

Stephen B. Peterson

Expertise/Experience Public financial management
Financial and administrative decentralization
Financial information systems
Design and management of international development assistance projects
Professional and graduate training in public financial management

Career Summary

2008 – present
United States Lecturer, Faculty Chair Executive Program in Public Financial Management, Senior Fellow in Development, Associate in the Center for Business and Government, Harvard Kennedy School

1996 – 2008
Ethiopia Project Director and Budget Advisor, Decentralization Support Project, Government of Ethiopia, Harvard Kennedy School (2000-2008), Harvard Institute for International Development (1996-2000)

2000 – 2008
United States Adjunct Lecturer, Senior Fellow in Development, Faculty Chair Executive Program in Public Financial Management, Associate Center for Business and Government, Harvard Kennedy School

1999 – 2000
United States Fellow of the Institute, Harvard Institute for International Development

1994 – 1996
Middle East,
Eastern Europe,
Latin America Project Associate, Harvard Institute for International Development; Research Associate, International Tax Program, Harvard Law School

1990 – 1994
Kenya Project Associate, Project Director, Budget and Financial MIS Advisor, Ministry of Agriculture/Livestock Development/Cooperatives/Marketing, Government of Kenya, Harvard Institute for International Development

1986 – 1990
Kenya Project Associate, Advisor, Management Information Systems, Ministry of Finance and Economic Development, Government of Kenya, Harvard Institute for International Development

1983 – 1986
United States Assistant Professor, Public Administration, Pitzer College, Claremont College

1982 – 1983
United States Assistant Professor, Public Administration, Pepperdine College

1979 – 1982
United States Research Associate, Project on Managing Decentralization, University of California, Berkeley

Education

B.A. University of California, Berkeley, Political Science, 1974
General Course, London School of Economics, Economics/Logic and Methods, 1975
M.A. University of California, Berkeley, Political Science, 1977
Ph.D. University of California, Berkeley, Political Science, 1982
M.B.A. University of California, Los Angeles, Finance/Management Information Systems, 1985

Honors and Awards

Distinguished Service Award, Mossavar-Rahmani Center for Business and Government, Harvard Kennedy School, 2008. Awarded for public service in assisting the financial reform in Ethiopia.

Service Award, Ministry of Finance and Economic Development, Republic of Kenya, 1988. Awarded for the automation of budget and treasury systems.

Sponsored Research at Harvard University

'Ethiopia in Service Training Program in Financial Management,' (\$34,700,000—7 contract renewals) Award No. 663-A-00-99-00316-00. (funding by USAID, Netherlands Ministry of External Cooperation, Irish Aid, Ministry of Finance and Economic Development, Federal Democratic Republic of Ethiopia). (January 1, 1997 to January 31, 2008).

'Ethiopia Decentralization Support Activity,' (\$183,000). (funding by USAID). (January 1, 1996 to December 31, 1996).

'Preparation of a State-of-the-Art Review of Administrative Decentralization,' with John Cohen (\$145,000). (funding by the UN Secretariat). (May 1994 to November 2004).

'Kenya: Agricultural Sector Adjustment Operation II,' (\$2,650,000). (funding by the World Bank). (June 1992 to May 31, 1994).

'Kenya: Technical Assistance Pool II,' (\$4,000,000). (funding by the World Bank, SIDA, USAID). (January 1990 to June 1992).

[Note: OSR and OFS could only locate the figures for \$31,068,029.99 of the Ethiopian Award No. 663-A-00-99-00316-00. The other amounts are from project files].

Key Policy Meetings

- Paul Kagami*** President of Rwanda (2007). Topic: The Ministry of Finance's request for me to implement a comprehensive reform of public financial management along the lines of the Ethiopian reform.
- Meles Zenawi*** Prime Minister, Federal Democratic Republic of Ethiopia (1996-1997). Topics: Ethiopia's Civil Service Reform Program, public financial management reform, development of a capability for macroeconomic policy in the Prime Minister's Office, and the management of foreign aid.
- Yasser Arafat*** Chairman of the Palestinian National Authority (1993). Topics: tax and expenditure reform of Gaza and the West Bank, accelerated development of financial information systems, assessment of the Ministry of Finance, and monthly transfers of taxes collected in the West Bank by Israel's SHAAM state corporation to the Ministry of Finance of the PNA in the West Bank.
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Public Service **Long Term Engagements**

ETHIOPIA (1996-2008). *Director of the Decentralization and Support (DSA) Project for the Government of Ethiopia.* Directed a twelve-year, \$35 million reform of the country's public financial management. Negotiated the design and funding with four governments (Ethiopia, Ireland, Netherlands, United States). Recruited and managed sixty-four expatriate and host country staff. The reform encompassed the following areas:

Economic Policy. Developed with the Minister responsible for economic policy in the Prime Minister's Office the development of a macroeconomic model and policy papers on grain marketing, the coffee sector, and the creation of an economic policy institute.

