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Curriculum Vita

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Andrew Young School of Policy Studies
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Education:

Ph.D., Economics, Washington University, Saint Louis 1979

M.A., Economics, Washington University, 1974

Lcdo, Economics, 1970, and Law, 1971, University of Barcelona;
Political Science, 1970, University of Madrid

Awards/Honors:

Scholarship, Ministry of Education, Spain, September 1965-June 1971

Fulbright-Hays Scholarship, 1973-74

University Fellowship, Washington University, 1975-76

Member of the Russian Academy of Natural Sciences, November, 1997-

Distinguished Alumni Professor, Georgia State University, 2001

International Excellence Award, Georgia State University, 2002

Honorary Professor of China Public Finance and Public Policy Academy, Central University of Finance and Economics, Beijing, 2006

Appointed Regents Professor by the University System of the State of Georgia, 2008-

Russian Federation National Prize in Economics for 2007-2009 (with Yuriy Gorodnichenko and Klara Sabirianova Peter)

2010 Public Policy Award of the German Development Cooperation from the International Institute of Public Finance

Doctor Honoris Causa, University of Vigo, Spain, 2011

Professional Experience:

Regents Professor of Economics, Georgia State University, Andrew Young School of Policy Studies, 2008-

Director of International Studies Program, Georgia State University, Andrew Young School of Policy Studies, 1996 - present.

Professor of Economics, Georgia State University, Andrew Young School of Policy Studies, 1989 – 2007

Director, International Studies Program Annual Summer Training Program (Tax Policy & Revenue Forecasting, Fiscal Decentralization & Local Governance, Public Budgeting & Fiscal Management), 1999 – present.

Co-Chair and Scientific Coordinator for United Cities and Local Government Second Global Report on Local Public Finance 2009-10

Advisory Council of the Center for International Business Education and Research (CIBER) at Georgia State University 2009-

Director Summer School in Public Economics in Atlanta: Andrew Young School and Fundación Rafael del Pino, Spain. 2004-

Director, Pakistan Tax Policy Review 2007-2008. Central Board of Revenue of Pakistan and the World Bank

Advisor to the Government of South Africa, Financial and Fiscal Commission 2008

Director, Fiscal Decentralization Initiative in Peru, Confederacion Andina de Fomento (CAF) 2007-2010

Director, Egypt Decentralization Policy Initiative, GSU-AECOM for USAID
2007-2011

Director, Macedonia Decentralization Policy Review, GSU-UNDP, 2007-11

Fellow of “rede “(Research in Economics, Business and the Environment)
Universidad de Vigo. 2005-

Director, Technical Support for Decentralization in Indonesia, SUM IQC Task
Order, 2003-2005

Visiting Professor, Department of Economics, Universidad Carlos III, Spain,
2003-2004

Visiting Fellow, Instituto de Estudios Fiscales, Ministry of Finance, Spain, 2003-
2004

Advisor to the Government of Romania, Bucharest, 2005-2006

Advisor to the Government of the Republic of Georgia, Tbilisi 2004-2005

Member Panel of Experts of the Fiscal Reform in Support of Trade Liberalization,
DAI-USAID 2003-

Consultant European Union (EU) 2005-

Consultant United Nations Development Fund (UNDP) 2003-

Director, Design and Implementation of the Intergovernmental Fiscal Transfers
System in Tanzania, DANIDA, 2003-2004.

Director, Development of Federal and Regional Legislation on Inter-budgetary
Relations and Sub-Federal Finances, World Bank, Russian Federation Ministry of
Finance, 2001-2004

Director, Indonesia Foundation Set for Rapid Economic Growth (Indonesia
Masters Program), 2001-2003.

Director, India Fiscal Reform Assessment, Ministry of Finance-USAID 2001.

Peer Reviewer, The Fiscal Federalism and Regional Fiscal Reform Loan, World
Bank, 2002-2003.

Research Fellow, Instituto de Estudios Fiscales, Madrid, 2002-

Member, International Panel of Experts for the Dutch Trust Fund for Indonesia Decentralization, 2002-2004

Member, International Advisory Panel, Fiscal Decentralization, World Bank, 2002-

Member, International Advisory Panel, Equalization Transfer System, Government of Indonesia, 2001-04.

Peer Reviewer, for The Fiscal Federalism & Regional Fiscal Reform Loan team, OECD, 2001

Consultant for the International Monetary Fund, 1999-

Consultant for the Inter-American Development Bank, 1999-

Director, Uganda Intergovernmental Transfers Training Program, October-November 1999.

Director, Sri Lanka Tax Policy Analysis Training, July-August 1999.

Director, Palestinian Training Program in Local Government Finance, May 1999.

Director Cooperation Project with An-Najah National University, Palestine 2001-2003

Member of the Tax Administration and Policy Thematic Group, The World Bank, 1998-

Member, Russia Sub-national Fiscal Reform Advisory Board, The World Bank, 1998-99.

Director of the Russian Federation Fiscal Reform Project, Moscow, December 1997 – July 2000 (GSU/USAID).

Advisor to Moldova's Ministry of Finance, 2001-02

Advisor, Member of the World Bank East Asia Decentralization Panel 2001-02

Consultant for the Asian Development Bank, 1996-

Advisor to Croatia's Ministry of Finance, 1995-96

Director of the USAID Moscow State Tax Inspectorate Project, 1994-97

Coordinator for the World Bank of Madagascar Fiscal Reform Project, 1994-96

Tax Advisor to the Government of Honduras, 1994-96

Member of the International Monetary Fund's Panel of Fiscal Experts, 1994-

Senior Advisor, Ohio Tax Reform Committee, 1994

Senior Advisor, Georgia Tax Reform Committee, 1993

Associate Director, Policy Research Center, Georgia State University, 1992-96

Faculty Associate, Lincoln Institute of Land Policy, 1991-92, 1994, 2006-08

Member of the International Fiscal Advisory Board, KPMG Peat Marwick PEG, 1990-94

Co-Director of the Guatemala Fiscal Administration Project, Peat Marwick Maine and Georgia State University, 1989-91

Consultant for the World Bank, 1988-

Senior Associate, Policy Research Center, Georgia State University, 1988-92

Senior Staff Economist, Bolivia Economic Policy Project, Harvard Institute for International Development, 1987

Consultant for USAID, 1984 -

Senior Staff Member, Jamaica Tax Structure Examination Project, Syracuse University, 1984-1986

Associate Professor Economics, Georgia State University, 1983-1989

Visiting Professor, Washington University, Fall Semester, 1983

Assistant Professor, Georgia State University, 1977-1983

Instructor, St. Louis Community College, 1975-77

Teaching Assistant and Instructor, Washington University, 1974-77

Teaching Assistant, University of Barcelona, 1971-73

Fields of Interest:

Economics of the Public Sector

I have taught Ph.D. and undergraduate courses in public finance and microeconomic theory; undergraduate courses in macroeconomic theory, microeconomic theory, public finance, econometrics, money and banking; M.B.A. courses in microeconomics and macroeconomics, reading courses in microeconomics and public finance, and dissertation workshop courses.

Publications:

- “Selfish Preferences vs. Public Regardiness in Voting Behavior.” *Journal of Public Economics* 15 (1981):349-361.
- “Fiscal Incidence at the Local Level.” *Econometrica* 50, no. 5 (September 1982):1207-1218.
- “El << Free Rider>> Maximizador de Utilidad.” (The Utility Maximizing Free Rider). *Hacienda Pública Española*, no. 79 (1982): 29-31.
- “Renter’s Illusion or Savvy?” *Public Finance Quarterly* 11, no. 2 (April 1983): 237-247.
- “Private Schooling and the Tiebout Hypothesis,” with Bruce Seaman. *Public Finance Quarterly* 13, no. 3 (July 1985): 293-318.
- “The Taxation of Financial Institutions in Jamaica.” In *The Jamaican Tax Reform*, edited by Roy Bahl, 339-370. Cambridge, Massachusetts: Lincoln Institute of Land Policy, 1991. Originally published in Staff Paper No. 23 of the Jamaica Tax Structure Examination Project, Syracuse University Maxwell School of Citizenship and Public Affairs (October 1985).
- “Sensitivity Analysis and Evaluation of the Ecuadorian Income Tax.” Staff Paper No. 1 of the Ecuador Tax Reform Project, Syracuse University Maxwell School of Citizenship and Public Affairs (March 1986). Translated into Spanish by Angel Santiago under the title of Estudios de Administracion Fiscal del Ecuador.
- “Tax Policy for Life Insurance Companies and Individual Retirement Accounts in Jamaica,” with G. Brannon. Staff Paper no. 32 of the Jamaican Tax Structure Examination Project, Syracuse University Maxwell School of Citizenship and Public Affairs (December 1986).
- “Alternative Value Estimates of Owner-Occupied Housing: Evidence on Sample Selection Bias and Systematic Errors,” with K. Ihlanfeldt. *Journal of Urban Economics* 20 (1986): 356-369.

- “The Ross-Dunlop Debate and Union Wage Concessions: A Median Voter Analysis,” with Bruce Kaufman. *Journal of Labor Research* 8, no. 3 (summer 1987): 291-305.
- “Why Property Tax Capitalization Rates Differ: A Critical Analysis,” with K. Ihlanfeldt. HUD Grant H-5632SG. *Perspectives on Local Public Finance and Public Policy* 3 (1987): 127-156.
- “Voting for Wage Concessions: The Case of the 1982 GM-UAW Negotiations,” with Bruce Kaufman. *Industrial and Labor Relations Review* 41, no. 2 (January 1988): 183-194.
- “Property Tax Financing, Renting, and the Level of Local Expenditures,” with D. Sjoquist. *Southern Economic Journal* 55, no. 2 (October 1988): 424-431. Reprint Series No. 2, Georgia State University Policy Research Center.
- “Multiple Modes of Tax Evasion with Differential Penalties and Probabilities of Detection.” Research Paper No. 2, Georgia State University Policy Research Center (August 1989).
- “The Professional Tax Preparer’s Role in Income Tax Compliance: Some Randomized Response Evidence from Tax Preparers,” with H. Harwood and E. Larkins. Research Paper No. 4, Georgia State University Policy Research Center (January 1990).
- “A Contagion Model of Underclass Neighborhoods,” with R. Saposnik. Research Paper No. 6, Georgia State University Policy Research Center (April 1990).
- “Inflation and the Real Growth of State and Local Government Expenditures,” with R. Bahl. *American Economic Review* 80, no. 2 (May 1990): 166-170. Reprint Series No. 13, Georgia State University Policy Research Center.
- “A Disequilibrium Approach to the Demand and Supply for State and Local Government: A Time Series Analysis,” with R. Bahl and M. Jordan. Research Paper No. 13, Georgia State University Policy Research Center (November 1990). Paper presented at the Annual Meeting of the Southern Economics Association, New Orleans, LA, 1990.
- “Municipal Capital Maintenance and Fiscal Distress,” with M. Bumgarner and D. Sjoquist. *The Review of Economics and Statistics* 23, no. 1 (February 1991): 33-39. Reprint Series No. 34, Georgia State University Policy Research Center.
- “Withholding Position and Income Tax Compliance: Some Experimental Evidence,” with G. Harwood and E. Larkins. *Public Finance Quarterly*

- 20, no. 2 (April 1992): 152-174. Originally published in Research Paper No. 17, Georgia State University Policy Research Center (August 1991). Reprint Series No. 38, Georgia State University Policy Research Center.
- “City Finances and the National Economy,” with R. Bahl and D. Sjoquist. *Publius, The Journal of Federalism* 22, no. 3 (summer 1992): 49-66. Reprint Series No. 41, Georgia State University Policy Research Center.
- “Central City-Suburban Fiscal Disparities,” with R. Bahl and D. Sjoquist. *Public Finance Quarterly* 20, no. 4 (October 1992): 420-432. Reprint Series No. 42, Georgia State University Policy Research Center.
- “Trade and Tax Policy in Egypt.” Research Paper No. 25, Georgia State University Policy Research Center (December 1992).
- “The Nexus of Tax Administration and Tax Policy in Jamaica and Guatemala,” with R. Bahl. In *Improving Tax Administration in Developing Countries*, edited by R. Bird and M. Casanegra, 66-110. Washington, D.C.: International Monetary Fund, 1992. Translated into Spanish under the title of *La Relacion Entre La Admistacion Tributaria y La Politica Impositva en Jamaica y Guatemala* (Madrid, Spain: La Administracion Tributaria en Los Paises del CIAT, Instituto de Estudios Fiscales, 1992). Originally publishing in Research Paper No. 21, Georgia State University, (October 1991).
- “Privatization of Tax Administration: A Comment.” In *Improving Tax Administration in Developing Countries*, edited by R. Bird and M. Casanegra, 396-403. Washington, D.C.: International Monetary Fund, 1992. Translated into Spanish under the title of *Commentarios al Articulo de Luis Fernando Ramirez Acuña* (Madrid, Spain: La Administracion Tributaria en Los Paises del CIAT, Instituto de Estudios Fiscales, 1992).
- “Local Governments and the Current Recession,” with R. Bahl and D. Sjoquist. In *1991 Proceedings of the Eighty-Fourth Annual Conference on Taxation* (Williamsburg, Virginia), edited by F.D. Stocker, 10-17. Columbus, Ohio: National Tax Association Tax Institute of America, 1992. Reprint Series No. 43, Georgia State University Policy Research Center.
- “Intergovernmental Fiscal Relations in Bulgaria.” In *Decentralization of the Socialist State: Intergovernmental Finance in Transition Economies*, edited by R.M. Bird, R.D. Ebel, and C.I. Wallich, 183-222. Washington, D.C.: The World Bank, 1995. Originally published in Research Paper No. 38, Georgia State University Policy Research Center (July 1993).

