

Challenges of Public Expenditure Management in Developing Economies: A Case of Liberia

William S. H. Doe

*Sharda School of Business Studies (SSBS), Sharda University
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Under the Guidance of Dr. Santosh Kumar, Associate Professor, SSBS*

Abstract

This study examines the challenges confronting public expenditure management in Liberia, a post-conflict developing economy in sub-Saharan Africa. Using a structured questionnaire survey administered to 257 public sector respondents, the research investigates five thematic dimensions of the public financial management system: the national budgetary process, budget execution and implementation, fiscal transparency and accountability, institutional and human capacity, and political economy influences on expenditure decisions. All five alternate hypotheses are supported by the empirical data, revealing that budget allocations poorly reflect citizen needs, fund releases are chronically delayed, corruption pervades fiscal management, oversight mechanisms are inadequate, and political power routinely shapes resource allocation. The study integrates primary empirical evidence with international public finance theory, institutional economics, and political economy frameworks to produce six targeted reform recommendations covering budget preparation, treasury management, transparency, human capacity development, digital modernization, and legislative oversight strengthening. The research addresses a significant gap in the country-specific empirical literature on public financial management in fragile states and provides actionable guidance for Liberian policymakers, development partners, and fiscal governance practitioners.

Keywords

Public expenditure management, fiscal governance, Liberia, post-conflict development, budget execution, transparency, institutional capacity, political economy, public financial management reform.

Introduction

Public expenditure management (PEM) occupies a central position in fiscal governance and development finance because the capacity of a government to plan, allocate, and account for public resources determines its ability to fulfil constitutional obligations, reduce poverty, and sustain economic growth. In the global development literature, PEM has become an increasingly prominent subject of inquiry, particularly in fragile and post-conflict states where institutional systems have been disrupted by civil conflict and have required comprehensive reconstruction. Liberia represents one of the most instructive cases of post-conflict fiscal reconstruction in sub-Saharan Africa. Two successive civil wars between 1989 and 2003 effectively dismantled the country's public institutions, administrative infrastructure, and financial management systems. Subsequent governments, supported by international development partners, undertook ambitious reform programs that included the enactment of the Public Financial Management Act, the implementation of the Integrated Financial Management Information System (IFMIS) between 2014 and 2016, and successive Public Expenditure and Financial Accountability assessments.

Despite these significant efforts, a persistent gap between institutional design and operational performance continues to characterize Liberia's public financial management system. Chronic budget execution failures, weak fiscal transparency, limited human resource capacity, and politically distorted expenditure decisions undermine the developmental return on public resources. This study seeks to generate an evidence-based understanding of these systemic challenges through primary survey research. It contributes to the existing literature by providing original, practitioner-sourced empirical evidence from within Liberia's public sector, integrating those findings with established theoretical frameworks, and deriving targeted reform recommendations grounded in the country's specific institutional

context.

Literature Review

The academic literature on public expenditure management in developing and fragile states sits at the intersection of public finance theory, institutional economics, development studies, and political science. Musgrave (1959) and Samuelson (1954) provide the foundational public finance framework, establishing that expenditure efficiency is the primary determinant of whether governments successfully meet their developmental obligations. Schick's (1998) argument that developing countries must first establish basic fiscal controls before attempting advanced budget management systems has direct relevance to the Liberian experience, where successive reform initiatives have encountered implementation difficulties rooted in foundational deficiencies. The World Bank (2012) and the OECD (2010) document the budgetary pathologies common to fragile and post-conflict states, including weak revenue systems, low budget credibility, fragmented cash management, and inadequate procurement controls. Institutional theory as developed by North (1990) and Acemoglu and Robinson (2012) demonstrates empirically that weak rule of law and politicized budget processes are associated with higher fiscal deficits and inferior developmental outcomes.

The political economy approach of Buchanan and Tullock (1962) and Poterba (1994) shows that self-interested political actors routinely distort expenditure decisions. Allen, Hemming, and Potter (2013) and Megbowon and Zerihun (2025) identify human capacity constraints as the most consistent barrier to effective PFM implementation across developing country contexts. Osei-Dwomoh and Forkuo (2025) demonstrate that digital transformation of PFM systems offers significant potential for transparency and execution efficiency, but only where infrastructure reliability, institutional support, and staff training are simultaneously in place. National studies including the Country Focus Report (2025), Wesseh (2025), and Kanu (2025) confirm that Liberia's public expenditure management challenges are compounded by governance deficits, elite capture, and weak legislative oversight. A significant research gap remains in country-specific empirical analysis that links diagnostic findings to evidence-based solutions grounded in the perceptions of practitioners within Liberia's own fiscal governance system.

