

African Union Self-Sustainable Financing Reform and its Challenges

¹Tesfaye Molla, & ²Teshome Shunde

¹*Institute of Foreign Affairs, Ethiopia*

²*Ministry of Foreign Affairs, Ethiopia*

Article DOI: 10.48028/iiprds/ijasepsm.v12.i2.04

Abstract

The problem of over dependence on partner funding, overlapping and unclear mandate among organs, and limited institutional capacity were some of the major drives initiated the African Union (AU) institutional and financial reform. To improve the situations, the policy organs have taken number of financial reform-oriented decisions that recognize the need to take practical and concrete measures to self-sustainably finance its activities through contributions from Member States by achieving pre-set financial autonomous targets in 2020. Thus, this study examines the implementation of financing strategies to achieve its aspirations of financial autonomy and the challenges associated with the implementations of the decisions. Qualitative dominant mixed method was adopted and data were collected from key informants, archives of the African Union Commission, and other secondary sources such as articles, newspaper and websites. While the quantitative data were analyzed using simple descriptive statistics, the qualitative data were analyzed using thematic content analysis. It is found that soliciting sufficient funds from sources within Africa that makes it predictably and reliably finance its activities remain existential challenge to realize the aspired visions of the continent. The Union has been experiencing lack of consensus in negotiations and commitment in implementations among member states, and beset by ineffective oversight mechanism, donor-influence and interference, and inefficiency and lack of institutional capacity. It can be concluded that despite its strong aspiration to self-sustainable by the financial year 2020, the AU is in short of achieving targets of financing its activities; thus, it has remained largely dependent on partner funds.

Keywords: *Self-Sustainable, Challenges, African Union, Financial Reform*

Corresponding Author: **Tesfaye Molla**

First Published: <https://journals.rcmss.com/index.php/ijapsm/article/view/900/770>

<https://internationalpolicybrief.org/international-journal-of-advanced-studies-of-economics-and-public-sector-management-volume-12-number-2>

Background to the Study

The African Union (AU) came into existence through transformation of its predecessor, the organizations of African Union (OAU), in 2000. The idea of transforming OAU to AU has been reviving since the mid-1990s when the former through time has become the weakest and at its most disappointing stage when it comes to dealing with serious internal problems of its member-states (Alemu, 2018; Kimenyi, 2015). This has raised a need for the Union to reform its organs and structures consistently to meet the drastically changing global challenges and opportunities. As part of initiative to transform the Union, the Assembly at its Kigali Summit in 2016, has mandated Paul Kagame, the President of Rwanda, to prepare report with options and recommendations to further institutional reforms of the Union. One of the key findings of the Kagame report is that the AU is neither financially independent nor self-sustaining, relying instead on partners funding for much of its financing needs (Kagame, 2017). The report has suggested recommendations on how the institution could increase its effectiveness to help fulfill the continent's aspirations. From this time onward, the issue of the financial reform of the AU has become the major part of the AU reform agenda under the name "Institutional and Financial Reform of the AU".

Accordingly, since 2016 the African Union has been undertaking the institutional and financial reforms that range from structural reengineering of its organs, to looking into the alternative sources of funding from within the Africa to finance its activities; thereby reducing overdependence on development partners. The Executive Council of the AU has then developed modalities to implement and examine alternative sources of financing the Union. As part of assessing alternative sources to raise funds from within Africa, the Assembly has instituted 0.2% levy on eligible imports into the continent to finance the AU operation, program and peace support budget (AUCc, 2016). It is to be implemented starting from the fiscal year 2017 and the amounts collected to be automatically paid into the account opened for the AU at the Central Banks of each Member State until it is transmitted to designated peace fund account of the Union.

Objective of the Study

Thus, the objective of this study is to examine the implementation of financing strategies to achieve its aspirations of financial autonomy and the challenges associated in practical implementations. Qualitative dominated mixed research method was employed to validate the findings. To assess the financial status of the Union vis-à-vis the situation before reform practice, the financial performance data were retrieved from the archives of the Commission for years from 2011-2020 and analyzed by using simple descriptive statistics. The qualitative data were analyzed using thematic content analysis. Data were collected from eight key informants (diplomats accredited to AU in Addis Ababa and staff of the Commission), the archives of the African Union Commission, and other secondary sources such as articles, newspaper and websites.