- “Using a Randomized Response Methodology to Collect Data for Tax Compliance Research,” with G. Harwood and E. Larkins. *Journal of the American Taxation Association* 15, no. 2 (fall 1993): 79-92. Originally published in Research Paper No. 23, Georgia State University Policy Research Center (February 1992).
- “Using Peer-Related Non-Sensitive Questions to Attain Equality of Means in the Randomized Response,” with G. Harwood and E. Larkins. *Southern Business and Economic Journal*, vol. 17 (January 1994). Originally published in Research Paper No. 33, Georgia State University Policy Research Center (December 1992).
- “Progressive Income Taxation, Intertemporal Elasticity of Substitution and Aggregation Bias,” with H. Bastin. Research Paper No. 43, Georgia State University Policy Research Center (June 1994).
- “Intergovernmental Fiscal Relations in Russia,” with R. Bahl and S. Wallace. In *1993 Proceedings of the Eighty-Sixth Annual Conference on Taxation* (St. Paul, Minnesota), edited by F.D. Stocker, 78-86. Columbus, Ohio: National Tax Association Tax Institute of America, 1994. Reprint Series No. 63, Georgia State University Policy Research Center.
- “Metropolitan Fiscal Disparities,” with R. Bahl and D. Sjoquist. In *1993 Proceedings of the Eighty-Sixth Annual Conference on Taxation* (St. Paul, Minnesota), edited by F.D. Stocker, 186-192. Columbus, Ohio: National Tax Association Tax Institute of America, 1994. Reprint Series No. 62, Georgia State University Policy Research Center.
- “Expenditures and Expenditure Assignment.” In *Russia and the Challenge of Fiscal Federalism*, edited by C.I. Wallich, 96-128. Washington, D.C.: The World Bank, 1994.
- “The Challenge of Expenditure Assignment Reform in Russia.” *Environment and Planning C: Government and Policy* (Working Papers of the Lincoln Institute of Land Policy) 12 (1994): 277-292. Originally published in Research Paper No. 41, Georgia State University Policy Research Center, 1994.
- “Subnational Fiscal Decentralization in Ukraine,” with C. McLure and S. Wallace. In *Decentralization of the Socialist State: Intergovernmental Finance in Transition Economies*, edited by R.M. Bird, R.D. Ebel, and C.I. Wallich, 321-378. Washington, D.C.: The World Bank, 1995.
- “Central and Local Government Tax Relations.” In *Financing Government in the Transition: Bulgaria*, edited by □. Bogeti and A. Hillman, 137-157. Washington, D.C.: The World Bank, 1995.

- “State and Local Government Choices in Fiscal Redistribution,” with R. Bahl and S. Wallace. Research Paper No. 58, Georgia State University Policy Research Center (January 1996).
- “Madagascar: Overview of the Tax System and Recent Reforms,” with J. Boex. *Bulletin for International Fiscal Documentation* 50, no. 1 (January 1996): 8-15.
- “Croatia Adapts Tax System to Market Economy,” with J. Boex. *Tax Notes International* 13 (September 9, 1996): 839-843. Reprint Series #87, Georgia State University School of Policy Studies.
- “A Revelation Approach to Optimal Taxation,” with M. Rider. *Public Finance Quarterly* 24, no. 4 (October 1996): 439-463.
- “The Structure of School Districts in Georgia: Developments from 1977-1995 and the Scope for Consolidation,” with J. Boex. Research Paper #63, Georgia State University School of Policy Studies (October 1996).
- “Lessons in Fiscal Decentralization,” with R. Bahl and S. Wallace. In *Economists’ Training Workshop Sponsored by USAID* (Annapolis, Maryland), 78-83. Cambridge, MA: Associates for International Resources and Development (December 1996).
- “Who Benefits from Tax Evasion: The Incidence of Tax Evasion.” *Public Economics Review* 1, no. 2 (December 1996).
- “The Ohio Corporate Income Franchise Tax: Issues and Reform,” with M. Grace. In *Taxation and Economic Development: A Blueprint for Tax Reform in Ohio*, edited by R. Bahl, 511-577. Columbus, Ohio: Batelle Memorial Institute: 1996.
- “Taxation of the Financial Services Industry,” with M. Grace. In *Taxation and Economic Development: A Blueprint for Tax Reform in Ohio*, edited by R. Bahl, 579-590. Columbus, Ohio: Batelle Memorial Institute: 1996.
- “Taxation of the Insurance Industry,” with M. Grace. In *Taxation and Economic Development: A Blueprint for Tax Reform in Ohio*, edited by R. Bahl, 591-625. Columbus, Ohio: Batelle Memorial Institute: 1996.
- “An Overview of Intergovernmental Fiscal Relations in the Baltic States,” with J. Boex. In *1995 Proceedings of the Eighty-Fourth Annual Conference on Taxation (San Diego)*, edited by R.D. Ebel, 98-104. Columbus, Ohio: National Tax Association Tax Institute of America, 1996. Originally

Published in Research Paper No. 56, Georgia State University Policy Research Center (October 1995).

The Guatemalan Tax Reform. With R. Bahl and S. Wallace. Boulder, Colorado: Westview Press, 1996.

“Tax Systems in Transition Economies.” With R. McNab. SPS Report # 65, Georgia State University School of Policy Studies (January 1997). Translated into Russian by Yelena Nikolayenko.

“Race and the Structure of School Districts in the United States,” with M. Rider and M.B.Walker. *Journal of Urban Economics* 41, no. 2 (March 1997): 281-300. Originally published in Research Paper No. 42, Georgia State University Policy Research Center (May 1994). Reprint Series #84, Georgia State University School of Policy Studies.

“The Challenge of Design of Intergovernmental Fiscal Relations in Economies in Transition,” with S. Wallace. *International Journal of Public Administration* 20, no. 3 (March 1997): 735-769.

“Fiscal Decentralization: A Methodology for Case Studies,” with G. Guess and B. Loehr. (Cambridge, MA: Harvard Institute for International Development) *CAER Consulting Assistance on Economic Reform II: Discussion Papers*, no. 3 (May 1997).

“A Comparative Analysis of Southeastern States’ Income Tax Treatment of Exporters,” with E. Larkins and J. Masselli. *Maryland Journal of International Law and Trade* 21, no. 1 (Spring 1997).

“Tax Reform in Transition Economies: Experience and Lessons,” with R. McNab. Paper presented at the International Seminar in Public Economics, Tokyo, Japan, August 1997.

“Criminal Behavior in General Equilibrium: Who Benefits from Crime?” With B. Seaman. *Journal of Socio-Economics* 26, no. 3 (1997): 303-324.

“An Evaluation of the Formulary Apportionment System.” With Salvador Lopez. *State Tax Notes* 14, no. 2 (January 12, 1998): 129-135 and *Proceedings of the Ninetieth Annual Conference of the National Tax Association*, Washington, D.C.: National Tax Association, 1998.

“Tax Systems in Transition Economies,” with Robert McNab. *Handbook on Taxation*, W. Bartley Hildreth and John Richardson (eds.), New York: Dekker Publishing, Chapter 36 (November 1998), pp.911-963.

- “Fiscal Decentralization in Lithuania,” in *Lithuania: An Opportunity for Economic Success*, Marcelo Giugale (ed.) World Bank, Vol. I, Main Report, 1998.
- “Foreign Direct Investment and Tax Competition in Southeast Asia,” with Sally Wallace and Shinemay Chen. *The Welfare State, Public Investment and Growth*, H. Shibata and T. Ithori (eds.), Tokyo: Springer-Verlag, Chapter 10, pp.169-197, 1998.
- “Intergovernmental Fiscal Relations in Vietnam.” with Charles E. McLure, Jr. Georgia State University School of Policy Studies, ISP paper #4, (February 1998), and from *Asia-Pacific Tax Bulletin* 5, no. 1 (January 1999): 17-32.
- “The Ups and Downs of Comprehensive Tax Reform in Russia,” with Sally Wallace. *Proceedings of the Ninety-first Annual Conference of the National Tax Association*, Washington, D.C.: National Tax Association, 1999 and *Tax Notes International* December 13 1999: 2261-2274.
- Fiscal Transition in Kazakhstan*. With C. McLure and S. Wallace. Manila: Asian Development Bank and Oxford University Press, 1999.
- “The Tax Reform Experiment in Transitional Countries,” with R. McNab, *National Tax Journal* 53, no. 2 (June 2000).
- “Multi-Year Budgeting and its Application to Developing and Transitional Countries,” with J. Boex and R. McNab, *Journal of Budgeting and Finance*, Summer, 2000.
- “Fiscal Decentralization in the Russian Federation,” with L. F. Jameson Boex. Prepared for the *World Development Report 2000*. Washington, DC: World Bank, 2000.
- “Fiscal Decentralization in Russia: Economic Performance and Reform Issues,” with E. Dabla-Norris and J. Norregaard. In *Investment Climate and Russia’s Economic Strategy*, edited by Y. Yasin and S. Aleksashenko, Moscow, 2000.
- “The Use of Gross Regional Product in the Federal Fund for the support of the Regions,” with G. Kourliandskaia and S. Wallace, *Finance* (Russia), 2000.
- “Tax Amnesties and Tax Collections in the Russian Federation,” with James Alm and Sally Wallace. *Proceedings of the Ninety-third Annual Conference on Taxation*, National Tax Association, Santa Fe, N.M., pp. 239-247, 2000.

- “Principles of Decentralization,” with Thomas Courchene, Charles McLure, and Steve Webb in *Achievements and Challenges of Fiscal Decentralization: Lessons from Mexico*. Marcelo Giugale and Steve Webb (eds.), World Bank: Washington, D.C, 2000.
- “Assignment of Spending Responsibilities and Service Delivery in Mexico,” with Enrique Cabrero Mendoza in *Achievements and Challenges of Fiscal Decentralization: Lessons from Mexico*. Marcelo Giugale and Steve Webb (eds.), World Bank: Washington, D.C, 2000.
- “The Assignment of Revenues and Expenditures in Intergovernmental Fiscal Relations,” with McLure, Charles. Paper prepared for the core course on Intergovernmental Relations and Local Financial Management, World Bank Institute, Washington, DC: World Bank, 2000.
- “IMF Conditionality and Objections: The Russian Case” with Felix Rioja, Samuel Skogstad and Neven Valev, *American Journal of Economics and Sociology* 60, no. 2, April 2001.
- “The Impact of NAFTA and Options for Tax Reform in Mexico,” with Duanjie Chen, *World Bank Policy Research Working Paper* No. 2669, August 2001.
- "Mexico: An Evaluation of the Main Features of the Tax System." International Studies Program Working Paper 01-12. Atlanta, Georgia: Andrew Young School of Policy Studies, November 2001.
- “Symposium on Fiscal Management in Transition Economies, Introduction” *Journal of Budgeting, Accounting, and Financial Management* 13, no. 3, 2001.
- Russia’s Transition to a New Federalism*, with Jameson Boex, World Bank Institute Learning Resources Series, Washington D.C.: The World Bank, 2001. Translated into Russian 2002. Translated into Chinese 2003.
- “Fiscal Management in Transition Economies,” with J. Boex, *Journal of Budgeting, Accounting, and Financial Management* 13, no. 3, 2001.
- Methods and Modeling Tools in Tax Administration*. Edited with Dmitri Chernik, Moscow: Unity Press, 2001.
- “The Multilevel Fiscal System of the Russian Federation: A Comment on Basic Issues in a Constitutional Perspective,” in Bird, Richard and Thomas Stauffer (eds.). *Intergovernmental Fiscal Relations in Fragmented Societies*. Bâle; Genève; Munich: Helbing & Lichtenhahn. 2001.