Expenditure Planning. Introduced an expenditure planning reform into the Government's Civil Service Reform which included: a Public Investment Program, a Public Expenditure Program, a Macroeconomic Fiscal Framework, and a custom information system.

Fiscal Transfer. Managed the development of a unit cost, needs-based block grant for intra-regional transfers.

Budgeting. Directly designed and managed the budget reform which included: a chart of accounts, budget classification, financial calendars, bid formats, a budget information system and nation-wide implementation.

Accounting. Supervised the development of a national-wide accounting reform which included

- Migrating a single entry cash based system to a double entry modified accrual
- Integrating the old and new chart of accounts and single and double entry bookkeeping
- Automating the modified cash and double entry bookkeeping system
- Designing the strategy for sequencing the implementation of the budget and accounts reform at the federal, regional, and sub-regional levels.

Cash Management. Co-designed and managed the development of a single treasury pool at district levels for the management of cash and procurement.

Financial Information Systems. Managed the overall development process of a custom integrated financial information system of international standard that included budgets, accounts, and disbursements. Provided the procedural specifications for the budget, accounting, and disbursement modules of the system.

Training. Developed a nation-wide training program in public expenditure management.

- Assessment of capacity constraints at federal, regional, and sub-regional levels
- Designed the training strategy and secured commitment from the Prime Minister and Cabinet
- Managed the linkages with regional training institutions
- Designed the curriculum and staffing strategy of the program
- Supervised the development of extensive training materials in four languages for accounts and budgets
- Managed the delivery of training to over 73,000 government staff nation-wide

KENYA (1990-1994) *Project Director, Budget and Financial MIS Advisor, Ministry of Agriculture/Livestock Development/Cooperatives/Marketing, Government of Kenya.* Designed and implemented the first integrated financial management system in a Kenyan sector ministry as part of a World Bank structural adjustment operation for the agricultural sector.

- Implemented an integrated budget, commitment, and accounting information system which provided the line ministry with a 'real-time' picture of its financial position
- Designed and assisted the ministry to implement the government's first public investment program (PIP) (and the first World Bank PIP in Africa)
- Provided extensive technical assistance to the Ministry's field offices and district treasuries to improve the flow of funds and to improve the impact of funding
- Designed and implemented a nationwide training program in financial management for 400 field staff of the ministry
- Automated complement control for the 27,000 plus staff of the ministry
- Prepared a detailed review of the recurrent cost requirements of the agriculture and livestock sectors as well as a strategy for improving expenditure composition. Introduced unit costing into the budgeting of the sector based on the study

KENYA (1986-1990) *Advisor, Management Information Systems, Ministry of Finance and Economic Planning, Government of Kenya.* Responsible for technical support for all of the Ministry's financial information systems and building the capacity for the Ministry to manage and operate information systems with government staff.

- Migrated the ministry from a mainframe to a microcomputer based platform
- Designed seven key information systems including: budget, accounts, disbursement, vote book, export compensation, foreign exchange, direct disbursements
- Developed the government's in-service training program in information technology for financial management. Established the government's first computer training facility in the in-service training institution (the Kenya Institute of Administration). Managed a training program which trained over 3,000 government staff in select microcomputer software (operating systems, spreadsheets, databases, word processing)
- Drafted the government's policy paper for the acquisition, distribution, and support of microcomputers
- Recruited and managed thirteen foreign nationals to develop and support computer systems for the Ministry of Planning and the Ministry of Finance

UNITED STATES (1987-2009). *Faculty Chair Executive Program in Public Financial Management.* Co-founded (with Subrahmanian Ramakrishnan), Harvard University's Executive Program in Public Financial Management. Teaching senior government officials applied public financial management. Started under the Harvard Institute for International Development (1987-2000) and continued under the Harvard Kennedy School (2000-2009). Programs also delivered for the Government of Kenya (1987), Dubai School of Government (2006), and the African Development Bank (2009).

Public Service **Short-Term Continuous Engagements**

ETHIOPIA (2008-2009). *Providing pro bono, follow-on technical assistance to Ministry of Finance and Economic Planning and the management staff of the Reform Support Unit (RSU) of the MOFED.*

- Assessment of the management of the RSU by the expatriate consulting firm
- Review of RSU documents
- Recommendations on the design of a follow-on RSU
- Recommendations on a sustainable design for the financial information system

EASTERN EUROPE/FORMER SOVIET UNION (1995-1996). *Tax Administration Advisor, Tax Advisory Service of the U.S. Treasury, through the International Tax Program, Harvard Law School.* Advising select governments (Bulgaria, Lithuania, Macedonia, Poland, Ukraine) in tax administration.

