

Curriculum Vitae

Name:	Harriet Naitore
Date of birth	1952
Profession:	Public Finance and Management Consultant
Nationality:	Kenyan

Education:

Currently studying for a MSC in Public Policy and Management, University of London.
Bachelor of commerce (Honors) Accounting Option - University of Nairobi, June 1977
Senior Management Course, Kenya Institute of Administration May 1985
Financial Management for Local Authorities Course, International Union of Local Authorities (IULA) The Hague Netherlands, April 1989
Various training courses in local government Management at the Kenya Government Training Institute (GTI) and various other venues 1982 – 1993

Key Qualifications:

Harriet Naitore is a public finance consultant specializing in local government reforms, public financial management, participatory budgeting and development planning in which she also has training skills. As well as excelling in the research and development aspects of consultancy, Harriet has a particular aptitude in ensuring recommendations are implemented through hands-on assistance. Harriet is a very experienced ex-practitioner in Kenyan Local Government Finance where, she served as a Municipal Treasurer for over 11 years. Over the last 12 years since retiring, she has undertaken numerous consultancies in Eastern Africa, including working with the reform programmes in Kenya, Tanzania and Uganda. She has been involved in such work as the design of the Local Government Capital Development Grant (LGCDG) system in Tanzania, the Local government Transfer fund (LATF) in Kenya - intergovernmental fiscal transfer systems, Business-licensing study, and the Local Government Development Programme (LGDP) in Uganda.

In particular, she offered Technical Assistance (TA) (under USAID in 2000-2001) to facilitate the implementation of the Decentralization policy reforms aimed at providing improved services to local communities through greater participation in the identification of local needs and priorities. She supported 8 Districts in Uganda to implement a decentralized system of local government focusing on intergovernmental fiscal reforms as well as capacity building initiatives aimed at deepening accountability and transparency in order to drive higher performance in financial management and service delivery. She made significant contributions to a Country Financial Accountability Assessment for Local Government in Kenya (2000) and Tanzania (2001) supported by World Bank and the Department For International Development (DFID). The assessment was designed to help the governments identify weaknesses in the financial management systems, institutions and structures, determine the priorities for improvements and design

a Programme aimed at improving the overall effectiveness, accountability and integrity and develop bench marks to monitor progress.

She led the team that developed a Local Government Compliance Inspection System and Manual for Local Governments in Uganda and recently, she was the project manager (under a PricewaterhouseCoopers (PWC) contract) on the Local Government Support Project (LGSP), an assignment to design a capital grant and capacity building grant system (LGCDG) for Local Government Authorities in Tanzania and the Assessment of LGAs to determine those that qualify to access the grants. Harriet participated as a local government finance specialist on the European Commission team to design a programme for the piloting of an incentive-based grant scheme in Tanzania. She was the team leader of a consulting team that assisted the Local Government Finance Commission (LGFC) to develop guides for implementing Best Practices to help local governments enhance their local revenues in Uganda. She is currently (Nov.2005) the Team Leader on an assignment for the Study and Reform of Local Government Business Levies under the LGDP II component 4- (Local Revenue Enhancement) in Uganda. The reforms aim at rationalizing the regulatory framework with a view of moving to a framework where business regulation and registration are independent of the business tax assessment and collection.

She directed the Skills Enhancement Training for local authorities in Kenya (1995/96/97) funded by GTZ to identify training needs of staff engaged in various functions including revenue mobilization, planning, budgeting, accounting, auditing, internal controls, disbursements and financial reporting.

