



**GANGADHAR PRASAD SHUKLA, Ph.D.**  
***Professor of the Practice of Public Policy Studies***  
Duke Center for International Development (DCID)  
Sanford School of Public Policy, Duke University  
Durham, North Carolina, U.S.  
E-mail: shukla@duke.edu

### **KEY QUALIFICATIONS**

**Gangadhar P. Shukla** is a Professor of the Practice of Public Policy, Sanford School of Public Policy, Duke University, and the Director of the Program on Tax Analysis and Revenue Forecasting (TARF). Previously, he was a lecturer and a Development Fellow at the Kennedy School of Government, Harvard University and an Associate at the Harvard Institute for International Development (HIID). While at Harvard, Dr. Shukla taught courses at the Kennedy School and in the Economic Department, directed the Program on Tax Analysis and Revenue Forecasting, and provided technical assistance to over a dozen countries in Africa, Asia, Latin America, and Transitional Economies on tax policy and project evaluation. He previously served the government of India for twenty years in a variety of local, state and central government executive positions – with considerable practical experience in local government finance, urban development, public sector management, financial management, budgeting, and revenue and expenditure analysis. Dr. Shukla has a PhD in Political Economics and Government from Harvard University.

**NATIONALITY:** Indian; Permanent Resident of United States

### **EDUCATION**

1993	Ph.D., Political Economy and Government; Harvard University, Graduate School of Arts and Science Thesis Title: “Taxation of Exhaustible Natural Resources with Stochastic Prices.” Advisor: Professor Dwight Perkins, Department of Economics
1986	M.P.A., Economics and Public Policy; Harvard University
1983	M.A., Economics; Punjab University, Chandigarh, India
1967	M.S., Physics; Allahabad University, Allahabad, India
1965	M.S., Mathematics; Allahabad University, Allahabad, India
1963	B.S., Physics, Chemistry, Mathematics; Allahabad University, Allahabad, India

### **PROFESSIONAL EXPERIENCE**

#### ***DUKE UNIVERSITY***

**Professor of the Practice of Public Policy Studies, Sanford School of Public Policy**

*July 1, 2001 – present*

As part of the Public Finance Group at the Duke Center for International Development (DCID), advising on fiscal policy and development issues in Ghana, Tanzania, Nigeria, India, Haiti, Belize, Armenia, Jordan, and Vietnam. Directing executive programs on “Tax Analysis and Revenue Forecasting” and “Budgeting and Financial Management in Public Sector” on campus and abroad for capacity building among the private and public sector professionals. Teaching a graduate course on “Public Finance Policy in Developing and Transition Economies” (PPS 327) since the fall of 2002, a graduate course on “Comparative Tax Policy” (PPS 318.12) since 2008 and a graduate course on “Comparative Tax Administration” (PPS 318.14) since 2007. Conducting research on fiscal issues and infrastructure investments and completing two books on “Public Finance in Open Economies” and “Revenue Forecasting: Issues and Techniques.”

**Director, Program on Tax Analysis and Revenue Forecasting***Summer 2002 – present*

Directing a four week program on issues in fiscal policy and revenue estimation and forecasting.

**Co-director, Program on Budgeting and Financial Management in Public Sector***Summer 2004 – present*

Directing a three week program on budget processes and frameworks, budgeting and financial management techniques, and public sector reform.

**Director, Program on International Taxation at ITAM (Instituto Tecnológico Autónomo de México)***2002 – present*

Directing a joint program with ITAM for tax professionals in Mexico on international taxation, particularly in the context of NAFTA.

**Director, Executive Development Program in Public Policy and Management for State Administration of Foreign Experts Affairs (SAFEA), People's Republic of China***Fall 2004 – present*

Directing a semester long program (18 weeks) for the officials of the government of China (PRC) on developing analytical capacity and program management skills in the public sector.

**Director, Executive Development Program in Public Policy and Management for Yangzhou Youth Cadres Oversea Training Program, Yangzhou City, People's Republic of China***Spring 2009*

Directed a semester long program for the senior officials of the city government of Yangzhou (People's Republic of China) for developing analytical capacity and program management skills.

**Director, Executive Development Program on Technological Development and Innovation in Public Administration and Public Service Delivery for Xi'An Development and Reform Commission, Xi'An province, People's Republic of China,***Fall 2009 – present*

Directing a two week program for the senior officials of Xi'An province for developing leadership and problem solving skills among the public sector managers.

**Director, Executive Program on Policy Analysis and Public Sector Management for the Indian Administrative Service (IAS) Officers, Government of India***Spring 2007 – Spring 2010*

Directed an 8 week long program for mid-career professionals of the Indian Administrative Service (IAS) officers in Project Appraisal and Program Evaluation, Service Delivery and Perspective Building.

**Director, Mid-Career Program on Policy Analysis and Public Sector Management for the Provincial Civil Service (PCS) Officers of the Government of Uttar Pradesh, India***Fall 2007 – present*

Directing a four week program for mid-career professionals of the Provincial Civil Service (PCS) officers in Project appraisal and program evaluation, Socio-Economic Change, Fiscal management, Service Delivery and General Development.

**Co-Director, Executive Development Program in Public Policy and Management for Government of Kazakhstan***Fall 2008 – present*

Directing a series of two week programs for the officials of the government of Kazakhstan on public administration and decentralized governance in the public sector.

**Director, Program on Policy Analysis and Managerial Tools for Foreign Trade***Spring 2004 – 2006*

Directed a four week program on tools and techniques for promoting foreign trade and attracting foreign direct investment for public sector officials from the Tianjin Economic Development Area (TEDA) in China.

