

CURRICULUM VITAE

Name of Staff:	Dr. Ludovick Leon Shirima
Profession:	Senior Public Finance Management Advisor
Nationality:	Tanzanian, Permanent Resident USA
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Key Qualifications:

Development Economist for developing countries for over 20 years, specifically:

- Local governance expert on devolution design, planning and implementation.
- Strategic Budget and Planning expert
- Capacity building assessment expert and delivery module expert;
- Training modules expert
- Government revenue – expenditure review (PER) i.e. and MTEF implementation.
- Individual International Consultants various assignments;
- Team Leader various assignments;
- Advisor on Private-Public-Partnership (PPP)
- Survey Instruments Design, Data Collection, Processing (CSpro) and Analysis
- Poverty analysis, monitoring and evaluation expertise
- Poverty Monitoring and Evaluation Systems design for poverty reduction strategies (PRs) and the Millennium Development Goals (MDGs)
- Design and implementation support of Poverty Reduction Strategy Papers for HIPC Initiative.
- Evaluation of Ministries, Departments and Agencies, specific units in terms of manpower, fiscal, physical needs and technical requirements.
- Social Economic Impact Assessment of war and internal conflicts, government programs evaluation and economic policy evaluation.
- Environmental Impact Assessment for government programs and projects.
- Advisor on Fiscal Decentralization, property tax reform, intergovernmental fiscal relations, equalization formula design and tax sharing scheme expert.
- Central government revenue enhancement strategist, design and reform of the Income Tax, V.A.T system, Customs and Excise restructuring.
- Tax Collector, Investigation and Assessor.
- Revenue Authority Administrative reform specialist, e.g. develop and review of tax, procedure, and human resource manuals.
- Government revenue – expenditure review i.e. and MTEF implementation.
- Government Treasury Systems
- Transfer Pricing and Transfer Tax Planning.
- Design, moderation and establishment of Virtual Communities of Practice, e-government, e-learning, e-conferences and e-discussions.
- Business Plans and Feasibility Studies, Project Completion Report Preparation.
- Environmental Impact Assessment for government programs and projects.
- MSMEs Consulting

Education: Institution Degree Earned

Warrington College of Business Administration, University of Florida, FL. USA	Post-Doctorate Bridge Programme	2010
American University, Washington DC, USA.	Ph.D. in Econ (Public Finance)	2003
Williams College (CDE), MA, U.S.A.	M.A. in Development Economics	1998
Columbia University, N.Y, N.Y., U.S.A.	M.I.A. (Public Policy Mgt)	1996
University of Dar es Salaam, Tanzania	B.A. in Economics	1988

Country Experience:

Fragile Economies: Uganda, Rwanda, Ethiopia, Lesotho, Burma (Myanmar), Papua New Guinea, Autonomous Bougainville Government, Fiji and the Kingdom of Tonga

Other Countries: USA, Canada, Tanzania, Hong Kong, Qatar, and Australia.

Employment Record:

January 2006 - Present KONSULTecon Institute International; Washington, DC. USA

Senior Development Economist

- ✚ April – August, 2010, Post-Doctorate Bridge Programme, Warrington College of Business Administration, University of Florida, Gainesville, FL. USA
- ✚ April 2010- Now, Senior Public Finance (PFM) Advisor, Ministry of Finance and National Planning, Nuku'alofa, The Kingdom of Tonga
- ✚ June 2009 – May, 2010, Special Advisor Ministry Of Finance and Economic Development, Addis Ababa, Ethiopia;
- ✚ January - June 2009, Planning/Budgeting and Decentralization Advisor: Australian Aid Autonomous Region of Bougainville, Buka, Papua New Guinea.
- ✚ April, 2008 – Jan 2009, Team Leader, Study on Local Government Good Governance Practices LOGTAF. The World Bank Washington, DC; Kigali, Rwanda.
- ✚ October, 2008 – Nov 2008, International Individual Consultant, Zanzibar Fiscal Policy Unit (FPU). Ministry of Finance Zanzibar and BEST programme, Zanzibar, Tanzania.
- ✚ August, 2007 – Nov 2007, International Individual Consultant, Intergovernmental Fiscal Relations Unit (IGFRU) of PSCBP. Ministry of Finance; Kigali, Rwanda.
- ✚ March, 2007 – July 2007, International Individual Consultant, District Level Decentralization Programme, (DLDP) Unit of PSCBP: Ministry of Capacity Building; Addis Ababa, Ethiopia.
- ✚ April, 2006 to August 2006- International Consultant - Team Leader, Ministry of Local Government, Kampala, Uganda.
- ✚ October, 2005 to March 2006- International Consultant -Team Leader Statistical Poverty Analysis for Household Budget Survey to prepare the first poverty profile for Myanmar. Yangon, Myanmar.
- ✚ January to Sept, 2006 - Team Leader - Senior Private Sector Participation Specialist. PO –PSM, Dar es Salaam, Tanzania.
- ✚ April 2004 to September, 2005, IDEA International Institute, Quebec City, Canada Senior Economist,
- ✚ Jan-Sept., 2004 Sr. Advisor Fiscal Decentralization for the Government of Rwanda. Kigali, Rwanda
- ✚ 2000 to 2004 Development Economist World Bank Institute, Washington, DC., U.S.A.
- ✚ 1999 to 2002 Free Africa Foundation, Washington, DC., U.S.A. Research Analyst on African economic policies
- ✚ Jan- July 2001 Research Assistant – Fiscal Federalism Unit, The Urban Institute, Washington, DC., U.S.A.
- ✚ 1988 to 1995 Economist, Ministry of Finance, Tanzania.