Objectives

The general objective of this study is to identify the principal challenges impeding effective public expenditure management in Liberia and to analyse how these challenges affect the equitable and efficient use of government resources. The specific objectives are:

- To examine the budgetary process used by the Liberian government and the challenges involved in its implementation.
- To propose practical and evidence-based solutions for enhancing Liberia's public expenditure management system.

Research Methodology

The study adopts a descriptive research design to systematically document current conditions and perceptions within Liberia's public financial management system. A structured questionnaire was administered to 257 public sector officials and employees directly involved in, or knowledgeable about, government financial management, budgeting, procurement, and administrative functions. The instrument comprised five sections: demographic and professional profile (Section A), national budgetary process (Section B), public expenditure implementation (Section C), transparency and accountability (Section D), and institutional and political factors (Section E). Items in Sections B through E were measured on a five-point Likert scale ranging from Strongly Agree to Strongly Disagree.

The sample of 257 respondents meets the adequacy criteria for descriptive survey research in social science, which requires between 200 and 300 respondents for attitudinal and perceptual studies (Kothari, 2004). Convenience

sampling was employed due to access constraints in the fragile state research environment and the absence of complete sampling frames for Liberia's public sector workforce. Five paired null and alternate hypotheses were formulated corresponding to the five thematic research dimensions. Data were analyzed using descriptive statistics including frequency distributions, percentage tables, and pie chart visualizations. Ethical standards of voluntary participation, anonymity, and confidentiality were maintained throughout the data collection process. The principal methodological limitations are the use of non-probability sampling, potential social desirability bias on politically sensitive items, and the cross-sectional nature of the data.

Analysis and Interpretation

Table 3.1: Sample Distribution Summary

Category	Sub-Category	Percentage (%)
Gender	Male	57.2
	Female	42.8
Age Group	Below 25 years	6.3
	25-35 years	35.7
	36-45 years	29.0
	Above 45 years	29.0
Educational Qualification	Diploma	19.8
	Bachelor's Degree	42.4
	Master's Degree	29.6
	Others	8.2
Years of Experience	Less than 5 years	41.1
	5-10 years	32.8
	10-15 years	13.8
	Above 15 years	12.3

Source: Primary Survey Data (2025)

Primary data collected from 257 public sector respondents are analyzed below across five thematic sections. All survey items are illustrated with pie charts; each chart is followed by a concise interpretive commentary of two to three lines.

Section A: Demographic Profile of Respondents

their opinions on budget processes and expenditure execution and institutional elements. The four demographic items are analyzed in turn below

4.2.1 Gender Distribution of Respondents

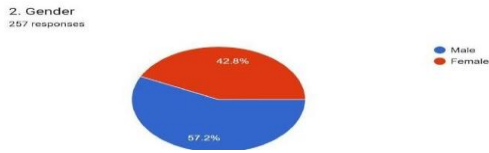


Figure 4.1: Gender Distribution of Respondents (n = 257) Male respondents constitute 57.2 percent of the sample and female respondents 42.8 percent, reflecting a relatively diversified gender composition within Liberia's public financial management workforce. The near-equal participation of women enhances the breadth of institutional perspectives captured by the survey data.

4.2.2 Age Group Distribution of Respondents

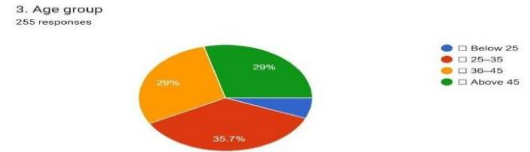


Figure 4.2: Age Group Distribution of Respondents (n = 255)

Figure 4.2: Age Group Distribution of Respondents (n = 255) The largest cohort is aged 25 to 35 years at 35.7 percent, with both the 36 to 45 and above 45 age groups each representing 29 percent of the sample. This distribution reflects post-conflict public service renewal while retaining a substantial proportion of experienced professionals who provide valuable institutional memory.

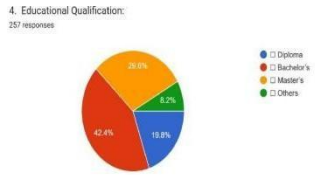


Figure 4.3: Educational Qualification of Respondents (n = 257)
Source: Primary Survey Data (2025)

Figure 4.3 shows the educational background of the people who took

Figure 4.3: Educational Qualification of Respondents (n = 257)

More than 72 percent of respondents hold a bachelor's or master's degree, confirming that the sample possesses the educational background to evaluate the technical functioning of the public expenditure management system. The presence of master's degree holders at 29.6 percent adds analytical credibility to the responses obtained.

