

Curriculum Vitae
GLENN P. JENKINS

- Contact:** E-Mail: jenkins@econ.queensu.ca
- Citizenship:** USA and Canada
- Education:** Ph.D., Economics, 1972,
M.A., Economics, 1970,
University of Chicago.
- M.A., Economics, 1969,
University of Western Ontario,
London, Ontario, Canada.
- B. Comm., Economics, 1967,
Carleton University, Ottawa, Ontario, Canada.
- Doctoral**
Dissertation: The Analysis of Rates of Return From Capital in Canada, University of Chicago, 1972.
- Fields:** Public Finance, Investment Appraisal, Cost-Benefit Analysis, Taxation, Economic Development.
- Positions:** **Professor**, Department of Economics, Queens University, Kingston, Ontario, Canada (Since Sept 2000) (Appointment through a 10 year contract), and **Director**, Program on Investment Appraisal and Risk Analysis, John Deutsch International Executive Programs.
- Vice President**, the Society for Benefit-Cost Analysis, School of Public Affairs, University of Washington, USA (Since Jan 2010).
- Professor**, Department of Economics, Eastern Mediterranean University, Famagusta, North Cyprus (Since Sept 2001).
- Institute Fellow Emeritus**, Harvard Institute for International Development and Kennedy School of Government, Harvard University (since 2000).
- President**, Cambridge Resources International, Cambridge MA, USA (Since 1998).

Associate Faculty Member: Cyprus International Institute of Management, Cyprus, (1990 to 2006).

Other Academic

Positions Held: **Harvard University: Institute Fellow**, Harvard Institute for International Development, (1980-2000). **Program Director**, Program on Investment Appraisal and Management, HIID, (1985-2000). **Director**, International Tax Program, Harvard Law School (1989-1998). **Institute Associate**, Harvard Institute for International Development. (1976 to 1980) **Lecturer on Economics**, Harvard University, 1976 to 2000. **Assistant Professor of Economics**, Harvard University, 1972 to 1976. **Lecturer**, Graduate Business School, University of Chicago, 1971.

Government of Canada, **Assistant Deputy Minister**, Tax Policy and Legislation, Department of Finance, Ottawa, Ontario, Canada, August 1981 to August 1984.

Government of Malaysia: Development Planning Advisor U.N.D.P.- H.I.I.D.-sponsored project, October 1977-October 1979. In Malaysia developed a graduate-level program in Project Planning and Evaluation at the National Institute of Public Administration.

Government of Canada: Special Advisor on Investment Appraisal, Departments of Industry Trade and Commerce, Regional Economic Expansion January 1974-January 1975.

Other Teaching

Appointments: Harvard University with the Department of Economics (1972-2000), the J.F. Kennedy School of Government (since 1980-2000), and Harvard Law School (1989-98), Lecturer, Graduate School of Business, University of Chicago (1972).

Executive

Education: Directed and taught in annual 2-month Program on Investment Appraisal and Management at Harvard University 1985 to 2000.

Designed and directed programs from one to five weeks on Investment Appraisal and Risk Analysis for industrial, infrastructure, agricultural and electricity sectors in Argentina, Barbados, Bolivia, Chile, Cyprus, Egypt, Ghana, India, Malaysia, Peru, Nicaragua, Paraguay, Uruguay, and South Africa. Such courses have been delivered numerous times for the World Bank, the Asian Development Bank, the African Development Bank, the Caribbean Development Bank and the Development Finance Resource Center of the Southern African Development Center.

Developed executive programs at Harvard University on Information Technology and the Management of Fiscal Systems, Tax Analysis and Revenue Forecasting, Value Added Taxation: Theory and Practice, and Financial Institutions for Private Enterprise Development.

Academic Service:

Elected member of the the inaugural Board of Directors for the Society for Benefit – Cost Analysis , August 2008. (Two year appointment).

Referee for many academic journals such as World Development, Applied Economics, Tourism Economics, Canadian Journal of Economics, Canadian Public Policy, and International Review of Economics and Finance.

PUBLICATIONS

Books and Major Reports

1. Capital in Canada: Its Social and Private Performance, Economic Council of Canada, October 1977 (279 pages).
2. The Environmental Assessment Act's Impact on Business in Ontario (with John C. Evans and Richard W. Bodell). Report prepared for the Ministry of Industry and Tourism, Government of Ontario, November 1977 (150 pages).
3. Trade Adjustment Assistance: The Costs of Adjustment and Policy Proposals (with John C. Evans, Graham Glenday and Claude Montmarquette). Report prepared for Economic Analysis Branch, Department of Industry, Trade and Commerce, Government of Canada, March 1978 (292 pages).
4. Preparation and Financial Analysis of Public Investment Projects, Vol. 1: Course Manual with Case Exercises; and Vol. 2: Cases and Solutions Kuala Lumpur, National Institute of Public Administration, August 1978.
5. Economic and Social Analysis of Public Investment Projects. Vol. III: Course Manual with Case Exercises; and Vol. IV: Cases, Exercises and Solutions. Kuala Lumpur, National Institute of Public Administration, August 1979.
6. Inflation: Its Financial Impact on Business in Canada, Ottawa: Economic Council of Canada, Special Study Series, 1979.
7. Blue Gold: Hydro-Electric Rent in Canada (with R. Zuker). Ottawa: Economic Council of Canada, Special Study Series, 1984. Exerpts reprinted in The Economics of Industrial Water Use, ed. Steven Renzetti, Edward Elgar Publishing, UK, 2000.

8. Trade, Exchange Rate, and Agricultural Pricing Policies in Malaysia (with Andrew Kwok-Kong Lai). World Bank, Comparative Studies Series, June 1989.
9. Puerto Rican Statehood: A Precondition to Sound Economic Growth (with J. Tomas Hexner, Helen F. Ladd and K. Russell LaMotte), February 1993 (2nd Edition).
10. Building Private Pension Systems (with Yves Guerard), co-publication of the International Center for Economic Growth (ICEG) and the Harvard Institute for International Development, ICS Press, San Francisco, California, 1993.
11. Economic Parameters for The Appraisal of Investment Projects: Bangladesh, Indonesia and The Philippines, (with Mostafa Baher El-Hifnawi), report for Asian Development Bank, Manila, 1993.
12. Green Taxes and Incentive Policies: An International Perspective (with Ranjit Lamech), co-publication of the International Center for Economic Growth (ICEG) and the Harvard Institute for International Development, ICS Press, San Francisco, California, 1994.
13. Information Technology and Innovation in Tax Administration, Kluwer Law International, The Hague, The Netherlands, (distributed in USA and Canada from Cambridge, MA), 1996.
14. Reengineering Tax Systems in Low Income Countries: An Application to Nepal, (with Rup Khadka) Kluwer Law Publishers, The Hague, The Netherlands, (distributed in USA and Canada from Cambridge, MA, 2002).
15. Cost-Benefit Analysis (edited with Arnold C. Harberger), The International Library of Critical Writings in Economics, Edward Elgar Publishers, Cheltenham, UK, Northampton, MA, 2002.
16. Taxation and Development in Taiwan, (with CY Kuo and KN Sun), Harvard Studies in International Development, Harvard University Press, Cambridge MA, 2003.
17. Integated Investment Appraisal: Concepts and Practice, Manuscript Prepared for Department of Finance and Economic Development, Limpopo Provincial Government, Republic of South Africa, May 2005.
18. Canadian Cost-Benefit Analysis Guide: Regulatory Proposals (with CY Kuo) Canada, Treasury Board of Canada Secretariat, Ottawa, ISBN 978-0-662-053-1, 2007.