Rationale for Institutional and Financial Reform of the AU

The universal administrative reform movement in public management has obviously been driven by the fiscal stresses brought about by changes in the international economic system

and by the unrelenting demands for services and regulations to be responded by the government (Peter, 1990). A well-functioning and effective AU is crucial to the social, political and economic advancement of Africa (Mwangi, 2015). But the Union has been overwhelmed with a number of challenges; the most pressing are being a lack of financial autonomy, rendering it unable to address some of Africa's protracted civil conflicts (Michelle, 2018). These problems could not be easily addressed due to lack of capacity, especially financial resources, hence the AU's dependency on external donations remains. It is to tackle this backdrop that the AU leadership, at its 28th Ordinary Summit held in Addis Ababa, Ethiopia (2017), has tasked President Paul Kagame of Rwanda to champion Institutional Reform of the Union. The key findings of the Kagame assessment were that the Union is in the crisis of decision implementations, multitude focus areas, overdependence on partner funding, overlapping and unclear mandate among organs, limited capacity, lack of accountability and inefficient working methods in both the Commission and the Assembly (Paul, 2017). In order to address these challenges, the report made two key recommendations that the AU's agenda should be focused on fewer priority areas, and that the division of labor between the African Union, regional economic communities (RECs), regional mechanisms, the member states and continental institutions should be clarified.

The Assembly also decided to realign AU institutions in order to deliver against those priorities and undertook to review and update the mandate and structure of key organs and institutions (AU, 2017). On the Institutional Reform of the AU, the Assembly has set out a comprehensive reform agenda. The Commission is the implementing organ of the AU programs, but it is a weak organ and its implementing capacity is quite inadequate and its authority is limited. According to Mwangi (2015), a key and necessary reform involves increasing the decision-making authority of the chair of the commission so that he or she can more effectively implement decisions without delay. Increasing the capacity of the Commission has also raised the needs for restructuring of its organizational structure in line with focusing on a fewer priority and finance the African Union sustainably and with the full ownership of the member states (AUC, 2019), the rationales is to make AU financially self-sustainable. However, the continued and successful implementation of the reform agendas require adequate and predictable, sustainable funding (AUC, 2017). That remains the main challenge for the AU financial self-sustainability.

Guiding Principles of AU Finance and its Reform

In order to guide the financial and budgetary appropriations, executions and accountability, the Assembly has mandated the Committee of Fifteen Finance Ministers (F15) to develop 'Golden Rules' of AU Finance (AU, 2017). The adopted nine Golden Rules define the role of member states, cooperation with partners and the Union Institutions and Organs. These rules are the basic principles that need to be adhered to ensure credible budgeting and effective financial management (AU/F15, 2018). Thus, the nine golden rules are financial management guidelines introduced by F15, tasked with overseeing the financial and budgetary reforms, in parallel to the implementation of the decisions on financing of the African Union. As stipulated in Johannesburg decision (AU, 2015), the scale of assessment for member states contributions is based on the principles of solidarity, equitable payment and capacity to pay in

a way that ensures no single country bears a disproportionate share of the budget. The decision further requests member states to work in the spirit of solidarity and self-reliance to strive to achieve the targets set for self-sustainability of the Union.

To implement its programs, the AU needs adequate, reliable and predictable resources. However, some of the challenges identified in AU finance are unpredictability and volatility of its revenue, dependence on external partners, reliance on a few member states, the need to give a value for money and probity; and the growing budget (AUb, 2016). Thus, to end such challenges, the Union at its successive Summits, has taken series of financial reform decisions which stipulated key objectives and principles. Among these principles, include timely, adequate, reliable and predictable payment of assessed contributions from both member states (MS) and Partners; financial autonomy and reduced dependence on external partners; equitable burden-sharing and reduced dependence on few MS; improved budget and financial oversight and governance; and predictable and sustainable financing of the peace operations through revitalization of the Peace Fund of the Union (AU, 2017). Supporting efforts within the framework of the alternative sources of funding to ensure a gradual move towards guaranteed and sustainable funding of the AU operation and program budgets with democratically generated funds is also the guiding principle of financing the Union. The Assembly has decided to sustainably finance the programs of the Union with full ownership by its member states (AU, 2017). As part of financial reform exercise, the decision has introduced a principle of equitable burden-sharing in revised scale of assessment of contributions on regular budget to avoid the risk concentration.

