

## CURRICULUM VITAE - Nara Françoise MONKAM

### KEY QUALIFICATIONS

Nara Françoise Monkam is a Fiscal Policy Specialist, currently an Associate Professor of Public Economics at the University of Pretoria. She was the Director Research at the African Tax Administration Forum (ATAF) from February 2014 to April 2022. She has more than 10 years of experience in tax administration reforms in Africa. She has demonstrated leadership and managerial skills in leading both operational and analytical teams, through major multidisciplinary research, technical assistance, and capacity building programmes at ATAF and the African Tax Institute. She has more than 16 years of experience in research and policy analysis in Africa. She has published scholarly and policy-oriented research on public economics, tax reform, revenue administration, fiscal decentralization, and local government taxation. Her work has involved long-term collaboration and advisory services with international research institutions and countries such as Nigeria, South Africa, Tanzania, Kenya, Rwanda, Philippines, Uganda, and Vietnam. She has worked as consultant for bilateral and multilateral development organizations, including EU, GIZ, T20 and the World Bank. Her experience also covers teaching, thesis supervision and training in public finance, tax administration reforms, fiscal decentralization reforms, and property taxation. Nara Monkam holds a PhD in economics from Andrew Young School of Policy Studies at Georgia State University in Atlanta, Georgia (USA) and a Master's degree in economics from the University of Namur in Belgium. Her mother tongue is French. She is a Certified IMF Tax Administration Diagnostic Assessment Tool (TADAT) Assessor.

### GENERAL INFORMATION

Name	Nara Françoise MONKAM
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E-mail	Fn.monkam@up.ac.za; nmonkam@gmail.com
LinkedIn/Twitter	<a href="https://www.linkedin.com/in/nmonkam/">https://www.linkedin.com/in/nmonkam/</a>
Google Scholar URL	<a href="#">Nara F. Monkam - Google Scholar</a>
<b>Place of birth/Nationality</b>	CAMEROON
Gender	Female
Languages	French (Native); English (Fluent)
Profession	Public Finance Economist
Specialization/Research Interests	<ul style="list-style-type: none"> <li>Public Economics</li> <li>Domestic Resource Mobilization</li> <li>Tax Administration (TADAT Assessor)</li> <li>Tax Policy</li> <li>Fiscal Decentralization</li> <li>Intergovernmental Fiscal Relations</li> <li>Sub-National Government Finance</li> <li>Property Taxation</li> </ul>

### EDUCATION AND TRAINING

Dates (from – to)	2003 – 2008 (01 August 2003 - 10 May 2008)
Name and type of organization providing education and training	Andrew Young School of Policy Studies, <a href="#">Georgia State University</a> , Atlanta, Georgia, USA
Title of qualification awarded	Ph.D. in Economics
Dates (from – to)	1999 – 2002 (01 September 1999 - 28 June 2002)
Name and type of organization providing education and training	Facultés Universitaires Notre-Dame de la Paix Namur (University of Namur), Belgium
Title of qualification awarded	Master's in Economics ( <i>Maîtrise en Sciences Economiques</i> )

Dates (from – to)	1997 – 1999 (01 September 1997 - 30 June 1999)
Name and type of organization providing education and training	Facultés Universitaires Notre-Dame de la Paix Namur (University of Namur), Belgium
Title of qualification awarded	Bachelor's in Economics and Management ( <i>Bachelier en Economie et Gestion</i> )

### SPECIAL TRAINING

Dates (from – to)	December 19-21, 2016
Name and type of organization providing education and training	German Federal Ministry for Economic Cooperation and Development, Bonn, Germany
Course/ Training Undertaken	TADAT Blended Learning Course; Trained TADAT assessor; the Tax Administration Diagnostic Tool (TADAT) is a holistic assessment instrument for tax administrations worldwide TADAT Assessor

Dates (from – to)	July 28-31, 2014
Name and type of organization providing education and training	Wits Business School, Johannesburg, South Africa
Course/ Training Undertaken	Finance for Non-Financial Managers Programme

Dates (from – to)	July 6-24, 2009
Name and type of organization providing education and training	Georgia State University, Andrew Young School of Policy Studies, Atlanta, Georgia, USA
Course /Training Undertaken	Fiscal Decentralization and Sub-National Government Finance <i>Fiscal Policy Summer Training Courses</i>

Dates (from – to)	September 1-6, 2008
Name and type of organization providing education and training	University of Pretoria, African Tax Institute, Pretoria, South Africa
Course/ Training Undertaken	Fiscal Decentralization and Sub-National Government Finance