19. Discount Rates For The Evaluation Of Public Private Partnerships , edited by David F. Burgess and Glenn P. Jenkins, McGill-Queen's University Press, 2010, ISBN: 978-1-55339-163-0 (pbk.), ISBN: 978-1-55339-164-7 (bound).

Articles Published in Journals or as Chapters in Books

1. "Measurement of Rates of Return and Taxation from Private Capital in Canada", in Benefit-Costs Analysis, W.A. Niskanen et al., editors, Aldine, 1972.
2. "Rates of Return and Taxation for Private Capital in Canada", *Ontario Economic Review*, November/December 1972.
3. "Tax Preferences and the Foreign Operations of the United States Petroleum Industry", statement in Report of Hearings to Committee on Foreign Relations, Subcommittee on Multinational Corporations, United States Senate, January 30, 1974.
4. "Measurement of the Gains and Losses from Foreign Investment", in Policy Formation in an Open Economy, edited by Robert A. Mundell and E. van Snellenburg, University of Waterloo, 1974, pp. 393-413.
5. "International Taxation and the U.S. Multinational Petroleum Companies", statement in hearings before the committee on Ways and Means, U.S. House of Representatives, The Energy Crisis and Proposed Solutions, Washington, D.C., March 6, 1975.
6. "United States Taxation and the Incentive to Develop Foreign Primary Energy Sources", in Studies in Energy Tax Policies, Gerard Brannon, editor, Ballinger Publishing Co., Cambridge, Mass., 1975.
7. "Taxation of Income of Multinational Corporations: The Case of the U.S. Petroleum Industry" (with Brian Wright), Review of Economics and Statistics, February 1975.
8. "An Evaluation of Alternative Tax Systems Applicable to the Mineral Industries", in Mineral Leasing as an Instrument of Public Policy, Crommelin, M. and Thompson, A.R., editors, University of British Columbia Press, Vancouver, 1977. It has been reprinted as, "How to Tax Mineral Extraction," pp.279-285 in Taxation in Developing Countries, editors Bird, R. and Oldman, O., Baltimore and London: The Johns Hopkins Press Ltd., 1990.
9. "The Macroeconomic Impact of the Mineral Exporting Sector on a Developing Economy" (with M. Gillis), in M. Gillis et al., Taxation and Mining, Ballinger Publishing Company, Cambridge, Massachusetts, 1978.

10. "Alternatives for Mineral Tax Reform" (with M. Gillis, L. Wells, and B. Wright), in M. Gillis et al., Taxation and Mining, Ballinger Publishing Company, Cambridge, Massachusetts, 1978.
11. "Performance Evaluation and Public Sector Enterprises: Cases from Latin America and Asia" (with M. Gillis), in Public Enterprise Investment, Prices, Costs, and Returns, P.K. Basu and A. Nove, editors, Kuala Lumpur, Asia and Pacific Development Administration Center, 1978.
12. "Adaptation of System Expansion to Marginal Cost Based Rates Using a Load Simulation Model" (with John C. Evans), Canadian Electrical Association on Marginal Cost and Pricing of Electrical Energy, Montreal, Canada, May 1978, pp. 276-292.
13. "On Measuring the Social Opportunity Cost of Permanent and Temporary Employment" (with C.Y. Kuo), *The Canadian Journal of Economics*, Vol. XI, No. 2, May 1978.
14. "An Operational Approach to the Performance Evaluation of Public Sector Enterprises", *Annals of Public and Cooperative Economy*, Vol. 50, No. 2, April-June 1979.
15. "Principles of Performance Evaluation for Public Sector Enterprises", Development Forum, Malaysian Center for Development Studies, June 1979.
16. "Estimating the Private and Social Opportunity Costs of Displaced Workers" (with Claude Montmarquette), *The Review of Economics and Statistics*, Vol. LXI, No. 2, August 1979.
17. "Taxes and Tariffs and the Evaluation of the Benefit from Foreign Investment", *Canadian Journal of Economics*, Vol. XII, No. 3, August 1979.
18. "General Structure of Indonesian Mining Taxation" (with M. Gillis and R. Beals), Ch. 2 in M. Gillis and R. Beals, Tax and Investment Policies for Hard Minerals: Public and Multinational Enterprises in Indonesia, Ballinger Publishing Company, Cambridge, Massachusetts, 1980.
19. "Investment Policy: Issues and Analysis" (with M. Gillis, R. Beals, and U. Peterson), Ch. 8 in M. Gillis and R. Beals, Tax and Investment Policies for Hard Minerals: Public and Multinational Enterprises in Indonesia, Ballinger Publishing Company, Cambridge, Mass., 1980.
20. "Discount Rates for the Economic Appraisal of Public Sector Expenditures", *Canadian Public Policy*, Vol. VI, No. 3, Summer 1980.

21. "Worker Adjustment to Liberalized Trade: Costs and Assistance Policies", World Bank Staff Working Paper No. 426, October 1980.
22. "The Public-Sector Discount Rate for Canada: Some Further Observations", *Canadian Public Policy*, Vol. VII, No. 3, Summer 1981.
23. "On Measuring the Social Opportunity Cost of Permanent and Temporary Employment: A Reply" (with C.Y. Kuo), *Canadian Journal of Economics*, Vol. XIV, No. 4, November 1981.
24. "Forestry Projects with Foreign Participation: An Overview of Policy Guidelines and Appraisal" (with M. Gillis), United Nations: Food and Agriculture Organizations 1981. Prepared in conjunction with FAO/SIDA Seminar on Planning Forestry Development, Santiago, Chile.
25. "The Taxation of Foreign Investment Income in Canada, the United States, and Mexico" (with D. Misir and G. Glenday), *Law and Contemporary Problems*, Vol. 44, No. 3, Summer 1981.
26. "Tax Incentives, Revenue Transfers and the Taxation of Income from Foreign Investment" (with A. Deutsch), in Tax Policy Options in the 1980s, edited by J. Whalley and W. Thirsk, Canadian Tax Foundation, Canadian Tax Paper Series, Toronto, 1981.
27. "Public Enterprise Finance in Developing Countries: Toward a Synthesis" (with M. Gillis and D. Lessard), in Public Enterprises in Less Developed Countries, edited by Leroy P. Jones, Cambridge University Press, Cambridge, Mass., 1982.
28. "Evaluation of Performance of Industrial Public Enterprises: Criteria and Policies" (with M.H. Lahouel), *Industry and Development*, No. 7, April 1983.
29. "Industrial Dislocation and the Private Cost of Labour Adjustment" (with G. Glenday), in *Economic Inquiry - Contemporary Policy Issues*, January 1984.
30. "On Measuring the Social Opportunity Cost of Foreign Exchange" (with C.Y. Kuo), *Canadian Journal of Economics*, XVIII, No. 2, May 1985.
31. "Public Utility Finance and Economic Waste", *Canadian Journal of Economics*, XVIII, No. 3, August 1985.
32. "Options for Dealing with Declining Industries", in Proceedings, National Economics Conference, March 22, 1985, Department of Finance, Ottawa, Canada.