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**HARVARD UNIVERSITY**

**Visiting Professor**, Center for Business and Government (Vietnam Program)

Kennedy School of Government

*July 1, 2000 – June 2005*

**Development Fellow**, Kennedy School of Government

*July 1, 2000 – June 30, 2001*

**Associate**, Harvard Institute for International Development

*November 1994 – June 2000*

**Research Fellow**, International Tax Program, Harvard Law School

*1991 – 1998*

Taught courses at the Kennedy School of Government and Economics Department on Investment Appraisal and Risk Analysis, Public Finance and Regional and Local Government Finance; directed a five-week executive summer program on Tax Analysis and Revenue Forecasting; and lectured in Fulbright Economic Teaching Program (FETP) in Vietnam. Advised on fiscal policy issues in Tanzania, Turkey, Jordan, Tamilnadu (India), Guyana, Nepal, Russia, and Vietnam. Developed overseas executive programs in Investment Appraisal and Tax Analysis for public sector managers. Conducted research on infrastructure investments and taxation in developing economies.

**Director, Program on Tax Analysis and Revenue Forecasting**

*Summer 1994 – Summer 2000*

Directed a five week program on issues in fiscal policy and revenue estimation/forecasting.

**Deputy Director, Public Finance Group**

*July 1, 1999 – June 2001*

Coordinated the research and overseas projects undertaken by the Public Finance Group at Kennedy School and Harvard Institute for International Development.

**Lecturer in Economics, Department of Economics**

*November 1994 – June 2001*

Taught “Project Appraisal and Risk Analysis” in the Economics Department, Harvard University.

**Lecturer in Public Policy, Kennedy School of Government**

*November 1994 – June 2001*

Taught “Public Finance in Open Economies” and “Local and Regional Government Finance” at the Kennedy School of Government, Harvard University.

**Lecturer in Project Appraisal and Risk Management, and Public Finance Fulbright Economic Teaching Program in Vietnam, Kennedy School of Government**

*2000 – 2005*

Taught “Project Appraisal and Risk Management” and “Public Finance in Open Economies” to graduates of the Fulbright Economics Teaching Program in Vietnam, Harvard University.

**Lecturer in Analytical Techniques, International Tax Program, Harvard Law School**

*1991 - 1998*

Taught “Data Analysis for Tax Professionals” and “Revenue Forecasting Techniques” to graduates of International Tax Program, Harvard Law School, Harvard University.

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**LINCOLN INSTITUTE OF LAND POLICY, CAMBRIDGE, MASSACHUSETTS**

**Faculty Associate**

*October 1998 – 2005*

Developed and presented overseas seminars annually on topics in “Urban Development and Infrastructure Planning” for local government officials of Asia, Africa and Latin America.

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**CYPRUS INTERNATIONAL INSTITUTE OF MANAGEMENT, CYPRUS****Faculty Associate***June 1992 - present*

Conducting a two-week seminar on “Public Finance and Public Policy” and a one-week seminar on “Budgeting and Public Financial Management” for the Masters in Public Sector Management (MPSM) and Master of Business Administration (MBA) programs.

**GOVERNMENT OF INDIA****Permanent Secretary of Planning, Government of Uttar Pradesh, India***January 1993 – November 1994*

Advised the government on the formulation of development plans and annual budget of the state for the fiscal years 1993-94 and 1994-95 and supervised the allocation of fiscal resources of over US\$1.8 billion per annum for development programs and building of infrastructure and social sector projects among government ministries/departments and public sector agencies. Analyzed public expenditures with a view to maintaining a balanced budget, and monitored programs and projects to accelerate the implementation of developmental schemes and externally aided projects and streamline the flow of funds from donor agencies to the state government. As the secretary of the State Public Investment Board, supervised investment appraisal, costing, selection, implementation, and impact analysis (program evaluation) of public sector and joint sector projects and programs. Institutionalized training programs for development of project/program formulation and appraisal skills at various levels in the government ministries and agencies.

**Divisional Commissioner and Chairman Development Authority***July 1986 – August 1987*

Managed urban development and infrastructure planning (transportation, water supply and sewage, non-conventional energy sources, low cost housing, slum rehabilitation) at the regional level in the state of Uttar Pradesh. Administered programs in rural development and poverty alleviation and supervised land revenue, land reform and land administration in three districts of the state with a population of over ten million.

**Permanent Secretary of Personnel Management and Administrative Reforms, Government of Uttar Pradesh, India***January 1984 - June 1985*

Advised the government on civil service reforms, personnel management, performance evaluation and capacity building among public sector managers. Evolved an administrative system for streamlining procedures and rationalizing the decision-making process in the state government and the public sector agencies.

**Director Information, Government of Uttar Pradesh, India***July 1982 – December 1983*

Implemented the program of informing and educating the people of the state using various tools of information dissemination about the scope of development projects and programs, role and duty of implementing agencies and the rights of beneficiaries. Organized the reverse process of feedback from the people to the government agencies for better program design and improved implementation procedures.

**Director Textiles and Managing Director of State Handlooms Corporation***April 1979 – June 1982*

Organized the financing, production and marketing for the handloom cooperatives and individual weavers in the non-formal textile sector that provides the highest rural employment second only to agriculture sector in India as part of rural industrialization program. Provided avenues for skill preservation, artisan training and design development.

**District Collector***July 1973 - March 1979*

Managed rural development projects especially targeted at small and marginal farmers and village artisans and implemented social sector programs including a program for emancipation and rehabilitation of bonded labor in the tribal regions. Administered the land revenue and land records system at district level including

assessment and collection of land tax, irrigation dues and institutional debt finance including the loan from the banking sector.