### KEY IMPLEMENTED PROJECTS IN AFRICA UNDER MY LEADERSHIP

Examples of Led Research Projects with African tax administrations and other institutions	<ul style="list-style-type: none"> <li>• Most recent Policy Briefs, Research and Flagship Reports on tax systems in Africa that I have produced, led and supervised can be <a href="#">accessed here</a>.</li> <li>• ATAF/AfDB ICT Tax Systems Project for Africa, officially launched on 24 June 2021, which produced a Guidebook and Model Framework for the implementation and maintenance of efficient and effective ICT tax systems for tax administrations on the continent. <a href="#">Accessed Here</a>.</li> <li>• ATAF/AfDB continental wide research project on the Efficient Taxation of the Informal Sector in Africa, officially published on 24 June 2021. The project aimed at improving revenue mobilization and fiscal management in the informal sector in African countries. <a href="#">Accessed Here</a>.</li> <li>• The above two projects benefitted considerably from the experiences and good practices from more than 36 tax administrations in Africa and across the world, private sector actors, and experts in ICT and informal sector through a wide consultative process. As a result, the ensuing guidebooks are uniquely tailored to the local reality and</li> </ul>
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circumstances of African tax administrations, accounting for Africa's unique and rich tax landscape, local innovations, and constraints.

- Joint ATAF Research Project with the TADAT Secretariat aimed at assessing the overall performance of African tax administrations, particularly those that were TADAT-assessed. It is a comparative analysis of all the nine TADAT Performance Outcome Areas (POAs). The analysis was based on 42 TADAT Performance Assessment Reports (PAR) for Africa and 56 assessed Rest of the World (ROW) tax administrations. The wide consultative process allowed transparency, ownership, legitimacy of the entire process for a better appropriation and implementation of final recommendations by African countries.
- Joint ATAF Research Project with the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF) on the Future of Resource Taxation.
- ATAF Research Project on Africa's Tax Expenditures for enhanced domestic resource mobilization. The overall objective is to develop a simplified guide and a framework that will assist African countries in the estimation, efficient management, and evaluation of tax expenditures.
- Joint ATAF Research project on Environmental Fiscal Reforms with the University of Pretoria. The project will provide a menu of ideas to enhance existing environmental conservation programmes by implementing concomitant environmental tax measures.
- Joint ATAF Research project with WU Global Policy Centre on the African Continental Free Trade Agreement (AfCFTA). The objectives are to analyse the potential tax policy and revenue mobilization implications of the AfCFTA from a legal and economic perspective; and cooperate with the African Union (AU) Secretariat to highlight the policy amendments and other areas of concern that would need to be addressed during ongoing negotiations.
- Joint ATAF Research project with GIZ on assessing the efficiency of tax administrations in Africa using the Data Envelopment Analysis (DEA) methodology. An original assessment was conducted using 30 African tax administrations in 2021. Subsequently, three countries submitted a request for an in-depth DEA analysis of their own institution (Angola, Madagascar, and Mauritius).
- Joint ATAF/ICTD/Rwanda Revenue Authority (RRA) Research Project on Tax Compliance using Administrative Data in Rwanda. It evaluated the impact of a pilot initiative to improve voluntary tax compliance in Rwanda using administrative data and adopting an experimental approach. It was the first randomised controlled trial of this kind in Africa which resulted in administrative reforms and generated almost \$9 million USD in additional tax revenue for Rwanda. [Accessed Here.](#)
- Joint Research project with the Overseas Development Institute (ODI) where ATAF conducted a survey among its members to shed new light on the issue of official development assistance (ODA) tax exemptions to better inform a conversation within and between ODA providers and recipients, on whether, and how, the current system of ODA tax exemptions requires reform. [Accessed Here.](#)
- ATAF Regional Studies on Reform Priorities of African Tax Administrations. In collaboration with African tax experts, preparation of an in-depth analysis of tax administration reform needs and priorities in 6 regions and on the African continent as a whole. Production of 7 reports on Reform Priorities of African Tax

