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Public Finance Management: Dynamics of Public Servant-Political Leadership in the Livestock Sector in Malawi

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Abstract

Livestock sector development is vital in the agricultural sector and contributes significantly to the economy. The industry is funded by the public budget, which is a fertile ground for the political economy of the government. This paper examined power dynamics between elected political leaders and public servant leadership in managing public finances. The study used cross-sectional descriptive and exploratory research design with a sample size of 95 respondents to achieve the research objectives. The data collected was analyzed using descriptive and inferential statistics (Chi-Square test and analysis of variance) in SPSS version 20. The results showed that public servants have more authority and control over public finance management. Power in public finance management does not reside in one stakeholder but is volatile. Collaboration between public servant-political existed to achieve set objectives by political and public servant leaders and compliance with the public finance framework. The findings of this study are inferred to some extent from other public sectors in Malawi.

Keywords

Public Finance Management, Public Servant-Political Leadership, Power, Collaboration, and Interest

1. Introduction

Malawi's agriculture sector is mainly composed of crop and livestock sectors, which form the backbone of the economy, contributing 36% of the national

Gross Domestic Product, of which 11% is by livestock sector (Malawi Government, 2021). The livestock sector is dominated by 70% rural smallholder farmers farming indigenous breeds. However, the 2021-2026 National Livestock Development Policy of Malawi observes that the livestock sector faces many challenges, including reduced public finance funding from the government (Malawi Government, 2021). The decline of the financing towards the livestock sector has happened amidst a signed agreement of heads of state of Africa in Maputo, Mozambique, to commit 10% of their national budget to developing the agricultural sector (AU/NEPAD, 2003). In Malawi, the livestock sector is expected to get a 3% share of the national budget for agriculture.

The livestock sector is funded by the government budget, which passes through a process involving the executive arm of the government (president, cabinet, and public servants) and legislature as guided by the Public Finance Management Act (2022), Public Audit Act (2018), and Public Procurement and Disposal Act (2018). The public budget is a fertile ground for the political economy of the government (e.g., Kendie, 2018; Mogues & Do Rosario, 2016).

1.1. Public Finance Management Regulations and Laws in Malawi

The Public Financial Management Act (PFMA) of 2022 provides a framework for the budget process from formulation, approval, implementation, accounting and reporting, internal controls, use of ICT, and external auditing. The PFM further assigns government responsibilities, i.e., the executive (controlling officers, president, and cabinet) and the parliament (National Assembly). The PFM is a fiscal discipline framework used to allocate resources to policy priority areas and the means to effectively and efficiently deliver goods and services to the public (Dabbicco et al., 2022; Allen et al., 2013).

1.2. PFM Institutional Framework and Implementation Arrangements

The central government includes various ministries, departments, agencies, and constitutional offices, all funded by the government budget. Government ministries create policies and oversee program implementation, with a minister serving as the political head and a Principal Secretary as the administrative head. Several constitutional offices function independently under the Constitution and must follow the PFMA. Departments implement development programs and ministry-level policies, with some line ministry functions having district offices. All administrative heads are appointed by the president and are called controlling officers by the PFM Act 2022. According to the PFM Act 2022, a controlling officer is a person who is—1) the head or principal officer in charge of a Ministry, department, or any Government agency or 2) charged with a duty to collect, receive, disburse or deal, in any way, with public money or charged with the purchase, receipt, custody, or disposal of, or the accounting for, public resources or public securities (Cap 44:01). Section 14 of the PFMA stipulates that Controlling Officers must ensure compliance with the Act, maintain accurate records and accounts, protect public funds, and manage expenditures efficiently, effectively, and economically. They must also submit financial information to the National Assembly accurately and promptly, prepare estimates and forecasts as per Treasury Instructions, and manage public resources transparently and responsibly. Controlling officers are appointed by the state president.

Section 7 of the Act empowers the Minister to develop and present annual draft estimates, supervise their implementation, publish information on economic plans and projects, ensure proper procedures for public resource utilization, monitor macroeconomic and fiscal policies compliance, keep a watch on finances of statutory bodies and state-owned enterprises, and make sure the Treasury meets its responsibilities. The Minister reports to the state President.

Under the PFMA framework (section 44), some Treasury Funds are accounted for as part of the Consolidated Fund but kept under separate sub-accounts. The Department of Animal Health and Livestock Development (DAHLD) has its own Treasury Fund for managing internally generated resources. However, these funds are not managed in the Integrated Finance Management Information System (IFMIS). This exposes the department to misuse and abuse of resources and inaccurate reports.

