

## Odd-Helge Fjeldstad – curriculum vitae

November 2009

<i>Current positions:</i>	<i>Senior researcher I (CMI) Professor (UMB) Visiting professor (ISS)</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 47938080 or 8000</i>
<i>Nationality:</i>	<i>Norwegian</i>	<i>E-mail:</i>	<i><a href="mailto:odd.fjeldstad@cmi.no">odd.fjeldstad@cmi.no</a></i>

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### **Key Qualifications**

Odd-Helge Fjeldstad is an economist (Dr. Oecon) with more than 20 years of experience from research and policy analysis in Eastern and Southern Africa, particularly Angola, 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, capital flight and corruption. His work has involved long-term collaboration with research institutions in Africa and Europe. He is Professor of 'Development Ethics and Corruption' at the Norwegian University of Life Sciences ([www.umb.no/noragric](http://www.umb.no/noragric)). Currently, he is Visiting Professor at the Institute for Security Studies, Cape Town ([www.issafrica.org](http://www.issafrica.org)).

Fjeldstad has considerable experience in research management and has served as director of major multidisciplinary research and advisory programmes, including the U4 Anti-Corruption Resource Centre ([www.U4.no](http://www.U4.no)). He has been advisor for the Governments of Tanzania and Zambia on public financial management, and has worked as consultant for bilateral and multilateral development organisations, including DFID, Norad, the Norwegian Ministry of Foreign Affairs, OECD, the International Finance Corporation (IFC) and the World Bank. His experience also covers teaching and training in economic policy analysis, fiscal reforms, political ecology and the economics of corruption. He is a founding member of the global network 'Researchers Alliance for Development' ([www.radnetwork.org](http://www.radnetwork.org)) and chaired the steering committee from 2004 to 2007. Fjeldstad is a member of the OECD-DAC 'Task Team on Taxation and Governance', and served as member of the Norwegian 'Government Expert Commission on Capital Flight from Poor Countries'.

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### **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.

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## ***Professional Background***

### **Chr. Michelsen Institute, Bergen, Norway**

Senior Researcher I, October 2009 - date  
Research Director; August 2006 – October 2009  
Senior Researcher I (full Professorship); promoted August 2007  
Researcher/Senior Researcher II; 1991 – 2006  
[www.CMI.no](http://www.CMI.no)

### **Norwegian University of Life Sciences, Aas, Norway**

Professor of 'Development Ethics and Corruption'; Department of International Environment and Development Studies; January 2009 – date  
[www.umb.no/noragric](http://www.umb.no/noragric)

### **Institute for Security Studies, Cape Town, South Africa**

Visiting Professor; October 2009 – date  
[www.issafrica.org](http://www.issafrica.org)

### **U4 Anti-Corruption Resource Centre, Bergen, Norway**

Director; January 2006 – October 2009  
U4 is operated by CMI and serves eight development agencies: AusAID (Australia), BTC (Belgium), CIDA (Canada), DFID (UK), GTZ (Germany), MinBuZa (Netherlands), Norad (Norway), and Sida (Sweden)  
[www.U4.no](http://www.U4.no)

### **Institute 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 programs in development economics; 1987-91  
[www.SNF.no](http://www.SNF.no)

### **NKI-Lakselv College of Engineering, Norway**

Lecturer. Teaching physics and English for engineers; 1979-1980

### **A/S Jotungruppen-Manger, Norway**

Assistant Manager. Responsible for quality controls (paint and lacquer products).  
Head of the internal environmental working unit; 1977-1979

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### ***Other functions***

#### **Government of Norway**

Member of the 'Expert Commission of Inquiry into Capital Flight from Developing Countries';  
June 2008 – June 2009

<http://www.regjeringen.no/en/dep/ud/press/News/2008/government-commission-on-capital-flight-.html?id=520254>

#### **OECD-DAC Network on Governance**

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

#### **Independent Evaluation Group (IEG) – World Bank**

Member of the core team evaluating the World Bank's support to public sector reform;  
2007-2008

