

Government Budgets and Social Development in Africa: Moderating Effect of Government Effectiveness

Adamu Ahmed Wudil^a, Norma MD Saad^b, Zakaria Lacheheb^c,
Rislanudeen Muhammad^d

^aPhD Candidate, Department of Economics, International Islamic University Malaysia (IIUM),

^bDepartment of Economics, International Islamic University Malaysia (IIUM), ^cDepartment of Economics, International Islamic University Malaysia (IIUM), ^dBank of Industry, Lagos-Nigeria

Email: adamwudil@gmail.com, norma@iium.edu.my, lachehebzak@iium.edu.my, rislanudeen@gmail.com

To Link this Article: <http://dx.doi.org/10.6007/IJAREMS/v13-i1/20116> DOI:10.6007/IJAREMS/v13-i1/20116

Published Online: 26 January 2024

Abstract

This study investigates the relationship between government budgets and social development in Africa, considering the moderating effect of government effectiveness. Using data from Human Development Reports and World Bank, we employ the Difference Generalized Method of Moments (DGMM) estimation technique. The findings reveal that past HDI levels significantly influence the present, while government budgets, and the interaction between government budgets and government effectiveness negatively impact human development index. Economic growth positively affects HDI, but larger population sizes pose challenges. The study underscores the importance of strategic budgetary allocations, targeted governance reforms, and holistic development planning. The study enriches the discourse on African social development by addressing critical gaps and offering actionable insights for policymakers, researchers, and international organizations committed to achieving sustainable social development in the region.

Keywords: Social Development, Government Budgets, Government Effectiveness, Africa, Human Development Index.

Introduction

The continent of Africa continues to face formidable obstacles to its sustainable social development, including enduring issues like poverty, inequality, and limited access to healthcare and education (UNDP, 2020). COVID-19 has made it even more difficult to deal with those difficulties underscoring how important breaking down systemic barriers for funding social development (World Bank, 2020). Africa has the highest child mortality rate in the world with one in every 13 African children not reaching his or her fifth birthday (WHO, 2021). Furthermore, in 2019, over 90 million African children of primary school age were out of school, and more than 40 million African adolescents lacked access to secondary education (UNESCO, 2020).

For many years, African countries have mainly applied government budgets as their primary means of financing gaps in social development. However, one of the recurring debates surrounding government budgets across Africa involves whether they are effective in promoting social development. This problem is particularly severe in large countries such as Nigeria and South Africa, where the governance system has proved itself incapable of effectively utilizing the vast amounts of money at its disposal. In African countries, misallocation of funds and corruption encountered by government budgets amplify the costs of social development even as they cut into spending. As a result, the overall effect of government expenditures on social development is only a small fraction (Geda, 2015). Therefore, government project funds may be misallocated and thereby wasted. Fiscal deficits, along with poor taxation mechanisms that also need improvement, continue to lead to inefficiencies in deploying government budgets to address social development challenges.

This study is motivated by the need to understand the moderating effect of government effectiveness on the relationship between government budgets and social development in African countries. Africa's ongoing problems of poverty, inequality, healthcare, and education make good strategies for social development extremely important. On the other hand, effectiveness of government budgets in resolving social development problems is simply one of various complex areas needing more attention. Although there are a lot of literatures on government budgets, social development, and government effectiveness separately, but less integration, particularly in Africa. Examining how government budgets influence social development in Africa, the moderating effect of government effectiveness needs to be taken into account as a constitutive term. Integrating this combination, the paper provides valuable reference points for policymakers, researchers, and international organizations in fostering sustainable social progress in Africa. The findings of this study have the potential to inform targeted resource allocation, interventions, and governance reform in the region to ensure better social development outcomes. The remainder of this paper is organized as follows: Section 2 reviews previous literature, while Section 3 outlines the methodology used in the study. Section 4 presents the results and discussions on the findings, and finally, Section 5 concludes and provides policy recommendations

Literature Review

Theoretical Framework

Human Development Theory

According to human development theory, as proposed by Sen (1999), social development encompasses more than just economic progress. It also encompasses the expansion of human capabilities and opportunities, including access to education, healthcare, and political engagement. This perspective underscores the importance of investing in human capital and creating an enabling environment that empowers individuals to realize their full potential and contribute to society.