- Assessed institutional capacity in revenue and expenditure management in ministries of finance and state tax inspectorates
- Evaluated staffing, procedures, and automation initiatives in revenue administration
- Assisted the Ministry of Finance of the Government of Poland in terminating a large-scale automation project and restarting reform of procedures and institutions

PALESTINE (1995). *Finance advisor to the Ministry of Finance of the Palestinian National Authority through the Center for Middle East Studies, Harvard University and the Harvard Institute for International Development.*

- Prepared a strategy for reforming expenditure and revenue and presented it to the Chairman of the PNA and his cabinet
- Reviewed the existing budget procedures and recommended changes in the budget law and procedures
- Assessed the in-house developed budget information system
- Reviewed the bids from international consulting firms for the development of an Integrated Financial Management System for the Minister of Finance
- Prepared an action plan for the exchange of tax files from the Israeli SHAAM system in Jerusalem to the Tax Department of the PNA Ministry of Finance in Ramallah
- Prepared a proposal for an interim tax information system in Gaza
- Recruited and managed consultants to provide technical assistance in revenue policy and administration

MEXICO (1994-1995). *Advisor in tax administration, Ministry of Finance, Government of Mexico, through the International Tax Program, Harvard Law School.* Evaluated the government's privatized second customs inspection system and designed a follow-on reform of the government's customs audit department.

- Assessed the 'value for money' of the nation's private second inspection customs for the government and the Consortium of Customs Brokers
- Recruited and lead a team of customs experts from the United States and Canada
- Developed a strategy of customs reform based on using the information of the second inspection for improving customs audit

Public Service **Short-term Consultancies**

DUBAI (September 2006) *Public Finance Specialist:* Advised the Department of Finance on their public financial reform specifically on accrual accounting and budgeting, budget structure and chart of accounts, and treasury functions. (Financed by the Dubai Department of Finance).

RWANDA (May 2006) *Public Finance Specialist:* Advised the President and the Minister of Finance on their public financial management reform. (Financed by the Ministry of Finance, Government of Rwanda).

NIGERIA (October 2002) *Public Finance Specialist:* Presented on the State of the Art of Public Expenditure Management to the workshop on fiscal decentralization. (Financed by the World Bank).

ETHIOPIA (April – May 1996) *Public Finance Specialist:* Prepared a study on financial issues for the government's annual public expenditure review. (Financed by USAID).

PHILIPPINES (November 1995) *Training Coordinator and Lecturer*: Directed the workshop on informatics for senior and mid-career tax officials from the Tax Bureau. Lectured on the management of information technology reforms, organizational change, technological choice, information analysis, and capacity building. (Financed by USAID).

UNITED STATES (June 1994-December 1994) *Public Administration Specialist*: Reviewed the literature on administrative decentralization including the UN agencies various conferences on decentralization. Prepared a state-of-the-art report on the top for the UN Secretariat. (Financed by the UN Secretariat).

UNITED STATES (April 1993, April 1994, April 1995) *Lecturer*: Taught senior and mid-career tax officials how to implement information technology reforms. Lectured on the management of information technology reforms, organizational change, technological choice, information analysis, and capacity building. (International Tax Program, Harvard Law School, Harvard University).

UGANDA (May 1992) *Public Finance Specialist*: Advised the Project Preparation Facility for the Fifth IDA Education Project and the Government on the improvements in financial management needed for the loan to be effective. (Financed by the World Bank).

CYPRUS (February 1992) *Lecturer*: Taught the second year MBA students an advanced module on financial information systems for the public sector. (Financed by the Cyprus Institute for International Management and Cyprus Development Bank).

KENYA (February-May 1990) *Public Finance Specialist*: Prepared a recurrent cost study with recommendations for financial reforms for the Ministries of Agriculture and Livestock Development in preparation for implementing the Second Agricultural Adjustment Operation. (Financed by the World Bank).

MALAWI (November 1988) *Public Finance Specialist*: Trained twenty-five senior finance officers in the management of computerized financial information systems. Advised UNDTCD on the proposed public finance information system for the Government of Malawi. (Financed by the Department of Technical Co-operation for Development, United Nations).

KENYA (March 1986) *Public Finance Specialist*: Designed the procedures for the disaggregating the national recurrent and development budgets of the Government of Kenya to the district level. (Financed by USAID).

Key Policy Papers

Ethiopia

'Dulcian's Technical Assistance,' to the Minister of Finance and Economic Development, (March 27, 2009).

Outlined the failures of the technical assistance contractor which is was contracted to sustain the DSA reforms. Presented the risks of this contractor to the government's financial system.

'Proposal to Establish a Reform Support Unit (RSU) in the Ministry of Finance and Economic Development,' (November 25, 2007).

This proposal established a follow-on technical assistance unit staffed principally by Ethiopian staff for handing over and sustaining the HKS twelve-year nation-wide financial reform.