- “Intergovernmental Fiscal Relations in the Transition: Czech Republic,” with Joao Oliveira, *World Bank Technical Paper* no. 517. Washington D.C.: The World Bank, 2001.
- “Aspectos Fundamentales de la Descentralizacion,” *Descentralizacion, Estabilidad y Desarrollo Economico: La Experiencia Internacional*. Banco Central de Reserva del Peru: 2001.
- "Monopoly, Efficient Contract, and Median Voter Models of Union Wage Determination: A Critical Comparison," With Bruce Kaufmann, reprinted in *Foundations of Labor and Employment Law*, Samuel Estreicher and Stewart Schwab (eds.), New York: Foundation Press, 2001.
- "Cross-Country Evidence on the Relationship between Fiscal Decentralization, Inflation, and Growth," with Robert M. McNab. *Proceedings of the Ninety-third Annual Conference on Taxation*, National Tax Association, Baltimore, Maryland, pp. 42-47, 2001
- "Fiscal Management and Revenue Assignments in China" in *China: National Development and Subnational Finance: a Review of Provincial Expenditures*, World Bank, April 2002.
- "Toward an Integrated Approach to Reforming Intergovernmental Fiscal Relations in China: A Policy Note." With Christine Wong. Washington, D.C.: World Bank, May 2002.
- "The System of Equalization Transfers in China." With Zhihua Zhang. Ministry of Finance, China, 2002.
- "On the Use of Budgetary Norms as a Tool for Fiscal Management." With James Alm. *Public Finance and Management*. Harrisburg, Pennsylvania: www.spaef.com, vol. 2, no.3, 387-435, 2002.
- "Efficiency Effects of Mexico's Tax Reform on Corporate Investment," with Duanje Chen. *Tax Notes International* February 17, 2003: 695-705.
- Comparisons in Transition: The Cases Kazakhstan, the Russian Federation, and the Ukraine*, with John Norregarrd and Era Dabla-Norris. Washington, D.C.: International Monetary Fund, (forthcoming).
- “Making Decentralization Work: The Case of Russia, Ukraine and Kazakhstan,” with Era Dabla-Norris and John Norregaard in *Issues in Fiscal Decentralization*, Etisham Ahmad and Vito Tanzi (eds.) Washington D.C.: Routledge, forthcoming.

- “The Fiscal Conditions of U.S. Cities at the Beginning of the 1990s,” with R. Bahl and D. Sjoquist. *City Governance and Fiscal Choices*. Washington, D.C.: The Urban Institute of Economics, forthcoming.
- "State and Local Government Choices in Fiscal Redistribution," with Roy Bahl and Sally Wallace, *National Tax Journal*, LV (4), March 2002.
- “Some Effects of IMF Lending Programs in the MENA Countries,” with W. Mina, *Topics in Middle Eastern and North African Economies*, vol 5 2003.
- "Institutions, Paradigms, and Tax Evasion in Developing and Transition Countries." With James Alm. *Public Finance in Developing and Transition Countries*, eds. J. Martinez-Vazquez and J. Alm, Edgar Elgar, 2003.
- Public Finance in Developing and Transition Countries*, editor with J. Alm, Edgar Elgar, 2003 (translated to Chinese, Russian, and Ukrainian)
- "The Impact of Budgets on the Poor: Tax and Benefit Incidence." World Bank Institute, 2002
- "Fiscal Decentralization and Economic Growth." With Robert McNab. *World Development*. Great Britain: Elsevier Science Ltd., August 2003.
- “Corruption, Investment, and Growth in Developing Countries,” with S. Everhart and R. M. McNab in *National Tax Association Proceedings*, 2003. Chicago. Illinois
- "Growth and Equity Tradeoff in Decentralization Policy: China's Experience." With Baoyun Qiao and Yongsheng Xu. International Studies Program Working Paper 02-16. Atlanta, Georgia: Andrew Young School of Policy Studies, July 2002.
- Reforming Intergovernmental Fiscal Relations and the Rebuilding of Indonesia: The ‘Big Bang’ Program and its Economic Consequences*, (Eds) with J. Alm Sri Muliani Indrawati . London: Edgar Elgar, 2004
- "An Analysis of Indonesia's Transfer System: Recent Performance and Future Prospects," with Bambang Brodjonegoro. In *Reforming Intergovernmental Fiscal Relations and the Rebuilding of Indonesia: The ‘Big Bang’ Program and its Economic Consequences*. Eds. J. Martinez-Vazquez and J. Alm. Edgar-Elgar, 2003.
- "Some Effects of IMF Lending Programs in the MENA Countries." With Wasseem Mina. *Topics in Middle Eastern and North African Economies*,

electronic journal, Volume 5, Middle East Economic Association and Loyola University, Chicago. September 2003.

“The Impact of Globalization on Fiscal Policy: A Comment”, *Moneda y Credito*, Winter 2003

“Reforming Intergovernmental Fiscal Relations in the Czech Republic” With Joao Do Carmo Oliveira, World Bank, PREM Notes 80, 2003

“ La Asignacion de las Responsabilidades de Gasto y el Suministro de Servicios,” with Enrique Cabrero Mendoza, *Trimestre Fiscal*, no. 14, 2003.

“The Determinants of the Incidence of Intergovernmental Grants: A Survey of the International Experience” With Jameson Boex, *Public Finance and Management*, 2004.

“The MCA and the IFIs: A Change in Aid Paradigm? With S. Everhart and R. McNab, *Proceedings of the Annual Conference on Taxation*, National Tax Association, 2004.

“Transition and the Recent Reform of Intergovernmental Fiscal Relations in the Czech Republic” with Joao Oliveira, *Journal for Institutional Comparisons*, vol.2, no.1, Winter 2004

“Fiscal Federalism and Economic Reform in China,” with Roy Bahl in T.S. Srinivasan and Jessica S. Wallach (eds.) *Fiscal Federalism in a Global Environment*. Cambridge University Press, forthcoming.

“Sizing the Problem of the Hard to Tax” with James Alm and Friedrich Schneider in *Taxing the Hard-to-Tax: Lessons from Theory and Practice*. in J. Alm, J. Martinez-Vazquez and S. Wallace (eds.). The Netherlands: Elsevier, 2004.

Subnational Finance in the Russian Federation: Continuing Transition Toward a New Federalism, with A. Timofeev and J. Boex, World Bank Institute Learning Resources Series, Washington D.C. 2004.

“Subnational Government Borrowing in the Czech Republic” with Joao Oliveira in *Subnational Capital Markets in Developing Countries: From Theory to Practice*, Mila Freire and John Petersen (eds.), Oxford Press/World Bank, 2004.

Corruption, Fiscal Policy and Fiscal Management, with Javier Arze and Jameson Boex. United States Agency for International Development: Washington D.C, 2004.

- “Descentralización en Latinoamérica,” L. Sour (ed.) *Nuevos Retos de la Descentralización Fiscal en América Latina*, CIDE, Mexico, 2003.
- “Transition and the Recent Reforms in Intergovernmental Fiscal relations in the Czech Republic,” with J. Oliveira. *Journal of Institutional Comparisons*, vol.2 , no.1 Spring 2004.
- “Descentralización desde la Perspectiva de Países Pequeños: Bolivia, El Salvador, Ecuador y Nicaragua,” with Javier Arze. *Gestión y Política Pública*, vol.13, no. 3, 2004.
- “Tax Discipline and Tax Reform in the Russian Federation before 1998,” with M. Rider and S. Wallace, *Transition*, World Bank vol. 3, 2004.
- “An Assessment of Recent Sub-federal Fiscal Reforms in the Russian Federation,” (with J. Boex and A. Timofeev), *Proceedings of the National Tax Association*, 2004..
- “Las Claves de la Futura Reforma Fiscal” with José Félix Sanz, *Expansión*, January 4-5, 2005.
- “Tax Performance in Developing Countries: The Role of Demand Factors.” (with R. Bird and B. Torgler), *Proceedings of the National Tax Association*, 2005.
- “Russian Tax Morale in the 1990s,” with J. Alm and B. Torgler, *Proceedings of the National Tax Association*, 2005.
- “Effective Fiscal decentralization in Vietnam,” with J.L. Gomez, *Proceedings of the National Tax Association*, 2005.
- Reforming Regional-Local Fiscal Relations in Russia*. (with J. Boex and A. Timofeev). The World Bank Institute Learning Series. 2006. Washington D.C.
- “Revenues and Expenditures in an Intergovernmental Framework,” with Charles McLure and Francois Vaillancourt in *Intergovernmental Reform in Russia from a Comparative Perspective*, R. Bird and F. Vaillancourt eds. The World Bank Insititute Learning Series, Washington D.C. 2005
- “Multiple Modes of Tax Evasion: Theory and Evidence,” with M. Rider, *National Tax Journal*, 58 (1), March 2005.
- “Fiscal Federalism and Economic Reform in China,” with R. Bahl in J.S. Wallack and T.S. Srinivasan(eds.)*Federalism and Economic Reform: International Perspectives*, Cambridge University Press, 2006.

“Societal Institutions and Tax Effort in Developing Countries,” with R. Bird and B. Torgler, in *The Challenges of Tax Reform in the Global Economy*, edited with J. Alm and M. Rider, Springer Verlag, 2006.

The Challenges in the Design of Fiscal Equalization and Intergovernmental Transfers, edited with R. Searle, Springer Verlag, 2006

“Designing Intergovernmental Equalization Transfers with Imperfect Data: Concepts, Practices, and Lessons,” with Jamie Boex in *The Challenges in the Design of Fiscal Equalization and Intergovernmental Transfers*, edited with R. Searle, Springer Verlag 2006.

“The Design of Conditional Grants” with R. Searle in *The Challenges in the Design of Fiscal Equalization and Intergovernmental Transfers*, edited with R. Searle, Springer Verlag 2006.

“Governance and Decentralization,” with R. McNab in *Decentralization in Asia and Latin America: Towards a Comparative Interdisciplinary Perspective*. E. Gomez, G. Peterson, and P. Smoke (Eds.), London: Edward Elgar, 2006.

“China’s Long March to Decentralization,” in *Decentralization in Asia and Latin America: Towards a Comparative Interdisciplinary Perspective*. E. Gomez, G. Peterson, and P. Smoke (Eds.), London: Edward Elgar, 2006.

“Choosing between Centralized and Decentralized Models of Tax Administration,” with Andrey Timofeev in *Financiacion, Solidaridad interterritorial y Politicas Tributarias de las Comunidades Autonomas*, N. Bosch and J.M. Duran (eds.) Edicions I Publicacions de la Universitat de Barcelona : Barcelona ,2005 (in Spanish) and Internacional Studies Working Paper #05-2, Andrew Young School of Policy Studies, Georgia State University, Atlanta (in English).

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“Running with the Decentralization ‘Bahl’, “ *Tax Notes*, 2006

“Fiscal Decentralization and Economic Growth: A Comparative Study of China and India,” with M. Rider, *The Journal of Indian Economics and Business*, *Special Issue*, 2006.

“Societal Institutions and Tax Effort in Developing Countries,” with R. Bird and B. Torgler in *The Challenge of Tax Reform in the Global Economy* (eds. J Alm and J. Martinez-Vazquez). Springer-Verlag, 2005.

Taxing the Hard-to-Tax: Lessons from Theory and Practice. Eds. J. Alm, J. Martinez-Vazquez and S. Wallace. The Netherlands: Elsevier, 2004.

“India: An Assessment of the Fiscal Condition of the States and their Relations with the Union Government,” with R. Bahl and M. Rider, Working Paper 2005-22, International Studies Program, Andrew Young School of Policy Studies, Georgia State University

The Challenge of Tax Reform in the Global Economy (editor with J. Alm and M. Rider) Springer-Verlag, 2005

Local Government Finance Reform in Developing Countries, with Jamie Boex. Palgrave, 2006

“Fiscal Decentralization, Macroeconomic Stability, and Economic Growth.” with Robert McNab *Hacienda Publica Española-Revista de Economía Publica*, no. 179, 2006

“Revenues and Expenditures in an Intergovernmental Framework” with Charles McLure and Francois Vaillancourt in *Perspectives on Fiscal Federalism*, R. Bird and F. Vaillancourt (eds.). The World Bank, 2006.

“Russian attitudes toward paying taxes—before, during and after the transition,” with J. Alm and B. Torgler, *International Journal of Social Economics*, vol. 33 no.12 , 2006

“Experimental Evidence on Mixing Modes in Income Tax Evasion” with R. Cummings and M. Mckee, *Public Finance Review*, vol. 34, no. 5, 2006

“Sequencing Fiscal Decentralization Reform” with R. Bahl in R. Ebel and G. Peteri (eds.) *Decentralization Briefing Notes* . Open Society Institute. Budapest, 2006.

“An Assessment of Fiscal Decentralization Reform in Armenia” with J. Boex and A. Timofeev, *Problems of Economic Transition*, 49(1), 5-50, 2006.

“An Assessment of Fiscal Decentralization Reform in Georgia”, with J. Boex and M. Schaeffer, *Problems of Economic Transition*, 49(1), 51-93, 2006.

“Voting on Tax Policy Design: A test of the Selfish versus Social Preferences Hypotheses” with L. Ackert, A. Gillette and M. Rider, *Public Finance Review*, vol. 35, no. 2, 2007.

“Using Human-Capital Theory to Establish a Potential Income Tax,” with D. Faulk and S. Wallace, *Finanzarchiv*, Vol. 63 (September) 2007.

“Sequencing Decentralization,” with R. Bahl, World Bank Working Paper. 2007

“Corruption, governance, investment and growth in emerging markets,” with S. Everhart and R. McNab, *Applied Economics* , 2007, 1-16.

Fiscal Reform in Spain (edited with Jose Felix Sanz) Edward Elgar. 2007

Fighting Corruption in the Public Sector, with Javier Arze and Jamie Boex, Elsevier, 2007

“Tax Policy Design in the Presence of Social Preferences: Some Experimental Evidence,” with Lucy Ackert and Mark Rider *Economic Inquiry*, Vol. 45, No. 3, 2007

“The Practice of Fiscal federalism in Spain” with J. Lopez Laborda and C. Monasterio, in *The Practice of Fiscal federalism: Comparative Perspectives*, A. Shah (ed.) The Forum of Federations. McGill-Queen’s University Press, 2007.