33. "The Impact of Inflation on Corporate Taxes and the Cash Flows of Business", *Canadian Tax Journal*, Vol. 33, No. 4, July-August 1985.
34. "Financing Universal Access in the Telephone Network" (with M. Gillis and J. Leitzel), *National Tax Journal*, Vol. 39, No. 1, March 1986.
35. "Social Goals and Basic Needs: Telephone Access", in Telecommunications and Equity: Policy Research Issues, ed. J. Miller, North-Holland, Amsterdam, The Netherlands, 1986.
36. "The Evolution of Sales Tax Reform in Canada," in Policy Forum on the Business Turnover Tax, edited by Robin Boadway and Jack Mintz, Policy Forum Series: The John Deutsch Institute for the Study of Economic Policy, Queen's University: Kingston, Ontario, Canada, August 1986.
37. "Costs and Consequences of the New Protectionism. The Case of Canada's Clothing Sector," in Modern Developments in Public Finance: Essays in Honor of Arnold Harberger, edited by Michael J. Boskin (New York: Basil Blackwell Inc., 1987.
38. "Public Utility Finance and Pricing: A Reply," in *Canadian Journal of Economics*, XX, No. 1, February 1987.
39. "Tax Changes Before Tax Policies: Sri Lanka, 1977-88," in Tax Reform in Developing Countries, edited by Malcolm Gillis, Duke University Press, 1989.
40. "Trade, Protectionism and Industrial Adjustment: The Consumer Electronics Industry in North America," in Trade, Protectionism and Industrial Adjustment. North-South Institute and Institute for South-East Asian Studies, September 1989.
41. "Tax Shelter Finance: How Efficient Is It?", in *Canadian Tax Journal*, Vol. 38, No. 2, March 1990.
42. "Tax Policy Issues in Emerging Market Economies", in Policy Forum on Economic Development in the Soviet Union and Eastern Europe: Implications for Canada, edited by Douglas Purvis, Policy Forum Series: The John Deutsch Institute for the Study of Economic Policy, Queens University: Kingston, Ontario, Canada, 1990.
43. "The External Financing of Indonesia's Imports" (with Henry B.F. Lim), OECD Development Center, Paris, 1991.
44. "Tax Shelter Finance: How Efficient is It?", in Policy Options for the Treatment of Tax Losses in Canada, Richard DeBoo Publishers, Toronto, 1991.

45. "Tax Reform: Lessons Learned", Chapter 11 in Reforming Economic Systems in Developing Countries, edited by Dwight H. Perkins and Michael Roemer, Cambridge, Massachusetts, Harvard University Press, 1991.
46. "Malaysia" (with Andrew Kwok-Kong Lai), chapter 3 in The Political Economy of Agricultural Pricing Policy, Vol. 2, Asia, edited by Anne O. Krueger, Maurice Schiff, Alberto Valdes, The Johns Hopkins University Press, 1991.
47. "Puerto Rican Statehood: A Precondition to Sound Economic Growth", Glosa Plebiscitaria, edited by Idsa E. Alegria Ortega, Centro de Investigaciones Sociales Universidad de Puerto Rico, Facultad de Ciencias Sociales, 1991.
48. "Fiscal Policies to Control Pollution: International Experience," (with Ranjit Lamech) in *Bulletin for International Fiscal Documentation*, Vol. 46, No. 10, IBFD Publications BV, Amsterdam, The Netherlands, October 1992.
49. "Market-Based Incentive Instruments for Pollution Control," (with Ranjit Lamech) in *Bulletin for International Fiscal Documentation*, Vol. 46, No. 11, IBFD Publications BV, Amsterdam, The Netherlands, November 1992.
50. "Economic Reform and Institutional Innovation," in *Bulletin for International Fiscal Documentation*, Vol. 46, No. 12, IBFD Publications BV, Amsterdam, The Netherlands, December 1992.
51. "Privatization and Pension Reform in Transition Economies," 1991 IIPF Proceedings - Public Finance, The Hague/Koenigstein, 1992.
52. "Viet Nam's Tax Reforms: Policies in Transition Economies," (with Seth E. Terkper) in *Tax Notes International*, Arlington, Virginia, February 22, 1993.
53. "Administration Reform for Fiscal Systems in Transition Economies: The Case of Viet Nam," (with Seth E. Terkper) in *Tax Notes International*, Arlington, Virginia, March 29, 1993.
54. "Implications of Economic Transition and Demographics for Financing Pensions in the Former Socialist Economies," published in 1992 IIPF Proceedings - Public Finance, The Hague/Koenigstein, 1993.
55. "Voluntary Compliance with Tax Obligations: The Case for Taxpayer Service and Information," (with Edwin Forlemu), *Tax Administration Review* (No.12), Inter-American Center of Tax Administrators (CIAT) Executive Secretariat, Panama, with the Institute of Fiscal Studies of Spain (IEF), April 1993.

56. "Modernization of Tax Administrations: Revenue Boards as an Instrument for Change," *Bulletin for International Fiscal Documentation*, Vol. 48, No. 2, IBFD Publications BV, Amsterdam, The Netherlands, February 1994.
57. "The Appraisal of Investment Projects: A Teaching Approach," *Journal of International Development*, Vol. 6, No. 1, John Wiley & Sons, Ltd., 1994.
58. "Puerto Rico and Section 936: A Costly Dependence" (with J. Tomas Hexner), in *Tax Notes International*, Arlington, Virginia, January 16, 1995.
59. "Linking East and West Bangladesh: The Jamuna Bridge Project" (with Gangadhar P. Shukla), *Canadian Journal of Program Evaluation*, University of Calgary Press, Canada, *Special Issue for 1997* (vol. 12), pp. 121-145.
60. "Project Analysis and the World Bank," *American Economic Review*, May 1997, 87(2), pp. 38-42.
61. "Tax Reform," with Robert Conrad, Graham Glenday, and Roy B. Kelly, pp. 147-174. In Assisting Development in A Changing World: The Harvard Institute for International Development, 1980-1995, edited by Dwight H. Perkins, Richard Pagett, Michael Roemer, Donald R. Snodgrass, and Joseph J. Stern. Cambridge, MA: Harvard Institute for International Development, 1997.
62. "Value Added Tax Policy and Implementation in Singapore," with Rup Khadka, *International VAT Monitor*, vol. 9 (no. 2), pp. 35-47, IBFD Publications, Amsterdam, The Netherlands, March/April 1998.
63. "Evaluation of Stakeholder Impacts in Cost-Benefit Analysis," *Impact Assessment and Project Appraisal*, vol 17, number 2, June 1999.
64. "Costs and Pricing Policies Related to Transporting Water by Tanker from Turkey to North Cyprus," (with H.A. Bicak), *Access to Water in the Eastern Mediterranean*, D. Brooks and O. Mehmet eds, IDRC Books, Ottawa, 1999.
65. "A VAT Revenue Simulation Model for Tax Reform in Developing Countries," *World Development*, April, 2000.
66. "Diagnostic and Proposals for the Reform of the Personal Income Tax System in North Cyprus" *Review of Social and Business Studies*, Fall 2001.
67. "Arnold Harberger's Contributions to Public Policy", *Proceedings of the 2001 Annual Conference on Taxation*, National Tax Association, 2002.
68. "Water Flow Risks and Stakeholder Impacts on the Choice of a Dam Site" *Australian Journal of Agricultural and Resource Economics*, June 2002.

