

Odd-Helge Fjeldstad – curriculum vitae

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<i>Current position:</i>	<i>Research Director</i>	<i>Address:</i>	<i>Chr. Michelsen Institute P.O. Box 6033 Postterminalen 5892 Bergen Norway</i>
<i>Born:</i>	<i>1955</i>	<i>Phone:</i>	<i>+ 47 55 57 42 37 or 40 00</i>
<i>Nationality:</i>	<i>Norwegian</i>	<i>E-mail:</i>	<i>odd.fjeldstad@cmi.no</i>

Key Qualifications

Odd-Helge Fjeldstad is an economist with more than 20 years of experience from research and policy analysis in Eastern and Southern Africa, particularly Namibia, South Africa, Tanzania, Uganda and Zambia, and the Middle East. Thematically his work focuses on public sector reforms, mainly related to taxation and revenue administration, public financial management, intergovernmental fiscal relations, local government reform, and corruption. He is Director of the U4 Anti-Corruption Resource Centre (www.U4.no).

Fjeldstad has considerable experience in research management, involving long-term collaboration with research institutions in Africa and Europe. He has served as a consultant for the Government of Tanzania, the British Department for International Development (DFID), the Norwegian Agency for Development Cooperation (Norad), the Norwegian Ministry of Foreign Affairs, the International Finance Corporation (IFC) and the World Bank. His experience also covers teaching and training in economic policy analysis, fiscal reforms and the economics of corruption.

Education

I. University degrees:

Dr. Oecon degree (PhD) Department of Economics, Norwegian School of Economics and Business Administration (NHH). 2006.

Thesis: Tax evasion and fiscal corruption. Essays on compliance and tax administrative practices in East and South Africa.

Cand. Polit. degree (MPhil) Department of Economics, University of Bergen. 1987.

Thesis: Norwegian investments in developing countries: Profitable for the host countries?

Cand. Mag. degree (BA) Faculty of Social Sciences, University of Bergen. 1985.

Areas of concentration: Social anthropology, geography, statistics and economics.

Chemical Engineer Faculty of Engineering, Bergen University College. 1977.

II. Other education:

Training seminar in industrial project preparation and appraisal. United Nations Industrial Development Organization (UNIDO) and National Commission for Development Planning (NCDP), Lusaka. 1990.

Financial analysis. Executive Development and Education Foundation (NHHK), Norwegian School of Economics and Business Administration. 1986.

Techniques and methods in personnel administration. NHHK, Norwegian School of Economics and Business Administration. 1985.

Personnel administration in practice. NHHK, Norwegian School of Economics and Business Administration. 1985.

Personnel administration. NHHK, Norwegian School of Economics and Business Administration. 1984.

Professional Background

Chr. Michelsen Institute, Bergen, Norway

Research Director, since August 2006.

Researcher/Senior Researcher. 1991 – 2006.

Centre for Research in Economics and Business Administration (SNF) - Norwegian School of Economics and Business Administration

Researcher. Research on economic policy and project analysis, teaching and supervision of students, co-ordinator of research and seminar programmes in development economics. 1987-91.

NKI-Lakselv College of Engineering, Lakselv, Norway

Lecturer. Teaching physics and English for engineers. 1979-80.

A/S Jotungruppen-Manger, Norway

Assistant Manager. Responsible for quality controls (paint and lacquer products).

Head of the internal environmental working unit. 1977-79.

Other functions

U4 Anti-Corruption Resource Centre

Director since January 2006; member of the Panel of Experts since 2002

www.u4.no

OECD-DAC Network on Governance

Member of the 'Task Team on Taxation and Governance', 2007 -

Research on Poverty Alleviation (REPOA)

External resource person, since January 2006

www.repoa.or.tz

International Essay Competition 2007

Member of the steering committee and jury

www.essaycompetition.org/

Researchers Alliance for Development (RAD)

Founding member of the steering committee (chair 2004-07)

www.radnetwork.org/index_1

Norwegian Association for Development Research (NFU)

Member of the board, 1997-2000

Norwegian School of Economics and Business Administration (NHH)

External examiner and supervisor in economics, from 1987 to date

Norwegian Association of Researchers at CMI (Forskerforbundet)

Member of the board, 1997-1999 (chair 1998-99)