<http://web.worldbank.org/WBSITE/EXTERNAL/EXTOED/EXTPUBSECRETF/0,,menuPK:4664077~pagePK:64829575~piPK:64829612~theSitePK:4663904,00.html>

#### **Research on Poverty Alleviation (REPOA)**

External resource person; January 2006 - date

[www.repoa.or.tz](http://www.repoa.or.tz)

#### **International Essay Competition 2007**

Member of the steering committee and jury

[www.essaycompetition.org/](http://www.essaycompetition.org/)

#### **Researchers Alliance for Development (RAD)**

Founding member, chair of the steering committee 2004 - 2007

[www.radnetwork.org/index\\_1](http://www.radnetwork.org/index_1)

#### **Norwegian Association for Development Research (NFU)**

Member of the board; 1997 - 2000

[www.nfuf.no](http://www.nfuf.no)

#### **Norwegian School of Economics and Business Administration (NHH)**

External examiner and supervisor in economics; 1987 - date

#### **University of Agder**

External examiner on 'the political economy of corruption'; 2008 - date

#### **Norwegian Association of Researchers at CMI (Forskerforbundet)**

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

#### **Organiser of conferences, workshops and seminars**

- *From curse to development: Natural resources, institutions and public revenues*, Oslo  
Co-organiser of international conference with the World Bank, Norad and the Royal Norwegian Ministry of Foreign Affairs, 8 September 2009.
- *Annual World Bank Conference on Development Economics (ABCDE) 2008*, Cape Town  
Member of the Programme Committee, 9 – 11 June.
- *Annual Bank Conference on Development Economics (ABCDE)*, Cape Town  
Organiser of parallel session on 'Crime, poverty and police corruption', 9 – 11 June.
- *NFU Annual Conference 2007*, Bergen - Norway  
Co-organiser of workshop on 'Measuring corruption', 5-7 November 2007.

- *Annual Bank Conference on Development Economics (ABCDE) 2007*, Bled – Slovenia  
Organiser of parallel session on ‘Taxation and state-building in developing countries’, 17-18 May.
- *Annual Bank Conference on Development Economics (ABCDE) 2006*, Tokyo  
Member of the Advisory Committee.  
Organiser of parallel session on ‘Infrastructure and governance’, 29-30 May.
- *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.
- *Annual Bank Conference on Development Economics (ABCDE)-Europe 2005*, Amsterdam  
Member of the Advisory Committee, May.
- *Annual Bank Conference on Development Economics (ABCDE)-Europe 2004*, Brussels  
Co-organiser of parallel session on ‘The investment climate in developing countries’, May.
- *Annual Bank Conference on Development Economics (ABCDE)-Europe 2002*, Oslo  
Co-organiser of parallel session on ‘New public management: challenges for improved accountability and corruption control’, June.
- *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 on 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 University of Bergen, Norwegian School of Economics (NHH), SNF and CMI), 1989-1992.

### Referee

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

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## *Project Experience*

- International**    **Multi-donor evaluation of anti-corruption efforts**  
Advisor for Norad's evaluation management team. 2008-2010
- International**    **Violence, poverty and police corruption**  
Research project funded by the Research Council of Norway. 2007-2010
- International**    **The World Bank's support for public sector reform**  
Evaluation commissioned by the Independent Evaluation Group (IEG), World Bank. 2007-2008
- International**    **Governance, taxation and accountability: Issues and practice**  
Policy paper commissioned by the OECD-DAC's Governance Network (GOVNET). 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](http://www.U4.no)). January 2006 - October 2009
- Lesotho**         **Impacts of the tax systems in Africa on investments and growth**  
**Madagascar**    Study co-managed by Foreign Investment Advisory Service (FIAS), a unit within the  
**Mauritius**        International Finance Corporation (IFC), and the UK's Department for International  
**Mozambique**     Development (DFID). 2006-2007
- Rwanda**  
**South Africa**  
**Tanzania**  
**Zambia**
- Tanzania**        **Local government reform in Tanzania (phase 2)**  
Formative process research funded by the Norwegian Embassy-Tanzania. 2005-2010  
(research coordinator)
- 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.**  
**Kenya**            Research collaboration with the Southern and Eastern Africa Policy Research Network  
**Namibia**         (SEAPREN). Funded by NORAD. 2003-2007
- 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**  
**Tanzania**        **and Uganda**  
**Uganda**         Research programme funded by the Research Council of Norway and DANIDA. 1999-  
2004 (programme coordinator, joint with Ole Therkildsen)
- 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