“Asymmetric Federalism in the Russian Federation: Cure of Poison,” in R. Bird, R. Ebel (eds.) *Fiscal Fragmentation in Decentralized Countries: Subsidiarity, Solidarity and Asymmetry* Edward Elgar, 2007.

“La gestión tributaria en los países federales: reflexiones sobre el proceso de reforma abierto en España,” with Jorge Onrubia, in *La Financiación del Estado de las Autonomías: Perspectivas de Futuro*, S. Lago (ed.) Instituto de Estudios Fiscales, Madrid, 2007

Making the Property Tax Work: Experiences in Developing and Transitional Countries(editor with Roy Bahl and Joan Youngman), Lincoln Institute, (forthcoming) 2008

“The Property Tax in Developing Countries: Current Practices and Prospects” in *Making the Property Tax Work: Experiences in Developing and Transitional Countries*, (R. Bahl, J. Martinez-Vazquez, and J. Youngman (eds.)), Lincoln Institute, 2008

The Role of Government in Regional Economic Development, edited with Francois Vaillancourt, Routledge (forthcoming) 2008

“Attracting FDI: Further Evidence on Infrastructure, Corruption, and Taxes from Panel Data,” with T. Goodspeed and L. Zhang in *The Role of Government in Regional Economic Development*, edited with Francois Vaillancourt, Routledge (forthcoming) 2008

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“The Tradeoff between Growth and Equity in Decentralization Policy: China’s Experience” with B. Qiao and Y. Xu, *Journal of Development Economics*, Vol 86, No. , 2008.

"Revenue Assignments in the Practice of Fiscal Federalism", *Fiscal Federalism and Political Decentralization*. Nuria Bosh and Jose M. Duran (eds.) Edward Elgar, 2008.

“The Role of Provincial Policies in Fiscal Equalization Outcomes in China” with B. Qiao and L. Zhang, *The China Review*, vol. 8, No.2 (Fall 2008)

“Budget Policy and Income Distribution,” in *Effectiveness in Addressing Policy Concerns*, A. Estache (ed). The World Bank (forthcoming) 2008.

“Expenditure Assignments in China: Challenges and Policy Options,” with B. Qiao in *Public Finance in China: reform and Growth for a Harmonious Society*, Lou Jiwei and Shuilin Wang (eds), The World Bank.

“Tax Effort in developing Countries and High Income Countries: The Impact of Corruption, Voice and Accountability,” with Richard Bird and Benno Torgler, *Economic Analysis and Policy*, Vol.38, No. 1, 2008

"The Impact of Budgets on the Poor: Tax and Expenditure Benefit Incidence Analysis", in *Public Finance for Poverty Reduction*, Blanca Moreno-Dodson and Quentin Wodon (eds.) World Bank, 2008

"Evaluating Mexico's Tax System," in *Public Finance for Poverty Reduction*, Blanca Moreno-Dodson and Quentin Wodon (eds.) World Bank, 2008

“La Programación Presupuestaria Plurianual con referencia a su práctica en el Reino Unido y Dinamarca,” with Juan Luis Gomez, *Presupuesto y Gasto Público*, Vol. 2, no.51, 2008.

Practical Guide and Decentralization Manua, with A. Timofeev, United Nations Development Program, Bratislava, 2008.

“Local Government Fiscal Competition in Developing Countries: The Case of Indonesia,” with J. Arze and R. Puwanti, *Urban Public Economics Review* (forthcoming, 2008).

“The Impact of Fiscal Decentralization on Income Distribution,” with C. Sepulveda in *Land Policies and Fiscal Decentralization*, G. Ingram and Y.H. Hong. Lincoln Institute of Land Policy. Cambridge, MA 2008.

Tax Compliance and Tax Morale, edited with J. Alm and B. Torgler, Routledge, 2008.

“Regional-Local Dimension of Russia's Fiscal Equalization” with A. Timofeev, *Journal of Comparative Economics* Vol. 36 (2008)

- “The Evolution of Tax Morale in Modern Spain” with B. Torgler, *Journal of Economic Issues*, Vol 43, No 1 (March) 2009
- “A Fiscal Perspective of the Re-Scaling of the State,” with A. Timofeev, *Cambridge Journal of Regions, Economy and Society* (forthcoming) 2009
- “Tax Amnesties in the Russian Federation,” with J. Alm and S. Wallace, *Economic Analysis and Policy*, Vol. 39, No. 2 (September 2009), 235-253.
- “Myth and Reality of Flat Tax Reform: Micro Estimates of Tax Evasion response and Welfare Effects in Russia,” with Y. Gorodnichenko and K.S. Peter, *Journal of Political Economy*, 117 (June 2009): 504-554.
- “Fiscal decentralization and Public Sector Employment: A Cross-Country Analysis” with M.H Yao, *Public Finance Review*, 37 (September 2009): 539-571.
- "Tax morale affects tax compliance: Evidence from surveys and an artefactual field experiment," with R. Cummings, M. McKee, and B. Torgler, *Journal of Economic Behavior & Organization*, 70(3) (June 2009): 447-457.
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- “La Descentralización Tributaria en las Comunidades Autónomas: Un Proceso Inacabado,” with Santiago Lago, *Hacienda Pública Española: Revista de Economía Pública* No.192-(1/2010).
- “El tamaño importa: La estructura vertical de gobierno y la gestión del gasto público local.” *Perspectivas*. CAF (Confederación Andina de Fomento), Vol. 7. No.1, pp. 41-72. 2010
- Challenging the Conventional Wisdom on the Property Tax*, co-editor with R. Bahl and J. Youngman. Lincoln Institute, Cambridge, MA., 2010.
- 'Decentralization Measures Revisited," with A. Timofeev, *Public Finance and Management*, (forthcoming).
- “Choosing between Centralized and Decentralized Models of Tax Administration,” *International Journal of Public Administration*,33, 601-619, 2010.
- Understanding Sub-National Government Proliferation in Indonesia*, with Muhammad Handry, Asian Development Bank, Manila, 2010.

"Expenditures Assignments in China" with Baoyun Qiao in Yu-Hung Hong and Joyce Man (eds.) *China's Local Public Finance in Transition*. The Lincoln Institute of Land Policy, 2010.

Introduction and Conclusion (with Paul Smoke) of *Local Government Finance: The Challenges of the 21st Century*. United Cities and Local Governments' Second Global Report on Decentralization and Local Democracy. Barcelona 2010.

"Local Finance in Latin America" in *Local Government Finance: The Challenges of the 21st Century*. United Cities and Local Governments' Second Global Report on Decentralization and Local Democracy. Barcelona 2010.

"Imposición directa versus imposición indirecta: Tendencias, teoría e importancia económica," with Violeta Vulovic and Yongzheng Liu in *Papeles de Economía Española*, vol 125-126, pp. 77-111.

"El Impuesto sobre el Valor Añadido: ¿Hacia delante y hacia arriba?," with Richard Bird in *Papeles de Economía Española*, vol 125-126, 2010, pp. 223-261.

Fiscal Decentralization in Developing Countries: Global Perspectives on the Obstacles to Political and Economic Devolution, co-editor with François Vaillancourt, Edward Elgar. 2010

"An Overview of the Main Obstacles to Decentralization" with François Vaillancourt in *Fiscal Decentralization in Developing Countries: Global Perspectives on the Obstacles to Political and Economic Devolution*, Jorge Martínez-Vazquez and François Vaillancourt (eds.), Edward Elgar. 2010

"Reining in Provincial Fiscal 'Owners': Decentralization in Lao PDR" with Juan Luis Gomez and Cristian Sepúlveda in *Fiscal Decentralization in Developing Countries: Global Perspectives on the Obstacles to Political and Economic Devolution*, Jorge Martínez-Vazquez and François Vaillancourt (eds.), Edward Elgar. 2010

"Decentralizing Egypt: Not Just Another Economic Reform" with Andrey Timofeev in *Fiscal Decentralization in Developing Countries: Global Perspectives on the Obstacles to Political and Economic Devolution*, Jorge Martínez-Vazquez and François Vaillancourt (eds.), Edward Elgar. 2010

"Public Policies and FDI Location: Differences between Developing and Developed Countries," with T. Goodspeed and L. Zhang. Forthcoming, *Finanzarchiv*. 2011.

"Are Benevolent Dictators Altruistic in Groups? A Within-Subject Design," with

Lucy Ackers, Ann Gillette and Mark Rider. Forthcoming. *Experimental Economics*. 2011.

“The Consequences of Fiscal Decentralization on Poverty and Income Inequality,” with Cristian Sepulveda. *Environment & Planning C: Government & Policy*. Forthcoming 2011.

Fiscal Decentralization in Ukraine: Accomplishments and Challenges in the Transition, with Wayne Thirsk, Nova Science Publishers, Hauppauge, NY Forthcoming 2011

“Do Companies View Bribes as a Tax? Evidence on the Trade-off between Corporate Taxes and Corruption in the Location of FDI,” with Timothy Goodspeed and Li Zhang in *Taxation in Developing Countries* George Zodrow and Clemens Fuest (eds.), MIT Press, (forthcoming) 2011

The Elgar Guide to Tax Systems edited with Emilio Albi. Edward Elgar. (Forthcoming) 2011

Current Research:

“The Twisted Path to Fiscal Equity in the United States: A Fifty Year Retrospective” with Andrey Timofeev.

“Decentralization and the Composition of Public Expenditures,” with J. Arze and R. McNab

“Pocketing and Deceiving: The Behavior of the Delivery Agency in a Donor-Delivery Agency-Recipient Organization,” under review, with Baoyun Qiao and Yongsheng Xu

“Some Unwanted Consequences of Fiscal Decentralization in China: Subnational Expenditures on Health and Education.” with With Qiao, Baoyun. and Wang, Daoshu. International Studies Program Working Paper. Andrew Young School of Policy Studies, Georgia State University.

“The design of Capital Transfers” with Ana Herrero and Encarnacion Murillo

“Tax Morale and Tax Evasion in Latin America” with J. Alm

“Road Quality and Decentralization Structure,” with P. Kagundu and F. Rioja.

“Modelos de Administración Tributaria en un Estado Descentralizado,” with J. Lopez and J.Onrubia.

“Tax Reform and Revenue Assignments in Vietnam” with N.G. Minh

“Governance, Economic Growth and the Composition of Public Expenditures,”
with P. Kagundu

Fiscal Empowerment and Poverty Reduction, edited with J. Boex

“Political Institution and the Efficiency of Fiscal Decentralization,” with E.
Heredia, C. Hankla, and R. Ponce

Referee for:

American Journal of Economics and Sociology
American Journal of Agricultural Economics
Applied Econometrics and International Development, Member Edit Board 2001-
Applied Economics
China Economic Review
Comparative Economic Studies
Criminology and Public Policy
Econometrica
Economía, Sociedad y Territorio
Economic Analysis and Policy
Economic Inquiry
Economic Development and Cultural Change
Economics and Governance
Emerging Markets Finance and Trade
Empirical Economics
Environment and Planning: C, Guest Editor 2010
European Journal of Political Economy
Finance India
Financial Theory and Practice
Finanzarchiv, Guest Editor 2006-2007
Hacienda Pública Española, Member Editorial Board 2004-
International Journal of Economic Policy in Emergent Economies
International Journal of Education Policy
International Tax and Public Finance
IMF Staff Papers
Journal of Applied Economics
Journal of the Asia Pacific Economy
Journal of Budgeting, Accounting and Financial Management
Journal of Comparative Economics
Journal of Development Economics
Journal of Development Studies
Journal of Economic Education

Journal of Economic Surveys
Journal of Policy Analysis and Management
Journal of Public Economics
Journal of Urban Economics
MIT Press
National Tax Journal
National Science Foundation
Netherlands Organization for International Cooperation
Palgrave-Macmillan Press
Public Administration Review
Public Choice
Public Finance Review, Guest Editor 2007, 2010
Public Finance and Management
Public Budgeting and Finance, Member Editorial Board 2003-
Publius
Regional Studies
Regional Science and Urban Economics
Review of Economics and Statistics
Southern Economic Journal
Scandinavian Journal of Economics
Urban Public Economics Review, Member Editorial Board 2004-
World Bank Peer Reviewer
World Development

Papers Presented:

I have presented numerous papers at meetings of the Econometric Society, American Economic Association, International Institute of Public Finance, Public Choice Society, Southern Economic Association, Western Economic Association, Eastern Economic Association, Regional Science Association, National Tax Association, APPAM, Middle-Eastern Economic Association, and American Accounting Association, in several U.S. universities and in Spain and the universities of Malaga, Bilbao, Autonoma de Barcelona, Central de Barcelona, Vigo, Santiago, Zaragoza, Rey Juan Carlos University of Madrid, Universidad Complutense of Madrid, Universidad Carlos III of Madrid and Universidad de Oviedo. I have served as a discussant at meetings of the American Economic Association, National Tax Association, Public Choice, Western Economic Association and the Southern Economic Association.

