

1. Family name: (Prof.) Dr. Werner
2. First names: Jan
3. Date of birth: 10.02.1977
4. Nationality: German
5. Place of Residence: Friedrich-Ebert-Straße 79, 63225 Langen, Germany
6. Civil status: Married, two children
7. Education:

Institution [ Date from - Date to ]	
Johann Wolfgang Goethe-University in Frankfurt on the Main, Germany, 2002-2006	PhD in Economics, Subject of Thesis: The financing of the local authorities in Germany – future fiscal reforms and methods of resolution in the neighbouring European countries, (Advisors: Prof. Paul Bernd Spahn and Prof. Roland Eisen)
Georgia State University in Atlanta, United States of America, 2003.	Visiting Scholar at the International Studies Program at the Andrew Young School of Policy Studies (Prof. Roy Bahl und Prof. Jorge Martinez-Vazquez)
Johann Wolfgang Goethe-University in Frankfurt on the Main, Germany, 1996 – 2001	Diplom-Volkswirt (Master of Economics), Bachelor in Economics and Business Administrations, Subject of Thesis: Taxation principles for the New Economy, Concentration in Public Economics and Social Security Systems, E-Commerce, Logistics and Human Resource Management
Universidad Nacional de Córdoba in Córdoba, Argentina, 1999.	Participant in the exchange program between the Johann Wolfgang Goethe-University and the Universidad Nacional de Córdoba in Córdoba, Argentina.

8. **Language skills:** Indicate competence on a scale of 1 to 5 (1 - excellent; 5 - basic)

Language	Reading	Speaking	Writing
German	1	1	1
English	1	1	1
Spanish	1	2	3

9. **Membership of professional bodies:**

- Since 2003 Member of the Verein für Socialpolitik (German Economic Association).
- Since 2005 Member of the International Institute of Public Finance.
- From 2007 until 2015 Member of the Editorial Board of the Lahore Journal of Economics.
- From 2010 until 2016 Member of the Editorial Board of the Journal of Experimental Science.
- Since 2010 Member of the Urban Economics Association
- Since 2010 Member of the European Economic Association.
- Since 2010 Member of the Editorial Board of the Journal Public and Municipal Finance.

## Curriculum vitae

10. **Other skills:** (e.g. Computer literacy, etc.)#  
Computer proficiency (MS Windows environment: Word, Excel, PowerPoint)
11. **Present position:**  
Professor of Economics at the Cologne Business School, Köln, Germany.  
Lead Economist at the Institute of Local Public Finance in Langen, Germany.
12. **Years within the firm:**  
Since 2006 at the ILPF and since 2016 at the CBS
13. **Key qualifications:** (Relevant to the assignment)

Familiar with the **fiscal equalisation system** as well as the **local public finance system** of more than **20 counties** in the world.

Practical **county experience** (Bosnia and Herzegovina, Ethiopia, Montenegro, Nepal as well as Pakistan) in **fragile** and **post-conflict** societies.

Familiar with different forms to **finance education** in the framework of intergovernmental transfers as well as educational providers in **ten European countries**. (Austria, Belgium, Denmark, France, Germany, Italy, Spain, Sweden, Switzerland and the United Kingdom). Also able to point out the similarities and national distinctions in the respective transfer system regarding education financing or the allocation mechanism for **primary** and **secondary schools** as well as **universities**. Combining both **scientific and practical experience in the field of economics and fiscal decentralization**.

**Skilled in drafting reports and communication**

**Transfer of experience and training skills** (worked as a professor)

**Fluency in both written and spoken English.**

General professional experiences with **local governments**. As a former member of a city parliament as well as a mayor candidate in Germany familiar with the structure of **local administration** and the expectation of **political stakeholders** at the local and national level.

Superb interpersonal skills, proven **team orientation** and ability to work with staff from all level and to mentor junior staff.

**More than 15 years** of experience in tax administration or tax policy making, Strong knowledge and experience in development cooperation, experience in advising public sector entities, experience with environmental taxation, tax exemptions and incentives, international taxation, taxation of multinationals, revenue forecasting (strong econometric skills) and strong experience in tax administration.