Relevant Experience:

April – August, 2010, Post-Doctorate Bridge Programme, Currently completing AACSB accredited training on International Business and Entrepreneurship. Warrington College of Business Administration, University of Florida, FL. USA

ADJUNCT LECTURER

June, 2005 to Now: Faculty - Strathclyde University – Lecturer MSc. - Public Sector Finance for Developing Countries for Strathclyde University Program in Tanzania. Dar es Salaam, Tanzania.

Fall 2000 –May 2005,World Bank Institute, e-Learning Expert on online training for various developing countries and online discussion, World Bank, Washington, DC. USA

Jan 2000 to 2003 June - Department of Economics, Prince George Community College, Instructor Micro and Macroeconomics. MD, USA.

Fall 1999 to Spring 2002 – Taught Game theory and Quantitative Analysis for Masters program. American University, Washington, DC. USA

January 2006- Present KONSULTecon Institute International, Washington, DC. USA

Senior Development Economist

- ✚ **April 2010- Now, Senior Public Finance (PFM) Advisor, Ministry of Finance and National Planning, Nuku'alofa, The Kingdom of Tonga:** Responsibilities include to provide support to prepare a critical path or timetable for formulation of the Budget, develop the past economic and fiscal framework apply programme budget concepts for the Budget. Undertake implementation and execution of the key budget milestones. Contribute to the formulation of the strategic planning and Programme Budget and budget policy framework. Develop and implement a planned strengthening of financial management capability in government, with selective and cost-effective devolution of particular functions. Ensure that borrowing for development purposes is undertaken only for carefully appraised and high priority purposes with high rates of return; that the Government's debt servicing obligations are met fully and on schedule; Design revenue enhancement strategy to collect taxes and non-tax revenues both at central and local governments.
- ✚ **June – October 2009, June 2009 – Now, Special Advisor Ministry Of Finance and Economic Development, Addis Ababa, Ethiopia;** Review of the grant formula for regional-woreda financial resources allocation. Implemented Capacity Needs Assessment for the Budgeting and Planning Directorates to identify gaps and design capacity building initiatives to allow them work efficiently and effectively. Then support the Regions to develop, monitor and evaluate their 2010 to 2015 Strategic Plan Document focusing on MDGs attainment; Designed capacity assessment tool, piloted it and trained staff on its application. **ICMA/USAID, Addis Ababa, Ethiopia.**
- ✚ **January – June 2009, Planning/Budgeting and Decentralization Advisor:** Provide Planning and Budgeting Support to the Autonomous Bougainville Government, Buka Papua New Guinea (PNG)". Designed capacity assessment tools for various Ministries, Departments and Agencies (MDAs), used to identify technical, skills, human and financial resources gaps. Assessed Progress toward attaining the MDGs mainly on Health and Education, and advised and formulated implementation strategy. Examined and reviewed the grant equalization formula and its guidelines. **Coffey International/Australian Aid, Port Moresby, Papua New Guinea.**
- ✚ **April, 2008 – Jan 2009, Team Leader, Study on Local Government Good Governance Practices LOGTAFa for Rwanda:** Country wide assessment of the mushrooming local governance good practices for Rwanda. Analyzed in detail the implementation of the *Mutuelle de Sante*, (a form of health insurance) and made options for improvement and scaling it up. **The World Bank Washington, DC; Kigali, Rwanda.**
- ✚ **October, 2008 – Nov 2008, International Individual Consultant, Zanzibar Fiscal Policy Unit (FPU):** Support FPU to implement assessment of it capacity in terms of financial, technical, equipment and resources for improved efficiency and effectiveness, using SWOT/SWOC approach. **Ministry of Finance Zanzibar and BEST programme, Zanzibar, Tanzania.**
- ✚ **August, 2007 – Nov 2007, International Individual Consultant, Intergovernmental Fiscal Relations Unit (IFGRU):** Support MINECOFIN IFGR Unit to review and elaborate fiscal intergovernmental reporting systems and design of earmarked transfer guidelines. Specifically, designed earmarked grant guidelines for MoH and Education in