## **ADVISORY AND CONSULTING PROJECTS AT DUKE AND HARVARD**

### **Capital Budgeting Consultant for the World Bank**

*May 2009 – present*

Assisting in the study of capital budgeting practices and the steps necessary to enhance the Public Investment Efficiency in developing countries and transition economies.,

### **Tax Policy Consultant for the Thai Government, World Bank**

*April 2010 – present*

Examining the tax system in Thailand with a view to reforming the tax policy and strengthening indirect taxation in the country.

### **Mining Taxation Consultant for the Governments of Ghana, World Bank**

*September 2008 – present*

Analyzing the alternative taxation policies and the political economy of the gold mining sector for the government of Ghana.

### **Natural Resource Taxation Consultant for the Governments of Nigeria, World Bank**

*November 2008 – present*

Analyzing the taxation policies, profits sharing agreements and the political economy of the oil sector for the government of Nigeria.

### **Mining Taxation Consultant for the Governments of Armenia, World Bank**

*January 2009 – March 2010*

Analyzed the taxation policies with special focus on the royalty regime applied to minerals and metals for the government of Armenia.

### **Tax Policy and Revenue Forecasting Consultant for the Ghana Revenue Agencies Board, German Technical Assistance Agency**

*July – November 2009*

Assessed revenue impacts of discretionary changes in tax policy and tax laws in Ghana and presented a model for revenue forecasting using Revenue Receipts model.

### **Capital Budgeting Reform Consultant for the Government of Jordan**

*June – November 2009*

Advised the Ministry of Finance, Government of Jordan on creating an institutional set-up for project appraisal and program evaluation within the government for the Public Sector investments.

### **Fiscal Policy Analysis Consultant for Government of Belize, Inter-American Development Bank**

*July 2008 – April 2009*

Analyzed revenue and expenditures sides of the budget for the government of Belize with special emphasis on project/program management.

### **Public Policy and Public Sector Reform Advisor, Government of India**

*Spring 2007 – present*

Advising the Government of India in public policy and public sector reform in the civil service and training senior government officials in project appraisal, program evaluation, implementation of rural/urban development projects and service delivery by the state and regional governments at the grass root levels.

### **Tax Reform and Revenue Forecasting Advisor for Vietnam, World Bank**

*October 2007 – June 2008*

Co-authored four chapters on tax policy reform and revenue forecasting in Vietnam for a treatise based on previous project work that was completed in 2006-07.

**Capital Budgeting Reform Advisor, Government of Cambodia (UNDP)***May 2007 – January 2009*

Assisted in capacity building for appraisal of projects and programs for improving the capital budgeting process and ensuring better utilization of budget funds. Delivered three programs on project appraisal and capital budgeting during 2007-09.

**Revenue Forecasting Advisor, Government of Vietnam, (EU)***April 2007 – December 2008*

Assisted in establishment of a revenue forecasting system to enable the General Department of Taxation (GDT), to enhance the database, develop revenue forecasting models for VAT, excises, personal and corporate income taxes, and help GDT make realistic tax revenue forecast for enhancing their overall tax collection.

**Fiscal Policy Advisor, Government of India (USAID)***November 2003 – June 2007*

Examined the policies and practice of public sector expenditures and raising government revenues in sub-national governments in India with a view to enhancing revenues through streamlining the expenditures and introduction of a value added tax; conducted expenditure analysis and assessed the existing capacity for tax policy analysis and investment appraisal in three state governments of Uttarakhand, Karnataka, and Jharkhand.

**Tax Reform Advisor, Government of Vietnam (World Bank)***May 2006 – April 2007*

Analyzed the overall tax system in Vietnam for initiating major changes in tax policy and tax laws and establishing a revenue forecasting system in order to assess the revenue implications of proposed changes in tax policy and tax laws. The reform project covered personal income tax, corporate income tax, value added tax, special consumption (excises) tax, land tax, trade taxes, property tax, land and property transfer tax, and natural resource tax.

**Revenue Forecasting Advisor, Government of Philippines (World Bank)***April 2006 – June 2007*

Assisted in establishment of a revenue forecasting system to enable the Department of Finance, the Board of Internal revenues and the Board of Customs to make realistic tax revenue forecast for enhancing their overall tax efforts.

**Budget Reform Advisor, Government of Belize (Inter-American Development Bank)***September 2004 – June 2006*

Analyzed and evaluated the public sector expenditures in the government of Belize for the period 1999-2005, proposing steps for enhanced efficiency in implementation and management of infrastructure projects and social sector programs, examined the expenditure mix between capital budgeting and recurrent costs, and advised on reduction of public sector debt and promotion of decentralization of service delivery between the center and the local governments.

**Budget Reform Advisor, Government of Russian Federation (IMF)***October 2003 – December 2003*

Evaluated the existing budget classification system and the budget code in the Russian Federation, presented suggestions for budget re-classification in accordance with GFS, revision of the budget code, and introduction of a single treasury account system.

**Fiscal Policy Advisor, Government of Haiti (IADB)***November 2002 – October 2003*

Analyzed the existing fiscal policy and tax structure with a view to increasing revenues and rationalizing the existing taxes, tariffs and contributions to social security in the country, and advised the government on revenue estimation and revenue forecasting.

**Fiscal Policy Advisor, Government of Ghana (USAID)***November 2001 – September 2003*

Worked on a Tax Reform project, analyzing fiscal policy issues and forecasting tax revenues for the various tax agencies, assessing the tax analysis capacity of policy makers and tax administrators in the government, examining the structure and functioning of the revenue board, organizing a four week training program on tax analysis and revenue forecasting, and advising the Ministry of Finance on establishing a tax policy unit.