The Public Finance Management Act (PFMA) recognizes the crucial role played by the Internal Audit function in ensuring effective internal control systems. All Ministries, Departments, and Agencies (MDAs) have an Internal Audit Unit (IAU), which is evaluated for its effectiveness by the Central Internal Audit Unit (CIAU). In each MDA, the IAU is headed by the Chief Internal Auditor, who reports to the Controlling Officer or Principal Secretary. The Internal Audit Unit ultimately reports to The Secretary to The Treasury. Additionally, an audit committee can be established for each Ministry or Government institution tasked with performing functions and exercising powers conferred by the Act. The Minister of Finance appoints the Audit Committee members.

Despite changes in 2022, the Public Finance Management Act still exhibits weaknesses. The mismanagement of funds continues to rise to the detriment of service delivery, especially in the livestock sector. At different levels, there are power dynamics and collusion. Corruption and fraud remain significant challenges in Malawi's public finance management, with officials engaging in corrupt practices to siphon funds for personal gain (e.g., Mtuwa & Chiweza, 2023; Musongole, 2023). Public officials divert funds for public projects and services, misallocating resources and hindering the country's development. Insufficient internal controls and oversight mechanisms allow public officials to manipulate financial processes for their benefit. Politicians use their influence to interfere with financial decisions, divert funds to their constituencies for political gain, or protect corrupt officials from prosecution. The state president appoints the most controlling officers, this makes it difficult for them to challenge orders that interfere with the spirit of prudent and effective PFM (Kuwali, 2022; Nderitu & Kipkemboi, 2022). However, in the literature on public finance management, limited attention has been paid to the power asymmetry between the executive public and elected political executive in government and its outcomes. This paper assesses power dynamics between elected political leaders and appointed executive public servants in managing public finances. The study contributes directly to the public finance management literature that speaks to the effectiveness of PFM because it points to power locations and interests of controlling officers and elected political leaders in the government. In political economy, the paper changes the narrative of holding elected political leaders responsible for the failure of public finance management by revealing the power dynamics at play and interests. Within the framework of public finance management, this research posits and empirically tests the following hypotheses:

H1: Executive public servants have more authority over public finance management than elected political leaders in the livestock sector.

H2: Elected political leaders, technical public servants, and public servants in finance collaborate for public interest in decision-making in public finance management for the livestock sector.

H3: Elected political leadership and public servant technical leadership collaborate for their interest in public finance in the livestock sector.

H4: Public servant technical and public servant finance collaborate for their interest over public finance in the livestock sector.

H5: Elected political leadership and public servant finance collaborate for their interest in public finance in the livestock sector.

In what follows, the paper discusses the conceptual framework informing this work, a literature review on public finance management and power dynamics, and methodology. It further, presents results, and discussion, and ends with a conclusion and recommendations.

2. Conceptual Framework

The Department of Animal Health and Livestock Development is headed by an appointed administrative executive, the Director, who reports to the Principal Secretary of the Ministry of Agriculture. The political leader is the Minister of Agriculture. Other political leaders in the agriculture sectors within the government are the Parliamentary Committee on Agriculture and the Parliamentary Committee on Budget and Finance. **Figure 1** conceptualizes the dynamic power relationship between elected political leadership (POL) in the formal government machinery and the controlling officer (CO) in technical departments such as the Department of Livestock moderated by the public finance management framework. Note that in PFM, there are also public servants who are finance experts. The budgeting process involves the interest of POL, CO, and PFM (represented as PPP in **Figure 1**), which is the government's core. On the one hand, the POL is authoritative and can decide for the country based on their manifesto. On the other hand, the CO draws its priorities based on the sector development priorities in the policy framework about PFM. In any of the relationships in **Figure 1**, one exerts power over the other, either by altering incentives