**More than 15 years** of experience in Public Financial Management, Strong knowledge and experience in development cooperation, experience in advising public sector entities, dealing with resistance and developing energy for change, Experience in with MTEF, PBB, public investment, debt management, macroeconomic forecasting

## Curriculum vitae

### 14. Specific experience in Europe:

Country	Date from - Date to
Bosnia and Herzegovina	2005
France	1999-2009
Germany	1999-2017
Italy	2015
Montenegro	2007, 2011, 2012
Serbia	2007
Spain	1997, 2002, 2003, 2007, 2008, 2010, 2016

### Specific experience in Asia:

Country	Date from - Date to
China	2008
India	2003, 2007
Nepal	2015
Pakistan	2016
Philippines	2012
South Korea	2005
Turkey	2011, 2012

### Specific experience in North and South America:

Country	Date from - Date to
Bolivia	2017
Brazil	2004
Canada	2003, 2007
USA	2005, 2006

### Specific experience in Africa:

Country	Date from - Date to
Egypt	2015
Ethiopia	2006
Ghana	2014, 2015
South Africa	2015
Zambia	2017

15. **Professional experience**

Date from - Date to	Location	Company& reference person <sup>1</sup> (name & contact details)	Position	Description
Since 02 / 2006	Langen, Germany	Institute of Local Public Finance, Prof. Dr. Jan Werner	Founder and Lead Economist	The ILP is a private consulting firm based in Langen, Germany. ILPF provides and implements strategies in the field of <b>decentralisation</b> and <b>local public finance</b> for private and public sector organisations around the world. The ILPF combines practical experience of local public finance with substantial macro economic expertise. Moreover, it is specialised in intergovernmental fiscal relations (fiscal decentralisation), <b>tax administration</b> , public sector budget management, corruption combat and <b>economic policy analysis</b> . It's clients includes private finance institutions as well as subnational and national governments in industrial and developing countries
Since 08 / 2016	Cologne, Germany	Cologne Business School, Prof. Dr. Elisabeth Fröhlich	Lecture and Professor (since 12 / 2016) of Economics	Hold lectures about various topics like in the area of economics e.g. " <b>Business Economics</b> ", " <b>Monetary Economics</b> ", " <b>International Trade Policy</b> ", " <b>Applied Economics</b> " or " <b>Theory of Economic Policy</b> ". All course were Master Courses or Bachelor courses.
Since 09 / 2017	La Paz, Bolivia	GIZ Bolivia, Elisabeth Girrbaach and Josef Ising	Consultant	In cooperation with the GIZ Program "Autonomy and decentralization program - AIRAD", evaluate the public finance system of Bolivia as well as generate a proposal on increasing the financing possibilities of the sub-national administrations in the framework of the " <b>Pacto Fiscal</b> " in Bolivia for the <b>Autonomies Vice Ministry's technical team</b> .
Since 08 / 2017	Lusaka, Zambia	GIZ Sambia, Gerald Schmitt and Yvonne Müller	Member of the evaluation team, PEV mission	<b>Project evaluation</b> and verification of a follow-up program entitled "Supporting the Zambian Decentralization Process" (D4D III) for GIZ Zambia. The assessment and the evaluation of the project was based on the <b>OECD / DAC criteria</b> and according to the Capacity WORKS success factors of GIZ. The main responsibility within the evaluation team was <b>fiscal decentralisation, external auditing</b> of the subnational units, public finance management of the local units, <b>procurement</b> , vertical accountability, capacity development and HR-management of the local units in Zambia.

