# PUBLIC EXPENDITURE MANAGEMENT AND ECONOMIC DEVELOPMENT IN AFRICA

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#### **ABSTRACT**

Public expenditure management plays a crucial role in shaping the economic development trajectory of nations, particularly in the context of Africa, a continent characterized by diverse economic, social, and political landscapes. This study examined the intricate relationship between public expenditure management practices and the broader goal of fostering sustainable economic development across African countries. Qualitative analysis was implored to x-ray the roles of public expenditure management in fostering sustainable and inclusive growth in Africa. The study provided a comprehensive overview of the concept of public expenditure management. It explores the key components of effective expenditure management, including fiscal discipline, transparency, accountability, and strategic allocation of resources. Special emphasis is placed on the importance of sound financial governance to mitigate corruption and ensure optimal resource utilization. Furthermore, the study explores the impact of public expenditure management on economic development outcomes. It investigates how well-managed expenditures contribute to infrastructure development, human capital formation, and poverty reduction. It also considered the role of public investment in fostering innovation, productivity, and inclusive growth within the African context. It further recommended among others enhanced fiscal discipline through the development and enforcement of transparent fiscal rules and frameworks.

Keywords: Public expenditure management, fiscal discipline, corruption, transparency, accountability, inclusive growth.

JEL code: H5, H6

### 1. INTRODUCTION

The management of public expenditures is a significant part of economic development in Africa. As governments strive to address the numerous challenges facing their nation's effective allocation and use of public funds become essential for achieving sustainable economic development. Public expenditure management refers to processes and tools used by governments to plan, allocate and control the use of public funds. It includes the implementation and monitoring of budgets with the aim of transparency, accountability and efficiency in public spending (Anjande, Member & Ijirshar, 2020). Economic development involves the improvement in living standards of individuals and the overall well-being of a nation through the sustained growth of the economy (Ashogbon, Onakoya, Obiakor & Lawal,

2023). Effective public expenditure management is crucial for sustainable economic development in Africa as it ensures efficient allocation of resources, reduces corruption and mismanagement, and promotes accountability and transparency in the government.

Public expenditure management in Africa has been a subject of significant interest and concern for both scholars and policymakers. Historically, African countries have faced numerous challenges in effectively managing public funds. One key challenge is the limited financial resources available due to factors such as high levels of poverty, low tax revenues, and excessive debt burdens (Ajayi, 2011). Also, weak institutional capacities, lack of transparency, and corruption have hindered effective public expenditure management in the region (Ajayi, 2011; Devarajan et al., 1996). Consequently, African governments have struggled to allocate resources efficiently and effectively to meet the needs of their populations. A study conducted by the World Bank (2017) found that Africa's public spending on education and health is far below the recommended levels for achieving sustainable development goals. Furthermore, the lack of proper accountability mechanisms and monitoring systems has resulted in the misallocation of funds and limited service delivery (Ajayi, 2011). It is crucial to address these challenges and improve public expenditure management in Africa to support economic development and enhance the delivery of public services.

The main objective of this study is to investigate the intricate relationship between public expenditure management and economic development in Africa in view of gaining a comprehensive understanding of the relationship between government spending and the overall economic development of African countries. The specific objectives include:

- 1. Evaluate the existing public expenditure policies in various African countries and examine the alignment of these policies with overall economic development goals.
- 2. Investigate the impact of public expenditure on economic growth and development in Africa and analyze the effectiveness of government spending in various sectors, such as education, healthcare, infrastructure, social development and inclusive growth.
- 3. Examine the level of fiscal discipline in African countries, and evaluate the mechanisms for budget control and their effectiveness in preventing misuse of funds.

# 2. IMPORTANCE OF PUBLIC EXPENDITURE MANAGEMENT FOR ECONOMIC DEVELOPMENT

Public expenditure management plays a crucial role in enhancing economic development in Africa. As highlighted by Anyanwu and Ejisimoju (2016), effective public expenditure management is necessary for the provision of essential public goods and services that contribute to economic growth and poverty reduction. Proper allocation and execution of public funds are essential to ensure quality service delivery in education, healthcare, infrastructure, and social protection programs, among others. Inadequate expenditure management can lead to inefficiencies, misallocation of resources, and wasteful spending, undermining economic development efforts (Anyanwu & Ejisimoju, 2016). A transparent and accountable expenditure management system is vital for attracting domestic and foreign investments by creating a favorable business environment. This, in turn, promotes job creation, enhances productivity, and stimulates economic growth (Anyanwu & Ejisimoju, 2016). Therefore, it is crucial for governments in Africa to prioritize the effective management of public expenditures in order to foster sustainable economic development.