Her core skills include:

- Decentralisation and Local Governance issues
- Intergovernmental fiscal relations and fiscal decentralisation mechanisms
- Participatory planning and budgeting.
- Rationalisation of public expenditure and pro-poor expenditure tracking
- Capacity building for improved performance through training and Technical Assistance (TA)
- Training in participatory approaches in development planning budgeting, training of trainers, development of training materials, and operational Manuals
- Management of municipal/ public services including commercialisation and private sector participation in the delivery of public services

RELEVANT EXPERIENCE:

1994 – Present

Independent Consultant (Public Finance and Management) since 2005 Associate of DEGE

1982 – 1993

Municipal Treasurer Meru and Embu

1978 – 1981

Deputy Chief Accountant Meru Farmers Co-op. Union

1977 – 1978

Accountant Trainee East African Power and Lighting

Types of activities performed:

1. DECENTRALIZATION

The Second Local Government Development Programme (LGDP II); Study and Reform of Business Levies (Uganda Oct.2005- ongoing)

Currently (Nov.2005) the Team Leader on an assignment for the Study and Reform of Local Government Business Levies under the LGDP II component 4- (Local Revenue Enhancement) in Uganda. The reforms aim at rationalizing the regulatory framework with a view of moving to a framework where business regulation and registration are independent of the business tax assessment and collection.

Mid-Term Review of the District Development Programme (DDP) in the Lake Zone – Supported by SIDA (Tanzania May 2005)

A member of a two-person team commissioned by SIDA/ Embassy of Sweden to undertake a midterm review of the SIDA DDP in the lake zone. The review was to assess the relevance and consistency of DDP to the Local Government Reform Programme (LGRP) and the Local Government Capital Development Grant system. The review took a contextual approach that paid particular attention to the changes in the national policy framework affecting the implementation of DDP. Notable among these is the emerging intergovernmental fiscal transfer system – the LGCDG under the aegis of the LGRP. Conducted extensive document review of the relevant documents, conducted field visits to the three programme districts of Bunda, Ukerewe and Serengeti, conducted interviews with key informants including the Mwanza Zonal Reform Team, the Project Support Office in Musoma, LGRP Outcome Managers, officials from PO-RALG, representative of like minded donor etc. and compiled a review report.

Design of Capital Grant and Capacity Building Grant Programme for the Local Government Support Programme LGSP (Tanzania April 2003-August 2004)

The project Manager and the Local Government Finance Specialist on an assignment to design a formula-based and incentivised system for providing funding to Local Governments in Tanzania- the Local Government Capital Development Grant (LGCDG) system, under the World Bank supported LGSP. The Programme is focused on legal, institutional and intergovernmental fiscal reforms aimed at building capacity and deepening local accountability and promotion of community participation in the policy decision-making process for improved service delivery. Participated in field work, analytical tasks, stakeholder consultations, report writing in addition to the general management of the consulting team to ensure that the assignment was diligently executed to guarantee client satisfaction. Developed the LGCDG Assessment Manual, Operations Manual, Planning Guidelines to guide the participatory planning Process in Lower Local Governments and reviewed the LGCDG Financial Management Procedures Systems Manual. Following successful completion of the assignment, she lead a team to conduct an Assessment of the 47 LGSP participating LGAs to determine those that qualify to access the non sector specific discretionary grants under a new Local Government Capital Development Grant (LGCDG) system in Tanzania and prepared the Assessment report

which included a documentation of lessons learnt to inform future assessments and policy debate.

Project for Capacity Building for Participatory Development, Within the Context of the Local Government Reform Programme (Tanzania. 2003-2004)

A member of a three-person mission team commissioned by the Government of Tanzania the office of the National Authorizing officer, with funding from the EU under the 9th EDF to formulate a project for Capacity Building for Participatory Development at the Local Government level. The main objective of the proposed project is to strengthen capacity for service delivery at the local Government level and to encourage and promote a culture of participatory management where local societies can gain influence in decision-making and access to development opportunities

Carried out reviews of the relevant documentation, interviews with key stakeholders in the Local Government Reform process, held discussions with EU Delegation Advisor, the NAO's Office, relevant Government agencies, Donors and project implementation bodies and staff and conducted field visits to seven Local Authorities. Prepared a mission report, an Aide- Memoire and the Project Financing Proposal. Participated in and made presentation at a stockholder's workshop convened to discuss the Mission's findings and the draft project proposal.

