

ROY KELLY, Ph.D.

Professor of the Practice of Public Policy

Duke Center for International Development (DCID)

Sanford School of Public Policy, Duke University

Durham, North Carolina, USA

E-mail: roykelly@duke.edu

KEY QUALIFICATIONS

Dr. Roy Kelly is an expert on fiscal decentralization, local government finance, property taxation and domestic revenue mobilization. He has over 30 years of international experience with public sector reforms and training in Asia, Africa, Latin America, Central Asia Republics and Eastern Europe.

Dr. Kelly is Professor of 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, development finance, project appraisal and local government finance.

Dr. Kelly served as a resident advisor in **Indonesia** (1982-1988), **Kenya** (1998-2005), **Cambodia** (2005-2007) and **Tanzania** (2007 to 2009) and as short term consultant in 30 countries including Nepal, India, Bangladesh, Sri Lanka, Vietnam, Cambodia, Laos, Myanmar, Indonesia, Zambia, Ghana, Kenya, Malawi, South Africa, Tanzania, Uganda, Dominican Republic, Guyana, Mexico, Argentina, Bahamas, Uzbekistan, Albania, Poland, Russia, Azerbaijan, Mongolia, Kyrgyzstan, Egypt and Jordan.

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

Board of Directors, International Property Tax Institute (IPTI) 2018-present

Panel of Experts, International Monetary Fund, Tanzania, 2001; Kenya, 2017

Consultant, UNDP/UNCDF: Nepal, 2010, 2011, 2016

Consultant, Asian Development Bank: Indonesia, 2010-2011, 2012-2014; Nepal, 2015, Sri Lanka, 2016

Consultant, World Bank: Lao PDR, 2019; Vietnam, 2016, 2018; Jordan, 2017, Kenya, 2016

Consultant, JICA: Kenya, 1997; Bangladesh 2019

Consultant, GIZ Zambia, 2014

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

Development 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

Resident Advisor, Tanzania, 2007-09; Cambodia, 2005-07; Kenya, 1998-2005, Indonesia, 1982-88

Visiting Faculty, Africa Tax Institute, University of Pretoria, South Africa, 2003, 2004, 2008

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

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

INTERNATIONAL PROJECT EXPERIENCE

1. Short-Term Overseas Experience:

Land Tax Reform in Lao PDR (World Bank)

Vientiane, Laos (September 2019)

Short Term Consultant

Prepared paper on reform options for the Land Tax in Laos, holding discussions and workshop with MOF, MONRE, Ministry of Planning and Tax Department.

Property Tax Reform in Myanmar (Renaissance Institute)

Yangon, Myanmar (December 2018, December 2019)

Resource Person

Held discussions with reformers, government officials on property tax reform options for Myanmar, included field visits to Yangon, Mandalay, Naypyitaw and Taunggyi.

Property Tax Reform Options for India (World Bank)

New Delhi, India (December 2018)

Short Term Consultant

Participated in workshop with XV Finance Commission, presenting international experience on property tax reform and possible lessons for India.

Property Tax Reform in Vietnam (World Bank)

USA and Hanoi Vietnam (June, October 2016, March, June 2018)

Short-Term Consultant

Prepared policy paper on property taxation reform options, participating in workshop with MOF in 2016, with follow up review of proposed property tax legal revisions in 2018.

Municipal Revenue Mobilization Options for Jordan (World Bank)

Amman Jordan (August 2017)

Short-Term Consultant

Prepared policy paper on options for enhancing property taxation and municipal revenue mobilization in Jordan, interacting with Ministry of Municipal Affairs (MOMA) and MOF officials, development partners and municipal officials.

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

Worked with Commission of Revenue Allocation to design support program on 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 support 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 with Fiscal Decentralization Unit (Ghana MOF) to review Intergovernmental Fiscal Framework (IGFF), intergovernmental transfers, local revenue mobilization, local government borrowing and 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) to support the devolution process.

Property Tax Policy and Administration in Indonesia (ADB)

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.

Tax Reform Review for Government of Guyana

Georgetown, Guyana (May-October 2013)

Short-Term Consultant

Worked with team on an overall tax reform review for Office of the President, Government of Guyana, responsible for 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 which reviewed Local Self Governance Act (1999) implementation to identify implications 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 options for improving property tax revenues, equity and efficiency. Consulted with senior policy makers, advisors, and technical / administrative officials, with field visits to property tax offices in the Cairo area.

Property Tax Improvement in the Bahamas (IDB)

Nassau, Bahamas (November 2010-May 2011)

Short-Term Property Tax Policy and Administration Consultant

Worked with the Business Licensing and Valuation Unit, Ministry of Finance, 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 Ministry of Finance to design reform strategy for phasing in systems and procedures to devolve property tax policy and administration to regional governments under Law No 28 (2009). Work included 4 district-level case studies and stakeholder workshops.

