Public finance – the collection, allocation and expenditure of public resources – is one of the defining functions of a state. In post-conflict transitions, it is the means by which the state manages competition for scarce resources, pays police, teachers, and election workers, and funds repairs to utilities and the restoration of basic services. Yet, despite its importance, surprisingly little research has been done on how national and international actors can better support this core dimension of the state.

The Center on International Cooperation (CIC) is undertaking a two-year research program on post-conflict public finance, in collaboration with the Political Economy Research Institute (PERI) at the University of Massachusetts, Amherst. This is one component of CIC’s broader “Peacebuilding as Statebuilding” Program.¹ In this first phase of research, the Center has commissioned six country case studies (Afghanistan, Cambodia, East Timor, Guatemala, Palestine, and Uganda) and two thematic papers (monetary policy and debt management). These studies examine the national and international context shaping public finance, budget measures taken, and their links to political, security and economic aspects of post-conflict transitions. By focusing on public finance, they shed light on a critical but overlooked dimension of how both peace and states are built. At this meeting, authors submitted first drafts of these eight studies which were discussed and reviewed by CIC program staff and the project’s Public Finance Advisory Board.

A. Comparative Issues for Country Case Studies

The six post-conflict cases selected have important similarities as well as political, economic and institutional differences shaping the post-war transition broadly and public

¹ CIC’s Program on Peacebuilding as Statebuilding is supported by the UK’s Department for International Development, the Carnegie Corporation of New York, Government of Norway, and the William and Flora Hewlett Foundation.
finance specifically. Variation in these prior conditions have implications for public finance that are explored in case studies. Some factors may be more significant in certain types of settings than others.

All six countries have experienced civil conflict but in two cases, significant conflict continues (Uganda and Palestine). In Uganda, a single guerrilla organization consolidated control over most of the country without an international peace operation in contrast to the other cases which involved international peace operations. East Timor was temporarily under direct UN administration prior to independence. Cambodia and Guatemala achieved peace through negotiated peace agreements monitored with international assistance. Afghanistan was an example of international intervention and a Bonn Agreement framework. Palestine’s peace process continues.

Among the six countries, Guatemala and Palestine had per capita incomes at the time of transition that were higher, in relative terms, than those of Afghanistan, Cambodia, East Timor, and Uganda. Cambodia is the only country with significant resources from natural resource extraction (forestry).

Revenue collection as a percentage of GDP is often used as a rough indicator of state legitimacy and this measure ranged from less than 5% in post-war Afghanistan to 10% in Guatemala and 17.7% in East Timor, according to IMF estimates for 2004. Finally, the six countries include a mix of “older” cases, such as Uganda, Cambodia and Guatemala that allow us to study the medium-term implications of decisions taken in the immediate post-war period as well as more recent transitions such as Afghanistan and East Timor where the international community has applied new approaches (i.e., multi-donor trust funds to channel budget support). Palestine is still in transition.

1. Uganda

Uganda has been consistently cited as one of the most successful cases of post-conflict statebuilding in Africa. In addition, the considerable time that has elapsed since the beginning of the transition provides an opportunity to examine the consequences of early policy choices. Today, almost twenty years into this transition, could represent a critical juncture as President Museveni moves to prolong his Presidency – seemingly shifting from a strategy of democracy delayed to democracy denied. In the public finance arena, Uganda has become a testing ground for many internationally-promoted innovations in expenditure management and budget execution. What is the model of the state being constructed in Uganda and how have public finance issues shaped and been shaped by this model? What have been its implications for peace, the well-being of Ugandans and regional stability?

The authors find a highly mixed record. There has been success in sustaining economic growth, controlling inflation, and attracting foreign and domestic investment. But this has been matched with growing inequalities and delays in political reform. Uganda remains highly dependent upon foreign aid, on a small number of primary commodity exports, and on the centralized and personalized rule of Museveni, raising questions
about the sustainability of a Uganda model. On the expenditure side, investments in health and education have translated into gains in safe water and sanitation, educational attainment and nutrition except in the North where poverty is almost twice the national average. Major expenditure “leakages” prevent further gains in access to and quality of public services. The war in the North and involvement in regional military conflicts continue to consume large military expenditures. On the revenue side, tax reform has made the system less regressive but weak revenue effort (equivalent to 11% of GDP in 2002) is contributing to rising budget deficits and debt. A narrow tax base, tax evasion, and corruption are all contributing factors. Initial improvements in revenue collection that accompanied the establishment of an autonomous Uganda Revenue Authority in 1991 had tapered off by 1995. The paper argues that greater efforts to use the tax system as a tool to promote job creation would place fiscal policy at the service of increased living standards and poverty alleviation, finally addressing some of the root causes of conflict.