Organiser of conferences, workshops and seminars

- *Annual Bank Conference on Development Economics (ABCDE), Bled – Slovenia*
Organiser of parallel session on ‘Taxation and state-building in developing countries’, 17-18 May 2007.
- *Annual Bank Conference on Development Economics (ABCDE), Tokyo*
Member of the Advisory Committee, 29-30 May 2006.
Organiser of parallel session on ‘Infrastructure and governance’.
- *Expert meeting on ‘Political corruption and the role of donors’, Paris*
Co-organiser with the OECD Development Assistance Committee, Network on Governance (GOVNET), 22-23 March 2006.
- *Annual Bank Conference on Development Economics (ABCDE)-Europe, Amsterdam*
Member of the Advisory Committee, May 2005.
- *Annual Bank Conference on Development Economics (ABCDE)-Europe, Brussels*
Co-organiser of parallel session on ‘The investment climate in developing countries’, May 2004.
- *Annual Bank Conference on Development Economics (ABCDE)-Europe, Oslo*
Co-organiser of parallel session on ‘New public management: Challenges for improved accountability and corruption control’, June 2002.
- *Research Seminar on ‘Taxation perspectives – a democratic approach to public finance in developing countries’, Brighton*
Co-organiser, IDS, University of Sussex, October 2002.
- *Conference on ‘Taxation, accountability and the poor’, Brighton*
Co-organiser, IDS, University of Sussex, October 2002.
- *International Workshop on ‘Corruption: Critical assessments of contemporary research’, Oslo*
Co-organiser, October 2000.
- *Development Economics Workshops, Bergen*
Organiser of a series of workshops involving international scholars (funded by the Research Council of Norway), 1995-96.
- *Conference in Development Economics, Bergen*
Co-organiser, Norwegian School of Economics (NHH), September 1995.
- *Forum for Development Economics (‘Forum for utviklingsøkonomi’), Bergen*
Co-founder and co-organiser of a series of seminars (involving researchers from the Department of Economics-UoB, NHH, SNF and CMI), 1989-1992.

Referee

- Forum for Development Studies; Journal of Modern African Studies; Public Administration and Development; Regional Studies; Research Council of Norway; Transparency International’s Global Corruption Reports; World Development.

Project Experience

International	Violence, poverty and police corruption Research project funded by the Research Council of Norway. 2007-2009
International	The World Bank's support for public sector reform Evaluation conducted by the Independent Evaluation Group (IEG), World Bank. 2007
Tanzania	Planning the new 'Natural Resources Management Programme' Member of the core planning team, Ministry of Natural Resources and Tourism/Economic Research Bureau (UDSM). 2007
International	Corruption in natural resources management Study by the U4 Anti-Corruption Resource Centre. 2007
International	U4 Anti-Corruption Resource Centre Director (www.U4.no). 2006-
Lesotho	Impacts of the tax systems in Africa on investments and growth Study co-managed by Foreign Investment Advisory Service (FIAS), a unit within the International Finance Corporation (IFC), and the UK's Department for International Development (DFID). 2006-2007
Madagascar	
Rwanda	
South Africa	
Tanzania	
Zambia	Local government reform in Tanzania (phase 2) Formative process research funded by the Norwegian Embassy-Tanzania. 2005-2009 (research coordinator)
Tanzania	
Tanzania	Local government reform in Tanzania (phase 1) Formative process research funded by the Norwegian Embassy-Tanzania/NORAD. 2002-2005 (research coordinator)
Namibia	Local governance, urban poverty and service delivery in Namibia Research collaboration with the Social Sciences Division, University of Namibia. Funded by NORAD. 2003-2005 (project leader)
Botswana	Budgetary processes and economic governance and in southern and eastern Africa. Research collaboration with the Southern and Eastern Africa Policy Research Network (SEAPREN). Funded by NORAD. 2003-2007
Kenya	
Namibia	
South Africa	
Tanzania	
Uganda	
Zambia	
International	Corruption in public financial management U4 Anti-corruption Resource Centre. 2005 (lead expert)
Palestine	Good governance in Palestine Research collaboration between CMI and Muwatin (the Palestinian Institute for the Study of Democracy). Funded by NORAD. 2002-2004
Namibia	Taxation, aid and democracy. The evolution of tax systems in Namibia, Tanzania and Uganda Research programme funded by the Research Council of Norway and DANIDA. 1999-2004 (programme coordinator, joint with Ole Therkildsen)
Tanzania	
Uganda	Rural taxation in Uganda Collaborative research project with the University of East Anglia, UK, and Economic Policy Research Centre (EPRC), Makerere University. Funded by DFID. 2003
Tanzania	Tax evasion and corruption in developing countries: A study of the revenue authorities in Tanzania and Uganda Funded by NORAD. 2002-2003 (project leader)
Uganda	
Tanzania	Technical assistance to macro economic modelling in Tanzania Involved the development of a revenue projection model for the Ministry of Finance and training courses in tax policy. Funded by NORAD. 1993-2002
Palestine	State building and rent seeking in Palestine