In the context of long-term social development financing, investments in education, healthcare, and other social services are crucial for sustainable development in low and middle-income countries (Olievska et al. 2020). These investments are essential for improving the welfare of the population, promoting community involvement, and fostering long-term economic and social development (Drobny, 1977). These investments contribute to the development of human capital, enhance labor productivity, and foster the creation of inclusive and equitable communities (UNDP, 2020). Moreover, human development theory underscores the significance of participatory approaches to development. It emphasizes the

importance of enabling individuals and communities to actively shape their social and economic trajectories. Policies and programs that promote increased political participation, community engagement, and social accountability play a vital role in realizing this vision (UNDP, 2020). Furthermore, Fukuda-Parr and Kumar (2018) discussed the importance of integrating sustainability considerations into policy and planning processes at various levels, from local to global. They highlight the role of governance, institutions, and participation in shaping sustainable human development outcomes and emphasize the need for multidimensional and interdisciplinary approaches to address complex sustainability challenges.

Institutional Theory

According to institutional theory, the success of development projects is dependent on the strength of institutions in a specific country (North, 1990). The formal and informal rules, conventions, and values that affect behavior and governing relationships between persons and organizations are referred to as institutions in view of Scott (2014). According to this idea, sustainable social development finance necessitates the establishment of effective and efficient institutions capable of providing the required governance, regulation, and monitoring to promote accountability, transparency, and confidence as noted by Najam, (2002) the establishment of effective and efficient institutions is crucial for sustainable social development finance (Najam, 2002). Institutional theory emphasizes the necessity of establishing institutions that can support the efficient implementation of finance sources in the context of sustainable financing for social development in Africa. Effective institutions, for example, can assist in ensuring that foreign aid is allocated and used responsibly, that government expenditure are transparent and accountable, and that private sector investments are subject to adequate regulation and oversight.

The relevance of institutions in supporting sustainable development has been validated by empirical study. For instance, Hodge and Greve (2007) found that the effectiveness of institutions in receiving nations affects how well foreign aid promotes social development. Similarly, Brixiová et al. (2015) discovered that institutional quality is a crucial factor of the efficiency of government spending on social development in Sub-Saharan Africa. As a result, institutional theory sheds light on the function of institutions in encouraging long-term funding of social development in Africa. This theory emphasizes the necessity for policymakers and practitioners to prioritize institutional development as a critical component of development initiatives by emphasizing the importance of effective governance and regulation.

Empirical Review

Studies in Africa on the relationship between government budgets and social development has produced a range of results. Quaicoe (2022) discovered that while election seasons greatly raise government spending, economic development has a substantial impact on lowering the usage of fiscal surprise in African nations. Sacks and Levi (2010) opined that effective governments facilitate reliable access to food for its citizens. However, Asongu (2012) cautioned that development assistance deteriorates government quality dynamics of corruption-control, political-stability, rule of law, regulation quality, voice and accountability and government effectiveness in 52 African countries. Kimaro et al (2017) show that increased government expenditure accelerates economic growth of low income countries in Sub Saharan Africa but the moderating effect of government effectiveness on this relationship is

unclear. Similarly, Florencia (1999) found that public social spending on education and health care in several African countries is not effective. In addition, Udo and Chukwu (2020) reveals that government expenditure had insignificant but positive effect on human development index of selected West African countries within the timeframe of the study.