Discussion focused on current challenges in Uganda, including recent efforts to restructure the Uganda Revenue Authority. Are such “agencies of restraint” a useful approach in post-conflict settings? If current efforts to mediate an end to the LRA conflict were successful, what new fiscal policies would this entail? Why has Uganda received a relatively greater portion of aid in the form of budget support than some other cases studied? Delays in political reform and rising inequality led to an end to the donor “honeymoon” with Uganda beginning in the mid-1990s. What are the risks and opportunities now presented by greater donor willingness to condition budget support and broader assistance to Uganda?

2. Cambodia

In its time, the UN Transitional Authority in Cambodia (UNTAC) was the largest and most intrusive UN peace operation ever mounted. In the early 1990s in Cambodia, there was no effort to establish multi-donor trust funds that could facilitate budget support; instead there was an almost total bypass of the government budget. The international focus on elections and security was not combined with a comparable focus on state institutions. Did this have an important impact on subsequent developments or were domestic factors more important? The case study reviews public finance developments over the past 14 years as both cause and effect of multiple political, social and economic shifts.

Since Cambodia’s peace agreement was signed in 1991, there has been success in sustaining peace but this is qualified by severe lags in democratization, statebuilding, and development. The 1993 elections were won by the FUNCINPEC Royalist Party but the Cambodia People’s Party (CPP), effectively controlling the military, refused to yield power. This forced FUNCINPEC into a coalition government with the CPP for the next four years. In 1997, the CPP seized power in a coup and has subsequently consolidated its grip on the state apparatus and political life in Cambodia. Public finance reforms floundered under the paralysis of the coalition government and have fared little better
under the CPP. The government has been increasingly marked by severe corruption and lack of transparency. Civil society, the national assembly, and judicial institutions remain weak. Exploitation of forestry resources has been a key source of financing for the CPP. There has been a gradual shift away from military toward social expenditures but with no discernible impact on health and education outcomes. Cambodia remains highly dependent on aid but donor fragmentation has been a serious problem. Aid roles have been shared untidily and Cambodian ministries have been caught between contradictory advice from international technical advisors. The policy dialogue has also been fragmented. In 1997, the IMF argued that just the unaccounted for revenue from diverted natural resource rents was equivalent to 10% of GDP and announced that all IMF aid would be frozen until this problem was addressed, but this stance failed to generate a united front among donors. Total tax collection today is only 11.7% of GDP.

Discussion focused on several questions. Was Cambodia truly a “heavy footprint” approach or was international influence applied unevenly? Did the international community miss important opportunities to focus on institution-building early in the transition, as Michael Doyle has argued or was there simply insufficient domestic “space”? Further into the transition, would a united donor approach to conditionality have improved fiscal policy, natural resource management or institution-building given heavy reliance on aid? Which current problems can be traced back to war-related legacies (i.e., the shadowy role of the military) and which cannot?

3. Guatemala

The 1996 Guatemalan peace accords that marked the close of a 37-year civil war were atypical in that they included specific provisions on tax and expenditure in a broad “Socio-economic Accord”. Weak democratic institutions and severe inequality were seen as root causes of the conflict and the Accords called for a 50% increase in the revenue/GDP ratio by 2000 (reaching a target of 12% of GDP) to fund institutional and social investments, 50% increases in social expenditure, increased progressivity in tax and expenditure, and strengthened budget controls. As the paper describes, efforts to fulfill these commitments sparked years of dialogue that ultimately resulted in impasse, rather than the broad-based national consensus on a “Fiscal Pact” that many had sought. The negotiation process may actually have served as a screen for governments and political parties to avoid taking decisive action themselves. A package of Constitutional reforms passed the Congress but was rejected in a national referendum in 1999. Soon thereafter, burgeoning corruption (particularly under the Portillo administration, 2000-04) undercut state legitimacy and the public’s willingness to pay higher taxes. The window of opportunity closed.