'Technical Proposal: Extension of the In-Service Training Program in Financial Management,' Proposal submitted to the USAID Mission to Ethiopia, (September 23, 2006).

This proposal extended the HKS project for an additional year (December 1 to November 30, 2007) to complete the deliverables from the Phase 4 contract and provide time to build the government's capacity to assume management of the reform.

'Procuring a New Financial Information System: Issues to Consider' DSA Project Report IT-010, (March 11, 2005).

This paper set out the DSA project's financial information system as the appropriate (robust and cost-effective) IT solution for Ethiopia. The paper convinced the key foreign aid agency funding an integrated IFMIS (the European Commission) to reobligate the funds to another project. The Minister of Finance finally accepted the arguments of the paper. This paper has saved the government of Ethiopia untold millions of dollars and risk to the financial system.

'Technical Proposal: In-Service Training Program in Financial Management', Proposal submitted to the USAID Mission to Ethiopia, (May 14, 2004).

This proposal for 29 months of technical assistance had two principal objectives: extend the PFM reform nation-wide and significantly upgrade the financial information system to international standards (from standalone and LAN based to web-based).

'Budget Reform Design Manual Version 2.0: Budget Classification, Item of Expenditure Codes, Revenue Codes and Budget Formats,' (October 1998).

The design of the budget classification and chart of accounts of the Ethiopian Government.

'The Training Strategy for Accounts, Budgets and Expenditure Planning,' submitted to the Ministry of Finance, (September 1997).

The strategy of nation-wide in-service training in public financial management which was presented and accepted by the Prime Minister. The strategy recognized the role of Ethiopian federal and regional training institutions (Ethiopian Civil Service College, and the Regional Management Institutes) for delivering public financial management training. It put to rest the alternative proposal by foreign aid agencies to use foreign training facilities.

'Decentralization Support Activity Project Proposal,' submitted to the USAID Mission to Ethiopia, (November 1996).

The implementation plan for the reform of Ethiopia's budget, accounts, and cash management systems.

'Terms of Reference for the Budget and Accounts Component of the Ethiopian Civil Service Reform Program,' prepared for the Ministry of Finance, (August 1996).

The detailed government design of the Ethiopian reform of budgets and accounts.

Kenya

'Reduction of Government Non-Wage Recurrent Expenditures,' prepared for the Presidential Inter-Ministerial Task Force on Expenditure (January 1992).

The government's medium term plan to reduce recurrent costs.

'Government Microcomputer Policy' prepared for the Office of the President, and Ministries of Finance and Planning and National Development, (August 1987).

The government's policy on the use of microcomputer technology.

'Strengthening the Policy and Financial Management Faculties of the Kenya Institute of Administration (July 1988).

Established a microcomputer training facility for the government.

Uganda

'Proposal for the Finance Component of the Economic and Financial Management Program,' submitted to the Ministry of Finance and Economic Planning (February 1993).

A comprehensive design for a comprehensive reform of the country's public financial management including budgets, accounts, audit, financial information systems and in-service financial management training. The proposal was for a three-year \$6 million dollar project funded by the World Bank. The technical and financial proposal was approved by the Ministry of Finance and Economic Planning but voided by the Auditor General.

Mexico

'A Strategic Plan for Mexico's Second Inspection of Customs,' with Vincent Castonguay, Gareth Davies, Alan Morley, Enrique Hernandez, and Rubino Sugano. Report to the Ministry of Finance, (October 10, 1995).

Modernization of Mexico's customs administration post-NAFTA. Affirmed the effectiveness and value of the new privatized inspection system in significantly modernizing the customs administration by focusing on compliance and the 'back end' of customs by mining the second inspection's information for audit.

Poland

'A Proposal for a Pilot Program to Strengthen Tax Administration and Implement the MINIPOLTAX Information System' with Larry Westfall. Report prepared for the Ministry of Finance and the U.S. Treasury Tax Advisory Service to Eastern Europe and the Former Soviet Union. (January 18, 1996).

Established a US Treasury funded restart of the failed EU project in tax administration.

'An Assessment of the MINIPOLTAX Applications Project: Status, Constraints and Strategy Recommendations, with James Owens. Report prepared for the Ministry of Finance, and the U.S. Treasury Tax Advisory Service to Eastern Europe and the Former Soviet Union. (June 27, 1995).

This report resulted in a termination by the Head of the State Tax Inspectorate of the Government of Poland of the EU-PHARE funded \$160 million tax reform after three years of non-performance.

Manuscripts

Making it Work: Reforming Ethiopia's Public Financial Management

Chapter: 'Anchoring a PFM Reform in a Decentralized Developing Country'

Chapter: 'Beneath the Basics: Devils, Details, and Deliverables'

Chapter: 'What is to Be Done? Next Steps in Ethiopia's Financial Management Reform'

'Knowledge Management and the World Bank,' with Don Oppenheimer, Laurence Prusak (consultant to the World Bank on KM) and Klaus Kilmes (KM manager, the World Bank). Case study prepared for STM-484M (Spring 2009) and being revised for publication in HKS case series.