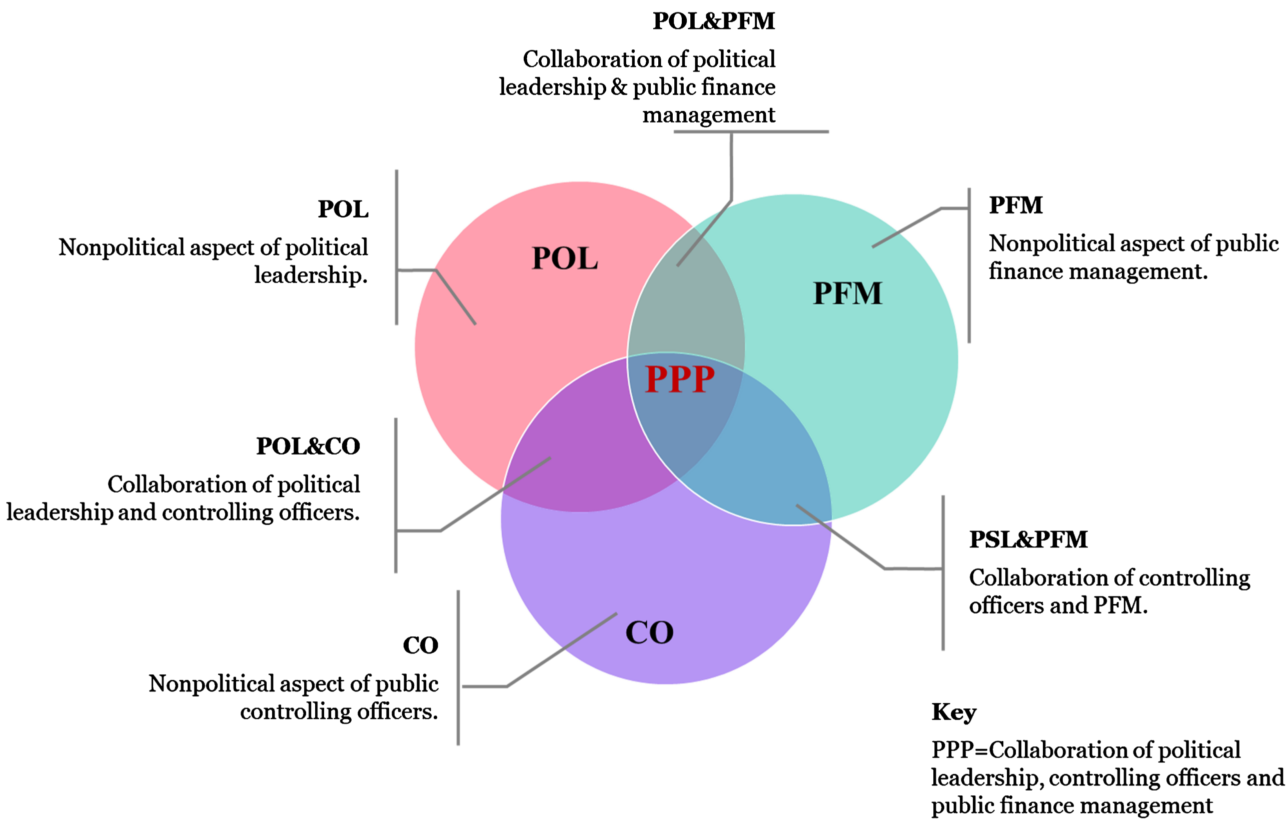

Figure 1. Dynamic power relations between the controlling officer and political leaders in PFM (Source: Own conceptualization, 2023).

so that they are positive or negative. Incentives associated with various courses of action by POL, CO, and PFM become means to control others to do what the powerful want them to do at any moment. Furthermore, Figure 1 conceptualizes collaborations of POL, CO, and PFM to achieve nonpolitical and public interests, which cannot be achieved in isolation at PPP. These collaborations can be characterized as ad hoc or institutionalized to achieve common or different goals.

3. Literature Review

Public Finance Management is one of the domains where government authority and power thrive. Kendie (2018) explains public finance includes budgeting, accounting, reporting, internal control, external auditing, and leadership. Sound public financial management supports good governance, transparency, efficiency, accuracy, and accountability, which are crucial for effectively delivering economic development objectives in the nation (Lawson, 2012; Padilla et al., 2012; Jordaan, 2013).

Managing public funds involves a budget process that includes annual formulation by the executive from various agencies, passage in Parliament, Presidential Assent, implementation, and oversight. Successful management requires considering available resources and policy consequences. Proper institutions and decision-making processes are necessary for a well-functioning budget process.

Scholarly debates show that successful public financial management, including agriculture and livestock development, relies on the executive. The executive is responsible for budget formulation (Santiso, 2005). Appointed administrative executives and technocrats in the executive have an advantage over budget because they craft it to align with policies and public finance management framework. Political leaders and policymakers have incentives that impact budget execution, accounting and reporting, internal control, and external auditing. While there are two leaderships in this process, i.e., technocrat and political, more discourse has focused on the latter (Santiso, 2005).