69. "The Economic Cost of Foreign Exchange for South Africa" (with Arnold C. Harberger, Chun-Yan Kuo M. Benjamin Mphahlele). *The South African Journal of Economics*, Vol. 71:2 June 2003.
70. "Puerto Rican Migration: An Assessment of Quantitative Studies" (with Ricardo Godoy and Karishma Patel) *CENTRO Journal* vol.15, no 2, 2003.
71. "The Economic Opportunity Cost of Capital in South Africa" (with CY Kuo and M. Benjamin Mphahlele), *The South African Journal of Economics* Vol 71:3 September 2003.
72. "An Operational Guide to the Estimation of the Economic Opportunity Cost of Labor in South Africa" *The South African Journal of Economics* Vol. 72:4 December 2004.
73. "Tax Compliance: When do Employees behave like the Self-Employed?" (with Mustafa Besim) *Applied Economics*, June, 2005.
75. "The High Cost of Controlling GST and VAT Evasion" (with Bahro A. Berhan) *Canadian Tax Journal*, Vol. 53, No 3 October 2005.
76. "Evaluation of the Benefits of Transnational Transportation Projects" (with CY Kuo) *Journal of Applied Economics*, Vol. IX, No.1 May 2006, 1-17.
77. "The Economic Cost of "Clever" Tax Administration Ideas" (with Bahro Berhan), *Review of Social and Business Studies*, Vol 5/6, Fall 2004-2005 pp 89-104.
78. Fiscal Adjustment for Sustainable Growth in Belize, (with Chun-Yan Kuo) *Economic and Sector Study Series RE2-06-020*, Inter-American Development Bank, Washington DC, September 2006.
79. "Evaluation of the Relative Impact of Fiscal Incentives and Trade Policies on the Return to Manufacturing in Taiwan 1955-1995," (with Chun-Yan Kuo) *Asian Economic Journal*, Vol. 21, No. 1, March 2007.
80. "Information, Corruption, and Measures for the Promotion of Manufactured Exports" (with Chun-Yan Kuo) chapter 7 in *The Economics of Transparency in Politics*, edited by Albert Breton, Gianluigi Galeotti, Pierre Salmon, and Ronald Wintrobe, Ashgate Publishing Limited, Aldershot, Hampshire England, 2007.
81. "The Economics of Casino Taxation" (with Hasret Benar) *Applied Economics*, Vol 40, February 2008.
82. "The Economics of Regulation and Taxation Policies for Casino Tourism" (with Hasret Benar) *Tourism Economics*, Vol 14, No 3, September 2008.

Research and Conference Papers

1. “A Forecasting Model of the Canadian Economy”, Staff Technical Paper No. 2, Economic Planning Branch, Policy Planning Division, Department of Treasury and Economics, Government of Ontario, January 1971.
2. “Economic Rents, Regulations and Tax Incentives in the Canadian Petroleum Industry”, Harvard Institute of Economic Research Discussion Paper No. 341, February 1974.
3. “Foreign Tax Credits and the International Interdependence of Corporate Tax Policies” (with A. Deutsch), Harvard Institute of Economic Research Discussion paper No. 384, September 1974.
4. “The Impact of Inflation, Taxation, and Accounting Practices on the Evaluation of Private and Social Rates of Return to Capital in Canada”. Paper presented to conference on Measurement of the Rate of Return to Capital, London, March 18, 1975.
5. “An Estimation of the Expected Real Interest Rate and the Inflation Component of the Nominal Interest Rate for Long-Term Industrial Bonds”, prepared for Project Evaluation Group, Department of Regional Economic Expansion, Government of Canada, December 1976.
6. “An Economic Evaluation of Foreign Financing and Investments in Canada” (with J.C. Evans), Department of Regional Economic Expansion, April 1977.
7. “Inflation and Cost-Benefit Analysis”, Development Discussion Paper No. 45, Harvard Institute for International Development, September 1978.
8. “Performance Evaluation and Public Sector Enterprises”, Development Discussion Paper No. 46, Harvard Institute for International Development, November 1978.
9. “Empirical Issues Related to the Measurement of the Social Opportunity Cost of Capital in Canada”, submission to National Energy Board Hearing No. GH-4-79, Ottawa, Canada, October 1979.
10. “The Cost of U.S. Direct Foreign Investment” (with J.C. Evans), Development Discussion Paper No. 104, Harvard Institute for International Development, November 1980.
11. “Development of Indices of Mining and Non-Mining Costs for Taxation of Natural Resources in Bolivia”. Paper prepared for the World Bank, December 1980.

12. "Inflation and Taxation" (with N.H. Lahouel). Paper presented to CIAT Conference on Tax Policy and Administration, Caracas, Venezuela, February 24-26, 1981.
13. "Government Borrowing and the Response of Consumer Credit in Canada" (with M. Mescher). Report prepared for Project Assessment and Evaluation Branch, Department of Regional Economic Expansion, Government of Canada, March 1981.
14. "The Unemployment Experience of Individuals" (with G. Glenday). Report prepared for the Task Force on Labour Market Development, Canada Employment and Immigration Commission, Ottawa, May 1981.
15. "The Employment Experience of the Unemployed" (with G. Glenday). Report prepared for the Task Force on Labour Market Development, Canada Employment and Immigration Commission, Ottawa, Technical Study No. 13, June 1981.
16. "Labour Adjustment: An Overview of Problems and Policies" (with G. Glenday). Report prepared for the Task Force on Labour Market Development, Canada Employment and Immigration Commission, Ottawa, June 1981.
17. "Patterns in the Duration of Unemployment and Employment (with G. Glenday). Report prepared for the Task Force on Labour Market Development, Canada Employment and Immigration Commission, Ottawa, Technical Study No. 12, August 1981.
18. "An Evaluation of the Impact of Alternative Tax Policies on the Profitability of Investments in Wheat, Corn, and Soybean Production: An International Comparison" (with C. Williamson). Reports prepared for the United States Treasury, Office of International Tax Affairs, August 1981.
19. "An International Comparative Analysis of the Taxation of the Steel Industry". Report prepared for the United States Treasury, Office of International Tax Affairs, August 1981.
20. "The Role of Canadian and American Monetary Policy in the Determination of Interest Rates in Canada" (with H.B.F. Lim), Harvard Institute of Economic Research Discussion Paper No. 326, October 1983.
21. Comments on paper, "The Incidence of World Taxes and Natural Resources", American Economic Association Meeting, San Francisco, California, December 28, 1984.
22. "Taxation of State-Owned Enterprises," Development Discussion Paper No. 225, Harvard Institute for International Development, April 1986.

23. "The Role and Economic Implications of the Canadian Dividend Tax Credit", Discussion Paper No. 307, Economic Council of Canada, June 1986.
24. "Cost Effectiveness of After-Tax Financing: Flow-Through Shares in Canada." Discussion Paper 1987, Economic Council of Canada, Ottawa.
25. Taxation, Inflation, and the Performance of Capital in Canada, (Manuscript), 1987.
26. "Do Those Unemployed Longer Work Longer?" (with Graham Glenday), Development Discussion Paper No. 274, Harvard Institute for International Development, August, 1988.
27. "Pragmatism and Stability: The Political Economy of Agricultural Pricing Policies in Malaysia, 1960-1983" (with Andrew Kwok-Kong Lai), Harvard Institute of Economic Research Discussion paper No. 275, August, 1988.
28. "An Examination of Public Sector Finances in Central America" (with Carlos R. Gutierrez), Development Discussion Paper No. 278, Harvard Institute for International Development, January, 1989.
29. "Tourism, Environment, and Profitability: The Case of the Paphos Holiday Complex" (with Andreas P. Andreou and Savvakis C. Savvides), Development Discussion Paper No. 330, Harvard Institute for International Development, November 1989.
30. "Puerto Rico's Transition to Statehood: Public Finances and the Implications of IRS Section 936 Preferences" (with J. Tomas Hexner), 22 November 1989.
31. "Fiscal Policies for the Mineral (Gold) Sector in the Pacific Islands" (with G.P. Shukla), Harvard Institute for International Development, March 1990.
32. "Assessment of the Porto Irini Project Concept", The Cyprus Development Bank Limited, Consultancy Division, March 1990.
33. "Resource Taxation and Project Feasibility: The Misma Gold Mine, Papua New Guinea" (with G.P. Shukla), Development Discussion Paper No. 367, Harvard Institute for International Development, January 1991.
34. "Market Competitiveness, Economic Return and Risk: The Case of the Limassol Juice Company" (with Andreas P. Andreou and Savvakis C. Savvides), Development Discussion Paper No. 380, Harvard Institute for International Development, July 1991.