	<p>Administrations: Africa-wide Report; Western Africa Report; Central Africa Report; Northern Africa Report; Eastern Africa Report; Southern Africa 1 &amp; 2 Reports). <a href="#">Accessed Here</a>.</p>
<p>Creation of the Annual ATAF's Flagship publication: <i>the African Tax Outlook (ATO)</i></p> <p>Underpinned by the creation of a cross-country international data platform providing ATAF and ATO members with the unique opportunity to collect and access a harmonized set of tax administration, revenue and Customs statistics and conduct own analysis</p>	<ul style="list-style-type: none"> <li>• It provides valuable, practical, and relevant descriptive and analytical work on tax issues to improve tax administrations and inform tax policy formulation and implementation in Africa.</li> <li>• First edition launched on 27 June 2016, covering period 2010-2014 with 15 participating countries. The 6<sup>th</sup> Edition which was published in 2022 further widens the African coverage with 37 participating countries covering period 2010-2020. <a href="#">Accessed Here</a>.</li> <li>• Stakeholder consultations organised with tax administrations' Heads of Research, Modernisation, Statistics, and Planning in Pretoria/South Africa (October 2014-2017, 1-3rd, 5-7th editions); Kampala/Uganda (October 2016, 2nd edition); Monrovia/Liberia (July 2017, 3rd edition); Niamey/Niger (September 2017, 3rd edition); Accra/Ghana (April 2018, 4th edition); Ezulwini/Kingdom of Eswatini (October 2018, 4th edition); Abuja/Nigeria (December 2018, ATAF/WATAF report); Windhoek/Namibia (April 2019, 5th edition); Cotonou/Benin (September 2019, 5th edition).</li> <li>• The online ATO data platform was created in 2017 and the <a href="#">ATAF Databank</a> was officially launched on 24 February 2021. It aims at improving the comparability, analysis, consistency, quality, and accessibility of revenue data for 37 participating countries for the period 2010-2020. It compares them against indicators in the following broad categories: tax bases, tax structure, revenue performance, and tax and Customs administration.</li> </ul>
<p>Implementation of a key instrument of the ATAF's capacity development programme targeting tax officials and tax experts in the private sector and civil society: The Executive Master's in Taxation (EMT) for Anglophone and Francophone Africa</p>	<ul style="list-style-type: none"> <li>• Multidisciplinary degree programme mainly targeting Tax officials from Anglophone and Francophone Africa. <a href="#">Accessed Here</a>.</li> <li>• For the Anglophone programme: <ul style="list-style-type: none"> <li>◦ Since October 2014, 2 cohorts, graduated 51 tax officials.</li> <li>◦ Joint initiative by ATAF, GIZ, and the Berlin School of Economics and Law (BSEL) in Germany.</li> </ul> </li> <li>• For the Francophone programme: <ul style="list-style-type: none"> <li>◦ Since October 2015, 2 cohorts, graduated 35 tax officials.</li> <li>◦ Joint initiative by ATAF, the University Alioune Diop of Bambey in Senegal, the National School for Public Administration (Ecole Nationale d'Administration (ENA) in Senegal, and the Mauritius Revenue Authority (MRA).</li> </ul> </li> <li>• Ongoing comprehensive evaluation of both programmes to revamp and harmonise them and identify new partners universities in Africa, Europe, and Asia.</li> </ul>
<p>Creation of the ATAF's African Tax Research Network (ATRN) in 2015</p> <p>The launch of the associated African Multidisciplinary Tax Journal (AMTJ).</p>	<ul style="list-style-type: none"> <li>• Its vision is to be the platform of choice for African Tax Research and its mission to foster research excellence in tax policy, administration, law &amp; thought leadership in Africa. <a href="#">Accessed Here</a>.</li> <li>• It presents each year an opportunity for academics, researchers, tax administrators, students, tax practitioners in the private sector and civil society, and decision-makers on fiscal and tax policy in Africa, to gather and discuss different aspects relating to national, regional, and international tax matters.</li> <li>• Among others, it develops nonpartisan thought leadership on tax in the continent to assist countries in developing home-grown solutions to taxation issues in Africa. It builds African tax research capacity.</li> <li>• Inaugural Annual Congress took place in Cape Town from 2-4 September 2015. Subsequent annual ATRN Congresses took place in the Seychelles, Madagascar, Morocco, Senegal, and Kenya in 2021, respectively.</li> <li>• The <i>African Multidisciplinary Tax Journal (AMTJ)</i> was officially launched on 24 March 2021. It is a policy-relevant international journal that offers high-level, evidence-based, multidisciplinary research on African tax systems. <a href="#">Accessed Here</a>.</li> </ul>
<p>Creation of the Tax Administration Library (TAL)</p>	<ul style="list-style-type: none"> <li>• This is an online platform create for African Tax Administrations to showcase and share good practices, successful reform policy experiences and knowledge in tax matters through their existing</li> </ul>

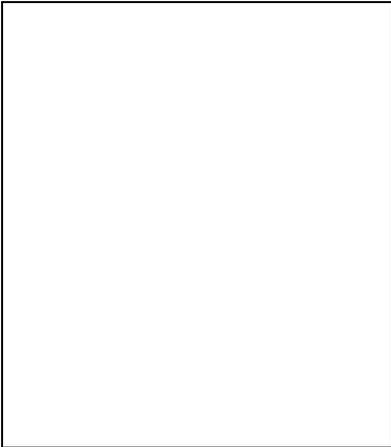
	<p>publications.</p> <ul style="list-style-type: none"> <li>• Its objective is to assist the ATAF membership in leapfrogging their tax reform initiatives by leveraging on existing Africa-grown solutions to improve tax systems in Africa. <a href="#">Accessed Here</a>.</li> </ul>
Creation of the ATAF Innovate	<ul style="list-style-type: none"> <li>• The ATAF Innovate is a platform designed to encourage people from all disciplines and backgrounds to identify problems or challenges faced by African tax administrations and propose innovative solutions in two categories: Innovations that have the potential to lead to immediate reforms to African tax systems and ideas that can feed into ongoing research work by ATAF.</li> </ul>
Design of Online Self-Assessment Tools for African Tax Administrations	<ul style="list-style-type: none"> <li>• Development of an ICT capability/maturity assessment tool or ICT Diagnostic Assessment Tool (IDAT) that African countries can use to evaluate the overall state of their ICT tax systems.</li> <li>• Development of an informal sector taxation self-assessment tool that African countries can use to evaluate the overall state and maturity level of their informal sector taxation systems.</li> </ul>
Implementation of the annual publication, the <i>Revenue Statistics in Africa</i>	<ul style="list-style-type: none"> <li>• Joint publication by the OECD Centre for Tax Policy and Administration, the OECD Development Centre, the African Tax Administration Forum (ATAF), and the African Union Commission (AUC)</li> <li>• It presents detailed, internationally comparable data on both tax and non-tax revenues for African countries from 1990 to date.</li> <li>• Implementation of efforts to reduce burden on African countries of reporting same revenue statistics to multiple international organizations; this reducing duplication of efforts across interested international organizations.</li> <li>• Facilitated collaboration between AUC, ATAF and OECD in advancing work on revenue statistics harmonisation in Africa, especially within the AU <i>Strategy for the Harmonization of Statistics in Africa</i> (SHaSA) group.</li> </ul>