Other studies suggest that governments budgets play a significant role in promoting social development, economic growth, and infrastructural development. Lysiak et al. (2021) point out the budget policy-oriented role in promoting progressive social development and raise questions for increasing effectiveness. As does Tatuev et al. (2018) who examine the outcomes of expenditure based on budget. In particular, those invested in healthcare and education are more essential. Dahmardeh and Tabar (2013) singled out a case for study in Sistan and Baluchestan Province of Iran to explore the relationship between government expenditure and poverty reduction using the Autoregressive Distributed Lag (ARDL) model. Their results indicate that well-directed expenditures have a positive impact poverty reduction. On a broader canvas, Nemec et al. (2017) analyze the effects of public expenditures on the Human Development Index (HDI), suggesting that investments in productive sectors like education, health, and social services contribute positively to socio-economic development. Sasmal and Sasmal (2016), emphasizing the crucial role of government spending in this domain for economic growth and poverty reduction. In addition, Abreu and Gomes (2016) examined change in open budget institutions and the relationship between development and society and come up with evidence that a transparent, participatory and accountable budget yields higher levels of social development. The effect is particularly pronounced among democracies.

Moving to regional studies, Fan and Rao (2003) find positive effects of government spending on agriculture and health on economic growth in Africa, emphasizing the growth promoting aspects of investments in agriculture, education, and defense in Asia. Contrastingly, Lee (1992) delves into the linkages among poverty, development, and budget systems in developing nations. The study argues that uncertainty and instability in budgeting processes hinder economic growth and social equity. It proposes restructuring budget systems through systematic action plans to address these challenges. Similarly, Agnello et al., (2017) found that fiscal austerity is associated with a reduction of human development standards, with the negative effect being particularly severe in the case of spending-driven consolidation episodes. Fiscal adjustments are especially damaging for human development in developing countries (namely, African and Latin American countries). Additionally, the empirical evidence shows that (i) government stability is a crucial institutional determinant of human development, and (ii) while investment in physical capital can boost human development, government consumption and inflation are detrimental to it.

As evidence from the literature, the link between government budgets and social development in Africa has yielded mixed findings. In addition, the review indicates that there are few studies specifically studying how government budgets impact social development on the continent of Africa with focus on investigating the potential moderating role government effectiveness actually plays in the relationship. This forms the key objective of this study, seeking to contribute valuable insights within the African context, a region with its unique challenges and dynamics.

Methodology

The study used Difference Generalized Method of Moments (DGMM) estimation techniques and performed the robustness check with adopts both 2-Step System Generalized Method of

Moments (SGMM) proposed by Arellano and Bond (1991) and Blundell and Bond (1998) respectively. This method is appropriate because it addresses endogeneity problems (Astuti et al., 2020). Moreover, Bond (2001) indicate that the differenced GMM may be vulnerable to a strong downward finite sample bias as a result of weak instruments used. In order to address this, the study estimate Pooled OLS, FEM in order to choose between Difference or System GMM to avoid downward bias. The rational of this analysis is to obtain consistent parameters that are free from downward bias and second-order serial correlation.

Model Specification

The theoretical framework of the study follows human development theory, institutional theory, and the empirical works of (Lysiak et al. 2021; Tatuev et al. 2018). As a result, the empirical model is as follows:

$$HDI_{it} = f(GB_{it}, GE_{it}, GDP_{it}, PS_{it}) \quad 1$$

Where HDI_{it} Human development index of country i at time t , GB_{it} is the Government Budget of country i at time t , GE_{it} is the Government Effectiveness of country i at time t , GDP_{it} is the Economic Growth of country i at time t , and PS_{it} is the Population Size of country i at time t , as explained in the literature.