<sup>1</sup> The Contracting Authority reserves the right to contact the reference persons. If you have any objection to this fact, kindly state so and provide a justification

04 / 2017 – 07 / 2017	La Paz, Bolivia	GIZ Bolivia and FSRP of GIZ Germany, Josef Ising and Karen Losse	Consultant	The Advisory Fund for Structural and Regulatory Policy Reforms (FSRP), selected Bolivia as one of the first partner programs and the subject of the cooperation is <b>fiscal decentralization</b> . The Bolivian counterparts were inter alia the Autonomies Vice Ministry's technical team, the Autonomies State Service's technical team and the Ministry of Economics and Public Finance's technical team.
10 / 2009 – 08 / 2016	Iserlohn, Hamburg and Berlin, Germany	Business and Information Technology School GmbH, Prof. Dr. Volker Busch	Lecture and Professor (since 04 / 2010) of Economics	Hold lectures about various topics like e.g. " <b>Monetary Policy</b> ", " <b>Macroeconomics</b> ", " <b>Microeconomics</b> ", " <b>International Economics</b> ", " <b>Principle of Economics</b> ", " <b>Team and Mediation</b> ", " <b>Project Management</b> " and " <b>Principle of Taxation</b> ". All course were Bachelor as well as Master courses.
03 / 2016 – 09 / 2016	Peshawar and Islamabad, Pakistan	GIZ Pakistan, Björn Richter and Christian Kapferne	Consultant	Consultancy to assess the status, processes and potentials of local revenue generation in <b>municipal governments of Khyber Pakhtunkhwa</b> and develop a local revenue handbook for <b>all 75 teshils / districts</b> in the province of Khyber Pakhtunkhwa.
01 / 2016	Madrid, Spain	Universidad Europea de Madrid, Prof. Dr. Tiziana Priede Bergamini	Member of a Ph.D. committee	Member of the Ph.D. committee of Dr. Mathias Schmuck at the Universidad Europea de Madrid (UEM) in Madrid. The thesis was entitled " <b>Mobile enterprise strategies</b> - corporations leverage competitive advantage by mobile technologies: A baseline study"
09 / 2015 – 12 / 2015	Bellagio, Italy and Johannesburg, South Africa	South African Cities Network, CEO Sithole Mbanga	Consultant	Collect and analyse data for the "Alternate Metro Municipal Funding Model report" by the South African Cities Network of various local public finance systems in eight European countries, namely <b>Austria, Denmark, England, France, Germany, Luxembourg, Sweden</b> and <b>Switzerland</b> . Moreover, I presented a speech at the Rockefeller Foundation, Bellagio Center, Italy at September 2015.
08 / 2015 – 09 / 2015	Johannesburg, South Africa	GIZ South Africa, Godje Bialluch and Gereon Kaus	Consultant	Consultant for <b>Infrastructure Bonds</b> and <b>Urban Financing</b> models. The assignment consisted of an background paper for the National Treasury about urban financing models and provide an overview of relevant international experiences with regard inter alia to infrastructure bonds. Moreover, I presented a keynote speech at the Urban Development Financing Conference in Johannesburg at August 2015.
07 / 2015	Accra, Ghana	GIZ Ghana, Ulrich Hueser and Puja Noshadi	Trainer	As a trainer of the MoF Academy 2015 I was the trainer of the course " <b>Macro Economy and Policy Making</b> " and worked for the GIZ Good Financial Governance Programme. The overall object of the training course was to equip participants with the theoretical basis for understanding how fiscal policy works and what the effects of today's outsized deficits and debts could be on the national economy. The key target group was officers from the Ministry of Finance and some other Ministries, Departments and Agencies, namely from the Ghana Ministry of Finance (MOF) and Ghana Revenue Authority (GRA).