Selected Invited Conferences and Presentations in Recent Years:

Lincoln Institute, Cape Town, South Africa, Conference on *Property Taxation in Africa*. University of Pretoria and African Tax Institute, December 3-5, 2010.

Asian Development Bank Headquarters, Manila, gave three public policy lectures for ADB staff on “ Impact and Outcomes from the Global Experience with Fiscal decentralization,” “Perspectives on Fiscal decentralization in Asia” and “ A Tax Policy Perspective in Asia’ and held consultations with different staff groups. October 7-8, 2010.

World Summit of Local and regional Leaders, UCLU 3rd Congress, Mexico City, “Facing the financial squeeze- toward re-or de-centralization (2nd GOLD report), November 2010.

Organized with Santiago Lago the 2nd REDE and University of Vigo Conference on “ Las Transferencias Intergubernamentales en España: Análisis y Propuestas de Reforma “ October 21 and 22, 2010. Santiago de Compostela, Spain.

CAER Workshop: Insurance for the Poor; discussed paper by Olivier Mahul on “Opportunities and challenges in micro insurance in developing countries: The experience of the World Bank.” September 29-30, 2010.

Organized with Stan Winer an international conference on “Coercion and Social Welfare in Contemporary Public Finance” October 1 and 2, 2010, Andrew Young School of Policy Studies, Evergreen Hotel and Resort, Stone Mountain, Georgia.

GOLD Steering Committee, UCLG World Secretariat, Barcelona, Spain, gave several presentations on the advancement of research effort on municipal finance, July 29-30, 2010.

Bocconi University, Milan , Italy gave a lecture on “Public service standards and expenditure needs equalization: A general framework,” in the Conference *Service Standards and Financial Equalization in decentralized Countries: International Evidence and Perspectives for Italy*, organized by DAIMAP, ECONPUBBLICA and CERGAs, July 1, 2010.

United Nations Development Program (UNDP), Skopje, Macedonia Conference on “Delivering Equitable Services to All,” gave keynote presentation on “A Roadmap for Achieving Financing for Equitable Service Delivery for All Citizens,” June 9-10, 2010.

Washington, D.C., The World Bank, PREM Fiscal Policy for Growth and Development Workshop, gave a paper on “ Analyzing the Distributional Impact of Fiscal Policy: Overview of the Main Issues and Challenges,” April 29, 2010.

UCLG-CEMR Workshop, 2nd Global report on Decentralization, Sceaux, France, March 2010.

San Salvador, FLACMA Workshop on Local Public Finance in Latin America; keynote speaker. February 11, 2010.

Brussels, Keynote Speaker, Joint Conference by the European Parliament and the European Commission on Tax and Development, December 2009.

Santiago de Compostela, Spain, International Conference on the Political and Economic Consequences of Decentralization, November 2009.

Malaga, Spain, International Conference on “Tax Systems: Whence and Whither,” Sponsored by the Savings Banks Foundation of Spain, September 2009.

Skopje, Macedonia, Keynote Speaker in United Nations and Government of Macedonia, National Forum on Financing Equitable Services for Macedonian Citizens, June 2009.

Ankara, United Nations and Ministry of Finance of Turkey International Conference on Tax Policy Option for Turkey in the Wake of EU Accession, January 2009.

Washington D.C., Inter-American Development Bank, Conference on Sustained Growth and Development in Panama, May 2009.

Lahore, Pakistan. Government of Pakistan, IMF and World Bank Conference on Tax Reform Prospects for Pakistan. December 2008.

Lima, Peru. Keynote speaker, Conference on Promises and Realities of Fiscal Decentralization in Latin America, Confederacion Andina de Fomento, December 2008

Santiago de Compostela, Spain. Local Fiscal Competition Workshop organized by the Urban Public Economics Review, October 2007.

Hanoi, Vietnam. “ Tax Policy in Vietnam: Key Issues and Reform Proposals,” Ministry of Finance of Vietnam and the World Bank, May 29-30, 2008.

Lincoln Institute Conference on Local Public Finance and Property Taxation in China, Cambridge, MA, May 12, 2008

National Bureau of Economic Research, Public Economics Program Meeting, Cambridge, MA, with Y. Gordnichenko and K.S. Peter, April 2008

World Bank Institute, International Seminar on Measuring the Fiscal Health of Cities, Washington, D.C. April 2008

Cairo, Egypt. Keynote speaker at the Conference on “Decentralization in Egypt: Opportunities and Challenges.” Ministry of Local Development of Egypt and USAID, May 2008.

Organized with Santiago Lago the 1st REDE and University of Vigo Conference on “La Financiación del Estado de las Autonomías: Perspectivas de Futuro,” November 15 and 16, 2007. Santiago de Compostela, Spain.

Invited presentation, UNDP Regional Meeting of Deputy Resident Representatives, Sarajevo, Bosnia and Herzegovina, November 2007.

Santiago de Compostela, Spain, Urban Public Economics review Conference on “Local Fiscal Competition.” October 2007.

CEPAL, United Nations Conference on “ La tributación directa en América Latina: equidad y desafíos” Santiago de Chile, May 2007.

Invited keynote speaker, Conference on Decentralization and the Future of Local Development in Egypt” USAID-Government of Egypt, Cairo, June 27-28, 2007

Lincoln Institute of Land Policy International Conference on Land Policies and Fiscal Decentralization, Cambridge, MA, June 3-5, 2007

Invited keynote speaker, XXI Simposio de Analisis Economico, the Spanish Economic Association, Oviedo, Spain, December 2006.

City University of Hong Kong, Governance in Asia Research Center. Conference on Governance in China. Paper presented on China’s fiscal equalization with Baoyun Qiao and Li Zhang, January 2007.

Junta de Andalucia and CEA, Sevilla, Spain, invited conference on model for autonomous government financing, November , 2006.

4th Symposium on Fiscal Federalism, Institut d’Economia de Barcelona, Spain; invited paper on revenue assignments. June, 2006

Organized an international conference jointly with Joan Youngman, Lincoln Institute and Roy Bahl, Andrew Young School on Property Taxes in Developing Countries, Stone Mountain, October 2006

Universidad Internacional Menendez-Pelayo, Pontevedra, Spain, “Curso de Verano”, spoke on tax administration policies, July 2006.

Beijing, China, International Seminar on Public Finance for a Harmonious Society, Ministry of Finance of China and the World Bank. June 2006

Central University of Finance and Economics, Beijing , June 2006

Flagship World Bank Report on “East Asia Decentralizes” with seminar presentations in Beijing, Hanoi, Jakarta, and Manila, October 2005

The World Bank, Washington D.C, keynote speaker on Intergovernmental Finance at the Urban Learning Week, March 2005.

Organized with Xavier Labandeira the Conference: The Role of Government in Regional Economic Development,” University of Vigo, at the Parador of Baiona, Galicia, Spain, September 2005.

PADCO 40th Anniversary Forum, The Cosmos Club, Washington D.C. Presenter, November, 2005.

Universidad Internacional Menendez-Pelayo, Santander, Spain, “Curso de Verano”, sponsored by Spain’s Agencia Estatal de Administracion Tributaria; spoke on international trends in tax administration, July 2005.

El Escorial, Universidad Complutense de Madrid, Summer School; lectured on the design of fiscal decentralization policies. August 2005.

Organized with James Alm an international conference on “Experimental Public Economics” May 23-24, 2005, Andrew Young School of Policy Studies, Evergreen Hotel and Resort, Stone Mountain, Georgia.

Thailand, Bureau of the Budget, and Office of the Prime Minister in Bangkok presented “An Assessment of Decentralization Trends around the World: What does it mean for Thailand?” January, 2005

Thailand, National Workshop on the Impacts of Fiscal and Labor Market Policies on Income Distribution, organized by the National Economic and Social Development Board. Presented a lecture on “Impacts of Fiscal Policies on Income Distribution: Lessons for Thailand.” Bangkok, January 2005.

UNDP-Vietnam’s Ministry of Finance Conference on Decentralization, Hanoi: Key Note Presentation on International Experience and Options for Reform in Fiscal Federalism, November 2004.

Organized with Bob Searle the conference the Challenges in the Design of Fiscal Equalization and intergovernmental Transfers. October 3-5, 2004, Evergreen Hotel and Resort, Stone Mountain, Georgia.

Universidad Internacional Menéndez Pelayo , Cursos de Verano, Barcelona, July 2004. Presented a lecture on “Models of Decentralization in Tax Administration: An International Perspective.”

Organized with James Alm and Mark Rider the conference the Challenges of Tax Reform in a Global Economy. May 25-26, 2004, Evergreen Hotel and Resort, Stone Mountain, Georgia.

Vietnam's Ministry of Finance and Academy of Finance Workshop on "Budget Decentralization in Vietnam and International Experiences" in Thac Da – Ba Vi, Ha Tay Province, April 2004.

Jakarta, Indonesia ,” Building Indonesia's Decentralization System”, USAID and Ministry of Finance. Presented “Bridging Expenditure Responsibilities and Minimum Service Standards to Revenue Assignments and the Design of Equalization Grants” February, 2004.

Gorbachev Foundation, Moscow, the Russian Federation. Delivered a conference assessing President Putin's recent fiscal reforms, sponsored by the World Bank Institute, February, 2004.

Barcelona, Spain, “XI Encuentro de Economia Publica.” Delivered the key note Hacienda Publica Española-Instituto de Estudios Fiscales lecture, February, 2004.

DaLi City, China, “International Symposium on Fiscal Transfers” Ministry of Finance P.R.China. Presentations on “General Principles of Transfer Design” and “An Assessment of the System of Equalization Transfers in China,” December 2003.

Organized with James Alm and Sally Wallace the conference the Hard-to-Tax. May 15-16, 2003, Evergreen Hotel and Resort, Stone Mountain, Georgia.

Washington, D.C. Key Speaker for thematic sessions "Tax Policy and Tax Administration" and "Fiscal Decentralization" at the World Bank LCSPS/World Bank one week training, January 2003.

Mexico. Presented a paper on decentralization policies in Latin America at Nuevos The Hewlett Conference on Retos de la Descentralizacion Fiscal en America Latina Conference organized by Centro de Investigacion y Docencia Economicas (CIDE) December 2002.

Spain. XV Simposio de Moneda y Credito, November 2002. Presented comments on the “Impact of Globalization of Fiscal Policy” by Emilio Albi.

Atlanta, Georgia. Conference on Tax Reform in Colombia, Ministry of Finance, Colombia, October 2002.

Washington, D.C. Presented session on "Descentralizacion y lucha contra la pobreza" at the Regional Conference: Politica Fiscal, Descentralizacion y Lucha Contra la Pobreza organized by the World Bank Institute, October 15-18, 2002.

Bogor, Indonesia. Presented a proposed revision of the DAU Fiscal Year 2003 formulation at the workshop on evaluation of DAU FY2002 and Revising on Formulation of DAU FY2003, (July 2002)

Jakarta, Indonesia. Participated as a discussant on Revenue Allocation Issues at the Regional University Conference on the Regional Economic Development in a Decentralizing Indonesia. (July 2002).

Presented "An Analysis of Indonesia's Transfer System: Recent Performance and Future Prospects" with Bambang Brodjonegoro at the conference Can Decentralization Help Rebuild Indonesia? May 1-3, 2002, Andrew Young School of Policy Studies, Evergreen Hotel and Resort, Stone Mountain, Georgia.

Organized with James Alm the conference Can Decentralization Help Rebuild Indonesia? May 1-3, 2002, Evergreen Hotel and Resort, Stone Mountain, Georgia.

Seattle, Washington. Participated as a discussant of treasury reform and personal income tax reform in China at the International Workshop on Fiscal Reform in China. (April 2002).

Beijing, China. Presented on revenue assignment issues and budget management in China's intergovernmental fiscal relations at Conference sponsored by the World Bank, (March 2002).

Bali, Indonesia, ASEM-World Bank Sponsored Workshop on Intergovernmental Fiscal Relations in East Asia. Made presentations on general principles of revenue assignments and transfers design and their application to East Asia (January 2002).

Haikou, China, World Bank Institute Conference on Fiscal Federation. Made a presentation on tax apportionment issues at the subnational level and discussed the international experience with equalization transfers (November 2001).

Peru, Central Bank and InterAmerican Development Bank. Made a presentation on the fundamental aspects of fiscal decentralization to the newly-elected congress and government officials (July 2001).

Ministry of Finance of Indonesia and World Bank Conference on Fiscal Equalization. Presented a paper on general principles for equalization transfers and a second paper on the design of a equalization grant for Indonesia (April 2001).

Organized with James Alm the conference Public Finance in Developing and Transition Countries: A Conference in Honor of Richard Bird, April 5-6, 2001, Evergreen Hotel and Resort, Stone Mountain, Georgia. Also presented paper on tax evasion in developing and transition countries

OCED Conference, Moscow. Presented a Perspective on President Putin's Reform in Intergovernmental Fiscal Relations (January 2001).

World Bank Conference on Ukraine's draft Budget Code. Kiev, Ukraine, 2000.