Publications

'Automating Public Financial Management in Developing Countries,' in Anwar Shah, ed., *Budgeting Budget Institutions, and Budget Reforms for a More Responsible and Accountable Public Governance*, (World Bank, 2007).

'Financial Reform in a Devolved African Country: Lessons from Ethiopia,' *Public Administration and Development*, Vol. 21 (October, 2001).

'Another Path to Customs Reform: Mexico's Second Inspection,' *International Journal of Public Administration*, Vol. 23, No. 12 (2000).

Administrative Decentralization: Strategies for Developing Countries with John Cohen, (Kumarian Press, 1999).

'Saints, Demons, Wizards and Systems: Why Information Technology Reforms Fail or Underperform in Public Bureaucracies in Africa,' *Public Administration and Development*, Vol. 18, No. 1 (1998).

'Downsizing the Civil Service in the Third World: The Golden Handshake Option Revisited,' with John MacGregor and Claudio Schuftan, *Public Administration and Development*, Vol. 18, No. 1 (1998).

'Kenya: HIID's Advice and Training,' with John Cohen in Dwight H. Perkins, eds., *Assisting Development in a Changing World: The Harvard Institute for International Development, 1980-1995* (Cambridge: Harvard University Press, 1997).

'Hierarchy versus Networks: Alternative Strategies for Building Organizational Capacity in Public Bureaucracies in Africa,' in Merilee S. Grindle, ed., *Getting Good Government: Capacity Building in the Public Sectors of Developing Countries* (Cambridge: Harvard University Press, 1997).

'Computerizing Personnel Information Systems in African Bureaucracies: Lessons from Kenya,' with Charles Kinyeki, Joseph Mutai, and Charles Ndungu, *International Journal of Public Administration*, Vol. 20, No. 10 (October, 1997).

'Financial Reform in Kenya: Implementing the Public Investment Program in a Line Ministry,' in Naomi Caiden, ed., *Public Financial Administration in Developing Countries*, (Greenwich, Conn.: JAI Press, Inc., 1996).

'Improving Recurrent Cost Financing of Development Bureaucracies,' in Naomi Caiden, ed., *Public Financial Administration in Developing Countries*, (Greenwich, Conn.: JAI Press, Inc., 1996).

'Making IT Work: Implementing Effective Financial Information Systems in Bureaucracies in Developing Countries,' in Glenn Jenkins, ed., *Information Technology and Innovation in Tax Administration*, (Kluwer Law International: The Hague, 1996).

'Computerizing Accounting Systems in Development Bureaucracies: Lessons from Kenya,' with Charles Kinyeki, Joseph Mutai, Charles Ndungu, *Public Budgeting and Finance*, Vol. 16, No. 4 (Winter 1996).

'A Clearing House for Public Sector Information Systems in Africa: A Proposal,' with Paul Krystal, *International Journal of Technical Cooperation*, Vol. 2, No. 2 (Winter 1996).

'Budgeting in Kenya: Practice and Prescription,' *Public Budgeting and Finance*, Vol. 14, No. 3 (1994).

'From Processing to Analyzing: Intensifying the Use of Microcomputers in Developing Bureaucracies,' *Public Administration and Development*, Vol. 11, No. 5 (September – October, 1991).

'Microcomputer Training for the Government of Kenya: The Case of the Kenya Institute of Administration,' *Information Technology for Development*, Vol. 5, No. 4 (December, 1990).

'Institutionalizing Microcomputers in Development Bureaucracies: Theory and Practice from Kenya,' *Information Technology for Development*, Vol. 5, No. 3 (September, 1990).

'Neglecting the Poor: State Policy Toward the Smallholder in Kenya,' in *Africa's Agrarian Crisis: the Roots of Famine*, Stephen K. Commins, Michael F. Lofchie and Rhys Payne, eds., (Boulder, Colorado: Lynne Rienner Publishers, 1986).

'Government, Cooperatives, and the Private Sector in Peasant Agriculture,' in David K. Leonard and Dale Rogers Marshall, eds., *Institutions of Rural Development for the Poor: Decentralization and Organizational Linkages*, (Institute of International Studies, University of California, Berkeley, 1982).

'Alternative Local Organizations Supporting the Agricultural Development of the Poor,' in David K. Leonard and Dale Rogers Marshall, eds., *Institutions of Rural Development for the Poor: Decentralization and Organizational Linkages*, (Institute of International Studies, University of California, Berkeley, 1982).

Journal Reviewer

Public Administration and Development
Information Technology and Development

Working Papers

'Imperfect Systems: IFMISs in Africa,' Conference working paper for the Collaborative African Budget Reform Initiative (Consortium on African Budget Reform Initiative, South Africa, June 2007).