#### AFFILIATIONS

<ul style="list-style-type: none"> <li>• Advisory Board Member of the Local Government Revenue Initiative (LoGRI), an Initiative of the International Centre for Tax Development (ICTD)</li> </ul>
<ul style="list-style-type: none"> <li>• Board Member, Tax Justice Network</li> </ul>

#### WORK EXPERIENCE

Countries of Work Experience	AFRICAN COUNTRIES, AFRICAN TAX ADMINISTRATIONS, THE PHILIPPINES, UNITED STATES OF AMERICA, VIETNAM
Dates (from – to)	01 AUGUST 2022 TO PRESENT
Name of Employer	University of Pretoria, Department of Economics, South Africa
Type of Business or Sector	Education / Research
Occupation or Position Held	Associate Professor, Public Economics
Key Experience in Current Position	<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>• Responsible for conceptualizing and establishing a Public Policy Hub aimed at bridging the gap between policymakers and researchers at the University of Pretoria. The vision of the Public Policy Hub is to transform Africa into the global powerhouse of the future one impactful public policy at a time. Its focus areas are anchored and developed within the framework of the African Union's (AU) Agenda 2063 and the Agenda 2030 on Sustainable Development Goals (SDGs).</li> <li>• Assist in positioning the University of Pretoria as an active partner in shaping Africa's public policy landscape by establishing, among others,</li> </ul>



collaborative, policy-relevant, and impactful research, organizing policy dialogues, influencing the University curriculum design to produce work-ready graduates, and contributing to positive societal impact.

- Develop strategic partnerships and collaborations with Governments agencies, other universities and research institutions, development partners as well the private sector, and secure funding for research and executive training programmes in public policy related issues.
- Teaching and supervising postgraduate studies in Public economics.
- Conduct empirical and policy relevant research in tax policy and administration, Domestic Resource Mobilization, Fiscal Decentralization, and Sub-National Government Finance including Property Taxation.

Dates (from – to)

3 FEBRUARY 2014 TO 29 APRIL 2022

Name of Employer

African Tax Administration Forum ([ATAF](#))

Type of Business or Sector

International Institution

Occupation or Position Held

Director Research

Key Experience Attained

**KEY TASKS PERFORMED**

- As member of the Executive Management Team, support the Executive Secretary in implementing a robust and financially sustainable organisation dedicated to achieving the vision and mandate of the Secretariat. Assist in fostering and maintaining strong relationships with members, establishing, and strengthening relationships with development partners and donors.
- Responsible for the management of the Research Department, including financial management of activities and generally overseeing day to day activities, including the supervision of a multi-disciplinary and multi-cultural staff.
- Provide strategic direction and implement ATAF’s research agenda and work programme on tax and related matters to inform tax reforms on the continent.
- Create a platform of exchange between relevant Units of the 40 African tax administrations, members of ATAF, and the ATAF Research department as an extension of these units, where challenges, needs and priorities are identified, and multi-country projects shaped.
- Provide direction and leadership for the development, co-ordination, management, and implementation of research projects within the organization and across tax administrations.
- Develop the ATAF Databank of accessible quality cross-country tax and revenue data and translate it into scientific, evidence-based, and policy-relevant research outputs to assist decisionmakers in strengthening African tax systems and maximizing domestic revenue mobilization in Africa.
- Develop a network of African research experts across the African continent, creating a bridge between tax administrations, Academia, private sector, etc.
- Network with and influence regional and international tax organizations on global tax dialogues.
- Develop and implement an ATAF research plan to foster partnerships with tax administrations, training, and research institutions.