Presented "Making Decentralization Work: The Case of Russia, Ukraine and Kazakhstan" at the International Monetary Fund Conference on Fiscal Decentralization (November 20-21, 2000).

World Bank Conference on Intergovernmental Fiscal Relations in Central Asia, Washington and Astana, Kazakhstan (April 2000).

Presenter, World Bank Institute Conference on Intergovernmental Fiscal Relations and Local Financial Management in Astana, Kazakhstan in a video session from Washington, D.C. on April 19, 2000.

Presenter for the session on Stability of Intergovernmental Transfers and Local Own-Source Revenue Generation, Global Conference on Capital Markets Development at the Subnational Level, Subnational Capital Markets: Challenges at the National and Local Level in the XXI Century, New York City (February 15-17, 2000).

Commentator for the session on Russia, Conference sponsored by the World Bank Institute and the Swiss Institute of Federalism held in Murten, Switzerland. Centralization-Decentralization: The Role of Intergovernmental Fiscal Relations in Shaping Effective States within Fragmented Societies (February 10-12, 2000).

Presented "Tax Reform in the Transition: The Ups and Downs in the Russian Federation" at the NTA conference in Atlanta, Georgia (October 1999). Session on Tax Reform in the Russian Federation.

Discussant and Moderator at the World Bank Conference on Intergovernmental Fiscal Relations in the Ukraine (June 28-30, 1999).

Presented a paper on intergovernmental fiscal reform in Armenia at the World Bank conference on Intergovernmental Reform (May 1999).

Presenter at the World Bank ECA Conference on intergovernmental fiscal reform in transitional countries (April 1999).

Presenter at the World Bank joint seminar with the IMF on fiscal reform strategy and issues in the Russian Federation (April 1999).

Intergovernmental Fiscal Policy Seminar, World Bank, Moscow (February 18-19, 1999). Presented “Political Economy of Reforming Sub-National Revenue and Expenditure Assignment.”

Discussant at the AEA Meeting in New York (January 1999). Session on Eastern Europe.

Presented “The Assignment of Expenditure Responsibility” at a World Bank-OECD joint seminar in Vienna (March, 1998).

National Tax Association’s 90th Annual Conference on Taxation, Chicago, Illinois (November 9-11, 1997).

USAID Conference on Economic Growth and Democratic Governance, Washington, D.C. (October 9-10, 1997).

International Institute of Public Finance, Kyoto, Japan (August 1997).

International Seminar in Public Economics, Tokyo, Japan (August 1997).

Conference on Fiscal Decentralization Strategies for Kazakstan, Budapest (March 1997).

Duke University’s Conference on Taxation in Russia (January 1997).

Asian Development Bank Conference on Public Finance Issues in the Transition Economies of Asia, Manila (December, 1995).

USAID's Economists Conference, Annapolis (September 1995).

World Bank Seminar on the Design of Decentralization Policies in Countries in Transition (September 1995).

DAI Conference in Washington D.C. on the Design of Fiscal Management in Transition Economies (June 1995).

Lincoln Institute Conference on Financing the Development of Large Cities in Latin America, La Serena, Chile (July 1994).

TRED/Lincoln Institute Conference on Public Finance in Economies in Transition, Cambridge (October 1993).

International Institute of Public Finance Conference, Berlin (August 1993).

OECD and World Bank Conference on Fiscal Federalism in the Russian Federation, Paris (April 1993).

Seminar at the Public Economics Division, The World Bank (June 1992).

International Seminar in Public Economics, co-sponsored by Spain's Instituto de Estudios Fiscales, El Escorial, Spain (June 1992).

Baltic Conference on Municipal Privatization, Pärnu, Estonia (November 1991). Organized by The U.S.-Baltic Foundation.

TRED/Lincoln Institute of Land Policy Conference on Financing Local Governments, Cambridge, Massachusetts (October 1991).

Conference on Tax Administration in CIAT Countries in Segovia, Spain, (June 1991). Organized by the IMF and the Institute of Fiscal Studies, Spain.

Urban Institute Conference on Big City Governance and Fiscal Choices, Los Angeles, California (June 1990).

Professional Organizations:

American Economic Association
National Tax Association
International Institute of Public Finance
Southern Economic Association
REDE, University of Vigo, Spain

Reports and Selected Advisory Consulting Appointments:

Asian development Bank, Manila, wrote three policy notes on “ Impact and Outcomes from the Global Experience with Fiscal decentralization,” “Perspectives on Fiscal decentralization in Asia” and “ A Tax Policy Perspective in Asia’ November 2010.

Panama, Inter-American development Bank, wrote a report with Juan Luis Gomez on the “Challenges of Decentralization in Panama 2009-2010

El Salvador, the World Bank, conducted a review of the current system of intergovernmental fiscal relations and the feasibility of implementing fiscal stimulus conditional grants, December 2009.

Laos, the World Bank, conducted an evaluation of the recent decentralization reform in the country, 2009

Saudi Arabia: led a study for the design of a system of capital transfers in the Kingdom of Saudi Arabia, funded by the World Bank, 2008-2009.

Peru: led a team of researchers in the completion of four technical reports for the Ministry of Finance on expenditures assignments, equalization and capital transfers, revenue mobilization and borrowing for the comprehensive reform of Peru's system of intergovernmental fiscal relations, sponsored by CAF (Confederación Andina de Fomento), 2008-2009.

Macedonia, directed a study of Macedonia's system of intergovernmental transfers under contract for the UNDP/Macedonia, 2008-09.

Indonesia: led study of causes and effects of sub-national government fragmentation in Indonesia for the Ministry of Home Affairs, funded by the Asian Development Bank, 2008.

South Africa: led study for the reform of the provincial equalization grant system of South Africa, funded by the Fiscal and Financial Commission and the Ministry of Finance of South Africa, 2008.

Turkey: led study for Turkey's excise tax reform strategy for discussions for accession with the European Union funded by UN and Turkey's Ministry of Finance, February-April 2008

Colombia: led a mission of CAF (Confederación Andina de Fomento) to design a technical assistance plan for decentralization reform in Colombia, November 2007

Peru: led a mission of CAF (Confederación Andina de Fomento) to design a technical assistance plan for decentralization reform in Peru, November 2007

Macedonia, directed a review of Macedonia's fiscal decentralization system under contract for the UNDP/Macedonia. 2007

Turkey: Led study tour of Pakistan's Federal Board of Revenue authorities to Turkey, September 2007.

China: wrote a report on the reform of the assignment of expenditure functions in China, the World Bank, 2007.

Pakistan: the World Banks and Central Board of Revenue and Ministry of Finance, Islamabad. Directed the Tax Policy Overview project. 2007-08

Belarus: wrote a policy note for the Government assessing the strengths and weaknesses of the current system of intergovernmental finance. The World Bank. 2007.

China: the World Bank. Directed a team of Chinese experts in the writing of several reports on education, health and welfare decentralization policies in China. 2006

Pakistan: traveled to Islamabad and wrote a report for the Central board of Revenue and the Ministry of Finance assessing the overall performance and need for reform of Pakistan's tax system, funded by the World Bank. 2006

Romania: USAID. I worked with the Ministry of Finance and the Ministry of Interior and administration on a report for updating Romania's equalization grant formula.

Indonesia. Asian Development Bank. Worked on the development and implementation of several projects on the strengthening and evaluation of fiscal reform in Indonesia. 2005-07

Lao PDR, funded by the European Union and the World Bank traveled to Lao in repeated missions advising the Government on issues relating to the centralization of tax administration and customs and the formulation of a decentralization strategy. 2006-2007.

Nicaragua, UNDP. Worked on a project with the Government of Nicaragua for the reform of the system of equalization grants, 2005-06

India: wrote a report on *An Assessment of the Fiscal Condition of the States and their Relations with the Union Government*, for the Ministry of Finance, New Delhi and USAID and presented the results in a Ministry of Finance workshop (with R. Bahl and M. Rider), 2005

Directed and participated in five-country study on fiscal decentralization reforms in five transition countries (Macedonia, Serbia and Montenegro, Croatia, Armenia, and Georgia), UNDP/Bratislava Resource Center (BRC) (February-March 2005).

Laos, World Bank Public Expenditure Review, funded by the European Union, November, 2005, wrote a report on the reform strategy for the decentralization of revenues and expenditures and the centralization of tax administration.

Romania, Ministry of Finance of Romania, wrote a report setting a reform agenda for fiscal decentralization in Romania, December, 2005

Vietnam, United Nations Development Program (UNDP), provided advice to the Ministry of Finance of Vietnam on the reform of expenditure norms and the development for a comprehensive reform blueprint in intergovernmental fiscal relations (November 2004-March 2005)

Bolivia, World Bank, provided several background reports and presented a Methodology for the Design of Intergovernmental Transfers, September, 2005.

Tanzania, Ministry of Finance and DANIDA, wrote a report on Local Revenue Mobilization (November 2004-June 2005)

Equatorial Guinea, World Bank, Public Expenditure Review Appraisal. Discussed with the Government the possibility of a Public Expenditure Review and wrote an exploratory report (November, 2004)

Republic of Georgia, Tbilisi. Government of Georgia, Municipal Development Fund. Developed a proposal for an equalization grant system in Georgia and co-authored draft Law on Local Budgets. (August-October, 2004)

Vietnam, World Bank, Public Expenditure Review. Contribute a chapter on reforming the system of intergovernmental fiscal relations. (April-June, 2004).

Indonesia, USAID. Wrote a report with Jamie Boex and Gabe Ferrazi on how to link the law assigning functional responsibilities in Indonesia with the law structuring transfers and revenue assignment. A second report took an overview of the state of the decentralization process in Indonesia (June 2003).

Mexico, World Bank. Housing and Local Development. Traveled to Mexico and contributed several reports on subnational financing strategies. (January-February 2003).

Washington, D.C., World Bank. Presenter for the Latin American and Caribbean Region Public Sector Training. (January 2003).

Vietnam, World Bank. Traveled to Hanoi and several provinces to assess the Central Government on possible fiscal decentralization strategies and evaluated current fiscal policies in the country (November 2002).

El Salvador, World Bank. Traveled to El Salvador and wrote report on the strategy for decentralization. (September 2002).

Indonesia, World Bank. Advised Ministry of Finance officials on a variety of fiscal management and decentralization issues. (August 2002).

Ukraine, World Bank. Traveled to Ukraine and reviewed new system of grants. (June-July 2002).

Mexico, Tax Reform and Fiscal Adjustment Loan. Traveled to Mexico and contributed to the review and analysis of proposed reforms of the corporate and personal income tax. Wrote report on the efficiency effects of CIT reform. (November 2001 and March 2002).

China, the World Bank. Traveled to Beijing and Gansu as a member of a public expenditure review at the provincial level in China; wrote and presented a series of reports on intergovernmental finance issues as inputs to review report. Wrote chapter on expenditure review and policy note with Christine Wong. (December 2000-November 2001).

Moldova, the World Bank. Traveled to Chisinau to review current reforms in intergovernmental fiscal relations and wrote a co-authored report on analysis and options for reform (September 2001).

Indonesia, the World Bank. Analyzed the equalization grant system and proposed several reforms (February 2001 and January 2002).

Indonesia, USAID/IRIS, University of Maryland. Traveled to Jakarta to advise government officials on intergovernmental fiscal relations issues. Wrote a series of notes on several issues, including the design of an equalization transfer system (October 2000 and February 2001).

Czech Republic, the World Bank. Traveled to Prague as a member of a public expenditure review mission and co-authored a report on intergovernmental fiscal reform in the Czech Republic (November 2000).

Ecuador, InterAmerican Development Bank. Wrote a report evaluating the current reform efforts in intergovernmental fiscal relations and commented on several draft laws (July-September 2000).

Mexico, World Bank. Traveled to Mexico and wrote two reports on tax reform in Mexico. The first was an evaluation of the efficiency equity and revenue performance of the current tax system. The second report was an evaluation of Mexico's tax policies in the context of NAFTA (March-June 2000).

Ukraine, World Bank. Traveled to Kiev, provided comments on the new draft Budget Code and made several presentations on the budget process and intergovernmental reform to government officials (June 2000).

Served on an advisory panel for World Bank work on intergovernmental fiscal relations in Russia (1998-99)

Kazakhstan, traveled to Astana, for the World Bank and wrote a report on Fiscal Decentralization in Kazakhstan: Recent Developments and Agenda for Reform

and a recent report on budget institution and process as background papers for the Bank's Public Expenditure Review of Kazakhstan of 1999 (July-December 1999).

Latvia, traveled to Riga and wrote a report for the World Bank on equalization transfer reform in Latvia (September 1999).

Ukraine, World Bank. Gave comments on draft report on intergovernmental fiscal relations (June 1999).

Moldova, World Bank. Gave comments on the draft Budget System Law (May 1999).

Presented at the World Bank Planning Session for Decentralization Issues in the ECA. Presentation was on the Challenges of Decentralization that are specific to ECA countries (April 1, 1999).

Mexico, traveled to Mexico on a World Bank Mission concerned with reforming Intergovernmental Fiscal Relations. Co-authored a paper on expenditure assignment issues in fiscal federalism in Mexico (January and March 1999).