Alternative Sources of AU Revenue and Challenges

Article 18(a-g) specifies seven sources of the AU financial resources, including statutory contributions made by member states in accordance with scale of assessment approved by the Executive Council; voluntary contributions, gifts and donations; revenue from commercial activities, advances from working capital fund; and revenue from loans and investments, among others. However, AU (2014), indicates that the main sources of revenue for the AU are assessed contributions and voluntary contributions. This shows that there is a limitation in bases of sources. In addition to this, there is a problem of non-payment or total defaulting of member states to settle their annual obligations on timely basis. Between 2011 and 2015, on average, only 67% of assessed contribution is collected annually from member states and about 30 member states annually default on average. This creates a significant funding gap, which hinders effective delivery (AUa, 2016). It then raised a need to adopt a declaration on self-reliance along with a decision on the new scale of assessment and alternative sources of funding.

As its programs are largely financed through donations from its partners, the AU is highly concerned about the issue of its agenda ownership. This pressed the Assembly to take the decision to look into alternative sources of finance for its programs and projects. Eventually, the Assembly in Johannesburg (AUa, 2015), has emphasized the need for ownership of AU Programs by Member States through an effective demonstration of political will and by honoring their financial commitments to the organization, in particular the Flagship Projects

featuring in the 10 Year Implementation Plan of Agenda 2063 and to minimize dependency on external funding. At its inception point, the AU has received rounds of applauds that it is moving towards owning its businesses by reducing dependence on external partners for funding indicated in the report of the Specialized Technical Committee (STC) on Finance, Monetary Affairs, Economic Planning and Integration (AU, 2019). However, it was challenged when it comes to implementation at national level of each member state as some of them viewed that it possibly halts their tourism industry if imposed with immediate effect. For example, four countries (Mauritius, Seychelles, Malawi and Algeria) have indicated their full commitment to the principles of financing the Union, but unable to implement the 0.2% levy due to their respective national legal constraints and international commitments (AU, 2019:5). Basically, Mauritius has entered reservation at the time of the adoption of the decision while others have stated their positions subsequently. They rather opted to fulfill their obligations through existing mechanism from their national treasuries. The issue of levy has become complex and problematic since very beginning.

Though the STC report commends the welcoming gesture of some of the member states to impose 0.2% levy on imports into their respective countries from outside Africa, respondents criticize the report claiming that the issue of levy has no more recurring as agenda item of the Summits (Interviews, April 2020). Since 2018, no matter from where the source is, the focus has been shifted to evaluate the report about which member states have paid its annual obligations for peace fund and which are not. Thus, such an approach doesn't prove that the import levy is being implemented by member states. Neither the member states nor the Commission pronounces itself on the status of implementing the levy. They believe that the silence of both the member states and the Commission about the status of the 0.2% levy to report to the consecutive Summits of the policy organs, flags the situation that the issue of levy is systematically and naturally dying.

Reduced Donor Dependency and Challenges

The AU has continued to fund much of its program and peace support operations (PSO) budget through the generous support from its development partners. Most of the funds will go to peace support operations (AU, 2019). The AU is probably the world's largest and most complex regional partnership configuration (Kesa, 2019). However, high levels of dependence on external finance in combination with demanding peace and security agenda have raised the question of who, in the end, is owning and driving the African Union (Ungel, 2018). Since the Kigali decision on financing the Union, there have been efforts to implement programs aimed at weaning the AU off excessive reliance on foreign donors.

Donor procedures and practices, as their funding is usually tied to a range of conditionalities, creates uncertainty for AUC budget planning (Kesa, 2019). The Assembly, in its decision, AUC (2016) has reaffirmed determination to ensure that the AU is financed in a predictable, sustainable, equitable and accountable manner with full ownership by its member states. One of the purposes of this decision is to reduce dependency on partner funds for implementation of continental development. The target has been clearly depicted in Johannesburg decision (AUB, 2015) and the means how to achieve have also been adopted in Kigali decision (AUC,

2016). The Kigali decision is to take effect from financial year 2017 eventually to make the Union financially self-reliant by the financial year 2020, covering its expenses 100% of operation, 75% of Program and 25% of its peace support operations from the member states contributions. The breakdown of this financial independency plan of the Union is stipulated in Table 1 below.

