gordon Foundation, Policy Options for the Treatment of Tax Losses in Canada*, Thomson Professional Publishing Canada (1991)
- (17) "On Safari in Kenya: from Sales Tax to Value Added Tax," *International VAT Monitor*

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<sup>6</sup> Also presented at Western Economic Association Annual Meetings, Seattle, July 1983.

<sup>7</sup> Also presented at the Canadian Economic Association Meetings, Montreal, May 1985.

<sup>8</sup> Also presented at "Conference on the Economic Impacts of Tax Reform" by John Deutsch Institute for the Study of Economic Policy, Queen's University, Department of Economics, University of Western Ontario, and Canadian Tax Foundation, Toronto, Oct. 1987.

<sup>9</sup> Also presented at Conference on "Tax Expenditures and Government Policy," John Deutsch Roundtable, Queen's University, Kingston, Ontario, November 17 – 18, 1988.

<sup>10</sup> Also presented at 64th Annual Conference of the Western Economic Association at Lake Tahoe, Nevada, June 18 – 22 1989.

<sup>11</sup> Paper presented at the Clarkson Gordon Foundation Symposium on "Tax Loss Utilization," Toronto, Oct. 25, 1990.

<sup>12</sup> Also an accompanying paper with B. Geddes "Data Bases and Methodology for the Corporate Tax Loss Study" for Department of Finance, Ottawa (December 1989).

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(December 1991)

- (18) "Perspectives on the Computerization of Tax System in Sub-Saharan Africa," HIID Development Discussion Paper # 446 TRS, Taxation Research Series # 9 (May 1993) and in Glenn P. Jenkins (Ed), *Information Technology and Innovation in Tax Administration*, Netherlands: Kluwer Law International (1996).
- (19) "Kenyan Finance Act 1993 Offers Reform and Simplification," *Tax Notes International*, 7(24), December 13, 1993.
- (20) "The Design of Bilateral Direct Transfer Scheme between Lesotho and the Republic of South Africa," HIID Development Discussion Paper #487, Taxation Series #20 (April 1994).
- (21) "Kenyan Budget Continues Tax Reforms under Tax Modernization Program," *Tax Notes International*, 9(11), September 12, 1994.
- (22) <sup>13</sup>"Capacity Building in the Context of the Kenya Tax Modernization Program," in Merilee S. Grindle (Ed), *Getting Good Government: Capacity Building in the Public Sectors of Developing Countries*, Harvard University Press (1997).
- (23) "Kenyan Budget Continues in Tax Reform Tradition," *Tax Notes International*, 11(8), August 21, 1995.
- (24) "Basic World Tax Code in Sub-Saharan Africa, Does it fit the Bill?" *Tax Notes International*, April 22, 1996 and HIID Development Discussion Paper #541, Taxation Series #27 (May 1996).
- (25) "Risk Sharing Contracts in Project Appraisal," *The Canadian Journal of Program Evaluation*, Special Issue 1997 (pp 99-119)
- (26) <sup>14</sup>"Customs and Trade Facilitation: Challenges and Opportunities in Sub-Saharan Africa," *Bulletin for International Fiscal Documentation*, 52(6) June 1998 and *International Tax Program*, Working Paper 1004 (October 1997)
- (27) Kenya Finance Act Maintains Tax Reform Tradition," *Tax Notes International*, 14(4), January 27, 1997.
- (28) "Kenya's 1997 Budget Reduces Tax Rates," *Tax Notes International*, 15(11), September 15, 1997.
- (29) "Country Profile: Kenya" in *The Africa Competitiveness Report 1998*, World Economic Forum and HIID, World Economic Forum, Geneva, Switzerland, 1998
- (30) "Kenya Introduces Balanced Budget," *Tax Notes International*, 17(6), August 10, 1998.
- (31) "Kenya Lowers Tax Rates to Revive Economy," *Tax Notes International*, 19(4), July 26, 1999.
- (32) <sup>15</sup>with David Ndi, "Export Platforms in Kenya", EAGER Research Paper, September 29, 1999 and HIID Development Discussion Paper #752 (February 2000) and Chap 4 in *Restarting and Sustaining Economic Growth in Africa: the Case of Kenya*, edited by M. S. Kimenyi, J.M. Mbaku, and N. Mwaniki, *Contemporary Perspectives on Developing*

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<sup>13</sup> Paper presented at the HIID Conference on Capacity Building held in Bermuda, March 29 – 31, 1995.

<sup>14</sup> Paper presented at the Symposium on "Innovations in Trade Administration: Customs in the 21<sup>st</sup> Century" held by HIID and the International Tax Program, Harvard Law School, Cambridge, Massachusetts, November 14 – 15, 1996.

<sup>15</sup> Paper presented at USAID EAGER Conference on Restarting and Sustaining Growth in Kenya in Nairobi, Kenya on Jan 26, 2000.