Sri Lanka, traveled to Columbo to prepare a work plan to provide technical assistance to the Department of Treasury involving the development of capabilities of the Department of Fiscal Policy and Economic Affairs in the Ministry of Finance and Planning, and the Departments of Inland Revenue and Customs to conduct tax policy analysis (February 1999).

Jordan, World Bank Appraisal Educational Sector Mission to Jordan (December 1998). Wrote a report on the economic feasibility of the 10-year education reform in, "Jordan Human Resources Development Sector Investment Loan Aide Memoir of the World Bank Appraisal Mission." Also served as economic consultant to the mission team.

Poland, traveled to Warsaw on a World Bank mission to provide assistance with fiscal issues concerning the accession to the European Union (December 1998).

Russia, wrote a report in response to a request from the Federation Council with Jameson Boex. "A Methodology For Implementing Transfers For Depressed Regions In The Russian Federation" (March 1, 1998).

Russia, wrote a report in response to a request from the Ministry of Finance of the Russian Federation with Jameson Boex. "A Brief Note on Making Misreporting Adjustments for National Income and Product Accounts" (February 1998).

Ukraine, World Bank, member of the mission team. Wrote a report, "An Update on Fiscal Decentralization in Ukraine and Agenda for Reform" (January 1998).

Wrote a report at the request of the Ministry of Finance of Ukraine. “Should Ukraine Continue To Use Budgetary Norms For Subnational Governments” (December 1997).

Wrote a report on the request of the Ministry of Finance of the Russian Federation. “Determinants of Foreign Direct Investment: Analysis and Applications for the Russian Federation.”

Wrote a report on the request of the Budget Department of the Ministry of Finance of the Russian Federation under the sponsorship of the World Bank. “Multi-year Budgeting: A Review of International Practices and Their Potential Application to the Russian Federation.”

Lithuania/World Bank (July 1997), member of a mission to write “policy notes” on contemporary economic issues in Lithuania. Wrote a chapter on fiscal decentralization and management issues.

Latin America, Public Expenditure Review/World Bank. Wrote an evaluation of public expenditures reviews in Latin America for the World Bank (May-July 1997). Contributed to a World Bank Study on how effective Public Expenditure Reviews are. I wrote, “Evaluation of Public Expenditure Reviews in LAC Honduras, Peru, Trinidad and Tobago.”

Wrote a report in response to a request from the Ministry of Finance of the Russian Federation with Jameson Boex. “An Analysis of Alternative Measures of Fiscal Capacity for Regions of the Russian Federation.” (June 1997).

Wrote a report in response to a request from the Ministry of Finance of the Russian Federation with Jameson Boex. “A Methodological Note on the Reform of Equalization Transfers in the Russian Federation.” (June 1997).

Wrote a report and developed a model for the Ministry of Finance of Ukraine. “Ukraine Public Resources Management Loan Discussion Memorandum on Intergovernmental Finance Issues, Short-term Reforms, and Simulated Results.” (June 1997).

Ukraine/World Bank (June 1997), member of the SAL preparatory mission. Wrote a report on fiscal decentralization issues and proposed a set of formula-driven transfers.

Bangladesh, World Bank Intergovernmental Fiscal Relations, 1996-97. I led a mission of five fiscal economists and co-edited and wrote several chapters of a World Bank report, “Bangladesh Municipal Finance Management Sector Study.” (May 1997).

USAID - (DAI and HIID). Wrote a manual with W. Loehr and G. Guess for conducting sectoral studies on fiscal decentralization in developing and transition economies, "Fiscal Decentralization: A Methodology for Case Studies." (May 1997).

Russia/World Bank, January 1997, member of the SAL preparatory mission for Russia, advising on fiscal issues, wrote a report on the reform of equalization transfers in Russia and advised on general fiscal management issues.

Estonia, World Bank Public Expenditure and Financial Management, October 1996. I wrote a report on budget processes and economic policy formulation issues, "Estonia: Fiscal Management and the Budget Process." (January 1997).

Kazakstan/USAID Intergovernmental Fiscal Relations Project, 1996. I acted as an advisor at different stages of the project.

Director of the City of Moscow Fiscal Management Project under contract with the Research Triangle Institute and USAID, Washington (1994-1996).

Croatia, Ministry of Finance, 1996-97. I wrote a manual with Robert McNab for tax revenue forecasting and produced a set of econometric forecasts, "Forecasting Revenue Collections for the Republic of Croatia: Preliminary Results and Methodology." (November 30, 1996).

Nicaragua/USAID, Intergovernmental Fiscal Relations (November 1996). Advised the Government on policy developments for intergovernmental issues and wrote a report on how to plan it, "Principios Para Una Estrategia de Descentralizacion Fiscal en Nicaragua, Borrado." The results were presented in a series of conferences in the Spring of 1997.

Croatia, World Bank appraisal mission for Public Sector Adjustment (July 1996).

Honduras/USAID tax reform project. I advised the Ministry of Finance and the Chief of the Economic Cabinet on tax reform issues in Honduras (July 1996).

Vietnam/Asian Development Bank mission on intergovernmental fiscal relations. I wrote a report on fiscal decentralization with C. McLure (April 1996).

Kyrgyzstan/World Bank Mission for Fiscal Management and Intergovernmental Finance Project. I built a matrix of policy reform conditions in fiscal management and government finance as part of a structural adjustment operation (March 1996).

Croatia/World Bank Mission for Public Sector Adjustment Loan, continuing the work under the Country Economics Memorandum. I built a matrix of policy

reform measures in taxation, expenditure and budgeting, and designed terms of reference for technical assistance in these areas (January 1996).

World Bank, Russian Training Foundation Project. I wrote with Sally Wallace the terms of reference for training in public finance (taxation, budgeting and intergovernmental relations) for over 40,000 Russian officials at the federal and subnational levels (1994-1995).

Honduras/USAID Tax Reform. I advised the vice-prime minister, the Ministry of Finance, and the tax reform committee on general strategy issues for the reform of the tax system (December 1995).

World Bank Mission to Croatia on the Country Economics Memorandum, July 1995. I wrote the three background papers on fiscal issues (tax policy and administration, expenditure priorities, and budgeting and fiscal management) for the Memorandum. "Croatia: Budget Management and Institutions." (November 1995).

Joint World Bank and IMF Mission to Madagascar on Tax Policy and Tax Administration. I wrote a blueprint for reform of the VAT, excise taxes, and fiscal incentive system (September 1995).

Asian Development Bank Mission to Kazakhstan on Intergovernmental Fiscal Relations. I wrote two chapters on expenditure assignment, and fiscal management and budgeting issues (August 1995).

World Bank Fiscal Management in the Russian Federation. I wrote a report on budget compliance, audit and control in the Russian Federation (June 1995).

World Bank Mission to Russia, Fiscal Management. I wrote a comprehensive report on debt management issues and policies at the federal and subnational levels (October 1994 – June 1995).

World Bank, Fiscal Management and Budgeting in the Russian Federation. I prepared a comprehensive paper on Fiscal Management and the budgeting system, with inputs from a team of six people (December 1993 – June 1995).

World Bank Mission to Estonia on Intergovernmental Fiscal Relations. I wrote a report on vertical structure, expenditure and revenue assignments, and transfers and borrowing in Estonia with proposals for reform (May 1995).

World Bank Mission to Latvia. I wrote a report on the efficiency of expenditures, assignment of responsibilities and the reform of the transfer system (February 1995).

World Bank Mission to Madagascar, Comprehensive Fiscal Reform, June 1994. I wrote a comprehensive study of Madagascar tax system and put together a fiscal reform plan and agenda for Madagascar. “Madagascar: Overview of the Tax System and the Need for Comprehensive Reform.” (September 1994).

World Bank Mission to Russia (Rostov and Moscow) Municipal Infrastructure and Social services. Wrote a number of reports on the issues of financing local projects with World Bank loans in the context of the Russian Federation (July 1994).

World Bank Mission to Ukraine, Urban Infrastructure Development. I prepared a strategy paper for fiscal decentralization in Ukraine (May 1994).

World Bank Mission to Latvia, Urban Infrastructure Development. I prepared a paper on fiscal decentralization and municipal finance in Latvia (February 1994).

World Bank Missions to Mexico, Public Expenditure Review in the Agricultural Sector. Wrote several reports on public investment, budgeting tax treatment of the agricultural sector, and fiscal federalism in Mexico (September and December 1993).

Honduras/USAID Projects for Fiscal Reform. I wrote a report assessing Honduras tax system and budget process and suggesting areas for reform (August 1993).

Mission Leader for Intergovernmental Fiscal Relations in Ukraine/USAID/Coopers & Lybrand. I led an eight-member mission and had the responsibility of writing a plan of technical assistance to the Government of Ukraine in the areas of intergovernmental fiscal relations, fiscal policy design, information systems and revenue forecasting, tax administration, budgeting at the central and subnational levels of government, and computerization of tax administration and budget processes (July 1993). “Intergovernmental Finances, Budgeting, and Tax Administration in Ukraine, Final Report.”

World Bank Mission to Russia on the Social Sector and the Social Safety Net. I wrote a report on the financing of social expenditures in Russia emphasizing the role of subnational governments (June 1993).

USAID Mission to Russia. Participated in the design of technical assistance to the Ministry of Finance and the Supreme Soviet for the establishment of fiscal analysis units, and a comprehensive technical assistance program in the fiscal area for the Moscow Oblast (March and June 1993).

World Bank/Peat Marwick Design Team for Technical Assistance to Bulgaria in the area of intergovernmental relations and wrote a report titled “The

Decentralization of Basic Education in Bulgaria” on education finance (April 1993).

USAID Mission to Ukraine. Wrote a report on possible technical assistance to Ukraine in the areas of tax policy, tax administration, intergovernmental relations, monetary policy, and central bank supervision (December 1992).

World Bank Decentralization of Local Government in the Philippines Mission, 1990 to 1991. Co-authored a comprehensive report with Roy Bahl on the local public finances of the Philippines. “The Philippines Fiscal Decentralization Study.” (November 10, 1992).

World Bank Public Finance Mission to Bulgaria. Wrote a report on fiscal decentralization issues in Bulgaria (October – November 1992).

World Bank Fiscal Federalism Mission to the Russian Federation. Wrote several reports on the expenditure side of fiscal federalism in Russia (March - September 1992).

World Bank Public Sector Investment Review Mission to Egypt. Wrote a report on public investment in the social sectors of Egypt (February 1992).

U.S. Baltic Foundations’ privatization conference, “Municipal Government in a Democratic, Free Market Society.” in Pärnu, Estonia Also sponsored by the Lincoln Institute of Land Policy (November 19-22, 1991). Wrote several short reports on privatization and municipal finance and discussed them in several meetings with officials of Estonia and Latvia and Lithuania. “Raising Municipal Revenues: The Roles of Privatization, Taxation and Other Sources of Funds.”

Egypt Fiscal Reform Project USAID/Policy Economics Group, KPMG Peat Marwick. Wrote a report and proposals for reform in the area of trade and tax policy (June 1991).

Economic Policy Reform Project for Panama/USAID, December 1991. Proposed a strategy for technical assistance by the U.S. Government to the Government of Panama in fiscal policy, public enterprises, labor markets, tariff protection, and the turnover of the Canal operations in 1999. “Report on the Design of an Economic Reform Project USAID/PANAMA.” (February 27, 1991).

Mission Leader for El Salvador Fiscal Reform Project, Policy Economics Group KPMG Peat Marwick and USAID/El Salvador. I led a nine-member mission to El Salvador and had the responsibility of writing a comprehensive fiscal reform project proposal for the country including the areas of tax policy, tax administration, customs, budget, treasury and computerization of the Ministry of Finance (August-October 1990).

World Bank Public Expenditure Review Mission to Jordan. Wrote the review for the social sectors including Education and Health (May – June 1990).

USAID/Ecuador (December 1989). Wrote a report on choices, strategies and a preliminary project plan for continuation of AID Fiscal Administration Project in Ecuador, “Discussion Document and Draft Proposal for the Amendment of Project No. 518-0042.”

World Bank SAL Preparatory Mission in Egypt, Social Sector (August-September 1989). Wrote sections of the incidence of the tax system, social security, housing, subsidies, targeting and access to water and electricity. “An Assessment of Incidence of the Egyptian Tax System.”

Member of Final Evaluation Team of the Ecuador Tax Administration Development Project, USAID/Development Associates, Inc. Contributed to the “Final Report of the Fiscal Administration Development Project,” which was divided into two parts: (1) a logical framework analysis summary, (2) major issues section providing answers to questions raised (August 1989).

Basic Education Project Paper, Guatemala, USAID and Academy for Educational Development. Wrote an economic analysis of the efficiency of the primary education system, estimated earning functions from census data and did benefit-cost analysis of the project (March 1989).

Guatemala Fiscal Administration Project, USAID, Peat Marwick and Georgia State University Policy Research Center, 1988-1993. I served as co-director of the project and wrote, “Technical Memorandum No. 7: Income and Payroll Taxes.” (February 1989).

World Bank Educational Sector Mission to Belize. Wrote the economic and educational finance chapters of the Mission's final report (June – July 1988).