Table 1: AU's independence target to be achieved from 2016-2020

Budget category	2016	2017	2018	2019	2020
Operational budget (%)	100%	100%	100%	100%	100%
Program budget (%)	7%	15%	35%	50%	75%
Peace Support budget (%)	-	-	10%	15%	25%

Source: AUCc, (Nov, 2016: p6)

Thus, let us first try to assess the status of the achievements of the set targets through presenting and analyzing the data from the records of the Commission thereby supplementing the finding with interview responses. As stated above, one of the major reasons for initiating the financial reform of the Union is its overdependence on external funding to finance its programs and projects with significant loose of the agenda ownership. Thus, the aim of the 2011-2015 budget trend analysis as shown in Table 2 below is to compare and contrast the member states' contribution status vis-à-vis the partner support before and after reform practice in order to observe if any improvement as we stand now to that end. The trend of the regular budget shows that the Union had been highly reliant on partner funds to finance its activities. In 2015, the year of the departure towards reform activities, only 28.2% of regular budget was expected to be financed by the member states, while the lion share, 71.8% is to be covered from its external partners.

Table 2: AU Financing Trends by MS on Regular Budget before Reform (2011-2015)

Assessment Year	Sources of Regular budget		Total approved annual budget
	MS	Partners	
2011	127,719,050	136,095,696	263,814,746
% Share	48.4%	51.6%	100%
2012	120,100,000	153,990,000	274,090,000
% Share	43.8%	56.2%	100%
2013	122,866,636	155,359,986	278,226,622
% Share	44.2%	53.8%	100%
2014	137,949,831	170,098,545	308,048,376
% Share	44.%	56%	100%
2015	147,318,607	374,802,995	522,121,602
% Share	28.2%	71.8%	100%

Source: Own calculation based on AUC records (2020)

It must be noted that the peace support operation (PDO) budget had not been adopted with AU budget until the financial year 2017. The peace support operations used to be financed through direct support from partners and from arrears on member states contributions for previous

years and through voluntary contributions by member states under the name “AMISOM budget”. Thus, the above analysis did not take into account the partners contributions to the peace support operations. It only dealt with regular budget section of the financing the Union as adopted by the policy organs. With that insight on the trends of the member states and partners contributions in financing the Union before reform exercise, the study would take us to the analysis of the situation on similar matter after the reform practice as shown in Table 3.

Table 3: Assessment on Status of the AU Independence Target after Reform (2016-2020)

Year	Budget category	MS	Partners	Total	MS % share
2016	Operational	149,822,275	681,600	150,503,875	99.5%
	Program	20,011,065	246,352,386	266,363,451	7.5%
	PSO	-	-	-	-
	Total	169,833,340	247,033,986	416,867,326	40.7%
2017	Operational	163,412,983	-	163,412,983	100%
	Program	41,736,556	251,845,708	293,582,264	14.2%
	PSO	-	325,112,803	325,112,803	0%
	Total	205,149,538	576,958,511	782,108,049	26.2%
2018	Operational	190,679,838	-	190,679,838	100%
	Program	115,064,253	195,554,603	310,618,856	37%
	PSO	12,532,704	255,550,496	268,083,200	4.7%
	Total	318,276,795	451,105,099	769,381,894	41.3%
2019	Operational	158,459,118	-	158,459,118	100%
	Program	110,257,891	139,499,189	249,757,079	44%
	PSO	11,328,753	261,940,387	273,269,140	4.1%
	Total	280,045,762	401,439,576	681,485,338	41%
2020	Operational	157,264,330	-	157,264,330	100%
	Program	89,695,383	127,298,216	216,993,599	41.3%
	PSO	8,200,000	264,921,512	273,121,512	3%
	Total	255,159,713	392,219,728	647,379,441	39%

Source: Own calculation based on AUC records (2020)

Analyzed data in Table 3 tries to indicate three major points: the member states contribution for operational budget, program and peace support operations, the share of member states contribution to the each of three budget categories and the share of member states contribution to the total budget. The AU budget for the year 2016 excludes the peace support operation budget. It is because, under the AU reform agenda, the year 2016 has been considered as a year of transition so that the peace support operation budget became a part of the AU budget for adoption from financial year 2017. This data analysis is aimed to assess the status of the Union in financial autonomy since the implementation of the reform decisions. It considers achievements on pre-set targets of the Union to be succeeded by 2020 in both regular budget and peace fund. The target is to finance 100% operational, 75% program and 25% PSO by the Member states at the end of the stated financial year.