<b>Tanzania Uganda</b>	<b>Tax evasion and corruption in developing countries: A study of the revenue authorities in Tanzania and Uganda</b> Funded by NORAD. 2002-2003 (project leader)
<b>Tanzania</b>	<b>Technical assistance to macro economic modelling in Tanzania</b> Involved the development of a revenue projection model for the Ministry of Finance and training courses in tax policy. Funded by NORAD. 1993-2002
<b>Palestine</b>	<b>State building and rent seeking in Palestine</b> Funded by the Norwegian Ministry of Foreign Affairs. 2000-2002
<b>International</b>	<b>Corruption and reform</b> Strategic institute programme - CMI, core grant funding. 2000-02 (programme co-ordinator, joint with Inge Amundsen)
<b>South Africa</b>	<b>Administrative authority and trust between state and society in South Africa</b> 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
<b>International</b>	<b>Research on corruption: A policy oriented survey</b> Funded by NORAD. 2000 (project co-ordinator)
<b>Tanzania</b>	<b>Tax evasion and fiscal corruption in developing countries. A study of the local government tax administration in Tanzania</b> Research project funded by the Research Council of Norway. 1996-99 (project leader)
<b>Tanzania</b>	<b>Technical assistance to macro economic modelling in Tanzania</b> Involves the development of a revenue projection model for the Ministry of Finance, and training courses in tax policy. Funded by NORAD. 1993-2002
<b>South Africa</b>	<b>Local government research in South Africa</b> 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
<b>International</b>	<b>The Norwegian anti-corruption initiative</b> Expert contribution to the Norwegian Ministry of Foreign Affairs. 1999
<b>Developing countries</b>	<b>Norway's co-operation with developing countries 1991</b> Expert contribution to White Paper (no. 66, 1991-92) for the Norwegian Ministry of Foreign Affairs. 1992
<b>Zambia</b>	<b>Review of Norwegian assistance to agricultural and rural development in Northern Province, Zambia</b> Commissioned by NORAD. 1990
<b>Developing countries</b>	<b>NORAD's provisions for investment and export support</b> Expert contribution to White Paper (no. 56, 1987-88) commissioned NORAD. 1987
<b>Developing countries</b>	<b>NORAD's provisions for investment support</b> Evaluation commissioned by NORAD. 1987

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### *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	

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## **Engagements Abroad**

### **Visiting professor, Institute for Security Studies, Cape Town, South Africa**

October 2009 – date.

### **Research associate, School of Government, University of Western Cape, South Africa**

1998-02 (short-term visits lasting from two to six weeks).

### **Research associate, University of Dar es Salaam, Tanzania**

1996-97 (short-term visits 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.