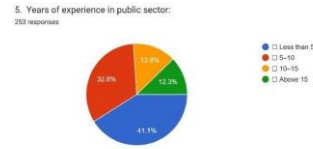


Figure 4.4: Years of Public Sector Experience of Respondents (n = 253)
Source: Primary Survey Data (2025)

Figure 4.4 shows how many years of public service experience each

Figure 4.4: Years of Public Sector Experience of Respondents (n = 253)

The largest group, 41.1 percent, has fewer than five years of experience, consistent with Liberia's post-conflict workforce expansion. However, 26.1 percent of respondents have more than ten years of service, providing longer-term perspectives on the evolution and persistent weaknesses of Liberia's fiscal governance system.

Section B: The National Budgetary Process

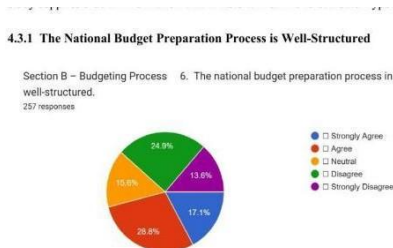


Figure 4.5: National Budget Preparation Process is Well-Structured (n = 257)

While 45.9 percent of respondents consider the budget preparation process to be well-structured, 38.5 percent disagree, reflecting a system that meets formal procedural standards but lacks the substantive stakeholder engagement and policy-budget linkages required for effective fiscal governance. The 15.6 percent neutral rate signals uncertainty or reluctance to publicly criticize a sensitive institutional process.

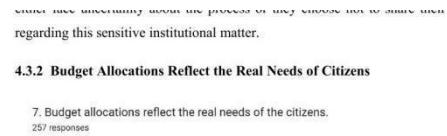


Figure 4.6: Budget Allocations Reflect the Real Needs of Citizens (n = 257)

A majority of 52.9 percent disagree that budget allocations reflect actual citizen needs, exposing a fundamental allocative dysfunction consistent with political economy evidence that patronage networks and elite capture distort the distribution of public resources in Liberia. Only 33.9 percent of respondents express agreement, representing the most critical single finding in Section B.

system operate at a better level than before yet they fail to deliver distribution according to national development goals..

4.3.3 Delays in Budget Approval Affect Development Programmes

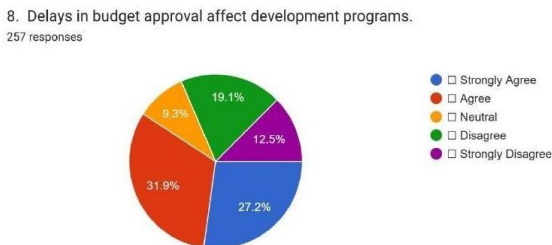


Figure 4.7: Delays in Budget Approval Affect Development Programmes (n = 257)

A clear majority of 59.1 percent confirm that approval delays

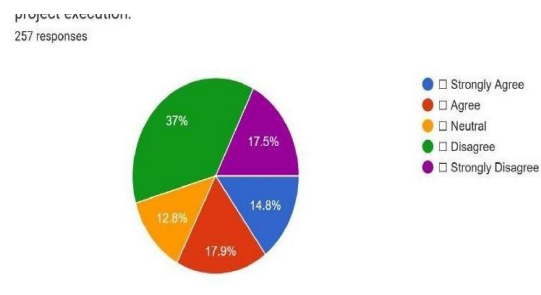


Figure 4.8: Respondents' Views on the Timeliness of Government Fund Release
Source: Primary Survey Data (2025)

The study results show that 54.5 percent of participants who took part in the study rejected the assertion about timely funding distribution. The study result shows that 54.5 percent of participants who took part in the study rejected the assertion about timely funding distribution. The study result shows that 54.5 percent of participants who took part in the study rejected the assertion about timely funding distribution.

harm development programme delivery, the highest aggregate agreement rate within Section B. This outcome highlights persistent executive-legislative tensions and procedural inefficiencies in the budget cycle that cascade into downstream implementation failures across all sectors of government service.

Project Execution (n = 257)
 More than half of respondents (54.5 percent) dispute the timely release of approved government funds for project execution, confirming that cash management weaknesses prevent line ministries from reliably honoring financial commitments. Delayed fund releases represent the most operationally damaging manifestation of budget execution failure and undermine the budget's function as a credible spending blueprint.