On this basis, the econometric model can be specified as follows:

$$HDI_{it} = \beta_0 + \beta_1 GB_{it} + \beta_2 GE_{it} + \beta_3 GDP_{it} + \beta_4 PS_{it} + \mu_{it} \quad 2$$

β_0 , β_1 , β_2 , β_3 , and β_4 respectively, are the coefficients of Government budget, government effectiveness, Economic growth, and population size. while μ_{it} is the error term which is to capture unobservable factors affecting social development that are not captured in the model. The error term is assumed to be normally distributed with zero mean and constant variance.

$$\begin{aligned} InHDI_{it} &= \beta_0 + \beta_1 InHDI_{it-1} + \beta_2 InGB_{it} + \beta_3 InGB_{it} * InGE_{it} + \beta_4 InGDP_{it} + \beta_5 InPS_{it} \\ &+ In\mu_{it} \end{aligned} \quad 3$$

$$\begin{aligned} \Delta InHDI_{it} &= \beta_0 + \beta_1 (\Delta InHDI_{it-1}) + \beta_2 (\Delta InGB_{it}) + \beta_3 (\Delta InGB_{it} * InGE_{it}) \\ &+ \beta_4 (\Delta InGDP_{it}) + \beta_5 (\Delta InPS_{it}) \\ &+ \Delta In\mu_{it} \end{aligned} \quad 4$$

Data Details and Source

Table 1

Data Details and Source

Variables	Defination	Notation	Source
Social Development	Human Development Index (HDI) is a metric that measures human development in three main areas: health, education, and living standards. Based on a variety of indicators like life expectancy, education levels and per capita net income, it provides an overall picture of a country's well-being and level of development.	HDI	UNDP
Government Budget	Gross national expenditure (formerly domestic absorption) is the sum of household final consumption expenditure (formerly private consumption), general government final consumption expenditure (formerly general government consumption), and gross capital formation (formerly gross domestic investment).	GB	WDI
Government Effectiveness	Government Effectiveness captures perceptions of the quality of public services, the quality of the civil service and the degree of its independence from political pressures, the quality of policy formulation and implementation, and the credibility of the government's commitment to such policies. Percentile rank indicates the country's rank among all countries covered by the aggregate indicator, with 0 corresponding to lowest rank, and 100 to highest rank. Percentile ranks have been adjusted to correct for changes over time in the composition of the countries covered by the WGI.	GE	WGI
Economic Growth	Annual percentage growth rate of GDP at market prices based on	GDP	WDI

	constant local currency. Aggregates are based on constant 2015 prices, expressed in U.S. dollars. GDP is the sum of gross value added by all resident producers in the economy plus any product taxes and minus any subsidies not included in the value of the products. It is calculated without making deductions for depreciation of fabricated assets or for depletion and degradation of natural resources.		
Population Size	Total population is based on the de facto definition of population, which counts all residents regardless of legal status or citizenship. The values shown are midyear estimates.	PS	WDI

Source: Author’s Illustrations (2023).

Table 1 presents the data details and source used in the study. This study uses data from secondary sources, specifically from the Human Development Reports and the World Bank (via its World Development Indicators and World Governance Indicators throughout study period). The data collected are Human Development Index (HDI), Gross national expenditure, Government Effectiveness, GDP growth rate and population size.

Empirical Results and Discussion

Table 2

Descriptive Statistics and Correlation Matrix

	HDI	GB	GDP	GE	PS
Mean	0.557002	108.4018	3.070030	27.30818	25926218
Median	0.535000	108.3175	3.797027	22.85714	13857547
Maximum	0.817000	157.7995	21.07901	84.61539	2.19E+08
Minimum	0.362000	55.22080	-36.39198	0.476190	89949.00
Std. Dev.	0.106735	13.88350	4.680447	19.74574	35855735
Skewness	0.545886	0.088053	-2.313637	0.855813	2.847904
Kurtosis	2.559433	5.179216	17.04170	2.880753	12.69411
Jarque-Bera	27.25932	94.00659	4298.762	57.89640	2486.222
Probability	0.000001	0.000000	0.000000	0.000000	0.000000
Sum	262.9050	51165.63	1449.054	12889.46	1.22E+10
Sum Sq. Dev.	5.365775	90786.02	10318.00	183640.3	6.06E+17
Observations	472	472	472	472	472
HDI	1				
GB	-0.297682	1			
GDP	-0.128683	0.093352	1		

GE	0.677550	0.038478	0.109255	1	
PS	-0.026211	-0.105637	0.110250	-0.101704	1

Author's Computations (2023).