**Fiscal Policy Advisor on Tax Reform, Government of Tanzania (USAID)***July 2001 – December 2003*

Analyzed the overall tax system in the country and prepared tax reform proposals that would also impinge on the mining sector, which has been growing in the country. The project involved the evaluation of training needs among policy advisors and tax administrators and also delivery of training programs.

**Fiscal and Budgetary Reform Advisor, Public Sector Reform Project, Government of Tamilnadu, India***October 1999 – August 2002*

Assessed the administrative structure and capacity in the sales tax department for implementing a value added tax system strongly advocated by the Central Government, and analyzed the budgetary implications of the current policy of providing subsidized services such as electricity, primary health care and education at different levels by the public sector. Also, estimated the unit costs of these services with a view to assessing the extent of subsidy involved in these services and introducing a system of “user fees” as part of the overall fiscal and budgetary reform in the state.

**Fiscal Policy Advisor, Government of Jordan***April 2000 – June 2002*

Advised the ministry of finance, government of Jordan, on the establishment of a fiscal policy unit for managing public sector expenditures and improving revenue policies of the government. Developed the structure of the units, defining inter-departmental and intra-ministerial linkages, and prepared a program for capacity building and skill enhancement in the fields of tax and expenditure analyses and revenue forecasting for the personnel of the finance ministry and the tax administration.

**Fiscal Policy and Administrative Reform Advisor for the Mining Sector, Government of Tanzania (USAID - EAGER Project)***January 1999 – December 2000*

Analyzed the elements of the existing fiscal policy and administrative practices as applied to the mining industry and proposed a fiscal system that would generate enough revenues for the Tanzania Revenue Authority and, at the same time, promote sustainable growth in both formal and non-formal sectors of mining. Following this study, the government of Tanzania and USAID decided to implement a two-year comprehensive reform for the extractive industries.

**Fiscal Reform Advisor, Public Sector Reform Project, Government of Tamilnadu, India***March 1998 – December 1999*

Examined the existing tax structure of the government of Tamilnadu with a view to reforming the indirect tax system and introducing a value added tax (VAT) in the state. Advised the state government on the administrative steps involved in the introduction of a revenue neutral state level VAT.

**Investment Appraisal Consultant (World Bank)***July 1996 – December 2000*

Advised in capacity building program for World Bank economists and sector managers and taught project appraisal in 6 programs offered at the World Bank head office in Washington DC. Also, advised on the financial and economic evaluation of a water and coastal pollution project in Brazil and a power transmission project in Mexico.

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**Fiscal Reform Advisor, Joint Research Project of Harvard Institute for International development and the Ministry of Finance, Government of Japan***January – July 1997*

Reviewed the existing fiscal system in Vietnam and developed a proposal for an overall tax reform of both the income and the consumption taxes with special focus on the promotion of foreign direct investment. Identified the existing gaps in administrative practices, particularly as applied to the taxation of foreign businesses, and suggested ways to streamline the procedures and reduce the costs of administration and costs of compliance.

**Oil and Natural Gas Fiscal Policy Advisor, Impartial Oversight and Strategic Guidance for Privatization and Market Reform Programs, Russian Federation (USAID)***August 1996 – June 1997*

Analyzed a series of alternative proposals for taxing the mining and oil industry under consideration of the Ministry of Finance and the Duma and developed a tax model for the oil and natural gas sectors in Russia.

**Tax Reform Advisor, Tax Study in Nepal (UNDP)***December 1996 – March 1997*

Reviewed the existing trade issues between India and Nepal and prepared a background paper for the reform of trade taxes, property taxes and land related taxes in the country.

**Fiscal and Budgetary Reform Advisor, Guyana-Public Sector Management program (Inter-American Development Bank)***February 1996 – July 1997*

Developed a proposal for an appropriate regime of “user charges” that would fund the rehabilitation and sustenance of the hydraulic system and the sea defenses in the country that were completely dilapidated. Prepared a study on the abolition of export tax on rice export from Guyana to the countries of European Union and examined the alternatives for capturing rent from rice export.

**Project Evaluation Advisor, Indonesia Urban Development Project***January – February 1993*

Developed a manual outlining the methodology for appraising urban projects to be formulated and implemented by local governments in Indonesia.

**Tax Reform Advisor, Malawi Tax Reform Project (USAID)***June 1991*

Conducted a workshop on “Tax Policy Analysis” for tax administrators and finance ministry officials of the government of Malawi.

**Management Development Consultant, UNDP***September 1990 – February 1991*

Headed a Research Team for Evaluation of the “Management Development Program” of UNDP, conducted by John F. Kennedy School of Government, Harvard University. The outcome of the study was a set of wide ranging recommendations for reform that led to fundamental changes in the programs supported by UNDP.

**Investment Appraisal Consultant, HIID and Korea Development Institute***July – December 1989*

Conducted financial, economic, distributive, and risk analyses of four World Bank aided projects of South Korea (Samsung Electronics, Bookook Steel, Korea Steel and Chemicals, Dong Yang Steel) under the auspices of HIID and Korea Development Institute.

**Fiscal Policy Consultant for the Mineral Sector, Pacific Islands Development Program, East-West Center, University of Hawaii***May 1989 - March 1990*

Reviewed the fiscal regimes as applicable to the mining sector in the Pacific Basin countries, analyzed the revenue impacts of the various alternatives for the governments and the investors and proposed recommendations for adopting an appropriate tax regime that would encourage investment and, at the same time, will give the governments their fair share of revenues.