In September 2005 was commissioned by the EU Delegation to revise the Financing proposal and reformulate the programme into a Local Governance Capacity Building project whose aim is to support the selected Local Governments to implement the fiscal decentralisation reforms under the Local Government Capital Development Grant System.

Uganda Local Government Development Program (LGDP)- Preparation of LGs Compliance Inspection manual, M&E Manual and Information Communication System for LGs (Uganda Feb.-Aug 2002)

A member of a consulting team commissioned by the Government of Uganda under the Local Government Development Program to develop an Inspection Manual for LGs and a M&E manual for evaluating performance of LGs. The objective of the assignment was to develop a viable, practical and useable Monitoring and Evaluation System, to ensure LGs adherence to set standards and regulations and to improve efficiency and effectiveness of management and delivery of services by LGs. Another objective was to provide the MoLG with a standardized approach to compliance inspection, to ensure that LGs adhere to set laws , regulations, national policies and standards. The assignment entailed review of existing laws, manuals, guidelines, checklists, interviews with key informants; MoLG, other Inspecting agencies, representative LGs, other key stakeholders, leading to the development of a Local Government Compliance Inspection Manual, with key indicators and means of scoring, preparation of training materials for use by Inspectors and training of trainers. As Team Leader for the Compliance Inspection component, guided the process of developing the system, developed the manual, prepared training materials and carried out training of MoLG and LA officers in the operation of the system and the use of the Manual in carrying out Compliance Inspections of Local Governments.

Implementing Policy Change, IPC /USAID Decentralisation Project in Uganda (2000-2001) Strengthening Decentralisation in Uganda SDU/USAID Project in Uganda (2001 – 2002)

A member of a consulting team commissioned by USAID (under the project, Implementing Policy Change in Decentralization to offer Technical Assistance (TA) to 8 Districts to implement policy change reforms aimed at streamlining, financial decision-making, administration and control in the Ugandan Local Government System. Introduced the participatory approach of budgeting and planning achieving a greater understanding and application of financial information by various stakeholders. Developed training materials for the Local Government Finance Training module and finalized the Training Manual on Local Government Finance. Conducted Training of Trainers workshops for 8 Districts, using the Experiential Learning approach.

Country Financial Accountability Assessment (Local Government), CFAA Kenya (2000) and Tanzania (2001)

A member of the consulting team contracted by the World Bank and the Department For International Development (DFID) to carry out a Country Financial Accountability Assessment in Kenya and Tanzania. The objective of the assessment was to help the governments in the respective countries design and implement strong financial accountability framework, which will help them progress towards achieving international standards and support national financial stability and economic development. The assessment was therefore to help the governments identify weaknesses in the financial management systems, institutions and structures, determine the priorities for improvements and design a Programme aimed at improving the overall effectiveness, accountability and integrity and develop bench marks to monitor progress. Participated in field surveys, desk reviews, and the formulation of time bound actions for improvements.

2. LOCAL GOVERNMENT REFORM

Joint Government – Donor programme Review, Tanzania (May/June 2001)

A member of a joint Government and Donor Review team contracted through a Common Basket Fund to review the progress of the Local Government Reform Programme in Tanzania. The Local Government Reform Programme is the main vehicle used by the Government to implement its Decentralisation policy aimed at the devolution of functions, responsibilities, powers and finances from central to local government. Was as the local government finance expert and was detailed to look into the local government finance component of the Programme. Specifically, had the responsibility to assess the reform progress and evaluate the extent to which the Programme is likely to give effect to the government policy and achieve the Programme objective which was stated as to, “increase the total resources available to local authorities and ensure efficient utilisation of the resources in order to improve quality and access to public services” To this end, held meetings with key stakeholder, carried out individual and group interviews, desk reviews of various documents and field visits to a sample local authorities (District, Municipal, Ward and Village), Ministry of local government and regional administration office. Compiled a report on findings, conclusions and the recommendation for the way forward.