The issue of public procurement is another significant aspect of public expenditure management that plays a crucial role in economic development in Africa. Efficient public procurement systems ensure that funds allocated for public projects are used effectively and transparently, leading to better service delivery and infrastructure development (Anyanwu & Ejisimoju, 2010). However, the African continent has faced challenges in this area due to

corruption and lack of transparency, which have hampered economic progress. In many African countries, public procurement processes are often characterized by favoritism, bribery, and inflated project costs, leading to wasteful spending and poor-quality infrastructure (World Bank, 2016). To address these issues, African governments need to strengthen their procurement systems by adopting more transparent and accountable practices. This can be achieved through the use of e-procurement systems, which increase transparency by allowing for online bidding and real-time monitoring (Anyanwu & Ejisimoju, 2010). The implementation of effective anti-corruption measures is crucial to ensure that public procurement processes are free from undue influence and corruption (World Bank, 2016). By improving public procurement practices, African countries can enhance the efficiency of public spending and promote sustainable economic development. According to Pritchett and Woolcock (2002) one of the major challenges in the management of public expenditure in Africa is the lack of transparency and accountability in the allocation and utilization of public funds. This is often attributed to the weak institutional structures and governance structures prevalent in many African countries. Public funds are often mismanaged leading to poor service delivery and inefficient spending. In many African countries corruption is pervasive thereby adding to the challenges in public expenditure management. Corruption in public procurement is one of the most common forms of corruption in Africa leading to inflated project costs and poor quality (Isaksen J., 2005). A lack of capacity and skills are also found among public officials responsible for managing public expenditure. This often leads to inept decision making, inadequate financial reporting and limited surveillance and evaluation of public expenditure programs. The effective implementation of these policies and improving the public expenditure management systems in Africa is therefore important for achieving sustainable development and improving the welfare of African citizens.

# Challenges in Public Expenditure Management in Africa Lack of Transparency and Accountability

The lack of transparency and accountability in the management of public expenditure contributes to the challenges facing African countries in achieving economic development. One of the major problems is the lack of proper systems and mechanisms to monitor and audit government spending. Without effective monitoring and auditing there is a higher risk of corruption and misuse of funds which leads to wasted resources and inhibited development (Fjeldstad et al., 2001). The lack of transparency in budget planning and execution limits the ability of citizens to ascertain whether public funds are spent wisely and in accordance with their priorities. This lack of information and citizen engagement continues a culture of corruption and reduces public trust in the government (Ikubor, Oluwaseun, Saheed & Abraham, 2022). It is possible that as a result the confidence of donors and foreign direct investment could decline further impeding the economic development (Fjeldstad et al., 2001). To address these challenges African governments need to prioritize institutional reforms that promote transparency and accountability such as enhancing budgeting processes decentralizing decision making and improving citizen participation. Only through ensuring transparency and accountability in the management of public expenditure can African economies leverage their resources effectively and sustainably propel economic development.

### **Weak Institutional Capacity**

Weak institutional capacity is often mentioned as a major obstacle in promoting effective public expenditure management in Africa (Kekere, 2021). This refers to the lack of resources and capabilities within government institutions to plan, execute and monitor public expenditure. In most African countries the weak institutional capacity hampers the

effectiveness of public expenditure management systems (Mohammed, Idris, & Shehu, 2021). One of the main manifestations of this weak institutional capacity is the inability to implement clearly designed and transparent budgeting processes which hinder the allocation of public resources to areas of the greatest need (Soreide, 2014). As a result institutions lack the technical skills and knowledge to analyze and evaluate the impact of public expenditure and therefore limited accountability and oversight (Okonkwo, et al, 2023). Further, the lack of information technology infrastructure and expertise exacerbates the problem as it limits the availability and accessibility of data required for effective expenditure planning and monitoring (Oziengbe, 2017). Consequently efforts to improve the management of public expenditures in Africa are likely to continue ineffective and inefficient without addressing the problem of weak institutional capacity.