Fiscal Decentralization in Cambodia (UNCDF)

Cambodia (2005)

Short-Term Consultant

Worked with UNCDF to review efforts to decentralize expenditures and revenues to newly-elected commune governments. Focused on pilot initiatives to establish own source revenues and to use commercial banks for transferring 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 proposed fiscal decentralization and local government finance law.

Fiscal Decentralization Reform in Indonesia (World Bank)

Indonesia (2002)

Member, World Bank International Panel of Experts

Advised Government of Indonesia on fiscal decentralization issues. Participated in policy discussions with MOF and served as resource person at 2002 "Seminar on Intergovernmental Fiscal Relations in East Asia."

Decentralization in Bangladesh (World Bank)

Bangladesh (2002)

Resource Person

Delivered presentations on decentralization strategies at the 2002 “International Workshop on Decentralization in Bangladesh: Local Government Issues and Way Forward,” Dhaka.

Fiscal Decentralization in Nepal (World Bank)

Nepal (2002)

Short-Term Consultant and Peer Reviewer

Identified and develop 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 Malawi Decentralization Secretariat to identify policy and administrative options for improving property rates and business license revenues, including 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 LG tax policy and revenue mobilization expert. Analyzed central-local revenue sharing, user charges, property rates, local development levy, licensing, and shared revenues.

Property Tax Reform in South Africa (USAID)

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

Project Coordinator and Researcher

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

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

Kampala, Uganda (1999 – 2001)

Short-Term Consultant

Reviewed revenue mobilization efforts in Kampala City Council, focusing on property tax and business licenses. Assisted in designing pilot project in two districts to conduct a census of property and businesses.

Japanese ODA Projects: An Evaluation (JICA)

Nairobi, Kenya (1997)

Short-Term Expert

Evaluated two Japanese aid-funded projects in water supply and transportation sectors.

Nepal Tax Reform Study (UNDP)

Kathmandu, Nepal (1997)

Short-Term Consultant on Intergovernmental Fiscal Reform and Property Taxation

Reviewed tax reform strategy for local governments in Nepal, focusing on revenue allocation options for central and local governments, replacing the Octroi tax, strengthening property taxes and improving the property registration tax.

Kenya Intergovernmental Fiscal Relations Project (World Bank)

Nairobi, Kenya (1996-1997)

Project Coordinator and Short-Term Consultant

Worked with Kenya Local Government Reform Programme (Ministry of Local Government) to analyze intergovernmental fiscal reform policy. Specific work focused on expenditure and revenue allocation, intergovernmental transfers and revenue mobilization.

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 Russian Government on property tax reform. Provided oversight to USAID-property tax reform project which included two pilot projects in Tver and Novgorod.

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

Jakarta, Indonesia (1994)

Consultant

Worked with Ministry of Finance to identify 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 two 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.

Russia: Tax Reform (U.S. Treasury)

Moscow, Russia (1994)

U.S. Treasury Expert Consultant on Property Taxation

As part of US Treasury, worked with Directorate of Tax Reform (Ministry of Finance) to develop 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

Worked with Albanian Ministry of Finance on legal and institutional analysis, drafting a property tax law, developing an implementation budget for 18-month implementation plan.

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

Monterrey, Mexico (1992-1994)

Project Coordinator and Consultant

Coordinated project activities and short-term advisors. Proposed property tax reform implementation strategy to evaluate accuracy of the fiscal cadastre.

Kenya Tax Modernization Project (UNDP/World Bank)

Nairobi, Kenya (1992)

Consultant

Analyzed policy and administrative constraints and recommended strategy to improve property-related transfer fees, land rents and property rates.

Argentina Provincial Development Project (World Bank)

Argentina (1992)

Consultant

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

Poland Property Tax Reform Project (USAID)

Krakow, Poland (1992-1994)

Consultant

Worked with Krakow Real Estate Institute on introduction of an ad valorem property tax in Poland. 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 draft property tax law for 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.

2. 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. Focused on the Local Government Development Grant (LGDG), a local education and health development grant, property tax administration, and the Local Government Reform Programme (LGRP II (D-by-D) (2008-2013). Provided training 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 Decentralization and Deconcentration (D&D). Focused on the intergovernmental fiscal framework to support emerging D&D reforms, refining the formula-based Commune-Sangkat Fund, analyzing revenue and expenditure allocation decisions, local government budgeting and financial management and revenue mobilization. Worked with Department of Taxation, Department of Local Finance and with the Economic and Finance Institute.

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. Work involved fiscal policy analysis, administrative management policies, procedures and systems and extensive training for central and local government officials.

Work also supported local budgeting, revenue mobilization, including two pilot projects on property taxation, local participatory service delivery 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.

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

Jakarta, Indonesia (1982-1988)

Resident Advisor on Urban Development Policy

Advised Ministry of Finance 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.