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**TEACHING ASSIGNMENTS*****1. Regular Courses and Executive Education Programs on Campus*****Professor in Public Policy Studies, Sanford School of Public Policy, Duke University***Fall 2001 – present*

Teaching a graduate course on “Public Finance Policy in Developing and Emerging Economies” (PPS 327) since the fall of 2002, a course on “Comparative Tax Administration” since Fall of 2007, a course on “Comparative Tax Policy” since the Fall of 2008, and a course on Budgeting and Financial Management in the Public Sector” since the Fall of 2010

Taught a course on “Economic Development and Development Policy” (PPS 286) and a course on “Economic Analysis and Development” (PPS 328) during 2001-04, a course on “Evaluation of Development Expenditures” in the fall of 2005, and a course on “Budgeting and Public Sector Management” in the Spring of 2004-06 and a min-seminar on “Public Finance” in the Spring of 2001 and 2002.

**Lecturer in Program on Tax Analysis and Revenue Forecasting, Duke Center for International Development, Duke University***2002 – present*

Teaching a course on Public Finance and co-teaching a course on Revenue Forecasting of trade taxes, excises, personal income tax, revenue receipts and macro forecasting models to tax professionals in the program on “Tax Analysis and Revenue Forecasting.”

**Lecturer in Program on Budgeting and Financial Management in the Public Sector, Duke Center for International Development, Duke University***2003 – present*

Teaching a course on budgeting and financial management, performance budgeting, capital budgeting and accrual accounting to mid-career budget professionals in the program on “Budgeting and Financial Management in the Public Sector.”

**Lecturer in Program on Public Policy and Management, Duke Center for International Development, Duke University***2004 – present*

Teaching courses on Policy Analysis Tools, Tax Analysis, Budgeting in the Public Sector, Public Administration and Decentralized Governance in programs on “Policy Analysis and Managerial Tools for Foreign Trade,” and “Public Policy and Management” for professional from China and Kazakhstan.

**Lecturer in Economics, Department of Economics, Harvard University***Spring 1995 – Spring 2001*

Taught a graduate course on “Investment Appraisal and Risk Analysis” (Econ 2320) during the Spring semester from 1994 to 2001.

**Lecturer in Program on Tax Analysis and Revenue Forecasting, Harvard Institute for International Development, Harvard University***1995 – 2000*

Taught a course on Public Finance and co-taught a second course on Revenue Forecasting of trade taxes, excises, personal income tax, revenue receipts and macro forecasting models to tax professionals in the program on “Tax Analysis and Revenue Forecasting.”

**Lecturer in Public Policy, Kennedy School of Government, Harvard University***Fall 1994 – Spring 2001*

Taught a graduate course on “Public Finance in Open Economies” (PED 210) during the Fall semester. Also, co-taught a course on “Regional and Local Government Finance” (API-165/ M-242) during the Spring semesters of 1996 and 1997.

**Microeconomics Lecturer, Kennedy School of Government, Harvard University***Summer 1989 – 1992*

Taught Microeconomics to the Mid-career executives from Developing Countries during the summer.

**Project Appraisal Lecturer, Harvard Institute for International Development, Harvard University***1987 – 1992*

As a graduate student, lectured in the Program on Investment Appraisal and Management.

**2. Executive Education Programs Overseas****Lecturer in DCID Program on Project Appraisal for Coal India Ltd., Government of India***2010*

Taught a 3-week course on project appraisal and risk management to the officers of Coal India Limited at the Indian Institute of Coal Management, Ranchi, India.

**Lecturer in DCID Program on Project Appraisal for Government of India***2007 – 2010*

Taught a 4-week program on project appraisal to the officers of Indian Administrative Service every summer for three years at their National Academy of Administration.

**Lecturer in DCID Program on Project Appraisal, India***2004-07*

Taught financial, risk and economic analysis of projects in the capacity building programs for public sector officials in the three states of India (Karnataka, Uttaranchal, and Jharkhand) between 2004 and 2006.

**Program co-director and lecturer in DCID Program on Tax Analysis and Revenue Forecasting, Uganda***2003*

Directed a two week program on tax policy analysis and revenue forecasting for the officials of the Ministry of Finance and Uganda Revenue Authority.

**Lecturer on Taxation of the Mining Sector in Tanzania***Summer 2002*

Taught taxation of the mining sector in a two-week program, sponsored by USAID for the middle level tax officials of the Tanzania Revenue Authority in the summer of 2002.

**Program co-director and lecturer in DCID Program on Project Appraisal and Risk Analysis, Sri Lanka***2002*

Directed a three week program in the fall of 2002 for the middle and senior level managers of the Central Bank of Sri Lanka, sponsored by the Asian Development Bank and taught financial, risk and economic analyses of projects.

**Lecturer on Tax Analysis and Revenue Forecasting, DCID Program on Tax Analysis and Revenue Forecasting, Ghana***2001 and 2002*

Taught Public Finance and forecasting of personal income tax revenues and trade taxes in a four-week program, sponsored by USAID on “Tax Analysis and Revenue Forecasting” for public sector managers of the Government of Ghana in the Fall of 2001 and Spring of 2002.

**Lecturer on Tax Analysis and Revenue Forecasting, HIID Program on Tax Analysis and Revenue Forecasting, Jordan***2000*

Taught Public Finance and forecasting of personal income tax revenues and trade taxes in a three-week program, sponsored by German Development Agency (GTZ), on “Tax Analysis and Revenue Forecasting” for public sector managers of the Government of Jordan in the Spring of 2000.