35. “Tax Policies for Industrial Development” (with Dale Chua), Harvard Institute for International Development, October 1991.
36. “International Trade in Energy: The Chukha Hydroelectric Project in Bhutan” (with D.N.S. Dhakal), Discussion Paper No. 412, Harvard Institute for International Development, November 1991.
37. “A Methodology for the Estimation of Economic Prices for Investment Appraisal”. Prepared for Economics and Development Resource Center, Project Economic Evaluation Division, Asian Development Bank, Harvard Institute for International Development, June 1992.
38. Tax Policy Design for Industrial Development in Sri Lanka” (with Alberto Barreix), Harvard Institute for International Development, September 1992.
39. “Farmer Participation, A Key Input to Success: The Visayas Communal Irrigation Project”, (with Pastor Lorenzo, Jr. and Theresa Panuccio), Harvard Institute for International Development, December 1994.
40. “Port Rehabilitation and Expansion: The Makar Project in the Philippines”, (with Pastor Lorenzo, Jr.), Harvard Institute for International Development, December 1994.
41. “Evaluation of Water Supply Expansion: The Manila South Water Distribution Project”, (with Pastor Lorenzo, Jr. and Mostafa Baher El-Hifnawi), International Institute for Advanced Studies, February 1995.
42. “Value Added Taxation: The Policy Issues,” Harvard Institute for International Development, 1994.
43. “Perspectives for Tax Policy Reform in Latin America in the 1990’s”, Development Discussion paper #505 (Harvard Institute for International Development) – Tax Research Series #22 (Harvard International Tax Program), March 1995.
44. “Evaluation of Small Holders Tomato Paste Project in the Philippines”, (with Pastor Lorenzo, Jr. and Gangadhar P. Shukla), International Institute for Advanced Studies, April 1995.
45. “A VAT Revenue Simulation Model for Tax Reform in Developing Countries”, (with Chun-Yan Kuo), DDP #522 – TRS #26, Harvard Institute for International Development, August 1995.
47. “Which Policies are Important for Industrialization: The Case of Taiwan”, (with Chun-Yan Kuo), DDP-TRS #594, Harvard Institute for International Development, July 1997.

48. "Evaluation of Stakeholder Impacts in Cost-Benefit Analysis," DDP #631, Harvard Institute for International Development, April 1998.
49. "Tax Reform in Singapore," with Rup Khadka, DDP #644, Harvard Institute for International Development, July 1998.
50. "Estimation of the National Parameters for Economic Cost-Benefit Analysis for the Philippines," w/Chun-Yan Kuo, Harvard Institute for International Development, DDP 653, September, 1998.
51. "Evaluation of Investments for the Expansion of an Electricity Distribution System," with Henry B.F. Lim, DDP 670, Harvard Institute for International Development, December 1998.
52. "Evaluation of Investments for the Expansion of an Electricity Transmission System," with Henry B.F. Lim and Gangadhar P. Shukla, Harvard Institute for International Development, DDP 688, March 1999.
53. "Costs and Pricing Policies Related to Importing Water to North Cyprus from Turkey by a Tanker," with Hasan Ali Biçak, DDP 689, Harvard Institute for International Development, March 1999.
54. "Control of Water and Coastal Pollution: An Appraisal for Espirito Santos Brazil," (with Migara Jayawardena and GP Shukla), DDP 682, Harvard Institute for International Development, March 1999.
55. "An Integrated Analysis of a Power Purchase Agreement," with Henry B.F. Lim, DDP 692, Harvard Institute for International Development, April 1999.
56. "An Analysis of Electricity Generation and Tariff Options in Ghana," (with Mario Marchesini), DDP 702, Harvard Institute for International Development, May 1999.
57. "Resource Costs, Resettlement Costs, and Political Constraints in the Choice of Dam Locations" (with Hasan Ali Bicak, and Ali Ozdemirag) DDP 750, Harvard Institute for International Development, January, 2000.
58. Evaluation of Stakeholder Impacts in Project Appraisal: The Jamuna Bridge, Transportation and Poverty Seminar, The World Bank Transportation Division, Washington D.C, June 13, 2000.
59. "Reform of Domestic Indirect Tax Systems in Low-Income Countries: The Case of Nepal" (with Rup Khadka), CAER II Discussion Paper 67, Harvard Institute for International Development, Cambridge, September 2000.

60. “Modernization of Tax Administration in Low-Income Countries: The Case of Nepal” (with Rup Khadka), CAER II Discussion Paper 68, Harvard Institute for International Development, Cambridge, September 2000.
61. “Central-Local Fiscal Relations in Low-Income Countries: The Case of Nepal” (with Roy Kelly and Rup Khadka), CAER II Discussion Paper 69, Harvard Institute for International Development, Cambridge, September 2000.
62. “Rational for Public Sector Intervention in the Energy Sector” (with Ellen Seidensticker), World Bank Energy Division, World Bank, Washington, January 2001.
63. “Economic Aspects of Foreign Financing”, Presented at Conference on, Globalization and the Knowledge-Economy, Malaysian Institute of Economic Research Conference, Kuala Lumpur, Malaysia January 30-31, 2001.
64. “A strategy for the enhancement of the tax system in the Kyrgyz Republic” (with Ignatius Peprah), Paper prepared for the Ministry of Finance, Kyrgyz Republic, and the World Bank, March 2001.
65. “A strategy for the encouragement of foreign investment in the Kyrgyz Republic”(with Ignatius Peprah), Paper prepared for the Ministry of Finance, Kyrgyz Republic and the World Bank, March 2001.
66. “Institutions, corruption, and fiscal measures for the promotion of manufactured exports” (with Chun-Yan Kuo), Paper presented at the Annual Conference of the International Institute for Public Finance, Linz Austria, August 2001.
67. “Review of the value added tax in Northern Cyprus” Eastern Mediterranean University, October 2001.
68. “Social Capital and the Social Evaluation of Investments” (with Hatice Jenkins), Easter Mediterranean University, October 2001.
69. “The Economic Opportunity Cost of Labor in South Africa” (with H A Bicak and H. Jenkins) Department of Finance, Economic Affairs and Tourism, Government of Northern Province, South Africa, Feb 2002.
70. “Evaluation of the Olifants-Sand Water Transfer Scheme in the Northern Province of South Africa” (with A Klevchuk) Department of Finance, Economic Affairs and Tourism, Government of Northern Province, South Africa, Feb 2002.
71. “Evaluation of the Benefits of Transnational Transportation Projects” (with CY Kuo) Department of Economics, Queen’s University March 2002.

72. “Information, Corruption, and Measures for the Promotion of Manufactured Exports”, Paper presented at Villa Colombella Group Conference, Sept 4-7, 2002.
73. “Economic integration and the Transformation of the Tax Mix: Cyprus 1990-2001” (with George G. Poufos), Presented at the Tax Workshop, Trade and Integration Network of the Inter-American Development Bank, Washington DC, September 18 and 19, 2002.
74. “A Review of the Fiscal System of Belize”, (with Chun-Yan Kuo), Inter-American Development Bank, September 2002.
75. “Fiscal Adjustment for Sustainable Growth in the Dominican Republic”, (with Hector Guilliani Cury and Chun-Yan Kuo), Government of the Dominican Republic, March 2004.
76. “Is the VAT Regressive in the Dominican Republic?”, (with Chun-Yan Kuo), Government of the Dominican Republic, July 2004.
77. “Tax Expenditures in the Dominican Republic”, (with Chun-Yan Kuo), Government of the Dominican Republic, July 2004.
78. “The Taxation and Regulation of Casino’s and Games of Chance in the Dominican Republic”, (with Chun-Yan Kuo), Government of the Dominican Republic, August 2004.
79. “Economic Implications of Measures to Bring the Dominican Republic into Compliance with the World Trade Organization (WTO) Rules Concerning the Operation of Free Zones”, Government of the Dominican Republic, February 2005.
80. “Fiscal Adjustment for Sustainable Growth in Belize”, (with Chun-Yan Kuo), Inter-American Development Bank, October 2005.
81. “Appraisal of El-Kureimat Combined Cycle Power Plant ”, *Feasibility Case Study, Policy Analysis Case, Major Case, Modular Case Studies, Summary of Integrated Project Appraisal Methodology, Estimation of Economic Price for Tradable*, (with Andrey Klevchuk), African Development Bank, Tunisia, October 2005.
82. “Regional African Satellite Project”, *Feasibility Case Study, Policy Analysis Case, Major Case, Modular Case Studies, Summary of Integrated Project Appraisal Methodology*, (with Tumani Dembajang), African Development Bank, Tunisia, October 2005.