'Automating Public Financial Management in Developing Countries,' *Faculty Research Working Paper Series*, RWP 06-043, (Harvard Kennedy School, October 2006).

'Another Path to Customs Reform: Mexico's Second Inspection,' *Working Papers*, No. 1006 (International Tax Program, Harvard Law School, Harvard University, Cambridge, Massachusetts, March 1998).

'A Tale of Too Many Systems: the Role of Informatics in Reforming Tax Administration in Eastern Europe and the Former Soviet Union,' *Development Discussion Papers*, No. 600 (Harvard Institute for International Development, Cambridge, Massachusetts, October 1997).

'Administrative Decentralization: A New Framework for Improved Governance, Accountability, and Performance,' with John Cohen, *Development Discussion Papers*, No. 582 (Harvard Institute for International Development, Cambridge, Massachusetts, May 1997).

'Methodological Issues in the Analysis of Decentralization,' with John Cohen, *Development Discussion Papers*, No. 555 (Harvard Institute for International Development, Cambridge, Massachusetts, October 1996).

'Computerizing Accounting Systems in Development Bureaucracies: Lessons from Kenya,' with Charles Kinyeki, Joseph Mutai, Charles Ndungu, *Development Discussion Papers* No. 500, (Harvard Institute for International Development, Cambridge, Massachusetts, October 1994).

'A Clearing House for Public Sector Information Systems in Africa: A Proposal,' with Paul Krystal, *Development Discussion Papers*, No. 499, (Harvard Institute for International Development, Cambridge, Massachusetts, October 1994).

'Computerizing Personnel Information Systems in Development Bureaucracy: Lessons from Kenya,' with Charles Kinyeki, Joseph Mutai, Charles Ndungu, *Development Discussion Papers*, No. 496, (Harvard Institute for International Development, Cambridge, Massachusetts, October 1994).

'Saints, Demons, Wizards, and Systems: Why Information Technology Reforms Fail or Underperform in Public Bureaucracies in Africa,' *Development Discussion Papers* No. 486 (Harvard Institute for International Development, Cambridge, Massachusetts, May 1994).

'Budgeting in Kenya: Practice and Prescription,' *Development Discussion Papers*, No. 481 (Harvard Institute for International Development, Cambridge, Massachusetts, March 1994).

'Making IT Work: Implementing Effective Financial Information Systems in Bureaucracies in Developing in Developing Countries,' *Development Discussion Papers* No. 447 (Harvard Institute for International Development, Cambridge, Massachusetts, May 1993).

'From Processing to Analyzing: Intensifying the Use of Microcomputers in Developing Bureaucracies,' *Development Discussion Papers* No. 364 (Harvard Institute for International Development, Cambridge, Massachusetts, January 1991).

'Microcomputer Training for the Government of Kenya: The Case of the Kenya Institute of Administration,' *Development Discussion Papers* No. 318 (Harvard Institute for International Development, Cambridge, Massachusetts, 1989).

'Institutionalizing Microcomputers in Development Bureaucracies: Theory and Practice from Kenya,' *Development Discussion Papers* No. 308 (Harvard Institute for International Development, Cambridge, Massachusetts, 1989).

Major Reports

Ethiopia

'Closure Report on the DSA Project,' *DSA Project Report*: M-110, (February 22, 2008)

'Overview of the DSA Project: Reform Strategy and Components of Reform (Budget Planning, Budgeting, Accounting, and Financial Information Systems,' *DSA Project Report*: M-79, (June 7, 2006).

'Defining an Appropriate IFMIS for Ethiopia,' *DSA Project Report* IT-007, (November 24, 2004).

'Terms of Reference for the Public Investment Program,' Project Design for the Civil Service Reform prepared for the Ministry of Finance, Government of Ethiopia, (November 1996).

'Generic Issues in Financial Management for the Central Government,' Report Prepared for the Public Expenditure Review for the Ministry of Finance, Government of Ethiopia, (July 1996).

'A Review of the Price Waterhouse Report: Financial Assessment (Follow on Work) of the Transitional Government of Ethiopia and the Tigray and SEP Regions'. Report prepared for USAID/Ethiopia, (March 4, 1996).

'Field Report Phase I: Decentralization Support Activity (DSA),' with John Cohen and Paul Smoke. Report prepared for the Ethiopia mission of USAID, (February 14, 1996).

Kenya

'District Financial Management Training,' report prepared for the Ministry of Agriculture, Livestock Developing and Marketing, Republic of Kenya, (February 1994).

'Technical Proposal for the ASAO II Budget Management Project,' proposal submitted to the Ministries of Agriculture and Livestock Development, Republic of Kenya for implementing the financial component of the Second Agricultural Adjustment Operation, (August 1992).