Local Government Reform Programme, Kenya (1995/96/97/98/99)

Contracted by the World Bank, assisted the Kenya Local Government Reform Programme to streamline the financial decision-making, administration and control in the Kenyan Local Government system. Was also member of a consulting team contracted by the World Bank under the Kenya Local Government Reform Programme (KLGRP) to develop a simplified accounting system (SAS) for Kenyan local authorities. Participated in the development of the SAS especially in the improvement of the accounting aspect of the Budget Guidelines. Retained as the implementation site manager, organized and supervised the pilot implementation of a conceptual framework for local government budgeting and accounting in three pilot sites. Developed Management Operational Manuals specifying the functions that are required for sound systems to support the conceptual framework.

Business Licences study, Kenya (1995/96)

Was a member of a team supported jointly by the World Bank and the GTZ to carry out a study on business licensing with a view to find out the appropriateness of business categorisation, licensing procedures and conditions, and the criteria for setting levels of fees. Identify the nature and extent of local authority /central government competition for licence revenue. Recommended reform measures that culminated in the introduction of the Single Business Permit to replace the complex and burdensome business licensing system. The new system is now implemented in local authorities in Kenya. Apart from the enhancing local authority revenues, the Single Business Permit has resulted in the deregulation of the private sector, a reduction in compliance and administrative costs and introduced greater fairness in the fees structure.

Local authority Transfer Fund, Kenya (1999)

Reviewed and analyzed local authority budgets submitted to the Ministry of Local government and compiled the reports on the reporting format required under the LATF Regulations as a test run before finalizing the design of the reporting formats.

3. PRIVATE SECTOR PARTICIPATION IN PUBLIC SERVICE DELIVERY**Institutional Reforms for Water and Sanitation Services, Kenya (2000)**

A member of the consulting team contracted by GTZ to manage the Urban Water and Sanitation project. The project is designed to facilitate the improvement of the environment for private sector participation in the provision of water and sanitation services so as to make them self-sustaining in their operations and investment. This is being done in an innovative approach by preparing desirous water and sanitation service providers to establish water and sanitation companies to operate the services on commercial principles. Retained as a management and commercialization expert organized and supported incorporation of the companies, offered advisory services for improving the overall administration and financial efficiency of the water and sanitation companies, introduced and implemented computerized commercial accounting in the newly formed companies, offered hands-on Technical Assistance (TA) in setting up financial management systems, assisted the companies in the preparation of corporate

plans and coordinated the replication of the commercialization efforts to other potential water and sanitation service providers.

Strategic planning, Kenya 1999-2000, Rwanda 2001

Carried out training workshops on the development of strategy plans for 3 Water and Sanitation Companies and assisted the corporate management team to develop their strategy and corporate plans. Supported the development of cash flow projections for Amizero, a micro-finance affiliate of World Vision Rwanda

4. PARTICIPATORY BUDGETING AND DEVELOPMENT PLANNING

Local Government Budgeting Guidelines, Kenya (1994/95)

A member of a team that developed the Local Authority Budgeting Guidelines Manual for Kenyan Local Authorities. Since 1995 the Manual is the official budgeting tool for Local Authorities in Kenya.

Ministry of Local Government and Local Authority Staff Training in Budgeting, Kenya (1994/95/96)

During the above period carried out training for the Ministry of Local Government and Local Authority staff in the application of the local Authority Budgeting Guidelines manual. Apart from training workshops extended on-site hands-on technical assistance in the application of the Budgeting Guidelines to over fifteen Local Authorities supported by GTZ and the World Bank. The training resulted in increased appreciation of the budgeting process, a simplified presentation format, reliable budget figures and the timely production of realistic budgets.

Development Planning, Kenya (1994/95/96/97)

A member of a team assisting local authorities in preparing 5 year Local Authority Development Programmes (LADP) through training in workshops and on-site technical assistance, specialised in assisting councillors, officers and other stakeholders in project identification, approaches for stakeholder participation, budgeting and the preparation of the LADP document.