Today, revenue is estimated at 10.8% of GDP, still the lowest in Latin America. Social expenditure rose to from 9.4 to 13.8% of GDP in the year following the peace accords but had slipped back to 12% by 2004. Due to persistently weak budget execution, actual expenditures can be as much as 20% below this amount. An analysis of both tax and expenditure incidence shows few elements of progressivity in either. Today, indices continue to rank Guatemala as one of the most unequal societies in the world.
Discussion focused on why there was sufficient support to include the fiscal provisions in the Accords but not sufficient support to implement them. What roles were played by international actors, the business sector, and others? Although Guatemala did have clearly established public institutions, was it nonetheless a “weak” state given low tax/GDP ratios, woefully inadequate service delivery and a legacy of state repression? Why did failures to increase revenues effectively “hold hostage” funding of peace-related priorities which might have been financed through debt or aid? What lessons can other countries draw about the Guatemalan experience and incorporation of fiscal elements into peace agreements more broadly?

4. East Timor

The UN Transitional Administration in East Timor (UNTAET), launched in 1999, explicitly sought to build an East Timorese state even as it directly administered the territory, pending independence in 2002. The paper argues that international trusteeship on behalf of East Timorese failed to take into account national preferences and focused insufficient efforts on capacity-building, generating legacies that complicate public finance and governance today. The paper argues that some period of international administration was necessary since East Timorese were unprepared to take charge immediately, but that a smaller international presence focused on knowledge transfer might have been more effective and would have left more “space” for East Timorese political judgments to be blended with international technical recommendations. Today East Timor is at peace but state institutions are weak, financially unsustainable and increasingly vulnerable to corruption.

In the attempt to build a sustainable public finance system, several new taxes were introduced, bringing revenues to 12.5% of GDP, including import duties, an income tax and excise taxes (although a very high proportion of the relatively highly taxed items like alcohol and tobacco were available at duty free prices to most international staff). In general, efforts to tax salaries paid by international agencies or their grantees, contractors, and service providers were less successful and faced strong opposition from the UN and donors. The authors question early decisions made by international advisors to impose a modest income tax to set the tone and demonstrate local tax effort to donors, arguing that later imposition would have permitted consultation and assisted small business to gain their footing. The paper also argues that initial revenue targets set by the IMF were considered unrealistic by Timorese and rarely challenged by UNTAET.

On the expenditure side, timely establishment of a multi-donor trust fund was essential to fund recurrent expenditure. It was criticized, however, for failing to adequately fund East Timorese priorities. East Timor leaders saw a domestic rationale for an adequate army (i.e., recognizing the historic contribution of the resistance movement, Falintil, and speeding their formalization into regularized forces) while donors were initially not even willing to provide emergency food aid to what they perceived to be “local bandits.” Likewise, East Timorese leaders viewed agriculture as a central plank of a “pro-poor budget” which donors felt should be focused on traditional investments in health and
education. Although health and education are critical in the long-run, the authors argue that the immediate decline in agricultural production (with the removal of Indonesian subsidies) exacerbated rapid urbanization and unemployment borne by the state and society today.

**Discussion** focused on the critical challenge of capacity-building. Why didn’t more knowledge transfer occur under UN administration and what could have been done to avoid sidelining East Timorese? Were there really no qualified East Timorese to fill government posts or was there a failure to adequately tap capacity in the diaspora and elsewhere? Did it make sense for the UN to lead on capacity-building and the World Bank to lead on policy? How much of the capacity gap was attributable to the relatively higher wages offered by international agencies, perhaps the single greatest economic impact of the UN presence?² And is it true that the UN opted for a large public administration over the objections of President Xanana who favored a “lean,” more affordable administration?

5. Afghanistan

Afghanistan is a case of an international intervention propelled by a global war against terror. Through the combined efforts of Afghans and the UN, it came to focus increasingly on statebuilding. The primary author of the paper, former Finance Minister Ashraf Ghani, views the budget cycle as “the lynchpin of the state.” The paper outlines specific steps taken to gradually reassert the state’s authority in a number of strategic dimensions, including: (i) reestablishing control of the money supply; (ii) improving controls on unauthorized public expenditure; (iii) building reliable payroll systems; (iv) seizing control of first central and then remote customs posts (with assistance from international troops); and (v) centralizing revenues collected by multiple public authorities into a Single Treasury Account. All of these measures contributed to the strategic objective of progressively increasing the portion of public expenditures financed by domestic revenue collection. Success in this last objective, the paper argues, is the core indicator of the sustainability of the state and its legitimacy in the eyes of its citizens.