	Funded by the Norwegian Ministry of Foreign Affairs. 2000-2002
International	Corruption and reform Strategic institute programme - CMI, core grant funding. 2000-02 (programme co-ordinator, joint with Inge Amundsen)
South Africa	Administrative authority and trust between state and society in South Africa Research programme funded by the Norwegian Council of Universities' Committee for Development, Research and Education (NUFU) and the Norwegian Ministry of Foreign Affairs. 2000-02
International	Research on corruption: A policy oriented survey Funded by NORAD. 2000 (project co-ordinator)
Tanzania	Tax evasion and fiscal corruption in developing countries. A study of the local government tax administration in Tanzania Research project funded by the Research Council of Norway. 1996-99 (project leader)
Tanzania	Technical assistance to macro economic modelling in Tanzania Involves the development of a revenue projection model for the Ministry of Finance, and training courses in tax policy. Funded by NORAD. 1993-2002
South Africa	Local government research in South Africa Involved in developing a research programme on local government studies at the School of Government, University of the Western Cape. Funded by the Norwegian Ministry of Foreign Affairs. 1998-2000
International	The Norwegian anti-corruption initiative Expert contribution to the Norwegian Ministry of Foreign Affairs. 1999
Developing countries	Norway's co-operation with developing countries 1991 Expert contribution to White Paper (no. 66, 1991-92) for the Norwegian Ministry of Foreign Affairs. 1992
Zambia	Review of Norwegian assistance to agricultural and rural development in Northern Province, Zambia Commissioned by NORAD. 1990
Developing countries	NORAD's provisions for investment and export support Expert contribution to White Paper (no. 56, 1987-88) commissioned NORAD. 1987
Developing countries	NORAD's provisions for investment support Evaluation commissioned by NORAD. 1987

Language Skills

Mother tongue: Norwegian

	Write			Speak			Understand		
	Excellent	Good	Basic	Excellent	Good	Basic	Excellent	Good	Basic
English	X			X			X		
German			X			X		X	

Engagements Abroad

Research associate, School of Government, University of Western Cape, South Africa
1998-02 (short-term visits during the period lasting from two to six weeks).

Research associate, University of Dar es Salaam, Tanzania
1996-97 (short-term visits during the period lasting from three to six weeks).

Visiting scholar, Department of Economics, University of Warwick, UK
1993-94.

Field work missions, various countries (Palestine, Sri Lanka, Namibia, South Africa, Tanzania, Uganda and Zambia)

Numerous field missions of variable duration in connection with research projects and consultancies from the late 1980s, lasting from one week to several months.

Publications

Books

1. Taxation and state building in developing countries. *Cambridge University Press*. 2007 (co-edited with Deborah Brautigam & Mick Moore; forthcoming).

Articles in international journals

1. Private tax collection - remnant of the past or a way forward? Evidence from rural Uganda. *Public Administration and Development*, Vol. 26, No. 4 (September 2006), pp. 317-328 (with Vegard Iversen, Godfrey Bahigwa, Frank Ellis & Robert James).
2. What's trust got to do with it? Non-payment of service charges in local authorities in South Africa. *The Journal of Modern African Studies*, Vol. 42, No. 4 (November 2004), pp. 539-562.
3. Taxation during state formation. Lessons from Palestine, 1994-2000
Forum for Development Studies, Vol. 31, No. 1 (July 2004), pp. 89-113 (with Adel Zagha).
4. Fiscal corruption: A vice or a virtue? *World Development*, Vol. 31, No. 8 (August 2003), pp. 1459-1467 (with Bertil Tungodden).
5. 'Fiscal corruption: A vice or a virtue' - A reply. *World Development*, Vol. 31, No. 8 (August 2003), pp. 1473-1475 (with Bertil Tungodden).
6. Fighting fiscal corruption: Lessons from the Tanzania Revenue Authority. *Public Administration and Development*, Vol. 23, No. 2 (May 2003), pp. 165-175.
7. Fiscal decentralisation in Tanzania. For better or for worse? *Journal of Public Administration*, Vol. 38, No. 2 (June 2003), pp. 133-149.
8. Collectors, councillors and donors: Local government taxation and state-society relations in Tanzania. *IDS Bulletin*, Vol. 33, No. 3 (2002), pp. 21-29 (Special issue on 'The new politics of taxation and accountability').

9. Why people pay taxes. The case of the development levy in Tanzania. *World Development*, Vol. 29, No. 12 (December 2001), pp. 2059-2074 (with Joseph Semboja).
10. Taxation, coercion and donors. Local government tax enforcement in Tanzania. *The Journal of Modern African Studies*, Vol. 39, No. 2 (2001), pp. 289-306.
11. La décentralisation fiscale en Tanzanie: pour le meilleur ou pour le pire? *Afrique Contemporaine*, No. 199 (2001), pp. 128-142 (Special issue, edited by Jean-Francois Médard & Jean du Bois de Gaudusson).
12. Dilemmas of fiscal decentralisation: A study of local government taxation in Tanzania. *Forum for Development Studies*, Vol. 27, No. 1 (2000), pp. 7-41 (with Joseph Semboja).