5. REVENUE MOBILIZATION STRATEGIES

Revenue Potential Studies, Kenya (1994/95/96/97/98)

A member of a team that developed a Revenue Potential Assessment Manual for use by local authorities in Kenya to carry out revenue potential assessments. The Manual published by the Ministry of Local Government in 1999 is now the official tool for carrying out Revenue Potential studies by Kenyan Local Authorities.

Conducted participatory Revenue Potential Studies in 10 local authorities in Kenya. The studies involved examination of revenue records, revenue collection procedures and revenue collection personnel suitability, with a view of assessing their adequacy and efficiency. The products of the studies were realistically assessed revenue sources and their yields, proposals for enhanced collection procedures, and documentation and

recommendations on staff skills enhancement. One of the main aims of the study was to develop a revenue database and a revenue enhancement strategy. In almost all the cases, there was a dramatic increase in revenue even without an increase in the level of fees. One local authority recorded a 102% increase in revenue yields 6 months after the receiving and implementing the revenue potential study findings and recommendations. This was attributed to better exploitation of revenue potential through correct assessment (using the RPS manual), realistic budgeting as well as implementation of appropriate revenue administration systems.

Business Surveys, Kenya (1994/95/96/97/98)

Led a team in conducting business surveys in 5 Municipalities and one county council. The output of the survey was the establishment of a sound information base for assessing and setting levels of user fees, licences and land based revenues. The survey and the preparation of a business Register formed the foundation for the subsequent business licence study under the Kenya Local Government Reform Programme.

6. CAPACITY BUILDING

Skills Enhancement Training, Kenya (1995/96/97)

Was contracted by GTZ to look into training needs of staff in local authorities engaged in various functions including revenue mobilisation, planning, budgeting, accounting, auditing, internal controls, disbursements and financial reporting. Conducted assessment of staff skills shortfalls, developed a curriculum to meet the skills needs of the trainees, conducted training courses for skills enhancement. Identified and drew an action plan for remedial activities.

From 1994 to-date have prepared, moderated and prepared workshop reports for:-

- Implementation of the Budget Guidelines induction workshops (13)
- Workshops on the implementation of Revenue potential studies (7)
- Workshops on the implementation of a financial sustainability strategy for the Association of Local Governments of Kenya ALGAK (2)
- Development of training materials for local government policy makers' workshops for ALGAK (3.)
- Induction training for internal auditors in the Ministry of Local Government (2.)
- Skills enhancement training for local government clerical officers (4)
- Plan of Operation workshop for GTZ supported projects (8)
- Local Authorities capacity to implement the Habitat Agenda, a parallel event of ALGAK held during the 16th Session of the United Nation Commission on Human Settlement at the UN offices Nairobi
- Strategy planning training workshops (3)
- Training of Trainer USAID/IPC/SDU (8)
- Training LGA Assessment teams

7. LOCAL GOVERNMENT ADMINISTRATION

Municipal Treasurer (Municipal Council Of Meru and Embu 1982-1993)

As the Chief Finance Officer of the Council with the general responsibility to advise the Council on all financial matters. Maintained all Municipal accounts and supervised all financial transactions, including directing a workforce of 60 persons in Town Treasurer's department. Organized and supervised the internal audit section. Guided the preparation and monitored the performance of the budget and made regular budgetary review reports to the Council. Supervised the preparation of final accounts for external audit. Developed and implemented revenue enhancement strategies that sustained a revenue growth of at least 10 % per year over a period of more than 5 years. Introduced expenditure rationalization and cost control measures that became recognized as a best practice and were replicated in other local authorities.

8. OTHER AREAS

Deputy Chief Accountant (Meru Central Farmer's Union 1978-1981)

Responsible for the day to day accounting work, preparation of monthly and quarterly financial statements and other management reports as directed by chief accountant.

Accountant Trainee East African Power and Lighting Company (1977)

Responsible for the day to day accounting work, preparation of monthly and quarterly financial statements and other management reports as directed by chief accountant.

LANGUAGES:

	Speaking	Reading	Writing
English	Excellent	Excellent	Excellent
Kiswahili	Excellent	Excellent	Excellent