'Project Design: Agricultural Sector Management Project II,' report prepared for the World Bank and the Ministries of Agriculture and Livestock Development, (June 1992).

'Reduction of Government Non-Wage Recurrent Expenditures,' report prepared for the Presidential Inter-Ministerial Task Force on Expenditure, Republic of Kenya, (January 1992).

'Strengthening Development Management Capacity through Improving O&M Recurrent Cost Funding and Management,' report prepared for the World Bank sponsored National Workshop on Capacity Building in Policy Analysis and Economic Management, Lake Naivasha, Kenya, (September 16-19, 1991).

'Project Financial Monitoring,' report prepared for Strategic and Policy Analysis Division, Ministry of Planning and National Development for the Policy Monitoring and Evaluation Workshop, Lake Naivasha, Kenya, (February 20-22, 1991).

'Strengthening Financial Management in the Ministries of Agriculture and Livestock Development,' Finance Divisions, Ministry of Agriculture, Ministry of Livestock Development, (November 1990).

'Recurrent Cost Issues in the Ministry of Agriculture and the Ministry of Livestock Development,' report prepared for the Ministries of Agriculture and Livestock Development and the World Bank, (May 1990).

'Strengthening the Policy and Financial Management Faculties of the Kenya Institute of Administration,' with Henry Rono. A proposal prepared to expand and strengthen KIA's capacity in teaching policy and financial management, (January 1988).

'District Involvement in the Budgeting Process,' report prepared for the Office of the President and the Ministry of Finance, (January 1988).

Uganda

'Review of the World Bank Staff Appraisal Report for the Ugandan Economic and Financial Management Project,' report prepared for the Ministry of Finance and Economic Planning, Republic of Uganda, (June 1992).

'On Accounting Records, Systems, and Procedures,' report prepared for the Ministry of Education and Sport, Republic of Uganda and the World Bank, (June 1992).

'Review of the Kurtulus Report on Budget Reform,' report prepared for the Deputy Secretary Budget, Ministry of Finance and Economic Planning, Republic of Uganda, (June 1992).

Palestine

'An Evaluation of the bids for the Government Financial Management Information System,' Report prepared for the Deputy Ministry for Finance, Palestinian National Authority, (October 3, 1995).

'Report to the Ministry of Finance of the Palestinian National Authority on Computerization of Tax Information Systems,' with Paul Krystal. Report prepared for the Ministry of Finance, Palestinian National Authority, (March 1995).

'Report to the Ministry of Finance of the Palestinian National Authority on Computerization of Tax Information Systems,' with Marco Montes. Report prepared for the Ministry of Finance, Palestinian National Authority, (January 1995).

Bulgaria

'A Review of Bulgarian Tax Informatics,' with Larry Westfall. Report prepared for the Ministry of Finance, Government of Bulgaria, (February 24, 1996).

Cyprus

'An Information Technology Strategy for Cyprus,' report prepared for the President of the Cyprus Development Bank reviewing the proposed Information Technology Development policy for the Government of Cyprus, (February 1992).

Macedonia

'Report on Computerization of Tax Administration of the Government of Macedonia,' with Andria Rossi. Report prepared for the Eastern European Section of the U.S. Treasury Department (March 1995).

Ukraine

'Administrative and Information Technology Issues Facing the Ukraine's State Tax Administration,' with Larry Westfall. Report prepared for the State Tax Inspectorate of the Government of the Ukraine, (April 5, 1996).

Lithuania

'A Review of the Lithuanian Income and the VAT Tax Information System,' with Larry Westfall. Report prepared for the Ministry of Finance, Government of Lithuania, (December 20, 1995).

United Nations

'Decentralization Strategies for the 1990s,' with John Cohen. Report prepared for the Division for Public Administration and Development Management, United Nations Secretariat, (December 1994).

USAID

'The State and the Organizational Infrastructure of the Agrarian Economy,' in *Decentralization Linkages in Rural Development: The Partnership of Central and Local Organizations*, David K. Leonard, ed., A report prepared by the Project on Managing Decentralization, Institute of International Studies, University of California, Berkeley, for USAID under Cooperative Agreement No. AID/DSAN-CA-0199, (1980).

'Limited Local Organizations: Supporting the Agricultural Development of the Poor,' in *Decentralization and Linkages in Rural Development: The Partnership of Central and Local Organizations*, David K. Leonard, ed., A report prepared by the Project on Managing Decentralization, Institute of International Studies, University of California, Berkeley, for USAID under Cooperative Agreement No. AID/DSAN-CA-0199, (1980).

Invited Lectures

'Public Financial Management: Basics and Advanced Techniques,' eight lectures to the Annual Meeting of the National Audit Office, People's Republic of China, (April 22-25, 2006).

'Public Financial Management: Frameworks and Reforms,' two lectures to the Ministry of Finance, People's Republic of China, (April 26, 2006).