Dates (from – to)	3 AUGUST 2009 TO 31 JANUARY 2014
Name of Employer	African Tax Institute, University of Pretoria, South Africa
Type of Business or Sector	Education / Research
Occupation or Position Held	Deputy Director/ Program Director
Key Experience in Current Position	<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>• Provide quality training and build tax policy and tax administration capacity within the public sector in African countries such as Angola, Botswana, Cameroon, Chad, DRC, Ethiopia, Ghana, Kenya, Lesotho, Malawi, Mauritius, Mozambique, Namibia, Niger, Nigeria, Rwanda, Sierra Leone, South Africa, Sudan, Swaziland, Tanzania, Uganda, Zambia and Zimbabwe.</li> <li>• Supervise thesis projects of students pursuing their Master's and PhD degree in Taxation and Public Economics.</li> <li>• Organize and offer, in English and in French, specialized short courses in current tax issues to officials at national, regional and local government level. Short courses Programs such as: Fiscal Decentralization and Sub-National Government Finance; Modernizing Tax Administration; and Economics of Taxation.</li> <li>• Assist in organizing annual public lectures and conferences on tax-related issues on the African continent, such as the African Tax Forum organized with the International Tax and Investment Center (ITIC) and the African Tax Administration Forum (ATAF).</li> <li>• Undertake and disseminate Public Economics and Tax-related research, mainly on African issues.</li> </ul>
Dates (from – to)	3 AUGUST 2009 TO 31 JANUARY 2014
Name of Employer	Department of Economics, University of Pretoria, South Africa
Type of Business or Sector	Education / Research
Occupation or Position Held	Senior Lecturer
Key Experience Attained	<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>• Teach Public Economics and Taxation at both undergraduate and postgraduate levels.</li> <li>• Member of the Executive Committee.</li> <li>• Supervise thesis projects of students pursuing their Master's and PhD degree in Taxation and Public Economics.</li> <li>• Work on research projects such as: a) "Fiscal Decentralization Trends in south Africa"; b) "Curbing tax evasion in Africa: the case for fiscal decentralization"; c) "Assessing the fiscal impact of metropolitan municipalities in South Africa;" d) "Public expenditure on infrastructure and firm growth in South Africa."</li> </ul>
Dates (from – to)	3 JANUARY 2006 – 31 JULY 2009
Name of Employer	Fiscal Research Center, Georgia State University, USA
Type of Business or Sector	Education / Research
Occupation or Position Held	Research Associate
Key Experience Attained	<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>• Prepared Fiscal Notes for the Georgia State Legislature.</li> </ul>

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- Led and authored policy briefs and reports on issues confronting the state of Georgia and local governments, including fiscal policy and reform, education finance, economic development, and municipal government finance.

Dates (from – to)
Name of Employer
Type of Business or Sector
Occupation or Position Held
Key Experience Attained

1 AUGUST 2003 – 16 DECEMBER 2005
International Studies Program, Georgia State University, USA
Education / Research
Research Assistant
<b>KEY TASKS PERFORMED</b>
<ul style="list-style-type: none"> <li>Conducted research on the assignment of expenditure responsibilities to different levels of government.</li> <li>Assessed of the degree of corruption in the public sector of 77 countries by examining variables such as the level of privatization, the existence of a Supreme Audit Institution, and the transparency in government accounts.</li> <li>Researched and analyzed the impact of fiscal reforms in developed and developing countries.</li> </ul>

**SHORT TERM ASSIGNMENTS, CONSULTING EXPERIENCE**

Countries of Work Experience
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CAMEROON, CÔTE D'IVOIRE, GABON, KENYA, NIGERIA, RWANDA, SENEGAL, SOUTH AFRICA, UGANDA, TANZANIA, THE PHILIPPINES, UNITED STATES OF AMERICA, VIETNAM

Dates (from – to)
Name of Employer
Type of Business or Sector
Occupation or Position Held
Key Experience Attained

10 May to 31 July 2022
UNDP, BPPS/ Finance Sector Hub (FSH)/ UNDP Tax for Development
International Organisation
International Tax Expert for SDGs Africa Capacity Needs Assessment
<b>KEY TASKS PERFORMED</b>
<ul style="list-style-type: none"> <li>Strengthen the ACBF's Institutional development by augmenting its organizational capacities for influencing tax and SDGs issues on the continent.</li> <li>Assess the capacity of the ACBF and its key existing and potential partners at the regional level to deliver the planned agenda of enhancing the capacities of African countries and relevant stakeholders to promote an SDG Aligned Taxation Framework.</li> <li>Produce an in-depth capacity development assessment report of ACBF.</li> <li>Design a Capacity Development programme including a description of the key planned activities with partners for strengthening SDG-aligned taxation capacity of national revenue/tax administrations, training departments and institutions (and universities in Africa).</li> <li>Conduct consultations, interviews with stakeholders (ATAF, TJN_A, AUC_ETIM) and other contributors to the Tax for SDGs and DRM Agenda in Africa.</li> </ul>

Dates (from – to)	11 July to 31 August 2022
Name of Employer	TAX JUSTICE NETWORK AFRICA (TJN-A)
Type of Business or Sector	Civil Society Organisation
Occupation or Position Held	International Expert
Key Experience Attained	<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>Developed a comprehensive framework tool to be used as a tracker to monitor the implementation of policies to curb Illicit Financial Flows (IFF) on the African continent.</li> <li>Prepared a situational analysis that detailed the current operational context that the tool would have to be cognizant of for it to be useful in both the short and long-term.</li> <li>Developed a proposed methodology for developing the tool to be used to assess the state of IFFs in different countries along specific thematic areas including tax incentives and double taxation agreements.</li> </ul>