02 / 2015 – 03 / 2015	Kathmandu, Nepal	GIZ Nepal, Roland Steuerer and Ellen Kallinowsky	Consultant	Consultant for GIZ awareness program for government and stakeholders; development of criteria for a future <b>federal tax system</b> ; demands/needs analysis for the <b>Federation of Nepalese Chambers of Commerce and Industry (FNCCI)</b> and the <b>Inland Revenue Department (IRD)</b> of Government of Nepal. With the on-going political transition of Nepal, discussions about the future federal structure affect several processes, as well as the delegation of tasks to federal units (provinces). As the country has no experience on how to manage state finances in a federal system, several public and private institutions are interested to understand consequences and challenges for different stakeholders. Moreover, as the FNCCI is not very aware of how a taxation and revenue mobilization regime works in a federal structure, it requests inputs from knowledgeable experts who can give not only workable advice but also explain the implications of various systems worldwide.
01 / 2015	Cairo, Egypt	German University in Cairo, Prof. Dr. Mahmoud Abdel Kader	Visiting- Lecture	Hold <b>lectures</b> about various topics like e.g. "Economic impact of the financial crisis for Europe", "The Irish "National Asset Management Agency (NAMA)", "The German "Sonderfonds Finanzmarktstabilisierung (SoFFin)" and "The Spanish "Fondo de Reestructuración Ordenada Bancaria (FROB)"
02 / 2014 – 07 / 2014	Accra, Ghana	GIZ Ghana, Harald Küppers	Trainer	As part of its capacity development initiatives, GIZ GFG in partnership with Ghana MoF organized a Summer School on taxation in 2011. Following from the success of the Summer School it was up scaled to MoF Academy in 2012 in terms of scope, content and participation. By all indication the Academy has been institutionalised as one of the efficient means of capacity development and promotion of joint learning through inter-agency, departments, divisions and units. As a trainer of the MoF Academy 2014 I was the trainer of the courses " <b>Tax analysis and economic impact of taxes and subsidies</b> ", " <b>Introduction to financial markets</b> " and " <b>Cost Benefit Analysis</b> " and worked for the GIZ Good Financial Governance Programme.
09 / 2009 – 12 / 2012	Mosbach and Mannheim, Germany	Baden-Wuerttemberg Cooperative State University, Prof. Dr. Dr. Schwab and Prof. Dr. Blochmann	Lecture	Hold lectures about various topics like e.g. " <b>Money and Inflation</b> ", " <b>Macroeconomics</b> ", " <b>Microeconomics</b> " and " <b>Business English</b> ". All course were Bachelor courses.

08 / 2011 – 02 / 2012	Podgorica, Montenegro	UNDP Montenegro, Vladimir Djurkovic	Consultant	Consultant for design and implementation of capacity development programme in the area of fiscal equalization in Montenegro - Project “Strengthening mechanisms for public finance at the local level in Montenegro”, Post reference: MNE 11-058, Design specialized high-quality tailor-made training curricula focusing on the following topics and deliver trainings: <b>Curricula 1:</b> Planning municipal budget; and deliver two regional three-day trainings (south and north region of Montenegro) for target group representatives (representatives from municipal finance/budget departments, Ministry of Finance, Union of Municipalities of Montenegro, Human Resources Management Authority, etc.). <b>Curricula 2:</b> Implementation of a municipal budget; and deliver two regional three-day trainings (south and north region of Montenegro) for target group representatives (representatives from municipal finance/budget departments, Ministry of Finance, Union of Municipalities of Montenegro, Human Resources Management Authority, etc.). <b>Curricula 3:</b> Programme budgeting at the local level; of Montenegro) for target group representatives (representatives from municipal finance/budget departments, Ministry of Finance, Union of Municipalities of Montenegro, Human Resources Management Authority, etc.).
12 / 2011 – 02 / 2012	Manila, Philippines	GIZ Philippines, Dr. Herwig Mayer	Consultant	Consultant at the GIZ in Manila, presentation at the conference “Fiscal Decentralization after 20 Years: What have we got to show? What have we learned? Where do we go from here?” and writing an article about the <b>Philippine equalisation system</b> and compare the respective system with some international best practises, see also <a href="http://www.pced.gov.ph">www.pced.gov.ph</a>
02 / 2011 - 03 / 2011	Istanbul, Turkey	İstanbul Bilgi Universit, Prof. Dr Burhan Sentanar	Visiting Professor	Visiting Professor and hold a lecture entitled “ <b>European Economic Integration</b> ”.