83. “Appraisal of Senegal Rural Water and Sanitation Program”, *Feasibility Case Study, Policy Analysis Case, Major Case, Modular Case Studies, Tradable Goods in the Context of Senegal, Non-Tradable Goods in the Context of Senegal, Summary of Integrated Appraisal* , (with Zakaria Bellot), African Development Bank, Tunisia, January 2006.
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86. “Expenditure Policies to Promote Growth: Cambodia” (with Andrey Klevchuk) Report prepared for the World Bank Cambodian Mission, September 2006.
87. “Diagnosis of Indirect Taxes and the Taxation of International Trade in the Dominican Republic” (with Chun-Yan Kuo, and Andrey Klevchuk), Report Prepared for the InterAmerican Development Bank on behalf of the Government of the Dominican Republic, February 2007.
88. “Measuring the Opportunity Cost to Industry of Electricity Outages” (with Roop Jyoti and Aygul Ozbaflı) Working Paper 1066 Department of Economics, Queen’s University, July 2007.
89. “Incidence of the WTO Anti-Discrimination Rules on Corporation Income Taxation” (Hatice Jenkins,) QED Working Paper Number 1123, May 2007.
90. “The Economic Opportunity Cost of Capital for Canada - An Empirical Update” (with Chun-Yan Kuo) QED Working Paper Number 1133 Queen's University, Kingston, On, Canada August 2007.
91. “Cost-Benefit Analysis Case Study on Regulations to Lower the Level of Sulphur in Gasoline” (with Chun-Yan Kuo, and Aygul Ozbaflı), QED Working Paper Number 1134, Queen's University, Canada August 2007.
92. “Migration from Turkey and the Uncertainty of the Accession of Turkey to the EU” (with Demet Beton) QED Working paper, Queen’s University, August 2008.
93. “Power Purchase Agreements for Risk and Rent Sharing In Himalayan Hydropower Developments (with D.N.S. Dhakal), Development Discussion Paper 2009-1, Queen’s University.

Ph.D. Thesis Supervised

1. **Reboucas, Osmundo E.** (1975), “ *International Effects of Economic Policies: Multi-General Equilibrium Estimates for Brazil,*” Harvard University, Cambridge, Massachusetts.
2. **Wright, Brian Davern** (January, 1976), “ *The Taxation of Petroleum Production,*” Harvard University, Cambridge Massachusetts.
3. **Thorsten, Richard Weihe** (1976), “ *Resource Depletion and Federal Price Regulation of Natural Gas,*” Harvard University, Cambridge, Massachusetts.
4. **Borins, F. Sanford** (September 1976), “ *The Economics of Airport Planning: The Case of Toronto,*” Harvard University, Cambridge, Massachusetts.
5. **Lee, Chul-Heui** (November 1976), “ *Export Promotion and Economic Development in Korea: 1962-1973,*” Harvard University, Cambridge Massachusetts.
6. **Evans, C. John** (March, 1978), “ *The Social Opportunity Cost of Labor in Canada,*” University of Chicago, Chicago, Illinois.
7. **Lim, B.F. Henry** (1979), “ *Cost-Benefit Analysis for Peak- Load pricing and Load Management,*” University of Chicago, Chicago, Illinois.
8. **Lahouel, Hedi, Muhamed** (1981), “ *Export Instability and the Developing Countries,*” Harvard University, Cambridge, Massachusetts.
9. **Peprah, Ignatius** (June, 1981), “ *A Model for Multilateral Exchange Rate Determination with Implications for Pegging of Currencies of LDCs.,*” Harvard University, Cambridge, Massachusetts.
10. **Glenday, Graham** (December, 1982), “ *Labor Adjustment and Trade Liberalization: Costs and Adjustment Policies in the Canadian Context,*” Harvard University, Cambridge, Massachusetts.
11. **Kelly, Roy Brooks** (September, 1985), “ *Foreign and Domestic Investment in Indonesia: A Sectoral and Spatial Analysis,*” Harvard University, Cambridge, Massachusetts.
12. **Sawchuk, Gary David** (1986), “ *The Canadian Color Television Manufacturing Industry: A Study of Imports, Government Policy and Industrial Adjustment,*” University of Manitoba, Winnipeg, Canada.

13. **Baudot, Nadine** (October, 1986), “*An Analysis of Tax Distortions: The Case of the Canadian Federal Sales Tax,*” Harvard University, Cambridge, Massachusetts.
14. **Wong, Chi-Nang** (May, 1988), “*Financial and Economic Viability of Smallholder Cocoa Production in Peninsular Malaysia,*” University of Hawaii. Honolulu, USA.
15. **Dhakal, D. N. S.** (April, 1990), “*Hydropower Development in Bhutan: An Analytical Framework for Evaluating Prospects and Strategy,*” Colorado School of Mines, Golden, Colorado.
16. **Bahk, Jaewan** (March, 1992), “*Interdependent Behaviors of Taxpayers and Tax Officials: Models, and Some Evidences form Korea,*” Harvard University, Cambridge, Massachusetts.
17. **Rosengard, Jay K.** (May, 1992), “*Building on a Land Mine: Property Tax Reform in Developing Countries,*” Harvard University, Cambridge, Massachusetts.
18. **Lee, Chang Hee** (September, 1992), “*Toward a Small Country Theory of Designing An In-bound Income Tax System and Interpreting Tax Treaties: A Case Study of U.S.A- Korea Economic Relationship,*” Harvard University, Cambridge, Massachusetts.
19. **Shukla, Gangadhar Prasad** (November, 1992), “*Taxation of Exhaustible Natural Resources with Stochastic Prices,*” Harvard University, Cambridge, Massachusetts.
20. **Forlemu, Edwin Nembo** (June 1995), “*Designing and Implementation of the Value-Added-Tax in Developing Countries: A suggested Approach for Cameroon,*” Harvard University, Cambridge, Massachusetts.
21. **El-Hifnawi, Mostafa Baher** (September, 1996), “*Transportation Options in Developing Cities: The Case of Monterrey, Mexico,*” Harvard University, Cambridge, Massachusetts.
22. **Shugart, Christopher Thurman** (May, 1998), “*Regulation by Contract and Municipal Services: The Problem of Contractual Incompleteness,*” Harvard University, Cambridge, Massachusetts.
23. **Joyti, Roop** (1998), “*Appraisal of Management Strategies for Addressing Uncertainties in Power Supply in the context of Nepalese Manufacturing Enterprises,*” Harvard University, Cambridge, Massachusetts.
24. **Casto-Salazar, Rene** (1999), “*Valuing the Environmental Service of Permanent Forest Stands to the Global Climate: The Case of Costa Rica,*” Harvard University, Cambridge, Massachusetts.