Table 2 presents the descriptive statistics and correlation matrix for all the variables. The results show that Human Development Index (HDI) has a mean of 0.557, this shows the general overall development status of the countries in Africa. The range from lowest (0.362) to highest (0.817) indicates the diversity levels involved in development of countries. There is a positive skewness in the graph. This proposes that there are some which are very successful compared to others. The average Government Budget (GB), popularly used, has a value of \$108.40 billion. This figure reflects government spending as a percentage of GDP developed on average by all countries. The low skewness (0.088) suggests a rather balanced distribution. In terms of the average economic growth rate (GDP), it stands at 3.07. Negative skewness (-2.31) shows a distribution with a tail stretched towards high-growth countries. The mean Government Effectiveness (GE) is 27.31, indicating the average perception of government effectiveness in Africa. On average, Population Size (PS) is quite large 25,926,218. This shows that the characters of each country as reflected by their human population are diverse some very few countries have few residents while at the other end of the scale many nations are home to millions of people.

The lower part of the table presents correlation analysis. The analysis reveals a number of relationships between the Human Development Index (HDI) and other explanatory variables. A weak negative correlation is found between Human Development Index (HDI), Government Budget (GB), Economic Growth and Population Size (PS). In contrast, a strong positive correlation exists between Human Development Index (HDI) and Government Effectiveness (GE).

Table 3

System GMM Vs Difference GMM Estimation

	Pooled OLS	FEM	DGMM
HDI_{it-1}	1.002828	0.143329	0.827579

Source: Author's Computation.

Table 3 provides the results of Pooled OLS, and Fixed effect and Difference GMM models in order to choose either Difference or system GMM for the analysis. In detail, it displays coefficient of the lagged dependent variable, Human Development Index (HDI_{it-1}). Since the difference GMM coefficient is higher than that of the Fixed effect model, it indicates that there is no downward bias in Difference GMM. Thus, difference GMM is preferred.

Table 4

Difference GMM Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
HDI(-1)	0.8276***	0.0178	46.6145	0.0000
GB	-0.0023**	0.0010	-2.3307	0.0240
GB*GE	-0.0001***	2.4605	-4.9964	0.0000
GDP	0.0001***	1.9205	5.6781	0.0000
PS	-0.0349***	0.0052	-6.6612	0.0000
Root MSE	0.006099	Mean dependent var		0.002097
S.D. dependent var	0.005323	S.E. of regression		0.006139
Sum squared resid	0.014246	Hansen		44.39820
Instrument rank	36	Prob(J-statistic)		0.056334
R(2)	0.8319			

Source: Author's Computations (2023). Note: *** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$; and Standard Errors are in Parenthesis.

Table 4 presents results of the Difference GMM. The lagged Human Development Index coefficient is 0.8276, and it is statistically significant at 1% significance level (t-statistic of 46.6145, p-value = 0.0000). This indicates a strong positive relationship between the lagged HDI and the current HDI, suggesting that a 1% increase in the past level of human development significantly increases the present level by 82.76% ceteris paribus. In an African context, this implies that historical investments in education, healthcare, and overall human well-being contribute significantly to the current state of Human development. The Government Budget (GB) coefficient is -0.0023, and it is statistically significant at 5% significance level (t-statistic of -2.3307, p-value = 0.0240). This indicates that a 1% increase in government budget is associated with a 0.23% decrease in Human Development Index (HDI) ceteris paribus. This indicates inefficiencies in budget allocation or challenges in translating budgetary funds into tangible human development outcomes. Corroborating with this finding, Agnello et al (2017) and Rahmawati and Nur Intan (2020) both find that fiscal austerity and government stability are crucial factors in determining the impact of government spending on HDI. While Agnello et al (2017) highlights the negative effect of spending-driven fiscal consolidation on HDI, Rahmawati and Nur Intan (2020) emphasizes the potential positive influence of government spending on HDI, particularly in the educational dimension. Maharda and Aulia (2020) further supports this, finding a significant positive association between government expenditure on education and HDI in Indonesia. The interaction term between Government Budget and Government Effectiveness (GB*GE) has a coefficient of -0.000123, and it is statistically significant at 1% significance level (t-statistic of -4.9964, p-value = 0.0000). This significant negative relationship underscores the moderating effect of government effectiveness on the relationship between budget and HDI. In an African context, this emphasizes the critical role of governance. Efficient and transparent governance practices enhance the impact of budgetary allocations on human development. The findings, therefore, suggest that higher government budgets, without improvements in governance quality will not automatically have a positive impact on human development outcomes. The broader understanding within institutional theory is consistent with this, the effectiveness of institutions is crucial to the success of development interventions. This further means that attention must be paid not only to total government expenditure via budgets but also to governance quality. Policies and interventions which help raise the level of government