Societies (Ashgate 2003)

- (33) <sup>15</sup>“Trade Liberalization and Customs Revenues: Does trade liberalization lead to lower customs revenues? The Case of Kenya,” HIID Development Discussion Paper #764 (June 2000) and African Economic Policy Discussion Paper #45 (Equity and Growth through Economic Research (EAGER) Project, USAID/Africa Bureau) (October 2000); *Journal of African Finance and Economic Development*, Autumn 2002, 5(2), 89-125
- (34) <sup>15</sup>with T.C.I. Ryan “Trade Liberalization and Growth in Kenya,” African Economic Policy Discussion Paper #44 (Equity and Growth through Economic Research (EAGER) Project, USAID/Africa Bureau) (October 2000) and Chap 5 in *Restarting and Sustaining Economic Growth in Africa: the Case of Kenya*, edited by M. S. Kimenyi, J.M. Mbaku, and N. Mwaniki, Contemporary Perspectives on Developing Societies (Ashgate 2003)
- (35) “Kenya Offers Tax Incentives to Help Restart Growth,” *Tax Notes International*, 21(5), July 31, 2000
- (36) with Meera Metha and Roy Kelly, “Kenya: An Assessment Of Local Service Delivery And Local Governments In Kenya” The World Bank, Water and Urban I, Africa Region Report No. 24383, June 25, 2002.
- (37) with Joseph Tham, “What weights in the WACC?” Sanford Institute Working Paper Series, paper No. SAN03-01 2003
- (38) “Economic Opportunity Cost of Capital: Financing Infrastructure in Emerging Markets” Report prepared for INT/ITD, Inter-American Development Bank June 27, 2003
- (39) “VAT analysis and revenue estimation based on micro-simulation data” Report prepared for Ministry of Finance, Government of Ghana, September 15, 2003
- (40) <sup>16</sup>“Assessment of the Current State of VAT Implementation in SADC Member States” Report prepared for the Trade, Industry, Finance and Investment (TIFI) Directorate of the Southern African Development Community, August 15, 2004, revised November 30, 2005
- (41) “Tax Receipts Forecasting Model” Feb 16, 2005 revisions (mimeo)
- (42) <sup>17</sup>with GP Shukla, “Belize: A Review of Public Expenditures” A report prepared for the Inter-American Development Bank, December 2005 (mimeo) and Economic and Sector Study Series, RE2-06-018, Inter-American Development Bank, Oct 2006; <http://idbdocs.iadb.org/wsdocs/getdocument.aspx?docnum=831589>
- (43) “Compliance Strategy: Where is Sub-Saharan Africa headed?” A paper prepared for a workshop jointly organized by the World Bank Institute – PRMPS: “Issues in Revenue Administration, Tax Compliance, and Combating Corruption,” March 2 – 4, 2006, Cape Town, South Africa
- (44) <sup>18</sup>“Towards fiscally feasible and efficient trade liberalization,” study prepared under the Fiscal Reform in Support of Trade Liberalization Project, DAI/USAID, May 18, 2006. <http://www.fiscalreform.net/research/research.htm>
- (45) with Zicheng Li Swift, “Establishing Tax Expenditure Accounts – Towards Better Fiscal Accountability and Transparency”, chapter in World Bank, *Turkey Public Expenditure*

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<sup>16</sup> Report presented at Southern African Development Community Workshop on VAT Study to fourteen Member States of SADC, Kopanong Hotel, Benoni, South Africa, Nov. 23 – 25, 2005.

<sup>17</sup> Report presented at seminar for senior officials of Ministries of Finance and of National Development in Belize City, March 21, 2006.

<sup>18</sup> Report presented at seminar for officials of donor agencies and international financial institutions involved in fiscal reforms in Washington, DC, at USAID, Reagan Building, April 3, 2006.

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Review, December 2006

- (46) <sup>19</sup>“Special Regimes & Thresholds for Taxation of SMEs” paper prepared for the International Tax Dialogue Global Conference on Taxation of SMEs, Buenos Aires, Argentina, October 16-19, 2007, <http://www.itdweb.org/SMEconference/Presentations.aspx>
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**D.** Designed, prepared, and edited during 1994 – 1998 a **series of lectures on principles and practice of public finance and taxation** for a workshop on “Economic Management, Taxation and Tax Administration” delivered a number of times by the African Development Institute of the African Development Bank. Prepared the following specific papers as part of the series:

- (1) Need for Government Revenue: Roles of Government (Module 1)
- (2) Sources of Government Revenue: Taxes (Module 2)
- (3) Effects of Taxation: Economic Efficiency And Incidence (Module 4)
- (4) Principles of Taxation (Module 10)
- (5) Trade Taxation (Module 15)
- (6) Natural Resource Taxation (Module 16)
- (7) Case Study: Introducing a VAT: The Kenyan Experience

**E. Teaching Manuals**

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