04 / 2010 – 12 / 2010	Bad Honeff, Germany	InWent gGmbH (since 2011 GIZ), Dr. Werner Würtele and Dr. Annette Braun	Instructor	<p>Conception and implementation of the course "Public Financial Management" with the sub-topics:</p> <ul style="list-style-type: none"> <li>➤ General budget support, Sector budget support, Budget cycle, Stakeholders in the budget process, Revenue forecasting, External versus internal audit, International audit standards in line with INTOSAI,</li> <li>➤ Historical development of the PFM assessment tools, PEFA indicators, Results from the PEFA assessment, Resource taxation, Medium-Term Expenditure Frameworks, Performance Budgeting,</li> <li>➤ Possible options for the local and sub-national government borrowing systems, Risks and controls of local government borrowing, Institutional arrangements for fiscal transfer and their respective equalisation system, Resource taxation and Modernization of tax administrations.</li> </ul> <p>The courses participants were from Kenya, Kosovo, Egypt, Uganda, Mozambique, Cameroon, Ghana, Germany, Sri Lanka, Algeria and Gambia.</p>
2 / 2010	Madrid, Spain	Universidad Europea de Madrid, Dra. Águeda Benito	Lecturer	Lecture and hold a lecture entitled " <b>European Economic Integration</b> ".
07 / 2008	Hangzhou, China	Asian Development Bank, Mr. Klaus Gerhäuser	Short-term Consultant	Project title: <b>Local government indebtedness management – an international overview</b> , Present the Ministry of Finance, Government of People's Republic of China the possible options for their respective local government borrowing system. After a brief general international overview, the presentation has highlighted the legal framework of local borrowing, the budget auditing, the structure of the local creditors as well the revenue structure of the local authorities in Germany.
10 / 2007 – 12 / 2007	Eschborn, Germany	GTZ, Mrs. Annette Bähring and Mr. Roland von Frankenhorst	Consultant	Project title: <b>Fiscal decentralisation – future options for the German developing aid</b> , As team leader deliver an internal report for the GTZ headquarter. The report describes all areas of fiscal decentralisation and underlines the academic observations with the country case of Ethiopia, Ecuador, Indonesia, Serbia and Montenegro.



10 / 2006 – 12 / 2006	Addis Abba, Ethiopia	GTZ, Mr. Gerhard Mai Mr. Horst Matthaeus and Dr. Birger Nerré	Consultant	<p>Project title: <b>Options for Finance and Grants to Support Municipal Infrastructure Delivery in Ethiopia</b>, As team leader deliver an internal report for the GTZ, the World Bank and KfW in Ethiopia.</p> <p>This report examines the different options to finance local public infrastructure in Ethiopia based on the assumption that the federal government of Ethiopia will not provide any guarantees for local borrowing. Besides a detailed description of the local public finance system and the capital market in Ethiopia, the report also sets out some international successful practices in municipal infrastructure financing. Based on the observation of the Ethiopian case and the consideration of the international experiences, the report has two major pillars that very specifically identify actions required for implementation. On the one hand, the report recommends a number of feasible arrangements to generate a revenue enhancement of the local authorities in the existing intergovernmental framework. On the other hand, the report suggests a solution - for creditworthy as well as for potentially creditworthy urban local governments (ULG) - to finance their future demand of public infrastructure together with the national finance institutions as well as the international donors.</p>
03 / 2006 – 09 / 2006	Washington, USA	World Bank, Dr. Anwar Shah	Consultant	<p>World Bank Institute, Poverty Reduction and Economic Management Division (PREM), Carried out research on public finance issues, including co-authoring a paper on <b>financing of education in ten European countries</b>. Education Economics and the most important cross-country observations about education – like the PISA report by the OECD or the TIMSS by the IEA – focus only on international benchmarks to compare the knowledge capacity of pupils. This paper provides a general overview of the different forms to finance education in the framework of intergovernmental transfers as well as educational providers <b>in ten European countries</b>. We observe the educational system in Austria, Belgium, Denmark, France, Germany, Italy, Spain, Sweden, Switzerland and the United Kingdom and point out the similarities and national distinctions in the respective transfer system regarding education financing or the allocation mechanism for primary and secondary schools as well as universities.</p>
11 / 2005 – 12 / 2005	Lyon, France	University of Lyon 2, Dr. Laurent Guihéry	Guest Professor at the Minerve Program.	<p>In the position of <b>guest professor</b> of the Minerve Program I hold various lecture for graduate and undergraduate students in the are of business administration as well as economics, my course in the respective winter term were “<b>Principles of Monetary Policy</b>”, a Bachelor Course and “<b>Fiscal Federalism in Europe</b>”, a Master Course.</p>