TEACHING AND EXECUTIVE EDUCATION EXPERIENCE

Graduate Level Courses:

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

- Development Finance and Resource Allocation: A PFM Perspective
- Public Budgeting and Financial Administration
- Evaluation of Public Expenditures
- 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

Open-Enrollment 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)
- Monitoring & Evaluation of Development Programs (Faculty)

Customized Short-Term Executive Training Programs

Beyond Covid-19: City Corporation (Local Government) Fiscal Space (JICA)

Dhaka, Bangladesh (March 2021)

Held two on-line webinars for 150 Bangladesh government officials on the fiscal space implications for City Corporations (CCs) in a post-Covid-19 environment. Webinars focused on the COVID impact on local revenues and expenditures, the fiscal space diamond options, own source revenue and intergovernmental transfer challenges and opportunities.

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

Durham, North Carolina (March 2020)

Designed, facilitated, and taught in 2-week training course for 50 Additional Secretaries on public policy, service delivery and negotiations.

Public Policy Design and Implementation (China)

Durham, North Carolina (January 2020)

Designed, facilitated, and taught in a 2-week training programs for 15 Chinese undergraduates on designing and implementing effective public policy.

Fundamentals of Domestic Resource Mobilization (USAID)

Washington DC (September 2019)

Facilitated and taught in two 1-week training programs for 50+ USAID officials on designing and implementing domestic resource mobilization initiatives.

C4C Learning & Dialogue: Local Government Finance & Own Source Revenues (JICA)

Dhaka, Bangladesh (April 2019)

Taught on local government finance and own source revenues, sharing theory and international experience on best practices and applications to Bangladesh City Corporations. Participants included 50 elected leaders, city executive officials and finance/revenue managers. Also delivered lectures at the Bangladesh Institute of Government Management (BIGM) and Bangladesh Public Administration Training Center (BPATC).

Leadership for Democracy Fellowship Program (US State Department)

Durham, NC (August 2018, August 2019)

Co-Director and faculty in two 4-week course for 20 MENA participants in 2018 and 13 MENA participants in 2019 on leadership, civic engagement, critical thinking, governance, conflict and dispute resolution, project design and management.

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

Durham, North Carolina (March, May and June 2019)

Designed, facilitated and taught in three 2-week training courses for 50 Additional Secretaries and 100 Joint Secretaries focused on public policy, service delivery and negotiations.

Fundamentals of Domestic Resource Mobilization (USAID)

Washington DC (May 2018, September 2018)

Facilitated and taught in two 1-week training programs for 50+ USAID officials on designing and implementing domestic resource mobilization initiatives.

TTL Training: Fundamentals of City Financing (World Bank)

Washington DC (May 2018, March 2019)

Taught session on the design and implementation of property tax reform in developing and emerging economies in a 1-week course on the Fundamentals of City Financing for World Bank Task Team Leaders (TTLs).

Leadership in the Public Sector (Bangladesh)

Durham, NC (May 2018)

Designed and taught in 3-week training course on Leadership in the Public Sector for 20 Bangladeshi officials from the Bangladesh Public Administration Training Centre.

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

Durham, North Carolina (May, June and July 2018)

Designed, facilitated and taught in three 2-week training courses for Additional Secretaries and Joint Secretaries focused on public policy, service delivery and negotiations.

Mobilizing Domestic Resources in Urban Areas (USAID)

Washington DC (February 2018)

Facilitated and taught in 4-day training program for USAID officials on designing and implementing domestic resources mobilization in Urban Areas.

Fundamentals of Domestic Resource Mobilization (USAID)

Washington DC (November 2017)

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

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—for parliament members from the development and finance committees and for senior government officials on fiscal federalism principles, capital investment, implementation 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), MLGRD.

Devolution and Fiscal Decentralization: Kenya in a Comparative Perspective

Naivasha, Kenya (Sept 2015)

Co-Directed and taught a 1-week workshop for Commission for Revenue Allocation and other partner organizations including 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)

Designed, directed and taught in 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 course entitled “Challenges & Opportunities for Public Financial Management (PFM) Reforms in Liberia” for senior government officials from Liberia. Course focused on PFM theory & practice and included 2-day in Washington with the IMF.

Fiscal Decentralization Training (UNDP)

Kathmandu, Nepal (December 2010)

Conducted 1-week fiscal decentralization training at Center for Constitutional Dialogue for 30 participants from government, research institutions and development partners. Also 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 & Risk Management 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 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 1-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

The Property Tax Diagnostic Manual, World Bank, 2020, Lead author with R. White and A. Anand <https://openknowledge.worldbank.org/handle/10986/34793>

“PFM Perspective on Health Sector Financing and Resource Allocation in Ethiopia”, working paper under the Duke Center for Policy Impact in Global Health (DGHI). Coauthor with R. Hemming, I. Bharali, G. Glenday and A. Alebachew, 2020

Enhancing Municipal Finance in Nepal, (editor), Town Development Fund, 2019.

“Financing Sustainable Urbanization in Sri Lanka”, Chapter 7 in The Sri Lankan Economy: Charting a New Course (eds) P. Athukorala, E. Ginting, H. Hill, and U Kumar (Manila: ADB, 2017, pp. 229-267. 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.

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