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**Lecturer in HIID-UA (Universidad Americana) Joint Program on Project Appraisal and Risk Analysis, Paraguay***2000*

Taught financial, risk and economic analysis of projects in 2000 workshop offered by HIID as part of its joint programs with overseas universities.

**Lecturer in program on Urban Development and Infrastructure Planning, Institute of Architecture, Cuba***2000*

Lectured on investment appraisal and risk management of infrastructure projects in the program organized by Lincoln Institute of Land Policy, Cambridge (Massachusetts) for public sector managers.

**Lecturer in HIID-UPC (Universidad Peruana de Ciencias) Joint Program on Project Appraisal and Risk Analysis, Peru***1999*

Taught financial, risk and economic analysis of projects in 1999 workshop offered by HIID as part of its joint programs with overseas universities.

**Lecturer in HIID-UFT (Universidad Finis Terrae) Joint Program on Project Appraisal and Risk Analysis, Chile***1999*

Taught financial, risk and economic analysis of projects in 1999 workshop offered by HIID as part of its joint programs with overseas universities.

**Lecturer in HIID-UCA (Universidad Catolica Argentina) Joint Program on Investment Appraisal and Risk Analysis, Argentina***1998 – 1999*

Taught financial, risk and economic analysis of projects in two workshops offered by HIID as part of its joint programs with overseas universities during this period.

**Public Finance Lecturer, HIID Program on Tax Analysis and Revenue Forecasting, Turkey***1998*

Taught Public Finance and forecasting of personal income tax revenues in a three-week program, sponsored by World Bank, on Tax Analysis and Revenue Forecasting for public sector managers of the Government of Turkey in the Fall of 1998.

**Public Finance Lecturer, Ritsumeikan University, Kyoto, Japan***1997, 1999, and 2000*

Taught a two week module on Public Finance at the College of Policy Science, Ritsumeikan University during the summers of 1997 and 1999; and a two week course on Investment Appraisal in 2000.

**Lecturer in HIID Program on Project Appraisal and Risk Analysis, Sri Lanka***1997 – 1998*

Taught financial, risk and economic analysis of projects in two workshops offered by HIID as part of its overseas programs during this period.

**Lecturer in HIID-INCAE Joint Program on Project Appraisal, Nicaragua***1996 – 1998*

Taught economic and distributive analyses of projects in three programs jointly organized by HIID and INCAE for private and public sector managers of countries of South and Central America at the Managua (Nicaragua) campus of INCAE.

**Project Evaluation Lecturer, Power Finance Corporation, India***1996 – 2000*

Lectured in the program on “Project Appraisal and Risk Analysis” for the power sector in India dealing with the specific issues associated with financing and appraisal of power projects.

**Lecturer in HIID Program on Investment Appraisal and Risk Analysis, Malaysia***1995 – 1997*

Taught financial, risk and economic analysis of projects in five workshops offered by HIID as part of its overseas programs during this period. The participants came from countries of South and South East Asia and Central Africa.

**Project Evaluation Lecturer, Industrial Development Bank of India, India***1994 – 1997*

Taught in the workshop on “Project Appraisal and Risk Analysis,” offered to senior executives of Nepal, Sri Lanka, and India.

**OVERSEAS PROJECT RESPONSIBILITY****Project Coordinator and Principal Investigator, India State Fiscal Reform Project, India***USAID, 2003 – 2007*

Responsible for management of the fiscal reform project on the expenditure side in three state governments of India (Karnataka, Jharkhand and Uttarakhand). The project was completed in 2007.

**Project Manager and Principal Investigator, Tax Reform Coordination and Revenue Forecasting Project, Ghana***USAID, 2001 – 2004*

Responsible for backstopping and managing the project on tax analysis, revenue forecasting and establishing a tax policy unit in the ministry of finance and revenue administration governing board (RAGB).

**Coordinator, Inter-American Development Bank (IDB) Training Program for Categories C and D countries***1999 – 2001*

The IDB had decided to launch a training program on project evaluation in seventeen countries of Latin America. As a preparatory step, two case studies were conducted by HIID/KSG which were supervised and coordinated by me.

**Project Coordinator, Philippines Tax Reform***1998 – 1999*

Responsible for overall project activities, short term consultants, supervision of one full time resident and general support from HIID.

**Project Coordinator and Principal Investigator, Guyana Tax Project***1996 – 1998*

Responsible for overall project activities and short term advisors. The project had two components: one on trade tax reform and the other on rehabilitation of hydraulic system and sea defenses.

**SEMINARS AND CONFERENCES****Seminar organized by NORAD, The Norwegian Ministry of Foreign Affairs, and Chr. Michelsen Institute (CMI), Norway***September 2009*

Co-authored and presented a paper in the conference on “From Curse to Development: Natural Resources, Institutions, and Public Revenues”.

**Conference organized by the World Bank***September 2009*

Co-authored and presented a paper in the conference on “Beyond the Resource Curse: Harnessing Natural Resources for Development.”

**Seminar organized by the World Bank on “Taxation in Vietnam” in Hanoi, Vietnam***June 2008*

Presented two papers on “Value Added Tax in Vietnam” and “Revenue Forecasting: Techniques and Tools” for forecasting tax revenues using GDP based, monthly receipts and micro-simulation models.

**Tax Seminar organized by Ministry of Finance, Government of South Africa in Pretoria***March 2008*

Presented a paper on “Taxation of Mining, Oil and Gas Sectors” in South Africa and other resource rich countries.

**Workshop jointly organized by the PREM Public Sector and Governance Group (PRMPS) and the SDN Oil, Gas and Mining Policy Division (COCPO) of the World Bank***May 2008 and 2007*

Gave a talk on “Mining and Petroleum Legal Frameworks and Fiscal Regimes” for taxation of exhaustible natural resources including the oil and mining sectors in the developing economies.