Section C: Implementation of Public Expenditure and Section D: Transparency and Accountability

4.4.2 There is Proper Monitoring of Government Projects

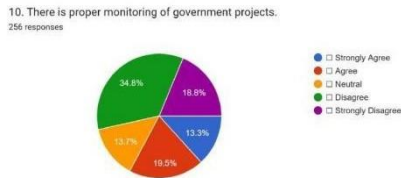


Figure 4.9: Respondents' Views on the Adequacy of Government Project Monitoring (n = 256)

Figure 4.9: There is Proper Monitoring of Government Projects (n = 256)
 A combined 53.6 percent of respondents disagree that government projects are properly monitored, signaling a near-absence of effective oversight infrastructure within the project execution cycle. The inadequacy of monitoring systems allows resource diversion to proceed undetected and prevents timely identification of implementation bottlenecks, directly reducing the developmental return on public expenditure.

4.4.3 Misallocation of Public Funds is a Major Problem in Liberia

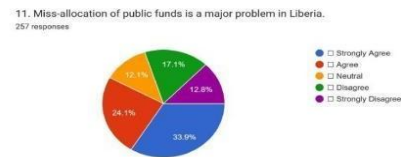


Figure 4.10: Respondents' Views on the Prevalence of Public Fund Misallocation (n = 257)

Figure 4.10: Misallocation of Public Funds is a Major Problem in Liberia (n = 257)
 An absolute majority of 58.0 percent, including 33.9 percent who strongly agree, confirm that misallocation of public funds is a pervasive systemic problem in Liberia. The high strong-agreement rate indicates that this challenge is understood by practitioners as a structural feature of fiscal governance rather than an isolated or occasional administrative failure.

4.5.1 Financial Statements are Routinely Generated and Shared with the Public

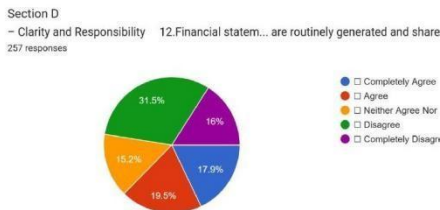


Figure 4.11: Financial Statements Routinely Generated and Shared with the Public (n = 257)
 Nearly half of respondents (47.5 percent) dispute the routine publication of financial statements, documenting a significant transparency deficit that limits the ability of citizens, legislators, and oversight bodies to hold the executive branch accountable for its fiscal decisions. Only 37.4 percent express agreement, making routine disclosure a demonstrably inadequate feature of the current governance framework.

4.5.2 Sufficient Oversight is in Place to Prevent the Abuse of Public Funds

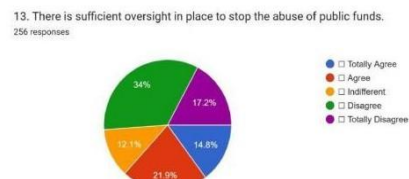


Figure 4.12: Sufficient Oversight is in Place to Prevent Abuse of Public Funds (n = 256)
 A majority of 51.2 percent consider existing oversight mechanisms insufficient to prevent the abuse of public funds, revealing a structural gap between the formal existence of institutions such as the General Auditing Commission and their operational capacity to enforce fiscal discipline. This finding directly supports the need for legislative reform and independent institutional strengthening.

Section D (continued) and Section E: Institutional and Political Factors

4.5.3 Corruption Influences the Management of Public Spending in Liberia

14. Corruption influences the management of public spending in Liberia. 256 responses



Figure 4.13: Corruption influences the management of public spending in Liberia (n = 256)

With 63.6 percent of respondents affirming corruption's influence on public spending management, this item generates the highest agreement rate for any negative governance indicator in the entire data-set. The near-consensus among practitioners who operate within the system itself carries profound implications for reform prioritization, confirming corruption as the most fundamental governance challenge in Liberia's public expenditure management system.

Section E – Factors of Institutional Policies 15. Government entities possess sufficient personnel to handle public finances 256 responses

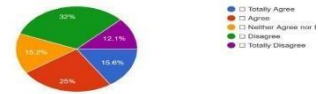


Figure 4.14: Respondents' Views on the Adequacy of Qualified Financial Management Personnel (n = 256)

Government Entities Possess Sufficient Qualified Personnel to Handle Public Finances (n = 256) A combined 44.1 percent of respondents disagree that government agencies possess sufficient qualified financial management personnel, reflecting the lasting human capital damage from civil conflict, post-war professional emigration, and chronic under-investment in civil service training and compensation. The finding is consistent with international literature identifying personnel shortages as the primary barrier to effective PFM implementation in fragile states.