implementing their strategic plans as provided for in their Vision 2020/Vision 2020 Umurenge and EDPRS towards MDGs for Result Based Financing. **Ministry of Finance; Kigali, Rwanda.**

- ✚ **March, 2007 – July 2007, International Individual Consultant, District Level Decentralization Programme, (DLDP) Unit of PSCBP:** Provided support on recommending the needs assessment in terms of human, physical and financial resources. Reformed its ICT policy and linked it to the National Poverty Reduction Strategy. Developed several capacity building programmes on fiscal policy, MTEF and Local revenues enhancement strategy. Finally, designed equalization formula for the all the Regional governments to the Woreda level governments. Conducted capacity building programme for all the Regional Bureau of Finance and Economic Development (BOFED) on fiscal data collection and analysis for assessing their revenue capacity needs and expenditure responsibility. **Ministry of Capacity Building/World Bank; Addis Ababa, Ethiopia.**
- ✚ **April, 2006 to August 2006- International Consultant -Team Leader,** Implementing study on Review and Design Revenue Alternative Option for the Replacement of the abolished Local Government Poll Tax the Local Government Finance Commission (**LGFC**). Further, participated in the Review and update of various Uganda Revenue Authority's Tax manuals. **Ministry of Local Government, Kampala, Uganda.**
- ✚ **October, 2005 to March 2006- International Consultant -Team Leader,** Team leader in supervising and analyzing LSMS Survey for the Union of Myanmar under UNDP. Prepared the fist Poverty Profile Study for Myanmar country wide.
- ✚ **January to Sept, 2006 - Team Leader - Senior Private Sector Participation Specialist.** Engaging and managing a President's Office-PSP programme for outsourcing and involving private sector in service delivery. Responsible on PSP training, Feasibility Assessment and Contract Management for 50 Ministries, Departments and Agencies. These included the Ministry of Health (MoH) and the referral Hospital of Muhimbili. Advised on Result Based Financing; PO –PSM, Dar es Salaam, Tanzania.

**September, 2005 to April 2006,
SENIOR DEVELOPMENT ECONOMIST
AND DIRECTOR OF TRANSACTION ADVISORY SERVICES
Ernest & Young Tanzania, Dar es Salaam,**

Head of the TAS unit responsible of coordinating all the components and provide QA for all assignments and MSMEs Consulting.

*Team Leader in implementing Transfer Pricing and inter-company transaction analysis.

*VAT, Customs, Excise Tax Personal and Corporation Income Tax Advisor for E&Y Global.

* Review and update of Tanzania's Revenue Authority Tax manuals.

*Business Development: Preparing Expressions of Interest (EoIs), Technical and Financial Proposals Responses (RFP) and search for the same from dgmarket, UN system notices, World Bank, USAID and EU bulletins, web based search, various international and local papers.

**April 2004 to Sept, 2006
SENIOR ECONOMIST
IDEA International Institute, Quebec City, Canada**

*Team leader in supervising and analysing LSMS Survey for the Union of Myanmar under UNDP.

*International consulting in the provision of technical support for strategic planning, budgeting, monitoring and evaluation of public programs in developing countries. Fiscal Policy and Equalization Design, Macroeconomic Modelling, Poverty Analysis, Fiscal Decentralization, Local Government

Reform, Property Tax Design and Environmental and Natural Resource Policy Formulation, MSMEs Consulting.