Dates (from – to)	02 TO 23 NOVEMBER 2021 (CÔTE D'IVOIRE); 03 TO 17 MARCH 2021 (KENYA)
Name of Employer	TADAT Secretariat
Type of Business or Sector	International Organisation
Occupation or Position Held	TADAT Assessor
Key Experience Attained	<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>Conducted two TADAT assignments: <i>02 TO 23 NOVEMBER 2021 (CÔTE D'IVOIRE); 03 TO 17 MARCH 2021 (KENYA)</i></li> <li>Assessed the performance outcomes achieved for the major national domestic core taxes (direct and indirect): CIT; PIT; VAT [or indirect equivalent]; Domestic Excise Taxes; Pay-As-You-Earn (PAYE).</li> <li>Provided an objective and standardized performance assessment of Cote d'Ivoire's and Kenya's system of tax administration around 9 critical performance outcome areas (POAs).</li> </ul>

Dates (from – to)	OCTOBER 2013 TO APRIL 2022
Name of Employer	United Nations Subcommittee on Extractive Industries Taxation Issues for Developing Countries
Type of Business or Sector	International Organisation
Occupation or Position Held	Member
Key Experience Attained	<p><b>KEY TASKS PERFORMED</b></p> <p>The <a href="#">Subcommittee</a> is mandated to consider, report on, and propose draft guidance on extractive industries taxation issues for developing countries on the basis that it shall:</p> <ul style="list-style-type: none"> <li>Identify and consider the most pressing issues where guidance from the Committee may most usefully assist developing countries.</li> <li>Provide a work program to the Committee that identifies and prioritizes such issues on a preliminary basis and includes proposals providing policy and administrative guidance for developing countries at a very practical level.</li> <li>Provide draft guidance on such issues as are approved by the Committee at its annual sessions.</li> </ul>

Dates (from – to)	17 JULY 2013 TO 27 MARCH 2018
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Name of Employer	National Treasury, South Africa
Type of Business or Sector	Government
Occupation or Position Held	Member of the South African Tax Review Committee ( <a href="#">The Davis Tax Committee</a> ) appointed by former Minister of Finance, Pravin Gordhan. <a href="#">Chair of the Macro Sub-Committee.</a>
Key Experience Attained	<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>Assess the South African tax policy framework with the aim of making recommendations to the Minister of Finance concerning the future development of tax policy and legislation.</li> <li>Inquire into the role of the tax system in the promotion of inclusive economic growth, employment creation, development, and fiscal sustainability.</li> <li>Evaluate the South African tax system against internationally accepted tax trends, principles, and practices, as well as recent international initiatives to improve tax compliance and deal with problems of base erosion.</li> <li>As the Tax Review Committee operated on the basis of various sub-committees dealing with specific items in the Terms of Reference, each sub-committee was in charge of stipulating a date by which submissions must be received from all stakeholders. Based on wide consultation and submissions received, each sub-committee prepared an interim report for the approval of the Committee as a whole and subsequent submission to the Minister of Finance.</li> </ul>

Dates (from – to)	18 NOVEMBER 2013 TO JANUARY 2014
Name of Employer	World Bank, Vietnam
Type of Business or Sector	International Financial Institution
Occupation or Position Held	Consultant, Vietnam Decentralization <a href="#">Study</a>
Key Experience Attained	<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>Assess Local Municipality Productive Efficiency in Vietnam.</li> <li>Assess the technical efficiency of local municipalities in Vietnam and investigate the determinants of efficiency gaps using the nonparametric DEA technique. Explain efficiency scores using a Tobit regression model.</li> <li>Evaluate the future of local municipalities in the country, especially their capability to efficiently deliver on expected outcomes on a sustainable basis.</li> </ul>

Dates (from – to)	15 OCTOBER 2012 TO 15 NOVEMBER 2013
Name of Employer	<i>European Commission</i> (Project: N° 2012/299019/1)
Type of Business or Sector	Government
Occupation or Position Held	Expert in the Study on the Feasibility and Effectiveness of Tax Policy Changes to support Inclusiveness and Sustainability of Growth.
Key Experience Attained	<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>Support the policy dialogue of the European Commission with developing countries on domestic resource mobilization, particularly in the context of budgetary support operations.</li> <li>Enhance understanding and collect evidence on the feasibility and effectiveness of tax policy reforms in developing countries.</li> <li>Development of a comprehensive methodology to support the</li> </ul>