4.6.2 Political Power Affects Decisions Regarding Public Expenditure

16. Political power affects decisions regarding public expenditure. 256 responses

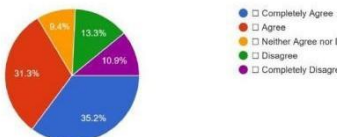


Figure 4.15: Political Power Affects Decisions Regarding Public Expenditure (n = 256)

A near-supermajority of 66.5 percent confirm that political power influences expenditure decisions in Liberia, the highest affirmative rate of any substantive survey item in the entire study. This provides decisive empirical validation for the political economy analytical framework and explains why repeated technical reforms have produced limited sustainable improvements in fiscal governance outcomes.

17. Training sessions are held consistently to enhance financial management abilities 257 responses

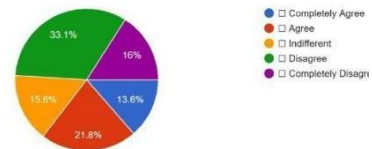


Figure 4.16: Respondents' Views on the Consistency of Financial Management Training (n = 257)

Training Sessions are Held Consistently to Enhance Financial Management Abilities (n = 257) Nearly half of all respondents (49.1 percent) report that financial management training is not conducted consistently, compounding the personnel shortage documented in Figure 4.14 by leaving existing staff without the skills required to operate modern PFM systems. The absence of systematic professional development perpetuates a capacity shortfall that undermines Liberia's preparedness for contemporary fiscal governance requirements.

Findings

The empirical analysis across all five thematic sections generates a coherent and internally consistent account of the challenges confronting public expenditure management in Liberia. Table 4.1 below presents a comprehensive summary of the hypothesis testing outcomes derived from the primary survey data. The survey data provides sufficient evidence to support all five alternate hypotheses, confirming the presence of significant and systemic challenges across each dimension of the public financial management system.

Table 4.1: Summary of Hypothesis Testing Outcomes

H#	Hypothesis Theme	Key Evidence	Outcome
H1	Budgetary Process and Structural Challenges	52.9% dispute allocation-needs alignment; 59.1% confirm development damage from approval delays	H0 REJECTED / H1 SUPPORTED
H2	Budget Execution and Implementation Effectiveness	54.5% report delayed fund releases; 58.0% confirm pervasive resource misallocation	H0 REJECTED / H1 SUPPORTED
H3	Transparency and Accountability	63.6% affirm corruption influence; 51.2% find oversight insufficient to prevent fund abuse	H0 REJECTED / H1 SUPPORTED
H4	Institutional Capacity and Human Resources	44.1% perceive personnel shortages; 49.1% report inconsistent financial management training	H0 REJECTED / H1 SUPPORTED
H5	Political Factors and Expenditure Decisions	66.5% confirm political power influences expenditure decisions — highest agreement rate in survey	H0 REJECTED / H1 SUPPORTED

Source: Primary Survey Data Analysis (2025)

Principal Findings

- The national budget preparation process in Liberia is structurally contested, with fewer than half of surveyed practitioners expressing confidence in its design quality and a majority (52.9 percent) finding that allocations fail to reflect the actual development needs of citizens, indicating a fundamental misalignment between formal budget procedures and substantive resource distribution outcomes.
- Budget approval delays are widely recognized as a major impediment to development programme delivery, confirmed by 59.1 percent of respondents, arising from persistent executive-legislative tensions, technically inadequate revenue forecasting, and the absence of a time-bound budget preparation calendar that could produce credible budget proposals at regular intervals.
- Chronic delays in the release of approved government funds are reported by 54.5 percent of respondents, undermining the ability of implementing agencies to execute projects, damaging contractor confidence, and reducing the developmental value of approved appropriations by destroying the budget's operational credibility as a spending blueprint.
- Project monitoring systems are perceived as inadequate by 53.6 percent of respondents, creating conditions in which resource diversion proceeds undetected, implementation bottlenecks go unaddressed, and public spending consistently fails to generate its maximum potential developmental return at the sectoral and community levels.
- Resource misallocation is acknowledged by 58.0 percent of respondents as a pervasive systemic problem, attributable to patronage networks, weak internal controls, and insufficient accountability mechanisms that have persisted as structural features of Liberia's fiscal governance environment despite repeated reform attempts over the past two decades.