## **Corruption and Mismanagement of Funds**

Corruption and mismanagement of funds have been major challenges to effective public expenditure management in Africa. Corruption, in particular, has been a pervasive issue that undermines economic development and hinders poverty reduction efforts. According to a report by the United Nations Economic Commission for Africa (UNECA), corruption in public procurement processes alone costs Africa approximately \$148 billion annually (UNECA, 2018). This enormous loss of funds deprives African countries of much-needed resources that could be directed towards improving infrastructure, healthcare, education, and other key sectors. Moreover, mismanagement of funds further exacerbates the problem by reducing the efficiency and effectiveness of public expenditure. For instance, a study conducted by the International Monetary Fund (IMF) revealed that weak financial management systems in African countries lead to the misallocation of resources, fiscal leakages, and the diversion of funds for personal gain (Potter, 1999). These expositions highlight the urgent need for African governments to tackle corruption and enhance their financial management mechanisms to ensure that public funds are used judiciously and for the benefit of the people.

In order to improve public expenditure management, African countries must prioritize budgeting reforms that enhance transparency and accountability. This involves taking steps to strengthen budget procedures, increase the participation of civil society in the budget process, and enhance the quality and availability of budget information. A study conducted by Johns Hopkins University found that budget transparency is positively associated with increased accountability, reduced corruption, and improved economic outcomes (Wampler, 2018). By making budget information easily accessible to the public, governments can promote greater understanding and scrutiny of public spending decisions. Moreover, the involvement of civil society organizations in the budget process can help to ensure that public resources are allocated fairly and effectively. Another study conducted by the International Budget Partnership found that countries with more participatory budgeting processes have lower levels of corruption and higher levels of human development (International Budget Partnership, 2017). Therefore, by strengthening budgeting institutions and processes to make them more transparent and inclusive, African countries can promote economic development and improve the welfare of their citizens.

Public expenditure management plays a crucial role in Africa's economic development. It has a major impact on the effectiveness and efficiency of public expenditure. This is achieved through various mechanisms such as strengthening the budget formulation and execution processes promoting transparency and accountability and increasing the capacity of public institutions to effectively manage public funds. By improving the efficiency of public expenditure African countries can optimize the allocation of scarce resources to productive sectors such as education and healthcare which are known to have positive spillover effects

on economic growth. Effective expenditure management further facilitates the implementation of poverty reduction and sustainable development policies by ensuring that public funds are directed towards targeted social interventions and inclusive growth initiatives (Sebil, 2023). This creates a favorable environment for private sector investment, business creation and poverty reduction eventually leading to sustainable economic development (Temidayo, Oderinu, & Abiodun, 2022). By implementing effective management practices in the field of public expenditure African countries can harness the full potential of public spending to further economic growth and development.

## 3. EFFICIENT ALLOCATION OF RESOURCES

Misallocation of resources has been a persistent challenge in many African countries, leading to inefficient public expenditure management and hindering economic growth (Anjande, Member & Ijirshar, 2020). Limited access to data and information, weak institutions, and inadequate capacity for planning and monitoring contribute to this problem (Temidayo, Oderinu & Abiodun, 2022). Inefficiency in resource allocation results in wasteful spending, as resources are not directed towards areas that would yield the highest returns (Okonkwo, et al, 2023). Furthermore, it undermines the provision of public goods and services, which are essential for social welfare and poverty reduction (Kekere, 2021). Therefore, improving the efficiency of resource allocation should be a priority for African governments. This can be achieved through various strategies, such as enhancing transparency and accountability in public expenditure management, strengthening institutions responsible for resource allocation, and investing in capacity building for planning and monitoring (Okonkwo, et al, 2023). By allocating resources more efficiently, African countries can maximize their limited resources and promote sustainable economic development.

## **Promotion of Inclusive Growth**

Promotion of inclusive growth in the African context is an important aspect of public expenditure management. Inclusive growth refers to an economic development model that aims to benefit all individuals and sectors of society including the poor and marginalized. It recognizes the importance of addressing inequality and ensuring that all segments of society share the benefits of economic growth. An effective way to promote inclusive growth is by achieving targeted public spending on social and economic infrastructure. By investing in education and healthcare for example will help to increase human capital and productivity enabling individuals to participate more fully in the economy. Investments in rural infrastructure such as roads and irrigation systems can further support agricultural productivity and rural development which are vital for poverty reduction in many African countries. Furthermore social protection programs such as cash transfer schemes can provide last security to the most vulnerable populations ensuring that they have access to basic necessities and are not left to the process of economic development (Gupta, 1997). By prioritizing inclusive growth in the management of public expenditures African countries can promote economic development and reduce poverty and inequality.