'Budget Classification and Chart of Accounts,' and 'Budget Execution,' two lectures to the European Commission, (October 2005).

Conference Presentations

'Unwinding the Position of Foreign Aid in Africa,' Presentation to the 15th Annual International Development Conference, Harvard Kennedy School, (April 4, 2009).

'Foreign Aid: Enablers and Disablers,' Presentation to the 14th Annual International Development Conference, Harvard Kennedy School, (April 5, 2008).

'IT Alternatives in Financial Reform and the Ethiopian Experience,' Presentation to the International Consortium of Government Financial Management on 'The Use of Financial Management Information Systems to Improve Financial Management and Transparency in the Public Sector,' Washington, D.C., (December 3-4, 2007).

'Imperfect Systems: IFMISs in Africa,' presentation to the Consortium on African Budget Reform Initiative, Pretoria, South Africa, (June 2007).

[Between January 1996 to January 2008, I presented well over 100 presentations on Ethiopia's financial reform to conferences in Ethiopia held by the Government of Ethiopia and Foreign Aid Agencies].

'A Second Path: Mexico's Second Customs Inspection,' presented to the Symposium on Innovations in Trade Administration: Customs in the 21st Century convened by Harvard Institute for International Development and the International Tax Program, Harvard Law School, Harvard University, Cambridge, Massachusetts, (November 14-15, 1996).

'A Tale of Too Many Systems: the Role of Informatics in Reforming Tax Administration in Eastern Europe and the Former Soviet Union,' presented to the seventh annual conference of the Association of Budgeting and Financial Management of the American Society for Public Administration, Washington, D.C., (October 10-12, 1996).

'Redesigning Public Administration Systems: From Monopoly to Pluralism,' presented to the Conference on the Future of the Public Administration in Colombia, Bucaramanga, Colombia, (October 3-5, 1996).

'Developing an Efficient Revenue System for the Palestinian National Authority.' Paper presented to the United Nations Seminar on Palestinian Administrative, Managerial and Financial Needs and Challenges. Chaired the session on building financial management capacity in the Palestinian National Authority, Paris, (June 28-30, 1995).

'Hierarchy versus Networks: Alternative Strategies for Building Administrative Capacity in African Bureaucracies,' Paper presented to the HIID Research Conference on Capacity Building, Bermuda, (March 27, 1995).

'Budgeting in Kenya: Practice and Prescription,' presented to the Sixth Annual Conference on Public Budgeting and Financial Management of the American Society for Public Administration, Washington, D.C., (October 13-15, 1994).

'Fiscal Decentralization and Municipal Vulnerability,' presented to the USAID/RHUDO regional conference on Managing Urban Vulnerability and Achieving Sustainable Urban Development, Asuncion, Paraguay, (September 1994).

'Comparative Experiences in Designing Decentralization,' presented to the conference on Regional Decentralization and Regional Development sponsored by the Center for the Study of Legislative Assistance (CEAL), Lugar, Club Marbella, Chile, (August 1994).

'Comparative Experiences in Designing Fiscal Decentralization,' presented to the conference on Regional Decentralization and Regional Development sponsored by the Center for the Study of Legislative Assistance (CEAL), Lugar, Club Marbella, Chile, (August 1994).

'Saints, Demons, Wizards and Systems: Why Information Technology Reforms Fail or Underperform in Public Bureaucracies in Africa,' presented at the Harvard Institute for International Development, Cambridge, Massachusetts, (April 1994).

'Making IT Work: Implementing Effective Financial Information Systems in Bureaucracies in Developing Countries,' paper presented to the Conference on Information Technology and Fiscal Compliance, Harvard International Tax Program, Harvard University, (November 1992).

'Strengthening Development Management Capacity through Improving O&M Recurrent Cost Funding and Management,' report prepared for the World Bank sponsored National Workshop on Capacity Building in Policy Analysis and Economic Management, Lake Naivasha, Kenya, (September 16-19, 1991).

'The Recurrent Cost Crisis in Developing Bureaucracies,' presented to the annual convention of the American Society of Public Administration, Washington, D.C., (March 1991).

'Institutionalizing Microcomputers in Developing Bureaucracies: Theory and Practice from Kenya,' presented to the annual conference of the American Society of Public Administration, Miami, (March 1998).

'Implementing Microcomputer Systems in Developing Bureaucracies,' paper presented to the HIID Research Conference, Marrakesh, Morocco, (February 1989).

'Decentralized Agriculture Marketing through Cooperatives,' conference on Decentralized Modes of Administration sponsored by the USAID Project on Managing Decentralization, Lake Naivasha, Kenya, (December 1981).

Professional Associations

International Consortium of Government Financial Management
Association for Budgeting and Financial Management
American Society for Public Administration

Version: September 20, 2009