effectiveness can enhance the impact of government spending on human development in Africa. Gross Domestic Product (GDP) coefficient is 0.000109, and it is statistically significant at 1% significance level (t-statistic of 5.6782, p-value = 0.0000). This suggests that higher economic growth, as reflected by GDP, is associated with an increase in the Human Development Index. This further highlights the importance of fostering economic development as a means to improve human development outcomes in Africa. The Population Size (PS) coefficient is -0.0349 and statistically significant at 1 % level (t-statistic -6.6612, pvalue =. 0000). which means that a 1% increase in population size will lead to a 3.49% decrease in the HDI. Larger population would therefore be linked with reduced HDI. The task of managing these pressing problems arising from rapid population growth of African countries is thus essential. This stresses the need for effective family planning, education and employment strategies. This result is in line with (Atanda et al., 2012).

The diagnostic tests, such as Hansen Test and Arellano-Bond Serial Correlation Test show that the instruments are valid and the model is free from second-order serial correlation.

Robustness Check

Table 5

Robustness Check

Variables	DGMM	SGMM
HDI(-1)	0.8276*** (0.0178)	0.8278*** (0.0178)
GB	-0.0023** (0.0010)	-0.0023** (0.0010)
GB*GE	-0.0001*** (2.4605)	-0.0001*** (2.5005)
GDP	0.0001*** (1.9205)	0.0001*** (2.2105)
PS	-0.0349*** (0.0052)	-0.0351*** (0.0052)

Source: Author's Computations (2023). Note: *** p<0.01, ** p<0.05, * p<0.1; and Standard Errors are in Parenthesis.

Table 5 presents the results of the robustness check. System GMM (SGMM) is used is used for the robustness check. The results reveal that, for each variable, the estimates from both DGMM and SGMM, exhibit no significant differences. Although magnitudes vary, differences in level of significance whether a variable is positive or negative still remain consistent between DGMM and SGMM.

Conclusion

This study investigated the complex issue of social development in Africa by analyzing the nexus between government budgets, social development, and the moderating influence of government effectiveness. Using data from Human Development Reports and World Bank indicators for 54 African countries, the study utilized Difference GMM estimation techniques. The study found that government budgets, and the interaction between government budgets and government effectiveness negatively impact human development index while economic growth positively impact on human development index. Furthermore, negative association

between population size and HDI is found, underscores the importance of addressing demographic challenges. These findings illuminate nuanced policy pathways for optimizing social development in Africa through strategic budgetary allocations, targeted governance reforms, and holistic development planning for sustainable social development in Africa. Moreover, further country specific analysis in this respect could also support policymakers when drawing up new strategies for sustainable social development.