Each of these efforts to “reassert the decision rights of the state” confronted significant obstacles. One central challenge came from local commanders and militias who had scrambled to fill the power vacuum after the Taliban’s collapse. The Finance Ministry regained control by drawing on the authority of the Presidency, using leverage over the formal budget process, and prevailing on reluctant international troops to assist. The effort was also able to draw on a national legacy of rules-based public administration and strong popular support for a restoration of a unitary state. But challenges to “state decision rights” also came from another source: international donors. Their allocative decisions and idiosyncratic operating procedures threatened to undercut the national budget process and fragment public policy. The greatest constraint in post-conflict transitions, the paper argues, is leadership and management. Yet the aid system, rather

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than harnessing these for recovery, instead monopolizes them. More than half of the Finance Minister’s time was spent managing donors instead of pushing forward domestic reforms. The paper outlines an eight-point effort by the Finance Ministry to attract aid while channeling it toward efforts that would reinforce state institutions. As a result, an increasing proportion of aid was delivered as direct budget support, helping to finance a series of government-coordinated national programs. A multi-donor trust fund alleviated the fiduciary concerns of contributors and regular reports by its international monitoring agent also helped the Ministry to identify and target systemic weaknesses.

Discussion focused on the challenges that remain. Are reforms still tenuous or irreversible and how important have individuals been? Could reforms be undercut by regional factors? How can financial controls be strengthened -- not only to address fiduciary concerns of donors but also to buttress state legitimacy and effectiveness? Current efforts to impose a rental withholding tax still face opposition. How can information on the budget be made available to the public in an understandable format? Will the exploding drug trade have direct or indirect fiscal implications? What is the proper balance of centralization and delegation of authority as Afghanistan’s transition progresses? Despite severe aid problems, how was donor performance relative to other cases? Was the emphasis on “embedded advisors” effective or ineffective and why?

6. Palestine

Palestine is a case of quasi-statebuilding in the midst of ongoing conflict. The Palestinian Authority (PA) was set up in the West Bank and Gaza in 1994 as the foundation of a future state. It has exercised varying degrees of authority over a patchwork of non-contiguous zones. In 2001, permanent status negotiations were swept away by the violence of the intifada and Israel reoccupied large areas of the West Bank. Public finance has been dominated by acute dependence on Israel, economic instability, and a neo-patrimonial approach to regime consolidation under Arafat.

Israel controls all international borders of the West Bank and Gaza, collecting customs and providing a portion to the PA. It also effectively controls monetary policy since the PA has no separate currency. In its first six years, the PA gradually increased domestic revenue collection. In 1999, total revenue mobilization was 20.8% of GDP, a healthy level by the standards of the developing world, but 62% of these revenues came from Israeli-collected duties at the border. Donors provided budget support and project-based assistance although rarely matching the size of original pledges. On the expenditure side, donor-driven public investments led to spiraling state operations and maintenance obligations, making it difficult to control of spending. In addition, public employment grew steadily, driven by population growth and patronage-based appointments. Concerns grew regarding misuse of public funds. Arafat tolerated or even encouraged the non-transparent spread of public revenues as a tool to reward supporters, particularly in the security services. The IMF estimated that 15% of revenues were being diverted to accounts outside the control of the Ministry of Finance during 1995-2000.
The explosion of the intifada in late 2000 was followed by Israeli restrictions on Palestinian mobility and labor access, suspension of customs duties transfers to the PA, and reoccupation of most areas of the West Bank. The result was “one of the deepest recessions in modern history.” Public employment grew further, driven by pressure to cushion contraction of the economy. Unwilling to let the PA collapse, Arab and European donors provided budget support through the World Bank-administered Holst Trust Fund which established fiduciary benchmarks. A reformist Finance Minister was appointed who improved core systems of transparency and accountability but made limited headway with Arafat-controlled pockets in the President’s Office and security services. The PA ran a massive deficit in 2005 and the current fiscal situation appears unsustainable. Throughout this period, however, skilled Palestinians were credited with keeping schools and clinics operating, requiring less emphasis on TA than in other cases.