### **Poverty Reduction and Social Development**

Poverty reduction and social development are critical components of economic development in Africa. One of the key strategies employed by governments in Africa to address poverty is increased public expenditure on social sectors such as health, education, and social protection. For instance, in the early 2000s, several African countries, including Ghana, Mozambique, and Tanzania, adopted a pro-poor approach to public expenditure management, prioritizing social spending on basic services for the poor (Søreide, 2014). This approach aimed to enhance human development and reduce poverty by ensuring that adequate

resources were allocated to sectors that directly impact the well-being of the poor. Additionally, social protection programs, such as conditional cash transfers, have been implemented to provide direct assistance to vulnerable populations, strengthening their resilience and reducing the impact of shocks and crises on their livelihoods (Devarajan, Swaroop & Zou, 1996). These investments in poverty reduction and social development not only have the potential to improve the living conditions of the poor but also contribute to broader societal benefits such as enhanced human capital, increased productivity, and reduced inequalities (Boah, 2016; Ahern, 2012). Thus, effective public expenditure management plays a crucial role in promoting poverty reduction and social development in Africa.

# **Effective Public Expenditure Management**

In order to foster economic development, it is crucial for African countries to effectively manage their public expenditures. As noted by U4 ACRC, (2003), public expenditure management refers to a comprehensive set of policies, institutions, and procedures aimed at ensuring that public resources are allocated and utilized efficiently and effectively for the benefit of the society as a whole. Effective public expenditure management is particularly important in Africa due to the region's unique challenges, such as limited fiscal space and a history of poor governance (Isaksen, 2005). It is argued that in order for public expenditures to contribute to economic development, they need to be allocated in a way that prioritizes productive sectors and investment in human capital, such as education and healthcare (U4 ACRC, 2003). Additionally, public resources need to be managed in a transparent and accountable manner to avoid corruption and mismanagement (Isaksen, 2005). By adopting sound public expenditure management practices, African countries can ensure the efficient allocation and utilization of public resources, which is essential for promoting sustainable economic development.

Public expenditure management plays a crucial role in promoting economic development in Africa. Some successful models of public expenditure management have been identified in Africa. For instance, the case of Rwanda highlights the importance of political will and strong leadership in achieving successful public expenditure management. By implementing a results-based approach and ensuring transparency and accountability, Rwanda has been able to effectively channel its public spending towards priority sectors such as education, health, and infrastructure (World Bank. (2020)). Likewise, Botswana has been recognized for its prudent fiscal management and long-term planning, which has enabled the country to efficiently allocate resources and achieve sustained economic growth over the years (World Bank, 2020). These demonstrate the significance of adopting sound fiscal policies, strengthening institutional capacity, and ensuring the effective utilization of funds in driving economic development. By drawing lessons from these successful examples, other African countries can learn valuable insights on how to improve their own public expenditure management systems and promote sustainable economic growth.

# 4. STRATEGIES TO IMPROVE PUBLIC EXPENDITURE MANAGEMENT IN AFRICA

# **Strengthening Institutional Capacity**

For sustainable economic development in Africa it is imperative to strengthen the institutional capacity of governments to effectively manage public expenditures. According to Pritchett and Woolcock, (2002) institutional capacity refers to the ability of institutions to perform their assigned tasks efficiently and effectively. This is especially important in the context of the management of public expenditure as governments are responsible for allocating and utilizing scarce resources in a way that maximizes social welfare and promotes

economic development. Strengthening institutional capacity involves the development of skills and knowledge of public officials improving efficiency and effectiveness of the public financial management system and fostering a culture of transparency and accountability in the management of public funds (Séne & Fall, 2015). It also requires the development of robust monitoring and evaluation mechanisms to ensure that public funds are being used for their intended purposes and achieving the desired results (Mohan, 1999). In strengthening institutional capacity governments in Africa can overcome the challenges associated with ineffective public expenditure management and promote sustainable economic development.

# **Enhancing Transparency and Accountability**

It is essential for the effective management of public expenditure and for the development of African economies to maintain a high standard of transparency and accountability. Transparency enables citizens and stakeholders to access reliable information about how public funds are allocated and used fostering trust and participation in decision-making processes. Accountability ensures that public officials and institutions are held accountable for their actions and decisions. A well-functioning system of transparency and accountability can help prevent corruption misuse of public resources. It further encourages effective and efficient use of public funds helping to reduce poverty and improve economic growth.