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## **Publications**

### **Books**

1. Taxation and state building in developing countries. *Cambridge University Press*. Cambridge. 2008 (co-edited with Deborah Braütigam & Mick Moore).  
[www.cambridge.org/us/catalogue/catalogue.asp?isbn=9780521888158](http://www.cambridge.org/us/catalogue/catalogue.asp?isbn=9780521888158)

### **Articles in international journals**

1. Vers plus d'éthique dans les douanes en Afrique subsaharienne ['The pursuit of integrity in customs: Experiences from sub-Saharan Africa.']. *Afrique Contemporaine*, Vol. 230, No 2-2009, pp. 33-54.
2. Revenue authorities and public authority in Sub-Saharan Africa. *The Journal of Modern African Studies*, Vol. 47, No. 1 (January 2009), pp. 1-18 (with Mick Moore).
3. 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 Bahiigwa, Frank Ellis & Robert James).
4. 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.
5. 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).
6. Fiscal corruption: A vice or a virtue? *World Development*, Vol. 31, No. 8 (August 2003), pp. 1459-1467 (with Bertil Tungodden).
7. 'Fiscal corruption: A vice or a virtue' - A reply. *World Development*, Vol. 31, No. 8 (August 2003), pp. 1473-1475 (with Bertil Tungodden).

8. Fighting fiscal corruption: Lessons from the Tanzania Revenue Authority. *Public Administration and Development*, Vol. 23, No. 2 (May 2003), pp. 165-175.
9. Fiscal decentralisation in Tanzania. For better or for worse? *Journal of Public Administration*, Vol. 38, No. 2 (June 2003), pp. 133-149.
10. 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').
11. 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).
12. Taxation, coercion and donors. Local government tax enforcement in Tanzania. *The Journal of Modern African Studies*, Vol. 39, No. 2 (2001), pp. 289-306.
13. 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).
14. 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 edited books**

1. Tax reform and state building in a globalized world. Chapter 10 (pp. 235-260) in Deborah Braütigam, Odd-Helge Fjeldstad & Mick Moore eds. (2008). *Taxation and state building in developing countries*. Cambridge: Cambridge University Press (joint with Mick Moore).
2. Mass taxation and state-society relations in East Africa. Chapter 5 (pp. 114 – 134) in Deborah Braütigam, Odd-Helge Fjeldstad & Mick Moore eds. (2008). *Taxation and state building in developing countries*. Cambridge: Cambridge University Press (joint with Ole Therkildsen).
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 Zaghera).
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.

#### *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).

#### *Shorter articles and briefs*

1. 'Preaching tax morale, practicing tax avoidance.' *Development Today* (22 July 2009). [www.development-today.com/magazine/2009/DT\\_9/Opinion](http://www.development-today.com/magazine/2009/DT_9/Opinion)
2. The importance of taxation for development ['Skattenes betydning for utvikling']. Annex 2 (pp. 189-199) in Schjelderup *et al.* 2009. *Tax havens and development* ['Skatteparadis og utvikling']. Report by the 'Expert Commission of Inquiry into Capital Flight from Developing Countries', Government of Norway (June). *Official Norwegian Reports* NOU 2009:19. [www.regjeringen.no/pages/2223780/PDFS/NOU200920090019000EN\\_PDFS.pdf](http://www.regjeringen.no/pages/2223780/PDFS/NOU200920090019000EN_PDFS.pdf)
3. Donors: Preaching tax morale but practicing tax avoidance.' Feature article in *CMI Annual Report 2008* (published May 2009). Bergen: Chr. Michelsen Institute.
4. Disparities exist in citizens' perceptions of service delivery by local government authorities in Tanzania. *REPOA Brief* 13-2008. Dar es Salaam: REPOA (with Erasto Ngalewa & Lucas Katera).
5. Changes in citizens' perceptions of the local taxation system in Tanzania. *REPOA Brief* 12-2008 (August). Dar es Salaam: REPOA (with Erasto Ngalewa & Lucas Katera).
6. Citizens demand tougher action on corruption. *REPOA Brief* 11-2008 (April). Dar es Salaam: REPOA (with Erasto Ngalewa & Lucas Katera).