Accordingly, the data as stipulated in Table 3 indicates that the member states have started the reform implementation by financing 99.5% of the cost of running the Union for the transition

year, eventually achieving its target (100%) in 2017. In regard to achieving the target set on program budget, the member states have only covered 7.5%, 14.2%, 37%, 44%, and 41.3% for the years 2016, 2017, 2018, 2019 and 2020 respectively. Thus, the development partners are expected to contribute about 92.5%, 85.8%, 63%, 56% and 59% of the program budget in that order. The result indicates that the Union is not only in short of achieving its target of program budget but also its contribution has begun to decline. The participants are of a view that the reason for failure to achieve the target is the continuous decline of member states total assessed contributions for annual regular budget since 2018 to reduce the pressure on their national treasuries as they are being simultaneously assessed for revitalized peace fund endowment (Interviews, May 2020). Thus, the Commission opted to solicit partner funds to finance the gaps.

Furthermore, the data indicates that financing peace support operation has still remained to be the main responsibility of the development partners. The member states did not contribute to PSO for the year 2017, but they started in 2018 by contributing 4.7% and 4.1% in 2019, eventually declining their contribution to 3% in 2020. Thus, the donors are expected to finance over 97% of the PSO on average. This sends a clear signal that there is no or a very little attempt to achieve its target of PSO in 2020. The reason is non-operationalization of the revitalized peace fund by the target year. As a result, the Union remained highly dependent on external resources to drive the continental peace and security agenda.

Revitalization of Peace Fund and Challenges

The African Union Peace Fund was established in 1993 as the principal financing instrument for the peace and security activities of the Organization for African Unity and it's one of the five pillars of the African Peace and Security Architecture (APSA). Basically, the fund is designed to be replenished through financial appropriations from the regular budget of the Union, including arrears of contributions, voluntary contribution from member states and from other sources within Africa, including the private sector, civil society and individuals, as well as through appropriate fund-raising activities. However, the fund did not meet the financial demand of the Union.

According to Faten (2018), the UN and AU both aim at securing sustainable financing for peace and security activities. Until recently though, peace support operations in Africa have mainly been funded through the EU's African Peace Facility, with AU member states providing limited funding (EU, 2019). To minimize its financial dependency on external partners, the AU launched an initiative to increase member states' assessed contributions and to seek alternative ways to finance itself. Core funding for peacekeeping operations, or peace support operations, in Africa, comes from the United Nations. The majority of UN funds are provided by the P5 (USA, UK, France, China, and Russia); in 2013–2014, they contributed a combined 52.03 percent to UN peacekeeping operations; while a very limited amount comes from AU member states (Engel, 2015).

Thus, the Assembly has adopted a decision to develop a comprehensive AU Policy Framework on Security Sector Reform (SSR) with assumption that the challenges faced by the security

sector in Africa may be weak institutional structures, lack of effective democratic control, weak democratic governance, lack of sufficient public awareness, lack of effective and relevant training, inadequate equipment, lack of adequate funding and other resources (PSC, 2006). The AU at its Summit (2015) has emphasized the need to pay special attention to the allocation of funds for issues of Peace and Security taking into consideration the decision for member states to provide 25% of the budget for peace and security. It has also initiated the AMISOM/ATMIS budget to be supported by voluntary contributions from Member States. Okeke (2017) argues that the reduction in voluntary contributions to the AU from international partners, coupled with the recognition from AU member states that the Union needs to generate more indigenous resources to ensure the organization's financial autonomy as a priority of its overall reform agenda, has spurred efforts to revitalize the AU Peace Fund.

Therefore, the AU Peace and Security Council, has established the new peace fund revitalizing the existing mechanism setting its legal basis in article 22 of the protocol on Peace and Security Council. In line with this goal, the AU Assembly of Heads of State and Government, in 2016, has decided to institute and implement a 0.2% levy on all eligible imported goods into the continent to finance the AU operational, program and peace support operations budgets starting from the year 2017 (AUC, 2016). However, the US and WTO has influenced the member states initially not to adopt the decision, then not to implement the 0.2% import levy to alternatively finance the Union so that many of the member states have paused the implementation of the decision and the issue has been removed from recurring agenda item of the policy organ (Interview 2020). It sends clear message that since the levy is for financing the peace, then applying levy on the US commodity imported to Africa is paying in a double channel (one directly from its Treasury to the UN and the other through levy on its products entering into Africa) as explained by the respondents. They believe that this has contributed to the nations to pause the implementation.