Discussion focused on the future prospects for the Palestinian Authority and the Palestinian state. How will Arafat’s death and the Israeli withdrawal from Gaza impact developments? Will Arafat’s neo-patrimonial legacy undercut Fateh’s electoral prospects, especially when Hamas is positioning itself as an anti-corruption party? How much patronage is an inevitable or even necessary dimension of regime consolidation and at what point does it become a threat both to state legitimacy and fiscal sustainability? Should PA budgets be seen as budgets to support post-war statebuilding or (as Arafat might have argued) as war-time budgets?

7. Monetary Policy

Currency and other dimensions of monetary policy often have key symbolic importance for statebuilding, in addition to their economic role. The successful provision of a stable currency and the promotion of efficient means of payment lend credibility to the state. The study analyzes the interface between monetary policy and statebuilding in the aftermath of violent conflict, drawing on recent experiences in Bosnia, Kosovo and Afghanistan. It recognizes that while a policy of deliberate inflation (above say 4 or 5 percent) cannot be justified on the grounds of economic growth and development per se, it might be justified on the grounds that it is the only way to increase the revenue of the government needed for valuable peace-related expenditures. Nonetheless, the paper argues that this is a tool that may be difficult to control in practice and that supplemental aid is a preferable source of financing.

Regarding exchange rate regimes, the paper argues that the coherence of the policies and actions to implement monetary policy are more important than the choice of the regime itself. On sequencing, the paper argues that identification of a monetary regime and establishment of cash payment systems are two typical priorities in the immediate post-war period, followed by other dimensions of monetary policy, such as establishment of non-cash systems of payments and the banking system more generally.

Discussion centered on the motivations behind currency decisions and, specifically, the importance of economic vs. political factors in shaping that decision. What policy choices are confronted in the establishment or restoration of Central Bank functions? Are
there acceptable levels of inflation in post-war settings? Despite the potential importance of printing money to finance budget deficits, why have some post-conflict governments (i.e., Afghanistan, Bosnia) closed off this option by accepting the no-overdraft rule?

8. External Debt

This case study analyzes the interface between debt policy and statebuilding in the aftermath of violent conflict. The study reviews experiences over the past decade, drawing on experiences in Mozambique, Uganda and DRC. Debt management raises several critical issues for post-war states, including the immediate need to clear debt arrears with the international financial institutions to avoid delays in the provision of post-war assistance. A second issue involves arrangements with private creditors. In addition, the paper explores whether post-war countries merit special treatment in the debt arena. Specifically, the paper explores efforts to invoke the doctrine of “odious debt” (i.e., debt incurred by prior regimes now considered illegitimate and/or which can be credibly claimed to have stolen or wasted credit resources) as a means to reduce debt-service burdens.

Discussion centered on the extent to which external debt-service burdens impacted the outcomes of peacebuilding initiatives. For example, to what extent were the outcomes in specific countries the result of features specific to those countries; and to what extent did they result from systemic features of post-conflict transitions and/or policies of external assistance actors? Regarding the current initiative for Highly Indebted Poor Countries (HIPC), is there a case for a special “window” for post-war states given the unique challenges and opportunities they face? Regarding odious debt, does the recent Iraqi experience open greater policy space to address this issue?

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For additional information regarding the research project on Public Finance and Post-conflict Statebuilding, please contact the Center on International Cooperation at 212/998-3680 or the Political Economy Research Institute at 413-577-0816.
AGENDA

POST-CONFLICT PUBLIC FINANCE AUTHORS MEETING
Greentree Conference Center

Sunday, June 19

7:30pm-9:30pm Dinner and program

- Shepard Forman, Welcome
- Madalene O’Donnell, Structure of the Meeting
- James Boyce and Barnett Rubin, Initial Framing Remarks
- Discussion

Monday, June 20

8:30am-8:45am Introduction: Structure of the Day

8:45am-10:00am Thematic study 1: Monetary Policy
   Chair: Jim Boyce
   Discussants: Larry McDonald and Barnett Rubin (15 minutes)
   Author Response: Warren Coats (10 minutes)
   Discussion