10 / 2005 – 11 / 2005	Sarajevo, Bosnia and Herzegovina	Ministry of Finance, Prof. Dr. Paul Bernd Spahn	Visiting Economist	Visiting economist at the Governing Board of the Indirect Tax Authority at the Ministry of Finance. Provide two internal reports for the ITA. The first report deals with the impact of <b>oil and other commodities price fluctuations</b> to the Bosnian economy. The second report deals with the fiscal federalism in Bosnia and Herzegovina (BiH). Besides a detailed description of the development of the <b>fiscal federalism in BiH</b> since the Dayton peace process, the main focus of this report is to illustrate how the public finance system in BiH is designed and what the main differences between the Republika Srpska and the BiH Federation are. The report analyse the revenue disparities between the cantons and their respective municipalities, which are boosted by the origin or rather the derivation principle in tax collection, and present an equalisation system based on the VAT, which can minimise the fiscal gaps mainly in the Federation of Bosnia and Herzegovina (FBiH). Moreover, this report highlights the successful process and the unsolved problems of the recently introduced Value Added Tax in BiH. Especially the VAT introduction, the common Governance Board, the Indirect Tax Administration (ITA) and the newly formed common army and police force could be interpreted as signs of stabilisation for this fragmented federation.
01 / 2005 – 06 / 2005	Washington, USA	World Bank, Dr. Anwar Shah	Consultant	World Bank Institute, Poverty Reduction and Economic Management Division (PREM), Carried out research on public finance issues, including authoring a paper on <b>local government finance and organisation in Germany</b> , which was selected for publication in a recent World Bank series on government accountability edited by Anwar Shah. Two further paper about the German equalisation system and the local public finance system of <b>Norway, Sweden and Denmark</b> are under revision and will be published in 2009 by the World Bank. Moreover, I have participated at the “International Conference on Intergovernmental Transfers Including Health and Education Finance” of World Bank Institute in partnership with the Korean Institute of Public Finance, the Government of Italy, the Government of Canada and the Government of Korea in Seoul, Korea.