Articles in Scandinavian journals

1. Tax evasion and corruption in Tanzania. A study of the Tanzania Revenue Authority [Norw. title: "Skatteunndragelse og korrupsjon i Tanzania. En studie av Tanzania Revenue Authority"]. *Den Ny Verden*, Vol. 34, No. 3 (November 2001), pp. 55-78, Copenhagen (with Bertil Tungodden).
2. Why people pay tax. A study of tax compliance in Tanzania [Norw. title: "Hvorfor folk betaler skatt. En studie av skatteadferd i kommuner i Tanzania."]. *Den Ny Verden*, Vol. 33, No. 4 (December 2000), pp. 45-61, Copenhagen.
3. Danish development aid: The political economy of altruism [Norw. title: "Dansk u-landshjelp. Altruismens politiske økonomi"]. Review article in *Sosialøkonomen (Journal of Economics)*, Vol. 52, No. 3 pp. 24-28 (1998).
4. Foreign aid, Norwegian enterprises and mixed credits. *Idégruppen om Nord/Sørs Informasjonshefte (Bulletin of the Working Group on North-South Relations)*, No. 1-1993.
5. The World Bank's world view: A critical review of the World Development Reports 1990, 1991 and 1992. *Sosialøkonomen (Journal of Economics)*, Vol. 46, No. 11 (Dec. 1992), pp. 2-8 (with T. Bøe).
6. Susan George: A fate worse than debt, or A faith with no doubt? *Sosialøkonomen (Journal of Economics)*, Vol. 43, No. 6 (June 1989), pp. 12-17 (with G.H. Sjøtrø).

Chapters in edited books

1. Mass taxation and state-society relations in East Africa. Chapter 5 in Deborah Brautigam, Odd-Helge Fjeldstad & Mick Moore eds. (2007). *Taxation and state building in developing countries*. Cambridge University Press (joint with Ole Therkildsen; forthcoming).
2. Tax reform and state building in a globalized world. Chapter 10 in Deborah Brautigam, Odd-Helge Fjeldstad & Mick Moore eds. (2007). *Taxation and state building in developing countries*. Cambridge University Press (joint with Mick Moore; forthcoming).
3. Corruption in tax administration. Lessons from institutional reforms in Uganda. Chapter 17 (pp. 484-511) in Susan Rose-Ackerman ed. (2006) *International Handbook on the Economics of Corruption*. Cheltenham, UK/Northampton MA, USA: Edward Elgar.
4. Local revenue mobilization in urban settings in Africa. Chapter 5 (pp. 105-126) in Karin Millett, Dele Olowu & Robert Cameron eds. (2006). *Local governance and poverty reduction in Africa*. Joint Africa Institute (AfDB, IMF and WB).

5. Entitlement, affordability or a matter of trust? Reflections on the non-payment of service charges in local authorities. Chapter 6 (pp. 85-100) in Steinar Askvik & Nelleke Bak eds. (2005) *Trust in Public Institutions in South Africa*. Aldershot/Burlington: Ashgate.
6. Taxation and state-formation in Palestine 1994-2000. Chapter 6 (pp. 192-214) in Mushtaq Khan ed. (2004) *State Formation in Palestine. Viability and Governance During a Social Transformation*. New York/London: Routledge Curzon (with Adel Zagha).
7. Intergovernmental fiscal relations in the developing world: A review of issues. Chapter 8 (pp. 143-162) in Norman Levy & Chris Tapscott eds. (2001) *Intergovernmental Relations in South Africa: The Challenges of Co-operative Government*. Cape Town: Institute for Democracy in South Africa (IDASA) and School of Government, University of the Western Cape.
8. Corruption [Norwegian title: 'Korrupsjon']. Chapter 13 (pp. 295-321) in Rune Jansen Hagen & Karl R. Pedersen eds. (1999) *Equity and Growth in Poor Countries* [Norwegian title: *Fordeling og Vekst i Fattige land*]. Bergen/Oslo: Fagbokforlaget.

Shorter articles and briefs

1. Die steuerbasis verbreitern ['Broadening the tax base']. *E+Z Entwicklung und Zusammenarbeit [Development and Cooperation]*. *Internationale Zeitschrift*, 48 Jahrgang [Vol. 48], Nr. 5-2007 (pp. 202-204).
2. Overloaded planning systems, limited fiscal autonomy, but some improvements in service delivery: Lessons from the local government reform in Tanzania (2002-2005). *CMI Brief* Vol. 6, No. 1 (January 2007). Bergen: Chr. Michelsen Institute (with Einar Braathen & Amon Chaligha).
3. Local government reform in Tanzania 2002 - 2005: Summary of research findings on governance, finance and service delivery. *REPOA Brief* No. 6 (October 2006). Dar es Salaam: REPOA (with Einar Braathen & Amon Chaligha).
4. Revenue administration and corruption: What works? *CMI Brief* Vol.4, No. 3, Bergen: Chr. Michelsen Institute (November 2005).
5. New challenges face local government revenue. Feature article published in *Daily News*, Dar es Salaam, Tanzania (23 August 2005).
6. Citizens negative on Tanzania's local govt taxation practice. Feature article published in *Daily News*, Dar es Salaam, Tanzania (16 August 2005).
7. Trust in public finance: Citizens' views on taxation by local authorities in Tanzania. *Project Brief* No. 12 (2004). Formative Process Research on the Local Government Reform in Tanzania. Dar es Salaam: REPOA.
8. Citizens' access to information on local government finances. *Project Brief* No. 7 (2004). Formative Process Research on the Local Government Reform in Tanzania. Dar es Salaam: REPOA.
9. Low awareness amongst citizens of local government reforms. *Project Brief* No. 6 (2004). Formative Process Research on the Local Government Reform in Tanzania. Dar es Salaam: REPOA (with Knut Nygaard).