Various methods can be used to increase transparency and accountability in the management of public expenditure. These include establishing and sustaining robust mechanisms for oversight and monitoring the improvement of financial management systems, improving budget transparency and reporting, promoting citizen engagement and participation. For example the introduction of Integrated Financial Management Systems (IFMS) in Uganda improved the financial control and reporting reducing the incidence of corruption and improving the efficiency of public spending (Lich & Tu, 2019). Likewise citizen engagement initiatives such as the (GOGIG) Ghana Oil and Gas for Inclusive Growth program enhanced transparency and accountability by providing citizens with opportunities to participate in the decision-making processes (Anyanwu, and Erhijakpor, 2010).

## **Implementing Anti-Corruption Measures**

Implementing anti-corruption measures is crucial for promoting economic development in Africa. Corruption has been identified as a major obstacle to sustainable development, as it erodes public trust, undermines the efficiency of public institutions, and diverts resources away from productive sectors of the economy (World Development Report, 2017). To effectively combat corruption, African countries need to adopt a comprehensive and multifaceted approach that includes both preventive and punitive measures. Preventive measures should focus on enhancing transparency and accountability in public governance, strengthening the rule of law, and promoting ethical behavior among public officials. In this regard, the use of technology, such as e-governance platforms, can be instrumental in reducing opportunities for corruption and improving service delivery (World Development Report, 2016). On the other hand, punitive measures, such as strict enforcement of anticorruption laws and establishment of specialized anti-corruption agencies, are essential for holding perpetrators accountable and deterring future corrupt practices (Lacey, 1989). Moreover, African countries need to strengthen international cooperation and regional initiatives, such as the African Union Advisory Board on Corruption, to combat transnational corruption effectively (AUABC, 2020). By implementing these anti-corruption measures, African countries can create a more conducive environment for economic development and attract both domestic and foreign investments (Christiaensen, 2019).

The management of public expenditure is important in the context of economic development in Africa. Moussa, (2004) effective public expenditure management is essential for fostering

sustainable economic development and reducing poverty levels. The author contends that poorly managed public spending not only hinders economic development but also increases inequality and corruption. It is particularly relevant in the context of Africa where many countries face significant challenges in terms of governance and accountability. Britto, (1966) further support this argument by highlighting the importance of improving public financial management systems in Africa. They assert that improving the management of public expenditure can enhance the efficiency and effectiveness of the government resources allocated to various sectors such as education health and infrastructure. Furthermore a well-functioning public expenditure management system can bring domestic revenue to the mobilization of foreign direct investment and maintain macroeconomic stability (Gupta, 1997). The development of public expenditure management in Africa should therefore be a critical priority for policymakers to accelerate economic development and achieve sustainable and inclusive development in the continent.

#### 5. CONCLUSION

Public expenditure management plays a crucial role in driving economic development in Africa. As mentioned earlier, governments in Africa face several challenges when managing public expenditure due to factors such as weak institutions, corruption, and lack of transparency. However, effective management of public funds is essential to ensure efficient allocation of resources, promote economic growth, and improve the living standards of the population. Public expenditure enables governments to invest in infrastructure development, education, healthcare, and social welfare programs, which are vital for economic development. For example, investing in infrastructure, such as transportation systems and power generation, can attract foreign direct investment, stimulate economic activities, and enhance job creation. Public expenditure on education and healthcare can improve human capital, enhance productivity, and promote poverty reduction. Therefore, effective management of public expenditure is essential for African countries to unleash their growth potential and overcome development challenges.

### Recommendations

Recommendations for improving public expenditure management and fostering economic development in Africa:

- 1. Strengthen fiscal discipline through the development and enforcement of transparent fiscal rules and frameworks. Implement mechanisms for regular fiscal audits to ensure adherence to budgetary constraints and prevent overspending.
- 2. Enhance transparency in budget preparation, execution, and reporting to build public trust and discourage corruption. Establish robust accountability mechanisms, such as independent auditing bodies, to monitor public expenditure and hold officials accountable for financial management.
- 3. Implement evidence-based budgeting to ensure that resources are allocated strategically, focusing on sectors that have a direct impact on long-term economic development. Regularly review and update budgetary priorities to align with changing economic conditions and emerging challenges.
- 4. Leverage technological advancements to streamline budget processes, improve financial reporting systems, and enhance the overall efficiency of public expenditure management.

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