	<p>identification of political, administrative and other relevant drivers and constraints on changes in tax policy in a given country.</p> <ul style="list-style-type: none"> <li>• Design of a methodology for conducting case studies providing information on tax reforms in developing countries, specifically in Latin America (Paraguay, Uruguay), Asia (the Philippines), Southern Neighbourhood countries (Morocco), Eastern Neighbourhood countries (Armenia, Dominica) and Sub-Saharan African Countries (Rwanda, Uganda, Kenya).</li> <li>• Conduct a set of nine case studies conducted according to the methodology developed making these studies and related evidence easily accessible in a register and drawing conclusions from this collected evidence.</li> </ul>
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Dates (from – to)	1 JULY 2011 TO 31 DECEMBER 2012
Name of Employer	German Development Cooperation (GIZ)/African Tax Administration Forum (ATAF)
Type of Business or Sector	Development Agency
Occupation or Position Held	Lead Researcher/Team Leader of the Research Project “ATAF Regional Studies on Reform Priorities of African Tax Administrations”, A Needs Assessment <a href="#">Study</a>
Key Experience Attained	<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>• Responsible for the overall project, the different deliverables and timelines.</li> <li>• Conduct the needs assessment research identifying the major challenges and priorities of tax administration reform in 3 regions: the pilot region, <i>West Africa and Central Africa</i>, and 2 additional regions (<i>Southern Africa I and Northern Africa</i>).</li> <li>• Coordinate the work and inputs of the research assistants with respect to 3 additional regional studies (<i>East Africa, Southern Africa II and West Africa II</i>), including managing deadlines and ensuring timely delivery of agreed outputs.</li> <li>• Present the six preliminary regional reports at six diagnostic workshops organized in each region (Arusha/Tanzania, Banjul/The Gambia, Cotonou/Benin, Nouakchott/Mauritania, and Pretoria/South Africa). Finalize the preliminary regional reports based on the inputs provided by high-level representatives from the respective tax administrations during the diagnostic workshops.</li> <li>• Production of 7 reports on Reform Priorities of African Tax Administrations: Africa-wide Report; Western Africa Report; Central Africa Report; Northern Africa Report; Eastern Africa Report; Southern Africa 1 &amp; 2 Reports).</li> </ul>

Dates (from – to)	NOVEMBER 2012
Name of Employer	Federal Inland Revenue Service (FIRS), Nigeria
Type of Business or Sector	Government
Occupation or Position Held	Training Program Lead on Introduction to Compliance Research to FIRS Unit: Compliance and Enforcement Group and Tax Operations
Key Experience Attained	<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>• Delivery of a Training Program on Introduction to Compliance Research with the objectives to create a sound understanding of the fundamentals and principles of conducting research and enable staff to effectively measure and assess the degree of tax compliance in various</li> </ul>

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<p>segments of the economy and generate valuable information on revenue collection potentials.</p> <ul style="list-style-type: none"> <li>Development of in-house capacity for FIRS to be able to conduct similar training programmes in future without outside facilitation. This was achieved by identifying Audit &amp; Investigation staff (among the participants) to be developed as trainers and then facilitating a training-of-trainers program that imparts the necessary skills for them to be in-house trainers to facilitate this training.</li> </ul>
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Dates (from – to)
Name of Employer
Type of Business or Sector
Occupation or Position Held
Key Experience Attained

29 AUGUST TO 02 OCTOBER 2012
South African Local Government Association (SALGA), South Africa
Government Legislated Body
Consultant/Advisory service to SALGA on the development of a position around the structure of the new <i>Local Government Equitable Share (LGES) Formula to be presented at the Budget Forum on 8 October 2012</i>
<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>Assist SALGA in analyzing the inputs made by municipalities during the first round of consultations of the LGES formula review process.</li> <li>Develop clear recommendations for a revised formula considering the proposals for a new formula developed by the LGES Formula Review Technical Working Group and municipalities' views expressed during the second phase of the consultation process in September 18<sup>th</sup>, 2012.</li> </ul>

Dates (from – to)
Name of Employer
Type of Business or Sector
Occupation or Position Held
Key Experience Attained

24 JANUARY TO 24 JUNE 2012
TAX JUSTICE NETWORK AFRICA (TJN-A)
Civil Society Organisation
Research Consultant
<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>Produced a study on Taxation in Cameroon</li> <li>Identify and analyse the main issues related to tax justice in Cameroon with a view to initiating a public debate on taxation in the country.</li> <li>Assess revenue forgone and study the main channels through which the government loses revenue.</li> </ul>

Dates (from – to)
Name of Employer
Type of Business or Sector
Occupation or Position Held
Key Experience Attained

06 JULY TO 06 OCTOBER 2010
TAX JUSTICE NETWORK AFRICA (TJN-A)
Civil Society Organisation
Research Consultant
<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>Produced a popular educational material to give accurate and understandable information about taxation issues in Africa and raise awareness on the importance of achieving tax justice as a milestone to development.</li> <li>Analysed the current situation in regard to tax and democracy in Africa.</li> <li>Established the link between the concepts of citizenship, representation, accountability, and good governance.</li> </ul>