25. **Snelbecker, David (May,1999)**, “*Pension Reform in Economies with Large Informal Sectors: The Case of Ukraine*” Harvard University, Cambridge, Massachusetts.
26. **Taliercio, Robert (August. 2000)**, “*Administrative Reform as Credible Commitment: The Design, Sustainability, and Performance of Semi-Autonomous Revenue Authorities in Latin America*”, Harvard University, Cambridge, Massachusetts.
27. **Korman, Vijdan (March, 2002)**, “*Willingness to Pay for Water Improvements in Famagusta*”, North Cyprus, Ph.D. Dissertation, Northeastern University, Boston, MA, USA.
28. **Tuan Minh Le, (November 2002)** “*Evaluation of the Impact of Tax Policies towards Foreign Direct Investment in Vietnam*” Harvard University, Cambridge, MA, USA.
29. **Barreix, Alberto, (August 2003)** “*Rates of Return, Taxation, and the Economic Cost of Capital in Uruguay*” Harvard University, Cambridge, MA, USA.
30. **Benar, Hasret, (September 2006)** “*Economics of Casino Taxation and Regulation*” Eastern Mediterranean University, Gazimagusa, North Cyprus.
31. **Berhan, Bahro (September 2006)** “*The Compliance Costs of VAT Refund Systems and The Compliance Costs of International Trade*” Eastern Mediterranean University, Gazimagusa, North Cyprus.
32. **Alvan, Arzu (August 2009)** “*Sources of Growth in Turkish Manufacturing Industries: The Two Deflator Growth Accounting Approach*” Eastern Mediterranean University, Gazimagusa, North Cyprus.

External Jury Member

1. **Besim, Mustafa, (November 2003)** “*Measuring the Size of Underground Economy in a Small Island: the case of Turkish Republic of Northern Cyprus*” Birmingham University, Birmingham, UK.

Master’s Thesis Supervised (Since 2002)

1. **Andrey Klevchuk, (June 2002)** “*Evaluation of the Olifants-Sand Water Transfer Scheme in the Northern Province of South Africa*”, Department of Economics, Eastern Mediterranean University, North Cyprus.

2. **Shakeel Ahmed, (July 2002)** “*Calculating the Revenue Effectiveness of Value Added Tax and Findings its Determinants*” Department of Economics, Eastern Mediterranean University, North Cyprus.
3. **Pradip Ghimire, (February 2003)** “*Privatization of Water Distribution Systems and Impacts on Stakeholders*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
4. **Ali Davud, (February 2003)** “*The Trends and the Roles of Private Pension Plans*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
5. **Muge Inal, (March 2003)** “*Investment Appraisal and Risk Analysis of PET project in Iran*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
6. **Mehmet Inal, (March 2003)** “*Investment Appraisal and Risk Analysis of Corrugated Cardboard Project in Malaysia*”, Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
7. **Talay Asylbekov, (September 2003)** “*Analysis and Recommendations for Tax Policies in Bolivia*” Department of Economics, Eastern Mediterranean University, North Cyprus.
8. **Ahmet Asoglu, (December 2003)** “*The Effects of European Customs Union on the Turkish Automotive Industry*” Department of Economics, Eastern Mediterranean University, North Cyprus.
9. **Tumani Demdajang, (May 2004)** “*The Evaluation of Private Investment in Healthcare; The Jane Furse Hospital in Sekhukhume District, South Africa*”, Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
10. **İpek Doygunel, (June 2004)** “*Waste Water Treatment in North Cyprus: Ecoflo Biofilter System*” Department of Economics, Eastern Mediterranean University, North Cyprus.
11. **Zakaria Bellot, (June 2004)** “*Prefeasibility Study of a Desalination Plant Project in North Cyprus*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
12. **Daryl Villegas Onida, (June, 2004)** “*Economic Opportunity Cost of Capital in the Philippines*” Department of Economics, Eastern Mediterranean University, North Cyprus.

13. **Starzenski, Nahuel Arruda**, “*The Social Discount Rate in Canada: A Comprehensive Update*” Department of Economics Queen's University, Kingston, Ontario, Canada.
14. **Maida Hamzic, (May 2005)** “The Evaluation of Economic Implications of the World Trade Organization Reforms on Free Trade Zones: The Case of the Dominican Republic” Department of Economics, Eastern Mediterranean University, North Cyprus.
15. **Hedieh Kianyfarid, (June 2005)** “*The Impact of Government Policies on the Labour Market in South Africa*” Department of Economics, Eastern Mediterranean University, North Cyprus.
16. **Munkhtuul Batbaatar, (June 2005)** “*Visayas Communal Irrigation Project Appraisal in Philippines*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
17. **Blerina Mucaj, (January 2006)** “*Efficiency of Pension Funds Management in OECD Countries: Registered Retirement Saving Plan in Canada*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
19. **Mohamed Ahmed Sesay, (February 2006)** “*The expansion of a Pineapple Plantation in Ghana*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
20. **Marinela Avdullaj (June 2006)** “Monte Carlo Analysis and its Use in the Public Private Partnership Projects, Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
21. **Hayat, Khizar, (June 2006)** “*Cost-Benefit Analysis of Health Sector Projects: A Case Study of Benguet General Hospital in the Philippines*”, Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
22. **Kamiler, M. I. (September 2006)** “*Financial and Economic Analysis of the Capital Gains Exemption from the Sale of Real Estate and Participation Shares in Turkey*” Department of Economics, Eastern Mediterranean University, North Cyprus.
23. **Majid Asadi Safa (July 2006)** “ Role of Real Option Analysis in Investment Appraisal A Case Study of Rascom Star-QAF Project, Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
24. **McHugh, Darren (September 2006)** “*Selected Topics in the Cost-Benefit Analysis of an Olympic Games*” Department of Economics, Queen’s University, Kingston, Ontario.

25. **Menang, Akong (September 2006)** “*An Appraisal of El-Kureimat Combined Cycle Power Plant in Egypt*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
27. **Elsa Tomja, (May, 2007)** “*Good Practices in Management of Contingent Liabilities in PPP Infrastructure Projects: The case of Transport Sector*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
27. **Arkins Mwila Kabungo (June, 2007)** “*Appraisal of the Zambia Smallholder Agriculture Production and Marketing Support Project: The case of Paprika*” Department of Economics, Eastern Mediterranean University, North Cyprus.
28. **Cemal Egemen (June 2007)** “*An Assessment of the Future Fiscal Impacts of the Pension System in North Cyprus*” Department of Economics, Eastern Mediterranean University, North Cyprus.
29. **Remzi Serafimov (August 2007)** “*Individual Pension System in Turkey and Structural Changes in the State Social Security Program*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
30. **Gift Kozapi (March 2008)** “*An Integrated Appraisal of a Five-Star Hotel Investment in Uganda: The Case of Kampala Hilton Hotel*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
31. **Armin Zeinali (June 2008)** “*Prioritizing infrastructure Investments in Education*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
32. **Farai Kanonda (May 2008)** “*Evaluation of the Economic Benefits to Peru from Liquefied Natural Gas Exports*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
33. **Arif Yurtsev (September 2008)** “*A Cost-Effective Analysis of Solar versus Conventional Electric Supply for Street Lighting*”, Department of Economics, Eastern Mediterranean University, North Cyprus.
34. **Hesam Aldin Shahrivar (September 2008)** “*The Analysis of Development Impacts: The Case of a Sugar Complex*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.
35. **Nwin-Anefo Fru Asaba (February 2009)** “*An Integrated Appraisal of a Portland Cement Plant*” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.