7. Outsourcing revenue collection: Experiences from local government authorities in Tanzania. *REPOA Brief* 10-2008 (March). Dar es Salaam: REPOA (with Erasto Ngalewa & Lucas Katera).
8. 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).
9. 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).
10. 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).
11. Revenue administration and corruption: What works? *CMI Brief* Vol.4, No. 3, Bergen: Chr. Michelsen Institute (November 2005).
12. New challenges face local government revenue. Feature article published in *Daily News*, Dar es Salaam, Tanzania (23 August 2005).
13. Citizens negative on Tanzania's local govt taxation practice. Feature article published in *Daily News*, Dar es Salaam, Tanzania (16 August 2005).
14. 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.
15. 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.
16. 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).
17. 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.
18. 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).
19. 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.
20. Donors turn blind eye to extortion in tax collection in Africa. *Development Today* Vol. XI, No. 8 (May 14 2001).
21. Why taxes matter for development. Feature article published in *Republikein*, Windhoek, Namibia (15 November 2001).

22. Combating corruption: A transparency index for donors? *Development Today*, Vol. IX, No. 6 (23 April 1999).
23. Growth, sustainability and development. *Development Matters*, Vol. 2, No. 1, 1994 (with Arild Angelsen & Ussif Rashid Sumaila).
24. 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. *Tax havens and development. Status, analysis and measures.* Report from the Norwegian 'Government Expert Commission on Capital Flight from Poor Countries'. *Official Norwegian Reports* NOU 2009:19 (with Guttorm Schjelderup (chair), Alexander Cappelen, Morten Eriksen, Odd-Helge Fjeldstad, Marte Gerhardsen, Eva Joly, Lise Lindbäck, Jon Gunnar Pedersen, Anne Fagertun Stenhammer, and Ragnar Torvik).  
[http://www.regjeringen.no/pages/2223780/PDFS/NOU200920090019000EN\\_PDFS.pdf](http://www.regjeringen.no/pages/2223780/PDFS/NOU200920090019000EN_PDFS.pdf)
2. Maybe we should pay taxes after all? Citizens' changing views of taxation in Tanzania. *REPOA Special Paper* No. 29-2009 (April). Dar es Salaam: Mkuni Na Nyota Publishers. Research on Poverty Alleviation (with Lucas Katera and Erasto Ngalewa).  
[http://www.repoa.or.tz/documents\\_storage/Publications/Special%20Paper%20No.%2009.29.pdf](http://www.repoa.or.tz/documents_storage/Publications/Special%20Paper%20No.%2009.29.pdf)
3. Outsourcing revenue collection to private agents: experiences from local government authorities in Tanzania.' *REPOA Special Paper* No. 28-2009 (April). Dar es Salaam: Mkuni Na Nyota Publishers. Research on Poverty Alleviation (with Lucas Katera and Erasto Ngalewa).  
[http://www.repoa.or.tz/documents\\_storage/Publications/Special%20Paper%2009.28.pdf](http://www.repoa.or.tz/documents_storage/Publications/Special%20Paper%2009.28.pdf)
4. Crime, poverty and police corruption in non-rich countries. *NUPI Working Paper* 738: 2008. Norwegian Institute of International Affairs: Oslo (with Jens Andvig).
5. Public Sector Reform - What works and why? *IEG Evaluation Report* 2008 (May). Washington DC: Independent Evaluation Group (IEG), World Bank (member of the core evaluation team led by Dr Steven Webb, and responsible for the anti-corruption theme).  
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### **Work in progress**

1. The police in developing countries – why so corrupt? Article prepared for international publication (with Jens Andvig).
2. Tax and public expenditure: empirical evidence on fiscal governance in Tanzania. Article in preparation for international journal (with Simen Jansen Maal).
3. Local government finances and financial management in Tanzania: empirical evidence of trends 2000-2007.' Submitted to REPOA for publication as peer reviewed *REPOA Special Paper* (with Lucas Katera, Jamal Msami and Erasto Ngalewa).
4. Bribes, taxes and regulations: business constraints for micro enterprises in Tanzania.' Submitted to the *African Development Review* for peer review (joint with Ivar Kolstad and Knut Nygaard).