- Fiscal transparency is severely deficient: 47.5 percent of respondents dispute the routine publication of financial statements, depriving citizens, legislators, and oversight bodies of the information needed to hold the executive branch accountable for its fiscal decisions and expenditure outcomes across all sectors of government activity.
- Existing oversight mechanisms are considered insufficient to prevent the abuse of public funds by 51.2 percent of respondents, reflecting the limited operational independence, resource base, and enforcement capacity of institutions including the General Auditing Commission and the Public Procurement and Concessions Commission.
- Corruption is affirmed as a pervasive and direct influence on public spending management by 63.6 percent of respondents, the strongest single empirical finding in the entire data-set, confirming corruption as the most fundamental governance obstacle to effective public expenditure management reform in Liberia.
- Government agencies are perceived as lacking sufficient qualified financial management personnel by 44.1 percent of respondents, a consequence of the human capital losses sustained during civil conflict, post-war professional emigration, and chronic under-investment in civil service recruitment, training, and compensation systems.
- Financial management training is reported as inconsistent by 49.1 percent of respondents, compounding the staffing shortages documented in Figure 4.14 by leaving existing personnel without the professional skills required to operate modern public financial management systems or apply contemporary fiscal governance best practices.
- Political power is confirmed by 66.5 percent of respondents as the primary driver of public expenditure decisions in Liberia, displacing evidence-based developmental needs assessments and explaining why technically sound reforms have historically produced limited and unsustainable improvements in fiscal governance outcomes within the country.
- The cross-sectional synthesis of findings demonstrates that deficiencies across all five dimensions of the public expenditure management system are mutually reinforcing, confirming that piecemeal technical interventions cannot produce sustainable improvements without simultaneous reform of the governance capabilities, institutional infrastructure, and political economy conditions that shape fiscal decision-making.

Conclusion

This study has produced an evidence-based analysis of the challenges confronting public expenditure management in Liberia by combining original primary survey data from 257 public sector practitioners with an extensive review of international and national academic and institutional literature. The results demonstrate that Liberia's public financial management system faces persistent, multi-dimensional challenges rooted in post-conflict institutional weaknesses, ongoing human resource deficits, transparency failures, and deep-seated political economy factors that collectively constrain the developmental impact of public spending. The research confirms all five alternate hypotheses, establishing that budgetary process challenges, implementation deficiencies, transparency and accountability gaps, human capacity limitations, and political interference constitute an interlocking system of fiscal governance failures that cannot be resolved through isolated technical interventions. A comprehensive reform programme requiring sustained political commitment is needed, one that simultaneously addresses governance capabilities, institutional infrastructure, transparency systems, digital modernization, and the political economy conditions that ultimately determine whether reforms produce lasting improvements in fiscal outcomes. The study's findings and recommendations are directly relevant to Liberian policymakers, development partners, international financial institutions, and fiscal governance practitioners engaged with the country's ongoing public financial management reform agenda.

Recommendations

- The Ministry of Finance and Development Planning should introduce a Medium-Term Expenditure

Framework providing multi-year fiscal planning horizons with sectoral spending ceilings grounded in realistic revenue projections, supported by structured participatory budget consultations at both national and sub-national levels of government administration.

- Full implementation of a Treasury Single Account at the Central Bank of Liberia should be prioritized to centralize government cash management, eliminate fragmented sub-accounts and unauthorized financial activity, and enable real-time monitoring of the complete government financial position across all ministries, agencies, and commissions.
- A legally enforceable fiscal transparency framework should require the timely public disclosure of annual budgets, quarterly expenditure reports, procurement award information, and annual audit summaries, with independent oversight institutions given adequate resources and legally protected from political interference in their operational decisions.
- A structured Public Financial Management Career Stream should be established within the civil service, creating qualification standards, competitive salary benchmarks, professional advancement pathways, and a dedicated National PFM Training Centre offering ongoing capacity development for budget officers, accountants, internal auditors, and procurement specialists in all government entities.
- The IFMIS implementation strategy should be comprehensively re-evaluated and redesigned to ensure proper sequencing, with foundational accounting controls and commitment registers established before advanced features are deployed, and with digital payment platforms integrated to extend financial management control to county and district levels currently without full IFMIS coverage.
- Parliamentary budget oversight should be strengthened through the establishment of an independent Parliamentary Budget Office for fiscal analysis, structured capacity building for Budget and Finance Committee members, and the enactment of fiscal responsibility legislation limiting executive discretion over supplementary budgets, fund transfers, and off-budget expenditure

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