10. New challenges for local government revenue enhancement. *Project Brief* No. 2 (2003). Formative Process Research on the Local Government Reform in Tanzania. Dar es Salaam: REPOA.
11. Formative process research on the local government reform in Tanzania. About the project. *Project Brief* No. 1 (2003). Dar es Salaam: REPOA (with Einar Braathen & Amon Chaligha).
12. Who levies what taxes? in Alta Folscher & Joachim Wehner (eds.) *Budget Watch* (September 2001), pp. 4-5. Cape Town: Institute for Democracy in South Africa.
13. Donors turn blind eye to extortion in tax collection in Africa. *Development Today* Vol. XI, No. 8 (May 14 2001).
14. Why taxes matter for development. Feature article published in *Republikein*, Windhoek, Namibia (15 November 2001).
15. Combating corruption: A transparency index for donors? *Development Today*, Vol. IX, No. 6 (23 April 1999).
16. Growth, sustainability and development. *Development Matters*, Vol. 2, No. 1, 1994 (with Arild Angelsen & Ussif Rashid Sumaila).
17. The World Bank's world view: Survival of the optimists? *Development Today*, Vol. III, No.3, 1993 (with Arild Angelsen).

Reports in external series

1. Tanzania: Sector study of the effective tax burden. *DFID & Foreign Investment Advisory Service (FIAS) Report* (2006. Washington DC: International Finance Corporation (with Paul Barbour, Ken Mckenzie, Rina Oberai, Richard Stern & Wayne Troughton).
2. To pay or not to pay? Citizens' views on taxation by local local authorities in Tanzania. *REPOA Special Paper* no. 18. June 2006. Dar es Salaam: REPOA (www.repoa.or.tz).
3. Fiscal decentralisation and corruption: A brief overview of the issues. *U4 Issue Paper* 3:2006 (March). Bergen: The U4 Anti-Corruption Resource Centre (www.U4.no). (with Ivar Kolstad).
4. Corruption in revenue administration: Challenges and policy responses. *U4 Issue Paper* 2:2005 (September). Bergen: The U4 Anti-Corruption Resource Centre (www.U4.no).
5. Local governance, finances and service delivery in Tanzania: A summary of findings from six councils. *NIBR Working Paper* 2005 (June 2005). Oslo: Norwegian Institute for Urban and Regional Research (with Einar Braathen & Amon Chaligha).
6. Budgetary processes and economic governance in Southern and Eastern Africa. Literature review. *NEPRU Working Paper* NWP 95 (September 2004). Windhoek: Namibia Economic Policy Research Unit (with Dirk Hansohm, Jan Isaksen & Erwin Naimhwaka).
7. Methods for comparative research on regional budget issues by SEAPREN Institutes. *Southern and Eastern Africa Policy Research Network (SEAPREN)*. Windhoek: Namibia Economic Policy Research Unit (NEPRU), June 2004 (with Jan Isaksen).