**Seminar on Proposed VAT in India, The World Bank***2004*

Presented an analysis of the VAT proposals for India in a one day seminar organized by the World Bank to discuss a draft proposal for introducing VAT in India.

**Seminar on Changing Role of State in a Global Economy, Universidad Catolica Uruguay***December 2003*

Led a two day seminar on changing role of state in economic development and trade issues in a global economy in Uruguay.

**Seminar on Fiscal Policy, Universidad Catolica Uruguay***October 2002*

Led a two day seminar on tax policy in Uruguay. The focus was on tax policy in the context of globalization in countries of Mercosur in general and Uruguay in particular.

**Seminar on Project Appraisal and the Environment, Central Asia; USAID-EPIQ I***September and November 1998*

Offered two week long seminars on behalf of HIID for the public sector managers from Kazakhstan, Uzbekistan and the Kyrgyz Republic. The focus of the seminars was on incorporating environmental impacts in the economic analysis of infrastructure projects in the three countries.

**Seminar on “India VAT Policy and Administration,” HIID, Cambridge, MA***May 1998*

Presented a paper on “Domestic Indirect Taxes in India: Present Status and Future Prospects” in a seminar organized for the Finance Secretaries of the state governments of India by the Harvard Institute for international Development and the International Tax Program, Harvard law School.

**Seminar on “Building Social capital in Developing Countries,” UNICEF***March 1998*

Presented a paper on “Social Capital and Development” in Barbados. The focus was on the importance of making adequate provision for maintenance of the infrastructure.

**Seminar on Taxation of Natural Resources, OECD, Vienna, Austria***February 1994*

Offered a two day seminar on “Mining Taxation and Contracts” at the OECD training Center for participants from the East European countries. The focus was on the issues related to taxation and contracting between the mineral-and-oil rich countries and the multinationals involved in the extraction process.

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**PUBLICATIONS, MONOGRAPHS, AND REPORTS*****Books in Preparation***

Manual on “Public Finance in Open Economies”, Duke Center for International Development, Duke University (draft) 2009 (with Graham Glenday)

Manual on “Revenue Forecasting: issues and Techniques”, Duke Center for International Development, Duke University (draft) 2009 (with Graham Glenday and Rubino Sugana)

***Articles***

“Domestic Indirect Taxes in India: Present Status and Future Prospects” in International VAT Monitor published by IBFD, Amsterdam, The Netherlands, May/June 1999 (with Rup Khadka).

“Building Systems of Income Taxation in a Transition Economy: The Case of Vietnam” in Bulletin for International Fiscal Documentation, published by IBFD, Amsterdam, The Netherlands, (June 1998) (with Baher El-Hifnawi). Also published as a Development Discussion Paper at HIID.

“Reform of Indirect Taxation in a Transition Economy: The Case of Vietnam” in International VAT Monitor published by IBFD, Amsterdam, The Netherlands, June 1998 (with Baher El-Hifnawi). Also published as a Development Discussion Paper at HIID.

“Linking East and West Bangladesh: The Jamuna Bridge Project,” in Canadian Journal of Program Evaluation, May 1997 (with Glenn P. Jenkins).

***HIID Development Discussion Papers***

“On Sustainable Development of an Agricultural Economy: The Case of Guyana,” HIID Development Discussion Paper No. 765, June 2000 (with Chun-Yan Kuo).

“Evaluation of an Expansion of the Electricity Transmission System in Mexico,” HIID Development Discussion Paper No. 688, March 1999 (with Henry B. Lim and Glenn P. Jenkins).

“Control of Water and Coastal Pollution: An Appraisal for Espirito, Brazil,” HIID Development Discussion Paper No. 682, March 1999 (with Migara Jayawardena and Glenn P. Jenkins).

“Resource Taxation and Project Feasibility: The Misima Gold Mine,” (With Glenn P. Jenkins) Harvard Institute for International Development, Development Discussion Paper # 367, 1991.

***Reports and Monographs***

“Oil and Gas Governance in Nigeria,” May 2010, a paper co-authored with Tuan Minh Le, Tina Soreide and Alex Gboyega, World Bank staff. The paper will be a chapter in an upcoming volume by the World Bank on the subject of “Political Economy Analysis: Averting the Resource Curse.”

“The Politics of Mining in Ghana,” April 2010, a paper co-authored with Tuan Minh Le, Tina Soreide and Joseph Ayee, World Bank staff. The paper will be a chapter in an upcoming volume by the World Bank on the subject of “Political Economy Analysis: Averting the Resource Curse.”

“Fiscal Regime for the Mining Sector in Armenia,” February 2010, a report on Royalty Regime on minerals, prepared for the Government of Armenia and the World Bank.

“Appraising Mega-Projects: An Institutional Design,” October 2009, a report jointly prepared and authored with Brij Kishore, Senior Research Associate DCID, for the Government of Jordan (USAID).

“Revenue Implications of Tax Policy Changes and Revenue Forecasting Using the Receipts Model,” September 2009, a report co-authored with Daniel Alvarez, Research Assistant DCID for the Government of Ghana and German Technical Agency (GTZ).

“Value Added Tax,” May 2009, a policy paper and chapter in the upcoming publication “Tax Policy in Vietnam: Key Issues and Reform Proposals,” co-authored with Tuan Minh Le, Economist World Bank and Duc Minh Pham, staff World Bank.