36. **Sener Salci (June 2009)** “The Economic Cost of Foreign Exchange and Shadow Price of Non – Tradable Outlays for West African Economic & Monetary Union”, Department of Economics, Eastern Mediterranean University, North Cyprus.
37. **Jonas Durand (June 2009)** “An Integrated Investment Appraisal of a Greenfield Cement Plant in Cameroon” Department of Banking and Finance, Eastern Mediterranean University, North Cyprus.

Consulting and Other Research Experience

African Development Bank, Economic Advisor to the Private Sector Department on the Appraisal of the Bank’s investment operations and in the assessment of the Development Impact of private investment in Africa. March 2008 to present.

African Development Bank, Training in Investment Appraisal: Economic and Stakeholder Analysis, January 15 to Feb 15, 2008

Thailand Development Research Institute, Program on Investment Appraisal and Risk Analysis for the Telecommunications Regulatory Commission, Bangkok, Thailand, September 3 to 29, 2007.

World Bank, Transportation, Energy and Mining Sector Division, An Analysis of Current Practices on Contingent Liability Management September to December 2007.

World Bank Staff Workshop on “Economic Analysis/Cost-Benefit Analysis for Public Policy” held at the Shangri La Hotel in Bangkok, Thailand. November 11-16, 2006.

World Bank Staff Workshop, “Economic Analysis/Project Appraisal” held in Dakar, Senegal, March 11-16, 2007.

Inter-American Development Bank Staff Workshop. “Integrated Investment Appraisal”, Washington, DC, USA January 22 to 26, 2007.

Inter-American Development Bank Staff Workshop. “Integrated Investment Appraisal” Washington, DC, USA February 12 to 16, 2007.

Inter-American Development Bank Staff Workshop. “Integrated Investment Appraisal”, Washington, DC, USA June 11 to 15, 2007.

Dominican Republic, IADB, Research Project on the Reform of the Indirect Tax System for Entry into Regional Free Trade Areas, September to December 2006.

Government of Canada, Privy Council Office, Preparation of Regulation Analysis Guidelines, December 2005 to March 2006.

African Development Bank, Training in Investment Appraisal: Economic and Stakeholder Analysis, January 17-27, 2006.

World Bank, Cambodia Office, Preparation of Paper on Constraints to Growth in Cambodia, September 2005 to December 2005.

Belize, IADB, A Re-assessment of the Fiscal System of Belize, January to August, 2005

African Development Bank, Preparation of four feasibility studies for investments in electricity, communications, water and sanitation, and small scale commercial agricultural production for export. January 2005 to October 2005.

Thailand Development Research Institute, Training in Investment Appraisal and Risk Analysis, August 30- September 17, 2004.

Dominican Republic, IADB, Research project on The Incidence of the VAT system, Tax Expenditures, the Taxation of Casinos and Games of Chance, May to August 2004.

African Development Bank, Training in Investment Appraisal and Risk Analysis, January 18-30, 2004.

Dominican Republic, IADB, An Assessment of the Fiscal System of the Dominican Republic, September to December, 2003

Caribbean Development Bank, Training in Investment Appraisal and Risk Analysis, February- March 2003.

Ministry of Finance, Government of Bolivia, Consulting on tax policy and administration issues. September 2002 to November 2003.

Government of the Northern Province, South Africa, Consulting in the areas of Investment Appraisal, April 2001 to present.

Belize, IADB, An Assessment of the Fiscal System of Belize, May to August, 2002.

Russia, USAID Mission in Moscow. Lecturer in the area of public sector rationalization and investment appraisal, December 2001, February 2004.

Ministry of Finance, The Kyrgyz Republic, Economic Consulting in the areas of tax policy and trade policy. May, 2001.

World Bank, consultant in the areas of tax policy, tax administration, and investment appraisal. 1995 to present.

Inter- American Development Bank, the evaluation of alternative road passes between Argentina and Chile and the development of an investment strategy for the timing of such investments. June – September 1998.

Power Finance Corporation of India, provided training in investment appraisal and risk analysis for the power sector, November 1997 – January 1998.

Binational Commission for the Development of Buenos Aires-Colonia Bridge. Financial and economic analysis of potentially the longest bridge in the world, December 1996 to March 1998.

Paraguay, Ministry of Planning, consulting and training in investment appraisal techniques, December 1997.

Bolivia, Ministry of Finance, consulting and training in investment appraisal techniques, May 1997.

World Bank, Learning and Leadership Center, providing training to World Bank staff members in the economic analysis of projects investment, 1995 to present.

Consultant on Investment Appraisal Procedures and Methodology, Asian Development Bank, 1992 to 1995.

Economic Consultant, Cyprus Development Bank, on taxation and public investment issues, 1986 to present.

Consultant on Taxation, Department of Finance, Government of South Africa, March 1995.

Consultant on Taxation, Palestine National Authority, November 1994.

Advisor in Investment Appraisal, Department of Industry and Commerce, Government of Paraguay, June - August 1994.

Consultant on Tax Analysis and Policy, Ministry of Industry and Department of Inland Revenue, Government of Sri Lanka, May 1991- 1995.

Consultant on Taxation, Ministry of Finance, Government of Nepal, October 1992 to March 1994.

Consultant on Taxation, UDAPE (Political Economy Analysis Unit), Government of Bolivia, 1992 and 1993.

Economic Consultant, United Nations Development Program. Tax reform in the Dominican Republic, 1989 to 1993.

Consultant on Taxation, United Nations Development Program, Lima, Peru, 1992.

Economic Consultant, World Bank. Completed major study on the political economy of agricultural pricing policies in Malaysia. January 1986 to 1988.

Economic Research Consultant, Economic Council of Canada. February 1975 to October 1977, September 1980 to August 1981, September 1984 to March 1986.

Research Consultant, Canadian Employment and Immigration Commission. Conducting analysis of determinants of unemployment in Canada. September 1980 to June 1981.

Research Consultant, U.S. Department of the Treasury. Undertaking comparative analysis of effects of tax policies on the return to investment in the steel, forest products, and commercial agriculture sectors across selected countries. September 1980 to August 1981.

Research Consultant, Department of Regional Economic Expansion, Government of Canada. Evaluating the opportunity cost of public-sector funds and the shadow price of foreign exchange for Canada. June 1980 to June 1981.

Economic Consultant, The World Bank. Undertaking an economic analysis of how implementation of alternative tax reforms in the Bolivian mining sector would alter revenues and the incentive to invest. June 1980 to June 1981.

Economic Consultant, Ministry of Finance and Planning, Government of Sri Lanka. Conducting an evaluation of tax and other fiscal measures on industrial development and export promotion. January 1980 to September 1981.

Economic Consultant, Ministry of Finance, Government of Indonesia. This work dealt with adjustment of business taxation to reflect the experience of inflation and devaluation. January 1979.

Member of Advisory Project to the Department of Finance, Government of Indonesia, to recommend reforms in the taxation of mining sector in Indonesia. July 1976 to September 1977.

Economic Consultant, Commission on Inflationary Accounting, Government of Ontario, Canada, June 1975 to December 1975.

Member of the commission sponsored by the World Bank and the Government of Bolivia to recommend reforms in taxation of the mining sector in Bolivia. May 1975 to December 1975.

Economic Consultant, United States Department of State, June 1973 to December 1974.

Research Consultant, Energy Policy Project, Ford Foundation. December 1972 to August 1973.

Consultant Economist to Economic Planning Branch, Department of Treasury and Economics, Province of Ontario, Canada. Research with emphasis on construction of economic forecasting model for Canada and development of capital budgeting criteria. March 1970-December 1972.

Research Associate with Economic Planning Branch, Department of Treasury and Economics, Province of Ontario, Canada. Work with project to forecast demand for skilled manpower. June 1968 to September 1969.