8. SEAPREN database on budget issues (SEDOBI): Guidelines for data collection and structure. *Southern and Eastern Africa Policy Research Network (SEAPREN)*. Windhoek: Namibia Economic Policy Research Unit (NEPRU), June 2004 (with Jan Isaksen).
9. Local government finances and financial management in Tanzania: Observations from six councils, 2000-2003. *REPOA Special Paper* no. 16. September 2004. Dar es Salaam: REPOA (with F. Henjewe, G. Mwambe, E. Ngalewa & K. Nygaard).
10. Rural taxation in Uganda: Implications for growth, income distribution, local government revenue and poverty reduction. *EPRC Research Series* No. 35 (January 2004). Kampala: Economic Policy Research Centre (co-authored with Godfrey Bahigwa, Frank Ellis & Vegard Iversen).
11. Selected and annotated literature on economic governance and budgetary reforms. *Southern and Eastern Africa Policy Research Network (SEAPREN)*, 1 December 2003. Bergen: Chr. Michelsen Institute.
12. Decentralisation and corruption. A review of the literature. *Commissioned report for the U4 Anti-Corruption Resource Centre (U4)*. July 2003. Bergen: Chr. Michelsen Institute.
13. Field work manual. *Formative Process Research on the Local Government Reform in Tanzania*. February 2003. Bergen/Oslo/Dar es Salaam: CMI/NIBR/REPOA (with Einar Braathen & Amon Chaligha).
14. Inception report. *Formative Process Research on the Local Government Reform in Tanzania*. October 2002 (editor). Bergen/Oslo/Dar es Salaam: CMI/NIBR/REPOA.
15. Corruption. A review of contemporary research. *NUPI Report* 268. Oslo: Norwegian Institute of International Affairs (in coll. with Jens Chr. Andvig). Also published as *CMI Report* R 2001:7.
16. Taxation, aid and democracy. An agenda for research in Africa. *CDR Working Paper* 5:2000. Copenhagen: Centre for Development Research (with Ole Therkildsen, with Lise Rakner and Joseph Semboja).
17. Corruption: A selected and annotated bibliography. *Commissioned report for NORAD: 2000* (in coll. with Inge Amundsen). Oslo: Norwegian Agency for Development Cooperation. . www.norad.no/resultat/korrupsjon/corruption_bibliography/
18. Norwegian assistance to agricultural and rural development in Northern Province, Zambia: Programme review May-June 1990. *Report to NORAD*. Oslo: Norwegian Agency for Development Cooperation (with E. Kang'ombe, N. Mukutu, K. Samset, S. Stevenson, and E. Whist).
19. Cost recovery and pricing policy in the water supply sector in developing countries [Norw. title: "Kostnadsgjenvinning og prissetting i vannforsyningsprosjekter i u-land"]. *SAF-Report* No. 24/1990. Bergen: Centre for Applied Research, Norwegian School of Economics and Business Administration.
20. Planning and appraisal of water supply projects in developing countries: Economic aspects [Norw. title: "Samfunnsøkonomiske aspekter ved planlegging og vurdering av vannforsyningsprosjekter i u-land"]. *SAF Report* 1990:11. Bergen: Centre for Applied Research, Norwegian School of Economics and Business Administration.
21. Project appraisal in developing countries: Introduction to social cost-benefit analysis [Norw. title: "Prosjektvurdering i u-land: Innføring i samfunnsøkonomisk nytte-/kostnadsanalyse"]. *SAF*

Report 1989:31. Bergen: Centre for Applied Research, Norwegian School of Economics and Business Administration.

22. Shadow prices for project appraisal in developing countries [Norw. title: "Skuggepriser for prosjektvurdering i u-land"]. *SAF Report* 1989:19. Bergen: Centre for Applied Research, Norwegian School of Economics and Business Administration.
23. Development aid and industrial co-operation through SADCC [Norw. title: "Sør-sør samarbeid - med hovedvekt på tiltak for å støtte næringslivsamarbeidet i SADCC-regionen"]. *SAF Working Paper* 1988:36. Bergen: Centre for Applied Research, Norwegian School of Economics and Business Administration.
24. NORAD's provisions for investment support [Norw. title: "NORADs investeringsstøtteordninger"]. *Ministry of Development Cooperation (MDC) Evaluation Report 4.87*. An English version of the report is available as *MDC Evaluation Report 4a.87*. Oslo: Ministry of Development Cooperation (with K.A. Hagen, K.R. Pedersen and L.O. Vaagen).

Reports in CMI series

1. Local revenue mobilization in urban settings in Africa. *CMI Working Paper* WP 15:2006. Bergen: Chr. Michelsen Institute.
2. Bribes, taxes and regulations: Business constraints for micro enterprises in Tanzania. *CMI Working Paper* WP 2:2006. Bergen: Chr. Michelsen Institute (with Ivar Kolstad & Knut Nygaard).
3. Local governance, urban poverty and service delivery in Namibia. *CMI Report* R 12:2005 (with Gisela Geisler, Selma Nangulah, Knut Nygaard, Akiser Pomuti, Albertina Shifotoka and Gert van Rooy). Bergen: Chr. Michelsen Institute.
4. Corruption in tax administration. Lessons from institutional reforms in Uganda. *CMI Working Paper* WP 10:2005. Bergen: Chr. Michelsen Institute.
5. Decentralisation and corruption. A review of the literature. *CMI Working Paper* WP 10:2004. Bergen: Chr. Michelsen Institute.
6. To pay or not to pay? Citizens' views on taxation in local authorities in Tanzania. *CMI Working Paper* WP 8:2004. Bergen: Chr. Michelsen Institute.
7. Local government finances and financial management in Tanzania. Baseline data from six councils, 2000-2003. *CMI Working Paper* WP 7:2004 (with F. Henjewe, G. Mwambe, E. Ngalewa & K. Nygaard). Bergen: Chr. Michelsen Institute.
8. Autonomy, incentives and patronage: A study of corruption in the Tanzania and Uganda Revenue Authorities. *CMI Report* R 9:2003 (with Ivar Kolstad & Siri Lange). Bergen: Chr. Michelsen Institute.
9. Taxation and tax reforms in developing countries: Illustrations from sub-Saharan Africa. *CMI Report* R 6:2003 (with Lise Rakner). Bergen: Chr. Michelsen Institute.
10. Between Oslo and al-Aqsa. Taxation and state formation in Palestine 1994-2000. *CMI Report* R 13:2002 (with Adel Zagha). Bergen: Chr. Michelsen Institute.