*Business Development: Preparing Expressions of Interest (EoIs), Technical and Financial Proposals Responses (RFP) and search for the same from dgmarket, UN system notices, World Bank, USAID and EU bulletins, web based search, various international and local papers. <http://www.idea-international.org.htm>

Jan-Sept, 2004:

SENIOR ADVISOR,

Fiscal Decentralization for the Government of Rwanda, Kigali

*Team Leader

- Provided Technical support in areas of local government revenue enhancement and expenditure control, tax sharing, pilot property tax implementation, fiscal intergovernmental transfer design, local government financial sustainability, drafting and reforming property tax law (USAID);
- Implemented Public Expenditure Tracking for the five strategic sectors of Health, Education, Infrastructure, Agriculture and Water delivery. Advised on Result Based Financing.
- Assisted government of Rwanda (RRA) with the finalization of its new income tax law; the development of a double taxation agreement negotiating strategy; the development of a policy paper on revenue diversification and; financing a proposal for further technical and other assistance to the revenue collection departments.
- Developed the RRA's Tax and Procedure manuals, which were approved by the IMF Fiscal Affairs Unit.
- Advised on Government Treasury Systems
- Designed Fiscal Decentralization Data for the local government of Rwanda to capture the financial position and performance of districts and towns of Rwanda (USAID).
- Provided consultations on implementing and designing of the National Anti - Corruption Initiative for the government of Rwanda (USAID).
- Guided the establishment government agencies - the Local Government Finance Department and its recruitment for the supervision and monitoring of the sub-national governments fiscal situation in Rwanda (USAID);
- Developing an options paper or manual and description of best practices related to local tax administration (USAID).
- Business Plans and Feasibility Studies, Project Completion Reports Preparation.
- Formulate and advice on capacity building in accounting, budgeting, treasury, procurement, and computerized systems (USAID).

Visit: <http://www.ard-rwanda.org.rw/fiscaldecentralization.htm>

2000-2004: Development Economist, the World Bank Institute, Washington, DC. U.S.A.

- Establish and Design Virtual Communities of Practice, e-learning and e-conferences.
- Responsible for preparation, moderating and facilitating on-line discussions on poverty profiles for policy making;
- Supported at various stages the design and implementation of PRSPs.
- Supported at various stages the review and selection of projects to benefit from the development market initiatives.
- Prepared a report on the need for the establishment of Poverty Monitoring and Assessment (PMA) systems for Sub-Saharan Africa;
- Prepared PMA training guides for managers, directors and data analysts, based on the Tanzanian experience;
- Poverty Analysis, Monitoring and Evaluation studies for the government of Angola using Household Budget Survey (HBS) and elaboration of policy recommendations to the Angolan government;

- Conducted applied statistical analysis of poverty measures, including poverty line determination, poverty profiles, time-trend analysis using panel data, and inequality analysis;
 - Conducting training in statistical methodology for imputing poverty measures among national staff.
- Visit: <http://old.developmentgateway.org/node/618078/>

1996-1997: Tanzania Revenue Authority (TRA)

- Deputy Director of Research, Tanzania Revenue Authority (TRA) Research on all fiscal policies.
- Assisted in the introduction of a new income tax law. Activities included formulating effective tax incentives for investment promotion along with the legal drafter and liaising with the Tax Advisory Committee, tax practitioners and with the business community in order to achieve full acceptance and ownership of the new law. Assisted the Department of Taxes prepare for the new laws.
- Development, design and implementation of the Tax Project Programme covering the major areas of (a) preparing Value Added Tax Act and its Regulations, (b) proposing Departmental organization and staffing, (c) staff training, (d) computerization of VAT information processing, (e) publicity and taxpayer education and (f) preparation of departmental working procedures (manuals and forms).
- Participated on project to assist the Revenue Collection Departments of Tanzania. Advised the governments on fiscal legislation and tax policy. Assisted to develop investigation techniques and methods of encouraging tax compliance and an effective training programme.

1988-1995: Dept of Tax; Economist Ministry of Finance, Tanzania

- Engaged in the VAT Project Team for the Introduction of Value Added tax (VAT) in Tanzania.
- Inspector of Taxes responsible for the day to day administration of income tax. Advised on tax policy formulation and advised the government of specific foreign investment projects.
- Advised and formulated policy on public investment, and reviewed the annual government budget document;
- Maintained liaisons with international donor agencies and reviewed proposals for project implementation;
- Participated in tax policy formulation, revenue estimate and forecasting, and training on tax compliance.
- Sales Tax and customs collector, auditor and investigation officer for the department of internal revenue.

Languages: (1 – excellent; 5 – basic)

Language	Reading	Speaking	Writing
English	1	1	1
French	3	3	3

PUBLICATIONS/REPORTS:

Books:

*Shirima, Ludovick, L., (2009), “**War Aggravating Poverty: A Case of Angola**” LAP LAMBERT Academic Publishing AG & Co. KG, Dudweiler Landstr. 99, 66123 Saarbrücken, Germany.