Budget Revenues Forecasting and Fiscal Policy for Ecuador. World Bank, United Nations and Robert Natham Association. I developed a methodology for revenues forecasting, implemented a number of forecasts, analyzed different aspects of fiscal policy and made recommendations (March – June 1988).

Central America Education Field Technical Support. USAID and the Academy for Educational Development (December 1987 to June 1988). I wrote a report on Guatemala labor markets and needs for skills training. “A Perspective on Skill Training Needs and Labor Markets in the Guatemalan Economy.”

Bolivia Economic Policy Project. Harvard Institute for International Development. I wrote a report on Bolivian budget policies (September 1987).

Project Identification Paper for Guatemala Fiscal Policy Project, USAID-Guatemala (August 1987).

Member of Mid-Term Evaluation Team of the Ecuador Fiscal Administration Development Project. USAID-Development Associates, Inc. Evaluation gave primary attention to the timeliness of input delivery and the effectiveness of the technical assistance and training (July 1987).

Tax Reforms Project in Ecuador, USAID and Syracuse University (1985-86). I wrote a staff paper analyzing sensitivity of tax revenues and distribution of the tax burdens to structural changes in the personal income tax. A second part of the project analyzed different forms of income tax evasion in Ecuador.

Jamaica Tax Examination Project, Syracuse University and USAID (1984-86). I wrote a staff paper on the taxation of financial institutions and co-authored another one of the taxation of life insurance companies.

Guatemala Regionalization of Primary Education, USAID and The Academy for Educational Development. I wrote a report on local participation in school financing (September 1986).

Member of USAID Tunisia CDSS Team (March 1985). I wrote reports on the ongoing fiscal reform, budget trends, and an evaluation of consumer price subsidies. "Report No. 1- Expenditure Policies: GOT Budget." "Report No. 2- Tunisia's Tax System." "Report No. 3-Price Subsidies in Tunisia."

Fiscal Advisor to the Ministry of Finance, Grenada (July-September 1984). Contracted by the Maxwell School, Syracuse University and USAID. Among other activities, I wrote reports on the reform of property tax, personal and corporation income taxes, and budget procedures.

Contract Research:

Grant (with K. Ihlanfeldt) on property tax capitalization rates for U.S. Department of Housing and Urban Development, 1984 (principal investigator).

Grant (with R. Saposnik) on the development of a contagion model of the urban underclass for U.S. Department of Health and Human Services, 1989 (co-principal investigator).

Fiscal Reform Project in Guatemala, USAID, \$1,200,000; Co-Project Director

Project Number	Title	Amount	Funding Source
Fiscal Year 1995			
	Chinese Training Program	\$46,242	
	American Federalism Exchange Russian Officials	\$128,913	
	Russian Federation	\$289,102	
	Moscow Fin Planning Courses	\$26,936	
	State Tax Inspectorate	\$246,478	
	Federalism Study Tour for Chinese	\$118,498	
	Central Asian Republic Tax Training #1	\$127,385	
	Central Asian Republic Tax Training #2	\$94,507	
	Central Asian Republic Tax Training #3	\$92,653	
	Training for Kazakhstan Officials	\$37,963	
	Subtotal for 1995	\$1,208,677	
Fiscal Year 1996			
	"The Design Fiscal Decentralization: Czech Republic"	\$33,985	
	Fiscal Mgt Project II	\$849,977	
	Fiscal Decentralization	\$98,055	
	Property Tax Program	\$41,636	
	South Africa Assignment	\$20,732	
	Subtotal for 1996	\$1,044,385	
Fiscal Year 1997			
	Russian Federation Fiscal Reform Project	\$10,600,000	
	Russia Multi-Year Budgeting Project	\$100,000	
	WBI Vienna Fiscal Decentralization Training	\$138,000	
	Subtotal for 1997	\$10,838,000	
Fiscal Year 1998			
	Palestine Budgeting Training Program	\$87,000	
	Sri Lanka Tax Analysis Training	\$132,000	
	Uganda Fiscal Decentralization Training	\$500,000	
	Subtotal for 1998	\$719,000	
Fiscal Year 1999			
	DTT-GSU-FPC Fiscal Decentralization in Russia	\$240,000	
	Fiscal Policy Training Program 2000	\$95,000	
	Anambra State Fiscal Study	\$98,000	
	Malawi Fiscal Transfers Study (UNCDF)	\$50,000	
	Subtotal for 1999	\$483,000	

Fiscal Year 2000			
	Palestine An Najah Partnership	\$100,000	State Dept/ALO
	IET-GSU-CFP Fiscal Decentralization	\$400,000	USAID
	Fiscal Policy Training Program 2001	\$120,000	Various
	Fiscal Policy Training Program 2001 grant	\$20,000	World Bank
	UNCDF Bangkok Training	\$25,000	UNCDF
	Subtotal for 2000	\$665,000	
Fiscal Year 2001			
	Summer Training Program	\$300,000	Various Donors
	Indonesia Masters Program	\$462,000	USAID
	India Assessment Task Order	\$200,000	USAID
	Tanzania Study	\$180,000	DANIDA
	Bangladesh	\$40,000	UNDP
	Subtotal for 2001	\$1,182,000	
Fiscal Year 2002			
	Nepal Training #1	\$20,000	UNCDF
	Swaziland Intergovernmental Fiscal Study	\$80,000	Swaziland Government
	Ron Brown Institute	\$2,500,000	USAID
	Indonesia Masters Program II	\$800,000	USAID
ELM54	Tanzania Formula Based Grants	\$154,151	DANIDA
ELM56	Indonesia Fiscal Decentralization	\$110,000	PADCO/USAID
	Subtotal for 2002	\$3,664,151	
Fiscal Year 2003			
ELM65	Fiscal Analysis Training Program Indonesia	\$16,462	Dutch Trust Fund
ELM 78	Jamaica Tax Reform	\$966,499	Government of Jamaica
ELM79	Intergovernmental Fiscal Transfers Swaziland	\$76,778	Government of Swaziland
ELM 82	FERTL-DAI Trade liberalization	\$480,201	DAI/USAID
ELM89	Uganda Revenue Forecasting Training	\$11,160	Government of Uganda
ELM96	NDI Guyana Decentralization Training	\$16,735	NDI
ELM98	Nepal Decentralization Training	\$27,811	UNCDF
ELU06	Summer Training 2004	\$274,651	Various Sponsors
ELU 08	Tanzania Grant Allocation III	\$181,528	DANIDA
ELU11	Fiscal policy training 2004	\$61,838	DAI/USAID
	Subtotal for 2003	\$2,113,663	
Fiscal Year 2004			
FLU43	Expenditure Management Course	\$100,000	Government of Thailand
FLU 63	Tanzania Revenue Study	\$211,300	Government of Tanzania
FLU75	Fiscal Decentralization in Trans Countries	\$52,613	UNDP Bratislava
FLU83	Bangladesh - Decentralization	\$28,354	United Nations Office Dhaka
FLU87	USAID Training 2005	\$90,938	DAI/USAID
FLU98	Summer Training 2005	\$158,718	Various Sponsors
	Subtotal for 2004	\$641,923	
Fiscal Year 2005			

GLD 16	Tanzania – LGF Training	\$55,000	Government of Tanzania
GLD17	Training-East Timor	\$29,757	UNDP
GLD 46	University of Guyana – Strengthening Statistics	\$182,210	University of Guyana/IADB
GLD51	Sub-national Capital Transfer (OSI)	\$29,928	Open Society Institute
GLD 56	SUM II MCW Toolkit Task Order	\$7,914	PADCO/USAID
GLD 58	Making Tax Policy Work. Conference	\$48,506	Lincoln Institute of Land Policy
GLD 59	Tanzania - Local Government Reform	\$139,271	Government of Tanzania
GLD 60	Tanzania - Inter-Governmental Fiscal Transfer	\$43,096	Min of Development/Netherlands
GLD 61	Namibia - Design Regional Grant Systems	\$156,358	Ramboll Finconsult
GLD 73	Guatemala - MTEF and Performance Budgeting	\$20,358	World Bank Institute
GLD 74	USAID Training 2006	\$36,375	DAI/USAID
GLD 77	II Summer School in Public Economics	\$45,852	Rafael Del Pino Foundation
GLD 79	CDD E-Learning Project	\$2,500	World Bank
GLU 99	Summer School in Public Economics	\$68,517	Rafael Del Pino Foundation
H3025	Summer Training Program 2006	\$350,105	Various Sponsors
Subtotal for 2005		\$1,215,747	

Fiscal Year 2006

H3052	Bangladesh - Decentralization	\$29,812	UNOPS
H3052	Guatemala MTEF Training II	\$12,000	World Bank Institute
H3072	Transfer Systems in Romania	\$27,487	PADCO/USAID
H3074	Sudan - In Country ESL Training	\$79,972	Government of Sudan
H3098	Tanzania Masters Program	\$31,741	Government of Tanzania
H3153	Tanzania JFC Training	\$14,217	Government of Tanzania
H3165	Nigeria GSP Reform Project	\$4,453	PADCO/USAID
H3184	Lincoln Land Policies and Fiscal Decentralization	\$12,000	Lincoln Institute of Land Policy
H3202	Tanzania – Tech and Cap. Build. Fiscal Transfers	\$148,330	Government of Tanzania
H3209	Namibia - Capacity Building for Recurrent Sys.	\$81,819	Ramboll Finconsult
H3231	Pakistan – Tax Policy Review	\$825,076	World Bank/Pakistan
H3256	USAID Training 2007	\$60,000	DAI/USAID
H3264	Egypt Decentralization Initiative (Task 1)	\$69,736	PADCO/USAID
H3281	Guatemala - Performance-Based Budgeting	\$18,011	Bank of Reconstruction/Guatemala
H3305	Sudan - ESL for Fiscal Policy (Summer)	\$131,955	Sudanese Government
H3309	Namibia – Long Term Fiscal Advisor	\$101,773	Ramboll Finconsult
H3319	Summer training Program 2007	\$287,228	Various Sponsors
H3336	SEGIR MACRO II – Task Order I	\$36,145	Louis Berger/DAI/USAID
H3354	Egypt – Task Order 2 (Decent. Initiative Sup)	\$110,241	PADCO/USAID
Subtotal for 2006		\$2,081,996	

Fiscal Year 2007

I3446	Summer School in Public Economics	\$58,650	Rafael Del Pino Foundation
I3452	Macedonia - Fiscal Decentralization	\$47,371	UNDP Macedonia
I3474	Vietnam –Piloting Improved Fiscal Framework	\$12,868	UNDP
I3529	Egypt – Task Order 3 (Decent. Initiative Sup)	\$170,082	PADCO/USAID
I3531	Namibia – Fiscal Decentralization training III	\$26,642	Ramboll Finconsult
I3571	Peru – Technical Assist. For Fiscal Decentralization	\$34,799	REMURPE/OSI
I3575	Fiscal Decentralization Handbook	\$15,000	UNDP Bratislava
I3642	Peru Columbia Fiscal Policy Advisory Services	\$12,846	REMURPE
I3656	Peru - Municipal Training in Fiscal Decentralization	\$24,357	REMURPE
I3675	Lao PDR Fiscal Decentralization Training	\$45,106	Lao Govt

I3676	Pakistan Visiting Scholars	\$29,456	Pakistan FBR
I3678	Viet Nam Decentralization Presentation	\$7,222	UNDP
I3697	Fiscal Decentralization Training--Congo	\$58,894	Congo Govt
I3730	What Role for the Property Tax?	\$68,000	Lincoln Institute
I3758	Russia's Political Economy	\$2,000	NBER
I3764	Task Order 4: Egyptian Decen. Initiative Fiscal Support	\$3,500	USAID/AECOM
I3765	Task Order 5: Egyptian Decen. Initiative Fiscal Support	\$96,290	USAID/AECOM
I3777	Fiscal Policy and Management - USAID Training 2008	\$60,000	USAID/DAI
Subtotal for 2007		\$773,083	
Fiscal Year 2008			
J3423	VI Summer School in Public Economics 2008	\$60,616	Rafael Del Pino Foundation
J3425	Summer training Program 2008	\$92,940	Misc
J3470	CAF Fiscal Policy Assistance Program--Peru	\$311,478	CAF
J3532	Fiscal Decentralization in Rebuilding Countries	\$40,434	USAID/DAI
J3537	Egypt: Enhancing Capacity for Research in Economics	\$202,819	HED/USAID
J3815	Macedonia--Equitable Service Delivery for all Citizens	\$108,204	UNDP
J3817	Bihar Local Governance Finance Study	\$70,000	World Bank
J3821	Task Order #6 : Egyptian Decentralization Initiative	\$69,868	USAID/AECOM
J3231	Pakistan Tax Policy Extension	\$122,332	World Bank
J3919	Fiscal Decentralization: A Review of Concepts and Applications for Indonesia	\$150,206	University of Gadjah Mada, Indonesia
	Pakistan Micro-simulation Modeling	\$142,832	Pakistan FBR
Subtotal for 2008		\$1,371,729	
Grand Total		\$28,002,353	

Languages:

English, Spanish, French, and good knowledge of Portuguese.

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