11. The fight against corruption and the role of parliamentarians. *CMI Working Paper* WP 6:2002. Bergen: Chr. Michelsen Institute.
12. Research on corruption in Bangladesh, Nepal, Sri Lanka, Tanzania and Uganda: What, who and where? *CMI Working Paper* WP 18:2001 (co-edited with Jens Chr. Andvig). Bergen: Chr. Michelsen Institute.
13. Corruption: Critical assessments of contemporary research. Report from a multidisciplinary workshop. *CMI Working Paper* WP 17:2001 (with Jens Chr. Andvig & Amit Shrivastan). Bergen: Chr. Michelsen Institute.
14. Local government taxation and tax administration in Tanzania. *CMI Report* R 1999:3 (with Joseph Semboja). Bergen: Chr. Michelsen Institute.
15. Controlling fiscal corruption. Theoretical approaches and illustrations from Tanzania. *CMI Working Paper* WP 1999:6. Bergen: Chr. Michelsen Institute.
16. Tax evasion and corruption in local governments in Tanzania: Alternative economic approaches. *CMI Working Paper* WP 1996:14. Bergen: Chr. Michelsen Institute.
17. Foreign aid and industrial development. Comments on White Paper no. 19 (1995-96). [Norw. title: "Bistand og næringsutvikling. Noen kommentarer til St.meld. nr. 19 (1995-96)"]. *CMI Working Paper* WP 1996:4. Bergen: Chr. Michelsen Institute.
18. Value-added taxation in Tanzania? *CMI Working Paper* WP 1995:5. Bergen: Chr. Michelsen Institute.
19. Taxation and tax reforms in Tanzania: A survey. *CMI Working Paper* WP 1995:4. Bergen: Chr. Michelsen Institute.
20. Land reforms and land degradation in Tanzania: Alternative economic approaches. *CMI Working Paper* WP 1995:3 (with Arild Angelsen). Bergen: Chr. Michelsen Institute.
21. Project appraisal and sustainability in less developed countries. *CMI Report* R 1994:1 (with Arild Angelsen and Ussif Rashid Sumaila). Bergen: Chr. Michelsen Institute.
22. The World Bank's world view. [Norw. title: "Verdensbankens verdensbilde"]. *CMI-DERAP Report* R 1992:7 (editor). Bergen: Chr. Michelsen Institute.
23. The stability of multiple inflation equilibriums: A discussion of the stabilisation programmes in Argentina, Brazil and Israel in the mid-1980s [Norw. title: "Multiple inflasjonslikevekter og deres stabilitet: En drøfting av stabiliseringsprogrammene i Argentina, Brasil og Israel på midten av 1980-tallet"]. *CMI-DERAP Working Paper*, D 1992: 5. Bergen: Chr. Michelsen Institute.
24. Welfare economics and the distribution issue [Norw. title: "Velferdsteorien og fordelingsaspektet"]. *CMI-DERAP Working Paper*, D 1992: 4. Bergen: Chr. Michelsen Institute.

Conference and seminar papers (2000 -)

1. Revenue authorities: Experiences from sub-Saharan Africa. Paper prepared for the *SEAPREN Conference on Poverty Policies and Budgetary Processes*. Safari Court Conference Centre. Windhoek, 5 - 6 July 2007.