Reports/Articles:

*Shirima, Ludovick, L., (2009), “Developed the Autonomous Bougainville Government Five Year Strategic Plan and reviewed their Sector Strategic Action Plan both for the years 2010 to 2015; Government of Papua New Guinea (PNG)”. Australian Aid, Port Moresby, Papua New Guinea.

*Shirima, Ludovick, L., (2009), “Review of the fiscal equalization grant formula and design of revenue enhancement strategies for the government of Papua New Guinea (PNG)”. Ministry of Finance /Australian Aid, Port Moresby, Papua New Guinea.

*Shirima, Ludovick, L., (2008), “Assessment Report and Establishment of the Zanzibar Fiscal Policy Unit (FPU) for the Ministry of Finance”. Zanzibar, Tanzania.

- *Shirima, Ludovick, L., (2008), “Design an Assessment for the Local Government Good Governance Practices for the Government of Rwanda”. World Bank, Washington, DC.
- *Shirima, Ludovick, L., (2007), “Elaboration of Intergovernmental Fiscal Arrangements and Transfers Guidelines Design for the IGFRU”. Ministry of Finance/World Bank, Kigali, Rwanda.
- *Shirima, Ludovick, L., (2007), “Design of Fiscal Equalization Transfer formula for the Regional Level Governments to the Woreda (Districts) for District Level Decentralization Programme Unit (DLDP) under the Sub National Levels of Governments in Ethiopia”. Ministry of Capacity Building /World Bank, Addis Ababa, Ethiopia.
- *Shirima, Ludovick, L., (2006), “Review and Design Revenue Option for the Replacement of the abolished Local Government Poll Tax”, MOLG/ World Bank. Kampala, Uganda.
- *Shirima, Ludovick, L., (2005), “Poverty Profile and Poverty Mapping for the Government of Myanmar”. United Nations Development Programme, (UNDP), Yangon, Myanmar.
- *Shirima, Ludovick, L., (2004), “Intergovernmental Transfers Reform and Equalization Formula Design for the Republic of Rwanda.” Ministry of Local Government, Information and Social Affairs (MINALOC), USAID/FDP, Kigali, Rwanda.
- *Shirima, Ludovick, L., (2004), “Manual for Fiscal Decentralization Data (FDD) for Local and Central Governments in Rwanda.” Ministry of Local Government, Information and Social Affairs (MINALOC), USAID/FDP, Kigali, Rwanda.
- *Shirima, Ludovick, L., and Mr. Ishuheri Bideri Nyamulinda, (2004), “Rate Setting for Local Taxes and Local Non-Tax Revenues: A Case of Rwandan Local Governments.” Ministry of Local Government, Information and Social Affairs (MINALOC), USAID/FDP, Kigali, Rwanda.
- *Shirima, Ludovick, L., and Mr. Rutamu, Augustine (2004), “Alternative Sources of Revenues for Financial Sustainability: A Case of Local Governments in Rwanda.” Ministry of Local Government, Information and Social Affairs (MINALOC), USAID/FDP, Kigali, Rwanda.
- *Shirima, Ludovick, L., and Mr. Gatabazi, Emmanuel Thomas, (2004), ‘Property Tax Implementation in Rwanda: Pilot Study.’ Ministry of Local Government, Information and Social Affairs (MINALOC), USAID/FDP, Kigali, Rwanda.
- *The Micro Impacts of Expanded Oil Production on Poverty in Angola,
<http://info.worldbank.org/etools/docs/Angola%20Project.pdf>
- *Poverty Profiles, “A Learning Note,”
<http://info.worldbank.org/etools/docs/PAC%20Learning%20Note%201.pdf>
- *Poverty Monitoring and PRSPs, “A Learning Note,”
<http://info.worldbank.org/etools/docs/Learning%20Note%20III.pdf>
- *Published many newsletters for the Poverty Analysis Community at the WBI,
<http://info.worldbank.org/etools/pac/news.html>
- *The Relationship Between Metropolitan and Non-Metropolitan Locations, Changing Welfare Policies, and the Employment of Single Mothers,
<http://www.urban.org/pdfs/welfarepolicies.pdf>
- *The Father of Tanzania: Saint or Sinner?” *The Wall Street Journal Europe*, October 20, 1999.

Certification:

I, the undersigned, certify that to the best of my knowledge and belief, these data correctly describe me, my qualifications and my experience.



Signature

Date: 26/04/2010
Day/Month/Year