Political economy scholars such as Carporaso and Levine theorize that government and politics are equal. The executive runs the government (the President & Cabinet and administrative executive i.e., technocrats) who are authoritative in the sense of being able to decide for the country as a whole and having the capacity to achieve compliance (Caporaso & Levine, 1992). In the executive arm of the government, there are power relations between elected executive and appointed administrative executives. There are two relationships in the executive arm of government; first, one exerts power over the other either by altering incentives so that they are positive or negative. Incentives associated with various courses of action in government are means to control others to do what the powerful want them to do. According to Carporaso and Levine, an individual's bargaining power level in an exchange system is determined by their vulnerability. This is known as differential vulnerability. As all parties in the exchange anticipate some benefit, they are all somewhat vulnerable. However, if individuals face a substantial loss that cannot be easily compensated for, their vulnerability increases. This heightened vulnerability makes them more susceptible to attempts to sway them in a particular direction. Second, there is power with others, in which individuals may not be able to achieve their objectives by themselves. In this case, the president and cabinet may collaborate with executive administration on ad hoc or use of established institutions to achieve expected or different goals (Krueger, 1996). In this paper we bring empirical evidence using the Department of Animal Health and Livestock Development to reveal who holds the power of incentives to control the others i.e., controlling officers and political leadership. It further reveals how collaborative power was used to achieve the nonpolitical interests of the actors in the power continuum.

4. Research Methods

4.1. Research Design

Conceptual interactions in **Figure 1** were used to design a cross-sectional descriptive and explanatory research design. Gravetter and Forzano (2003) state that, explanatory design is used to connect ideas and to understand cause-effect relationships. The design involved gathering data, describing the existing conditions, identifying the standards against which existing conditions can be compared, and determining the relationship between specific events (Orodho, 2005).

4.2. Target Population

The study involved employees working in the livestock department including different leadership and management clusters in the DAHLD Directorate & Farms, Accountant General, Ministry of Finance, Ministry of Agriculture, Treasury, National Authorizing Office, Economic Planning & Development, Parliament Committee for Agriculture, Parliament Committee for Budget and Finance, Blantyre ADD, Lilongwe ADD, and Mzuzu ADD were surveyed (see **Table 1**) to examine power dynamics between elected political leaders and public servant leadership in managing public finances. Sample size calculation was based on the known population using Daniel and Cross's (1999) formula below:

$$n = \frac{N * X}{X + N - 1}$$

where:

$$X = Z_{\alpha/2}^2 * p * (1 - p) / MOE^2 ,$$

and $Z_{\alpha/2}$ is the critical value of the Normal distribution at $\alpha/2$ (Confidence level of 95%, α is 0.05, and the critical value is 1.96), MOE is the margin of error, p is the sample proportion, and N is the population size. The calculated sample size is n = 107 The respondents were selected randomly. **Table 1** shows the study participants.

4.3. Data Collection Methods

Both primary and secondary sources of data were used for data collection. Primary data was collected directly from the selected respondents. All the data collection tools were pretested and errors were corrected before data collection. The study used personal- and online-administered questionnaires using Kobo Toolbox

Table 1. Study participants.

Participants	Sample size	Participants	Sample size
Blantyre ADD	5	Likasi farms	3
Blantyre District	2	Lilongwe ADD	3
Chiladzulu District	1	Lilongwe Vet Lab	6
Choma Hatchery	3	Mzimba District	3
Diambwe farms	2	Mzuzu ADD	2
Dzalanyama farms	2	Rumphi District	2
Kasungu ADD	4	Thyolo District	1
		Total	**107**

to collect primary data from respondents.

4.4. Data Analysis

Descriptive statistics (frequency and percentages) and inferential statistics (Chi-Square test and analysis of variance) were used to analyze the data. The data collected through a questionnaire was analyzed using SPSS Version 20. The variables in ANOVA used a Likert scale of 1 = strongly disagree, 2 = disagree, 3 = neither agree nor disagree, 4 = agree, and 5 = strongly agree.

4.5. Response Rate and Limitation

The data was collected and then analyzed in response to the study's objectives. This study administered 105 questionnaires to selected individuals using Kobo Collect, as discussed in section 4.3 and 95 were found to be valid for analysis. Thus, the response rate of the study was 90.1%.

Limitations to this study were related to its sensitivity. The researchers observed that some respondents were not free to respond to some questions because of the nature of the public office they held. As such, we had some questionnaires invalid for analysis because they were declined.

4.6. Reliability Test of the Instruments

Cronbach's Alpha was used to test the reliability of the instrument. The Cronbach's alpha coefficients of all variables were more significant than 0.70, which means the instrument for this research is reliable.