2. Taxation and state-building: Poor countries in a globalized world (joint with Mick Moore). Paper presented at the session *Taxation and state-building in developing countries*, ABCDE-2007. Bled, Slovenia, 17-18 May 2007.
3. Taxation and accountability: Political economy perspectives. Presentation at the *Summit of Africa Tax Practitioners' Conference on Tax and the Investment Climate in Africa*. Livingstone, Zambia, 26 – 27 February 2007.
4. Taxation and governance: Challenges for donors. Presentation at the *Ministry of Foreign Affairs' Tax Seminar*. Oslo, 14 February 2007.
5. Resourcing development: Opportunities for fiscal self-reliance in Tanzania. Presentation at the *Natural Resources Management Programme Workshop*, Ministry of Natural Resources and Tourism (MNRT). Bagamoyo, 2 - 3 October 2006.
6. Tax reform in developing countries – how can we establish accountable resource mobilisation? Issues for debate. Presentation at the *GTZ Public Finance Conference*. Eschborn, 7 September 2006.
7. Independent revenue authorities: Successes and failures. Presentation at the *SATI Workshop on Tax Policy and Administration*. Southern Africa Tax Institute, University of Pretoria, 19-20 June 2006.
8. Monitoring performance of revenue authorities. Presentation at the *SATI Workshop on Tax Policy and Administration*. Southern Africa Tax Institute, University of Pretoria, 19-20 June 2006.
9. Anti-corruption and anti-corruption agencies: The Utstein approach. Presentation at the conference *European Anti-Corruption Agencies: Protecting the Community's Financial Interests in a Knowledge-Based, Innovative and Integrated Manner*. Lisbon, 17-19 May 2006.
10. Local revenue mobilisation in urban authorities: Lessons from Africa. Paper presented at *REPOA's 11th Annual Research Workshop*. Dar es Salaam, 4 April 2006.
11. Poll taxation and state-society relations in Tanzania and Uganda. Paper presented at the *African Studies Association's (ASA) Annual Meeting*. Washington DC, 20 November 2005 (with Ole Therkildsen).
12. Local revenue mobilization in urban settings. Paper presented at the *Workshop on Local Governance and Poverty Alleviation in Africa*, African Development Bank. Tunis, 21-24 June 2005.
13. Privatised tax collection: Experiences from local authorities in Tanzania. Paper presented at workshop on the *Formative Process Research on the Local government Reform in Tanzania*. REPOA, Dar es Salaam, 30-31 August 2004.
14. Taxation and accountability. Lessons from sub-Saharan Africa. Paper presented at the *Eschborn Dialogue Conference*, GTZ, Eschborn, 16 June 2004.
15. Bribes, taxes and property rights: Business constraints for small enterprises in Tanzania. Paper presented at the *Annual Bank Conference on Development Economics (ABCDE)-Europe*, Brussels 10 May 2004.
16. To pay or not to pay? Tax compliance in local authorities in Tanzania. Paper presented at *REPOA's 9th Annual Research Workshop*. Dar es Salaam, 26 March 2004.

17. Non-payment of service charges in South Africa. Paper presented at the Namibian Economic Policy Research Unity (NEPRU), Windhoek. 29 January 2004.
18. The birth, demise and resurrection of the private tax collector. Tax farming in rural Uganda. Paper prepared for the Workshop on *Taxation, accountability and poverty* at the *Annual Conference of the Norwegian Association for Development Research* (NFU) 'Politics and poverty'. Oslo, 23-24 October 2003 (in collaboration with Vegard Iversen, Godfrey Bahigwa & Frank Ellis).
19. Between a rock and a hard place: Challenges for enhanced public integrity in local authorities in East Africa. Paper presented at the Conference *Towards a New Type of Local Government – an Uphill Battle?* Association for Law and Administration in Developing and Transitional Countries (ALADIN). Utrecht School of Governance, Utrecht, 26 September 2003 (<http://www.aladinweb.org/>).
20. Taxation and tax reforms in developing countries. Illustrations from sub-Saharan Africa. Paper presented at the Workshop on *Taxation and Development*. NORAD, Oslo, 24 March 2003.
21. What has trust got to do with it? Reflections on the non-payment of service charges in local authorities in South Africa. Paper presented at the *Annual Meeting for the Adm in South Africa Research Programme*. Cape Town, 2-4 December 2002.
22. Fighting fiscal corruption. Lessons from the Tanzania Revenue Authority. Paper presented at the conference *Taxation Perspectives: A Democratic Approach to Public Finance in Developing Countries*. Institute of Development (IDS), Sussex, 28 – 29 October 2002.
23. Getting ideas right: Public management, corruption and development', by Martin Minogue. Comments on paper presented at the workshop on *New Public Management: Challenges for Improved Accountability and Corruption Control*; Annual Bank Conference on Development Economics-Europe, World Bank. Oslo, 25 June 2002.
<http://wbln0018.worldbank.org/EURVP/web.nsf/Pages/ABCDE+2002-Papers>.
24. TAXMOD. A revenue projection model for Tanzania. Report prepared for the 2nd *National Workshop on Macroeconomic Modelling in Tanzania*, Dar es Salaam, 29-30 April 2002 (with Bedason Shallanda and Ussi Hussein).
25. The fight against corruption and the role of parliamentarians. Presented at *The Third Annual Conference of the Parliamentary Network on the World Bank* (PnoWB). Bern - Switzerland, 9-11 May 2002, <http://www.pnowb.org/>
26. Decentralisation, corruption and local politics. Paper presented at donor seminar on *How to Prevent Corruption in Sector Programmes (SWAP)*. NORAD, Oslo, 31 May - 1 June 2001.
27. To pay or not to pay? Reflections on tax compliance in South Africa. Paper prepared for the *Annual Meeting for the Adm in South Africa Research Programme*. Cape Town, 3-7 December 2000.
28. Taxation and tax administration in developing countries. Illustrations from Tanzania. Presentation at *NORAD seminar*. Oslo, 13 April 2000.