References

- Abreu, W. M., & Gomes, R. (2016). Do open budget institutional changes improve social development? *Brazilian Journal of Political Economy*, 36(3), 680-696. https://doi.org/10.21714/1984-3925_2016V19N3A5.
- Agnello, L., Castro V., Jalles, J. T. & Sousa, R. M. (2017). The Impact of Fiscal Consolidation on Human Development. *Journal of International Development*, Vol.30(3), pp.399-429. <https://doi.org/10.1002/jid.3309>.
- Arellano, M., & Bond, S. (1991). Some Tests of Specification for Panel Data: Monte Carlo Evidence and an Application to Employment Equations. *Review of Economic Studies*, 58(2), 277–297. <https://doi.org/10.2307/2297968>.
- Asongu, S. (2012). The Political Economy of Development Assistance: Peril to Government Quality Dynamics in Africa. *African Governance and Development Institute WP/12/008*, Available at SSRN: <https://ssrn.com/abstract=2493202> or <http://dx.doi.org/10.2139/ssrn.2493202>.
- Astuti, A. M., Setiawan, Zain, I., & Purnomo, J. D. T. (2020). A Review of Panel Data on Spatial Econometrics Models. *Journal of Physics: Conference Series*, 1490(1). <https://doi.org/10.1088/1742-6596/1490/1/012032>.
- Atanda, A. A., Aminu, S. B., & Alimi, O. Y. (2012). The Role of Population on Economic Growth and Development: Evidence from Developing Countries. *MPRA Paper*, Vol. 37966, pp. 1-19.
- Blundell, R., & Bond, S. (1998). Initial Conditions and Moment Restrictions in Dynamic Panel Data Models. *Journal of Econometrics*, 87(1), 115–143. [https://doi.org/10.1016/S0304-4076\(98\)00009-8](https://doi.org/10.1016/S0304-4076(98)00009-8).
- Brixiová, Z., Kangoye, T., & Yogo, U. (2015). Governance, Government Spending, and Inclusive Growth in sub-Saharan Africa. *Journal of African Economies*, 24(4), 393-428. <https://doi.org/10.1093/jae/ejv013>.
- Dahmardeh, N., & Tabar, M. H. (2013). Government Expenditures and its Impact on Poverty Reduction (Empirical From Sistan and Baluchestan Province of Iran). <https://semanticscholar.org/paper/53e165c9b182bfe569cd3c94a48bd817c08c5d1d>.
- Drobny A. (1977). Health: An Essential Component of Long-Term Economic and Social Development. *Int J Health Educ*. 1977;20(1):38-40. PMID: 857482.
- Fan, S., & Rao, N. (2003). Public Spending in Developing Countries: Trends, Determination, and Impact. *Economic and Political Weekly*, 38(36), 3795-3804. <https://doi.org/10.22004/AG.ECON.16080>.
- Florencia, C-L., Julia D, Lionel, D., & Kalpana M. (1999). Public Social Spending in Africa: Do the Poor Benefit? *The World Bank Research Observer*, (14)1, 49–72. <https://doi.org/10.1093/wbro/14.1.49>.
- Fukuda-Parr, S., & Kumar, A. K. S. (2018). *Handbook of human development and sustainability*. Routledge.
- Geda, A. (2015). *Foreign Aid, Governance and Economic Growth in Sub-Saharan Africa: Does*