“Belize Fiscal Policy Review,” April 2009, a report prepared for the Government of Belize. It will appear as a chapter “Anchoring Fiscal Policy for Growth,” co-authored with Dougal Martin, Country Economist World Bank for Belize in a book to be published by the Inter American Development Bank later during 2010.

“Tax Compliance and Sources of Revenue Leakage: Conceptual Framework and Assessment,” March 2009, a policy paper and chapter in the upcoming publication “Tax Policy in Vietnam: Key Issues and Reform Proposals,” co-authored with Tuan Minh Le, Duc Minh Pham, and Gregory Kisunko, staff World Bank.

“The Legal Framework for Tax Administration,” March 2009, a policy paper and chapter in the upcoming publication “Tax Policy in Vietnam: Key Issues and Reform Proposals,” co-authored with Tuan Minh Le, and Duc Minh Pham, staff World Bank.

“Forecasting Tax Revenue: Methods and Tools,” January 2009, a paper on revenue forecasting models and chapter in the upcoming publication “Tax Policy in Vietnam: Key Issues and Reform Proposals,” co-authored with Daniel Alvarez (Research Associate, Duke Center for International Development), and Tuan Minh Le and Duc Minh Pham, staff World Bank.

“Appraisal Manual for Public Sector Projects in the States of India,” a comprehensive manual prepared for appraising infrastructure projects and social sector programs at the provincial and local levels of government, co-authored with Graham Glenday and Joseph Tham, 2008.

“Fiscal Federalism in India: A Comparative Study,” June 2007, a policy paper prepared for the Inter-American Development Bank (IADB) jointly with Graham Glenday.

“Tax Policy Analysis and Legal Framework: Taxation Reform and Modernization Program, Vietnam,” 2006, a comprehensive policy analysis paper prepared for the Government of Vietnam and the World Bank.

“Belize: A Review of Public Expenditures,” published in the Economic and Sector Studies Series, October 2006, Inter-American Development Bank (IADB).

“Taxation of Natural Resources: Issues and Practices,” June 2005, a background paper prepared for the Tax Policy and Administration Thematic Group, World Bank.

“A Revenue Forecasting Model for the Mining Sector in Tanzania,” March 2004, prepared in collaboration with Economic and Social Research Foundation, Dar-Es-Salaam and International Business Initiatives, Washington, DC.

“Tax Policy Structure in Haiti and Directions for Change,” October 2003, a policy paper for an internal publication of Inter-American Bank on taxation in the Caribbean countries.

“Revenue Forecasting Models for Ghana Revenue Administration Board,” revenue forecasting models for income tax, VAT and import duty (USAID), January 2003.

“Implementing Value Added Tax: Capacity Building and Taxpayer Education,” a report prepared for the state of Tamilnadu, India, July 2002.

“Pricing and User Fee Policy in Power, Education and Health,” a report prepared for the state of Tamilnadu, India that was converted into an internal manual by the State Government on user charges, January 2001.

“Designing a Fiscal Policy Unit in Government and Linking it to the Tax Departments,” a policy paper prepared for the Government of Jordan and German Technical Agency (GTZ), June 2000.

“Fiscal Policy and Tax Administration from the Perspective of Mining Sector in Tanzania,” a policy paper prepared for the Government of Tanzania and USAID, December 1999.

“Design of a Value Added Tax for Tamilnadu,” a monograph analyzing the existing tax system in the state of Tamilnadu (India) and furnishing an appropriate design for introduction of a VAT in the state, October 1999.

“Fiscal Systems in Vietnam: an Overview and Assessment,” a report prepared for the Ministry of Finance, Government of Japan as part of the Indo-China Project, March 1997 (with Baher El-Hifnawi, Senior Economist World Bank).

“Taxation of Rice Export in Guyana: Viability and Alternatives,” a policy paper prepared for the Government of Guyana and the Inter-American Development Bank, Washington, December 1996 (with Chun-Yan Kuo).

“A Sustainable Development of the Hydraulic System in Guyana,” a policy paper prepared for the Government of Guyana and the Inter-American Development Bank, Washington, December 1996 (with Chun Yan Kuo).

“The Macro-economic Context of Project Appraisal,” a report prepared for the World Bank (EDI), November 1996.

“Water Supply Expansion: The South Manila Water Distribution Project in the Philippines,” a case study for the Asian Development Bank, February 1995.

“Mindanao Poverty Reduction: An Integrated Agriculture Development Project, Philippines” a case study for the Asian Development Bank, February 1995.

Monograph on “Data Analysis for Tax Professionals,” International Tax Program, Harvard Law School, June 1993.

Development Program, East-West Center (University of Hawaii), 1990.

“Manual on Cost Benefit Analysis of Local Government Projects,” Harvard Institute for International Development, January 1993, a manual prepared for the Government of Indonesia.

“Fiscal Policies for the Mineral (Gold) Sector in the Pacific Islands” (With Glenn P. Jenkins), Pacific Islands.

## **HONORS AND AWARDS**

- Research award from Pacific Basin Research Center (Center for Science & International Affairs, Harvard University) for study of the impact of Tax Policy related to natural resources in developing countries, 1990.
- Four years of research fellowship by Harvard University for Ph.D. studies, 1987-90.
- Named Lucius N. Littauer Fellow for outstanding academic achievement in MPA at Harvard University, 1986.
- Ford Foundation Fellowship for one year of study at Harvard University, 1985.
- Gold Medal for Standing First in rank among Physics Graduates of Allahabad University, 1967.
- Silver Medal for Standing Second in rank among Mathematics Graduates of Allahabad University, 1965.
- Silver Medal for Standing Second in rank among Science Undergraduates of Allahabad University, 1963.