Dates (from – to)
Name of Employer
Type of Business or Sector

03 FEBRUARY 2008 TO 31 JANUARY 2009
Lincoln Institute of Land Policy, Massachusetts, USA and African Tax Institute, South Africa
Education / Research

Occupation or Position Held	Research Fellow
Key Experience Attained	<p><b>KEY TASKS PERFORMED</b></p> <ul style="list-style-type: none"> <li>Led the policy and analytical dialogue on the comprehensive property related-taxes research project in two African countries: <a href="#">Senegal</a> and <a href="#">Gabon</a>.</li> <li>Authored country reports analyzing property tax systems as legislated and practiced in these countries and their importance as source of local government revenue and reflecting on the future role of property taxation in the studied countries.</li> <li>Reviewed country reports on property tax systems arising from research in other Francophone countries.</li> <li><a href="#">Accessed <i>The Property Tax in Africa Book Here</i></a>.</li> </ul>

### PUBLICATIONS IN PEER-REVIEWED JOURNALS

#### 2020

- Can foreign aid enhance domestic resource mobilization in Nigeria?* (with Amusa Kafayat and Nicola Viegi), Journal of contemporary African studies, Volume 38, Issue 2 (June 2020)
- The nexus between foreign direct investment and foreign aid: An analysis of Sub-Saharan African (SSA) countries* (with Amusa Kafayat and Nicola Viegi), African Finance Journal, AFJ Paper Vol 18.2 2016 / 027 (November 2016).

#### 2014

- Fiscal Decentralization and Poverty in South Africa: Evidence from Panel Data Analysis* (with Tebogo J. Moche and Goodness C. Aye), Investment Management and Financial Innovations, [Issue 2](#) (June 2014).
- Local Municipality Productive Efficiency and Its Determinants in South Africa*, Development Southern Africa, Vol. 31, No. 2, 275-298, <http://dx.doi.org/10.1080/0376835X.2013.875888> (March 2014).

#### 2012

- International Donor Agencies' Incentive Structures and Foreign Aid Effectiveness*, Journal of Institutional Economics, Volume 8, Issue 3, pp. 399–427 (July 2012).

#### 2011

- Property Taxation in Senegal: Legislation and Practice*, Journal of Property Tax Assessment and Administration, Volume 8, Issue 3, pp.41-60 (November 2011).
- Property Tax as Legislated and Practiced in Gabon*, Journal of Property Tax Assessment and Administration, Volume 8, Issue 2, pp.47-63 (July 2011).
- Property Tax Administration in Francophone Africa: Structures, Challenges, and Progress*, Public Finance and Management, Volume 11, Number 1, pp. 48-81 (May 2011).

### OTHER PEER-REVIEWED PUBLICATIONS AND WORKING PAPERS

**More Upon Request.**

## 2019

- *Vulnerability and Exposure to Illicit Financial Flows risk in Africa* (with Alex Cobham, Markus Meinzer, Charles Abugre, et al.), Tax Justice Network (August 2019).
- *The place of Africa in the shift towards Global Tax Governance: Can the taxation of the digitalised economy be an opportunity for more inclusiveness?* an [ATAF Policy Brief](#) (June 2019).
- *Tax challenges of digitalisation in Africa* (with Gamal Ibrahim, William Davis, Christian von Haldenwang), an ATAF/UNECA/DIE [T20 Policy Brief](#) (March 2019)

## 2018

- *The taxation of foreign aid: Don't ask, don't tell, don't know* (with Iain Steel, Roel Dom, Cathal Long, and Paddy Carter), an ATAF and Overseas Development Institute [Briefing Note](#) (May 2018)
- *Tax Transparency and Exchange of Information (EOI): Priorities for Africa* (with Gamal Ibrahim, William Davis, Christian von Haldenwang), an ATAF/UNECA/DIE T20 Policy Brief (May 2018)

## 2017

- *Proposed guidelines of engagement on tax research for African revenue administrations*, an ATAF Guideline Document (September 2017)
- *Tax Certainty* (with Christian von Haldenwang, Santiago Díaz de Sarralde, and Tobias Hentze), an ATAF/ /DIE /CIAT/IW [T20 Policy Brief](#) (May 2017)

## BOOKS AND BOOK CHAPTERS

### 2017

- "Property Taxation in Senegal: Legislation and Practice". In: [Property Tax in Africa: Status, Challenges, and Prospects](#). Riël Franzsen and William McCluskey (ed.), Cambridge, Massachusetts: Lincoln Institute of Land Policy, [June 2017](#).
- "Property Tax as Legislated and Practiced in Gabon". In: [Property Tax in Africa: Status, Challenges, and Prospects](#). Riël Franzsen and William McCluskey (ed.), Cambridge, Massachusetts: Lincoln Institute of Land Policy, [June 2017](#).

### 2008

- *The Money-Moving Syndrome and the Effectiveness of Foreign Aid*, Saarbrücken, Germany: VDM Publishing House (August 2008).

## CONTACT DETAILS OF REFEREES

Upon Request.

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