- One Size Fit all? *Journal of African Development*, 17(1), 1-27.
- Hodge, G. A., & Greve, C. (2007). The influence of aid on governance in Africa. *International Review of Administrative Sciences*, 73(1), 29-46.
<https://doi.org/10.1177/0020852307075353>.
- Kimaro, E. L., Keong, C. C., & Sea, L. L. (2017). Government Expenditure, Efficiency and Economic Growth: A Panel Analysis of Sub Saharan African Low Income Countries. *African Journal of Economic Review*, 1-21.
- Lysiak, L., Kachula, S., & Abdin, A. (2021). Budget Policy in the Field of Expenditure in the Coordinates of Social Development. *Scientific Bulletin of Polissia*, 4, 351-361.
<https://doi.org/10.35774/SF2020.04.039>.
- Maharda, J. B., and Aulia, B. Z. (2020). Government Expenditure and Human Development in Indonesia. *Jambura Equilibrium Journal*, Vol. 2(2).
<https://doi.org/10.37479/jej.v2i2.6901>.
- Najam, A. (2002). Financing Sustainable Development: Crises of Legitimacy. *Progress in Development Studies*, 2(2), 153-160. <https://doi.org/10.1191/1464993402ps036xx>.
- Nemec, J., Mericková, B., Svidronova, M., & Pischko, V. (2017). Analysis of the relationship between the size and the structure of public expenditure and socio-economic development. *Proceedings of the International Scientific Conference: Micro Perspectives for Decentralized Economies*, 12, 371-378.
<https://semanticscholar.org/paper/6e09997b994d7ebe110058e1287ad0be6b795fef>.
- North, D. (1990). Contents. In *Institutions, Institutional Change and Economic Performance (Political Economy of Institutions and Decisions, p. V)*. Cambridge: Cambridge University Press.
- Olievska, M., Romanov, A., & Bondarenko, D. (2020). The sustainable human capital development and financing of education in Europe and Ukraine. *The Academy of Financial Management*, No. 3/2020.
<https://api.semanticscholar.org/CorpusID:230638794>.
- Rahmawati, F., & Nur Intan, M. (2020). Government Spending, Gross Domestic Product, Human Development Index (Evidence from East Java Province). *KnE Social Sciences*, pp.774–786. <https://doi.org/10.18502/kss.v4i6.6641>.
- Sacks, A., & Levi, M. (2010). Measuring Government Effectiveness and Its Consequences for Social Welfare in Sub-Saharan African Countries. *Social Forces*, 88(5), 2325–2351. <https://doi.org/10.1353/sof.2010.0044>.
- Sasmal, R., & Sasmal, J. (2016). Public expenditure, economic growth and poverty alleviation. *International Journal of Social Economics*, 43(10), 1085-1099.
<https://doi.org/10.1108/IJSE-08-2014-0161>.
- Scott, W. R. (2014). *Institutions and organizations: Ideas, Interests, and Identities (4th ed.)*. Sage.
- Sen, A. (1999). *Development as Freedom*. Oxford University Press.
- Serebour Quaicoe (2022) Estimating The Modulating Role of Economic Development on the Effect of Elections On Government Expenditure in Africa. *Cogent Economics & Finance*, 10(1). <https://doi.org/10.1080/23322039.2021.2022273>.
- Tatuev, A., Ovcharova, N. I., Rokotyanskaya, V. V., Abanokova, E. B., & Usanov, A. (2018). Social budget and the dynamics of socio-economic development. *European Research Studies Journal*, 21(3), 53-60. <https://doi.org/10.35808/ersj/999>.
- Udo, N. O., & Chukwu, K. O. (2020). Effect of Government Expenditure on Economic Development: A Study of Selected West African Countries. *Asian Journal of Advanced*

- Research and Reports*, 14(1), 24–36. <https://doi.org/10.9734/ajarr/2020/v14i130322>.
- United Nations Development Programme (UNDP). (2020). Human Development Report 2020: The Next Frontier- Human Development and the Anthropocene. <http://hdr.undp.org/sites/default/files/hdr2020.pdf>.
- United Nations Development Programme (UNDP). (2020). Human Development Report 2020: The Next Frontier- Human Development and the Anthropocene. <http://hdr.undp.org/sites/default/files/hdr2020.pdf>.
- United Nations Educational, Scientific and Cultural Organization (UNESCO). (2020). Global Education Monitoring Report 2020. <https://unesdoc.unesco.org/ark:/48223/pf0000374213>.
- World Bank. (2020). Africa's Pulse, No. 22, April 2020: An Analysis of Issues Shaping Africa's Economic Future. *The World Bank Group*.
- World Health Organization (WHO). (2021). Maternal Mortality in 2020: A Call to Bridge Data, Quality, and Rights. <https://www.who.int/reproductivehealth/publications/maternal-mortality-2020/en/>.