03 / 2002 – 03 / 2005	Frankfurt, Germany	University of Frankfurt	Research Assistant	Research Assistant at the Chair of Economics, esp. <b>Public Finance</b> (Prof. Dr. Paul Bernd Spahn), Apart from the research on my dissertation on “The financing of the local authorities in Germany – future fiscal reforms and methods of resolution in the European neighbouring countries” I was closely linked in teaching and research at the Chair of Public Finance. In the framework of Prof. Spahn’s lecture series “ <b>Microeconomics I</b> ”, “ <b>Macroeconomics I</b> ” “ <b>Macroeconomics II</b> “ <b>Public Finance I</b> ” and “ <b>Public Finance II</b> ” I have hold a number of lectures. Moreover, I have supervised 12 master thesis, mainly in the area of fiscal federalism, e-government and corporate income taxation. Finally I have organised the following seminars “Fiscal Reforms and Redesign of Governments in Federal and Unitary Countries – An International Comparison” a Bachelor Seminar in the winter semester 2004 / 2005, “Issues of International Taxation and Tax Policy”, Master Seminar in the summer term 2003 and the seminar “Fiscal Federalism” a Master Seminar, in the summer term Summer 2002
04 / 2008	Barcelona, Spain	Fundació Bosch i Gimpera	Short-term Consultant	Project title: <b>Estudi sobre el sistema de finançament dels governs subcentrals a Alemanya</b> , Deliver for the Ministry of Finance of Catalonia a report, which consists of an illustration of the concept of the fiscal equalisation among the states in Germany, of an evaluation of the regional fiscal equalisation in Spain and of some policy implication for the Spanish circumstances.
12 / 2007	Ottawa, Canada	Forum of Federation	Short-term Consultant	Project title: <b>Unity in Diversity: Learning From Each Other: Fiscal Federalism</b> , Deliver for the Forum of Federation a report entitled “Fiscal Equalisation and Fiscal Conflicts are Like the Chicken or Egg Question – Which Came First?”.
11 / 2007	San Sebastián, Spain	President’s office of the Basque Parliament and the Territorial Parliaments of Araba, Bizkaia and Guipuzkoa	Short-term Consultant	Project title: <b>Federalismo Fiscales y Europa</b> , Present the Basque Parliament and the Territorial Parliaments (Juntas Generales) of Araba, Bizkaia and Guipuzkoa the concept of the fiscal equalisation among the states in Germany and highlighted some policy implication for the regional fiscal equalisation in Spain. Furthermore, deliver a report of the pro and cons of fiscal solidarity and what are the impact for the Spanish regulations and in particular for the Basque county and the districts of Araba, Bizkaia and Guipuzkoa.
07 / 2007	Barcelona, Spain	CUIMPB – Centre Ernest Lluch	Short-term Consultant	Project title: <b>Comunidades Autónomas: Financiación, solidaridad y políticas de gasto</b> , Present the public finance system of Germany as well the organisation of the tax administration including the respective legal framework in Germany.
02 / 2007	New Delhi, India	Forum of Federation	Short-term Consultant	Project title: <b>University in Diversity – learning from each other</b> , Present the Forum of Federation a concept how fiscal equalisation systems can lower fiscal conflicts in particular the equalisation regulations in Ethiopia as well as Bosnia and Herzegovina.

07 / 2004	Salvador do Bahia, Brazil	Forum of Federation	Short-term Consultant	Project title: <b>1° Encontro Nacional de Administradores Tributarios</b> , Present the General Coordination of Tax Policy, Department of Finance of the State of Bahia the exact regulation of the German tax administration and the value added taxation in the framework of fiscal equalization among the federal states. Moreover, provide some policy implication for Brazil and in particular how to strengthen the taxation of goods and services.
08 / 2003	New Delhi, India	Forum of Federation	Short-term Consultant	Project title: <b>Federalism in A Globalising World – How Can States Contribute to Competitive Environment</b> , Present the National Institute of Public Finance and Policy (India) the exact regulation of the German fiscal equalization among the federal states as well as the financing of the German local authorities. Moreover deliver a report named “The German Fiscal Federalism: In a State of Flux” and provide some policy implications for India.
07 / 2003	Ottawa, Canada	Government of Canada, Privy Council Office	Short-term Consultant	Project title: <b>Fiscal Capacity and Canadian Cities</b> , Present the Privy Council Office of the Government of Canada the financing of the local authorities in Europe, in particular the local public finance system of Switzerland, Denmark and Germany.
04 / 2003	Madrid, Spain	Instituto Nacional de Administración Publica	Short-term Consultant	Project title: <b>Séptimas Jornadas sobre Temas Contemporáneos de Gobiernos y Administración Local en España</b> , Present the Spanish Federation of Municipalities and Provinces the local public finance system of Switzerland, Denmark and Germany. Moreover, deliver a report about the local public finance system in Germany, Switzerland, France, Croatia, Denmark and Scotland and provide some policy implication for Spain.
10 / 2002	Barcelona, Spain	European Institute of Public Administration	Short-term Consultant	Project title: <b>Financing Local Authorities in Europe: A Comparative Analysis</b> , Present the Government of the Autonomous Community of Catalonia the exact regulation of the German fiscal equalization among the federal states as well as the German (local) trade tax.
03 / 1999 – 09 / 2004	Straßburg, France	European Parliament	Scientific Employee	Worked as scientific employee for a Member of the European parliament about public finance issues mainly in the area of <b>VAT taxation and double taxation</b> . Policy formulation experience. Activities related to the assesion of the budgetary impact of decision taken and scenarios chosen applied.
08 / 1997	Figueres, Spain	Binfijet, S.L.U.	Short-time Employee	Worked as short-time employee in a private tax counsellor office about <b>double taxation and VAT taxation</b> .
05 / 2002 – 12 / 2004	Bad Homburg, Germany	European Academy for Financial Planning	Lecture	Hold lectures about various topics like e.g. “ <b>Monetary Policy</b> ”, “ <b>Macroeconomics</b> ”, “ <b>Microeconomics</b> ” and “ <b>Principle of Economics</b> ”. All course were Bachelor course.