10:00am-11:45am Thematic study 2: External Debt Management
   Chair: Barnett Rubin
   Discussants: Léonce Ndikumana and Gilles Alfindari (15 minutes)
   Authors Response: Tilman Brück and Patricia Alvarez-Plata (10 minutes)
   Discussion

11:45pm-1:00pm Country study: Cambodia
   Chair: Madalene O’Donnell
   Discussants: Barbara Nunberg and Jim Boyce (15 minutes)
   Discussion

2:15pm-3:30pm Country study: Guatemala
   Chair: Barnett Rubin
   Discussants: Madalene O’Donnell and Jim Boyce (15 minutes)
   Author Response: Pablo Rodas Martini (10 minutes)
   Discussion

4:00pm-5:15pm Country study: Palestine
   Chair: Jim Boyce
   Discussants: Ibrahim Elbadawi and Susan Woodward (15 minutes)
   Author Response: Rex Brynen (10 minutes)
**Tuesday, June 21**

**8:30am-8:45am** Introduction: Structure of the Day

**8:45am-10:00am** Country study: **Afghanistan**  
*Chair: Shepard Forman*  
Discussants: Steve Symansky and Barnett Rubin (15 minutes)  
Discussion

**10:00am-11:45am** Country study: **East Timor**  
*Chair: Jim Boyce*  
Discussants: Scott Gilmore and Shepard Forman (15 minutes)  
Authors Response (*via conference call*): Michael Francino and Emilia Pires (10 minutes)  
Discussion

**11:45pm-1:00pm** Country study: **Uganda**  
*Chair: Barnett Rubin*  
Discussants: Beatrice Kiraso and John Toye (15 minutes)  
Authors Response: Léonce Ndikumana and Justine Nannyonjo (10 minutes)  
Discussion

**2:15pm-4:00pm** Cross-cutting Issues and Preliminary Conclusions

**4:30pm-5:30pm** Future Research: Defining the Agenda for Phase II

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**LIST OF PARTICIPANTS**

1. **Gilles Alfandari**, Economist, World Bank, Low-income Countries Under Stress (LICUS) Unit
2. **Patricia Alvarez-Plata**, DIW Berlin/German Institute for Economic Research, Department of International Economics
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4. **Tilman Brück**, DIW Berlin/German Institute for Economic Research, Department of International Economics
5. **Rex Brynen**, Professor, McGill University, Department of Political Science
6. **Charles Call**, Assistant Professor, American University, School of International Service and International Peace Academy
7. **Warren Coats**, Consultant, Bearing Point and Senior Monetary Advisor, Central Bank of Iraq
8. **Ibrahim Elbadawi**, Labor Economist, World Bank, Development Economics Research Group
9. **Abda El-Mahdi**, Managing Director, UNICONS, Khartoum and former Minister of State of Finance and National Economy, Sudan
10. **Shepard Forman**, Director, Center on International Cooperation, New York University
11. **Scott Gilmore**, Executive Director, Peace Dividend Trust
12. **Antoine Heuty**, Public Finance Economist, Poverty Group, Bureau for Development Policy, United Nations Development Programme
13. **Stephen Jackson**, Associate Director, Conflict Prevention and Peace Forum
14. **Beatrice Kiraso**, Member of Parliament and Chair, Public Finance Committee, Uganda, Member, Parliamentarians for Global Action
15. **Simon Lee**, Public Finance Advisor, Post Conflict Reconstruction Unit (PCRU), United Kingdom
16. **Larry McDonald**, Director, Financial Reconstruction and Stabilization Task Force, US Treasury Department
17. **Justine Nannyonjo**, Research Department, Central Bank of Uganda
18. **Léonce Ndikumana**, Associate Professor, University of Massachusetts/Amherst, Department of Economics
19. **Barbara Nunberg**, Sector Manager, World Bank, Public Sector and Governance, East Asia and Pacific Region
20. **Madalene O’Donnell**, Statebuilding Program Coordinator, Center on International Cooperation, New York University
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25. **Gebresellassie Yosief Tesfamichael**, Consultant, former Minister of Finance, Eritrea
26. **John Toye**, Director, Centre for the Study of African Economies, University of Oxford
27. **Sheetal Vyas**, UK Department for International Development, Policy Division
28. **Susan Woodward**, Professor of Political Science, The Graduate Center, City University of New York
29. **Benaiah Yongo-Bure**, Department of Liberal Studies, Kettering University