Conclusion

The study has examined the African Union self-sustainable financing under institutional reform agenda. Accordingly, it has tried to assess the provisions stipulated in series of decisions taken by the policy organs to predictably and reliably finance its activities putting clear targets to be achieved in pre-set deadlines. It was discovered that the Union has been following the faulty line of decision-making and introduction of non-workable provisions and principles, thus it resulted in a crisis of decision implementation. Moreover, there is lack of consensus in negotiations and commitment in implementations of decisions among member states. Ineffective oversight mechanism, donor-influence and interference has led to decline MS contributions. Thus, it has become an alarm that there will be more risk of arrears. In general, the AU is in short of achieving targets of predictably and reliably financing its activities; thus, it has remained largely dependent on partner funds despite of the strong aspirations to self-sustainable by the financial year 2020.

In negotiations on annual regular budget, member states remain alert on marginal reduction of the budget to reduce their annual contributions due to the awaiting concurrent contribution to the peace fund. As the amount of annual contribution for peace fund is given and the same for

every financial year until achievement of final endowment, the only way to reduce member states annual contribution is by reducing the ceilings of annual regular budget. However, out of the 75% of the target to finance program budget by member states in 2020, only 41% is covered by member states by the deadline while remaining 59% is financed by donor funds. In the same vein, the Union has remained stagnant at 3% which is the same level of 2015 when it comes its share on financing PSO budget instead of 25% expected target by the same financial year. Moreover, all in all, in 2020 financial year, the AU has only covered about 39% of financing its activities, while the remaining 61% is planned to come from donor funds. This means that the AU has remained largely dependent on donors and is in difficulty in achieving self. Therefore, the commitment of member states to fulfill their statutory obligations paying in full will remain a very vital to predictably finance the Union.

References

- Alemu, G. (2018). Introduction to the Norms and Institutions of the African Union, *Globalex*, 2-3.
- AUa (2015). Assembly/AU/Dec. 577(XXV). *Decision on the budget of the African Union for the 2016 financial year* (1-2). Johannesburg: AUC.
- AUb (2015). Assembly/AU/Dec. 578(XXV). *Decision on the scale of assessment and alternative sources of financing the African Union* (19-20). Johannesburg, South Africa: AUC.
- AUa (2016). *African union 2018 Budget framework paper* (6-8). Addis Ababa: AUC.
- AUb (2016). *Background paper on implementing the Kigali decision on financing the Union* (12-15). Addis Ababa: AUC.
- AUc. (2016). Assembly/AU/Dec.605 (XXVII). *Decision on the outcome of the retreat of the assembly of the African Union* (1-2). Kigali: AUC.
- AU (2017). Assembly/AU/Dec. 635(XXVIII). *Decision on the outcome of the retreat of the assembly of the African Union on the institutional reform* (1-7). Addis Ababa: AU Commission.
- AU (2019). Assembly/AU/Dec.734 (XXXII). *Decision on the scale of assessment on regular budget and peace fund* (1-3). Addis Ababa: AUC.
- AU/F15. (2018). *Golden rules for financial management and accountability at the African Union* (2-5). Addis Ababa: AUC.
- AU/PBFA. (2014). FRR. AU financial rules and regulations (34-35). Addis Ababa: AUC.
- AUC (2019). *Restructuring the African union commission* (3-5). Addis Ababa: PRC SUB Committee on Structural Reforms.

- Kagame, P. (2017). Building a more relevant African union, Addis Ababa: AUC.
- Kesa, P. (2019). *Financing the African Union on mindsets and money*, ecdpm, 9-12.
- Kimenyi, M. S. (2015). *An African Union for an emerging continent: Reforms to increase effectiveness*, Brookings Institute, Africa Growth Initiative, 29-35.
- Michelle, N. (2018). *A wind of change? The institutional reform of the African union and Africa's security provision*. Institute for Peace and Security Studies, 1-5.
- Mwangi, K. S. (2015). *An African Union for an emerging continent: Reforms to increase effectiveness*, The Brookings Institution, 29-30.
- Okeke, J. M. (2017). *Is the African Union's aspiration towards financial autonomy achievable? IPSS Policy Brief, 07, (09), 2.*
- Paul, K. (2017). *The imperative to strengthen our Union: Report on the recommendations for the institutional reform of the AU*. Addis Ababa: AUC.
- Peter, A. (1990). Administrative reform in public management: Paradigms, Principles, paradoxes and pendulums, *An International Journal of Policy and Administration*, 1-23.
- Ungel, U. (2018). The road to Kigali: The AU finances between dependence and increased ownership, *Tana Forum Secretariat, IPSS, AAU, 21-25.*