10 / 2003 – 06 / 2009	Lyon, France	University of Lyon 2	Lecture at the Minerve Program	Hold lectures about various topics like e.g. <b>“Principles of Economics”</b> , Bachelor Course, Winter 2008 / 2009, <b>“Public Finance”</b> , Master Course, Winter 2008 / 2009, <b>“The World Bank: Boon or Bane for Developing Countries?”</b> , Bachelor Course, Winter 2007 / 2008, <b>“Principles of Monetary Policy”</b> , Bachelor Course, Winter 2005 / 2006, <b>“Fiscal Federalism in Europe”</b> , Master Course, Winter 2005 / 2006, <b>“Public Finance and Fiscal Policy in the European Context”</b> Master Course, Winter 2003 / 2004
10 / 2000 – 08 / 2002	Berlin, Germany	Lower House of German Parliament	Scientific Employee	Worked as scientific employee for a Member of the German parliament about public finance issues.

16. **Other relevant information** (e.g., Publications)

A-Monographs

1. Werner, Jan (2008): Das deutsche Gemeindefinanzsystem: Reformvorschläge im Kontext der unterschiedlichen Einnahmenautonomie der lokalen Gebietskörperschaften in Europa, Frankfurt am Main, Germany, Peter Lang, page 1-418.

B-Edited volumes

2. Sucky, Eric / Kolke, Reinhardt / Biethahn, Niels / Werner, Jan and Günther Koch (2017): Mobility in Globalised World 2016, Logistik & Supply Chain Management Issue 16, Bamberg, Germany, University of Bamberg Press, page 1-335.
3. Sucky, Eric / Werner, Jan / Kolke, Reinhardt and Niels Biethahn (2016): Mobility in Globalised World 2015, Logistik & Supply Chain Management Issue 13, Bamberg, Germany, University of Bamberg Press, page 1-257.
4. Sucky, Eric / Werner, Jan / Kolke, Reinhardt and Niels Biethahn (2015): Mobility in Globalised World 2014, Logistik & Supply Chain Management Issue 12, Bamberg, Germany, University of Bamberg Press, page 1-267.
5. Sucky, Eric / Werner, Jan / Kolke, Reinhardt and Niels Biethahn (2014): Mobility in Globalised World 2013, Logistik & Supply Chain Management Issue 10, Bamberg, Germany, University of Bamberg Press, page 1-225.
6. Biethahn, Niels / Werner, Jan / Sucky, Eric and Reinhard Kolke (2013): Mobility in Globalised World 2012, Logistik & Supply Chain Management Issue 9, Bamberg, Germany, University of Bamberg Press, page 1-265.

7. Werner, Jan / Sucky, Eric / Biethahn, Niels and Grube, Gerd (2012): Mobility in Globalised World, Logistik & Supply Chain Management Issue 6, Bamberg, Germany, University of Bamberg Press, page 1-188.

### C-Publications in scientific journals

8. Werner, Jan (2012): International perspective for a sound intergovernmental finance system in the Philippines in *Philippine Review of Economics*, Volume 49, Issue 1, page 149-178.
9. Werner Jan (2009): Educational Finance in Western Europe: Some Experience from a Tangled Web in *Journal of European Economy*, Volume 8, Issue 2, page 126-147 and continued Volume 8, Issue 3, page 256-270.
10. Werner, Jan (2009): Public Administration in the Education Sector: Boon or Bane for Western Europe? in *International Public Management Review*, Volume 10, Issue 2, page 1-22.
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