5. Results and Discussions

5.1. Demographic Profile of the Respondents

Based on the data collected, 19.2% of respondents were females, and 80.8% were males. The average age of the respondents was 42.6 years. Regarding the highest level of the respondent's education, the majority (46.5%) were bachelor's degree holders, followed by master's degrees (34.3%).

5.2. Balance of Power between the Elected Officials and Public Servants (Controlling Officers) in Managing Public Finance

In response to the question, *"Do you think that the public servants have more power in controlling public finance than the elected officials?"* **Table 2** shows that most of the respondents revealed that public servants, i.e., the controlling officers, have more power in controlling public finances in the livestock sector in Malawi as compared to elected officials (the politicians). The Chi-square test revealed a significant association (X^2 = 182, p = .000) between public finance management and leadership in relation to public finance management in the livestock sector. This finding agrees with hypothesis one (H1) that the controlling officer has more authority over public finance management than the elected authority in the livestock sector in Malawi. This finding is consistent with Wakiriba et al. (2014) in Kenya, where public service, including controlling officers and public finance professionals, controls public finance to ensure compliance with public finance management frameworks.

Table 3 shows the power distribution among the public servant technical leadership, i.e., the Director of livestock in the Ministry of Agriculture, the Principal Secretary of Agriculture, and the Chiefs in the Department of Animal Health and Livestock Development (DAHLD); the elected political leadership i.e., Minister of Agriculture, Minister of Finance, and Parliamentary committees for Agriculture and Budget & Finance; and public financial management professionals. Independent sample t-test showed that all the leaders are statistically significant in terms of making investment decisions in livestock sectors. However, the results of ANOVA revealed that the Director of Animal Health and Livestock Development has more power in making a public investment decision with a mean score of 4.7, followed by the Principal Secretary in the Ministry of Agriculture (mean score = 4.4). The findings have shown that all elected political officials have less power in making public investment decisions as compared to public servant technical leaders—the Minister of Agriculture (mean score = 4.1), Minister of Finance (mean score = 3.99), the President (mean score = 3.91) and the Parliament (3.95).

Table 2. Power balance between the controlling officers and elected officials in managing public finance in the livestock sector.

	Frequency	Percent	X^2	Sig.
Controlling officer	56	61.5	182.0	.000
Elected official	28	30.8		
Not sure	7	7.7		

Note: Significant at 0.001 level. Source: Own survey, 2023.

Table 3. Public investment decision power among public servant technical leadership, public servant finance leadership, and elected political leadership in the livestock sector.

	N	Mean	S.D.	Std. Error Mean	t	df	Sig. (2-tailed)
Director	86	4.6965	.49359	.05323	88.238	85	.000
Principal Secretary	86	4.40	.880	.095	46.324	85	.000
Chiefs in DAHLD	86	3.70	.995	.107	34.515	85	.000
Minister of Agriculture	86	4.14	.870	.094	44.159	85	.000
Treasury	86	3.89	1.029	.111	35.038	85	.000
Parliament	86	3.95	.981	.106	37.370	85	.000
President	86	3.91	1.070	.115	33.872	85	.000
Minister of Finance	86	3.99	1.106	.126	31.629	76	.000

Source: Own survey, 2023.

Similarly, public servant finance leadership (the Treasury) has the least power (mean score = 3.89) in making public investment decisions in the livestock sector in Malawi (see **Table 3**). The findings are consistent with Schwegler (2008) who argues that power is not a one-way street to mean "power does not reside in the hands of one person but with others too", which fosters collaboration of established institutions or individual powers to achieve the common or different goals in the end (Krueger, 1996).

5.3. Collaboration of Public Servant Technical, Public Servant Finance, and Elected Political Leadership in the Livestock Sector

Figure 2 shows the dynamic nature of the collaboration of public servant technical leadership, political leadership, and public servant finance leadership in the livestock sector. Each stakeholder had a total of 100% power, but a more significant proportion of each stakeholder's power was in collaborative power: POL & PFM = 21.3%; POL & PSL = 24.7%; PSL & PFM = 29.2%; and PPP = 24.8%. Each stakeholder had a non-political aspect: POL = 29.2%; PSL = 21.3%; and PFM = 24.7%. These findings concurred with Krueger (1996). The power that each stakeholder holds is used to induce each other to take various courses of action and collaborate in pursuit of the government or nonpolitical aspect goals. Krueger (1996) argues that elite beneficiaries use collaborations as a basis for

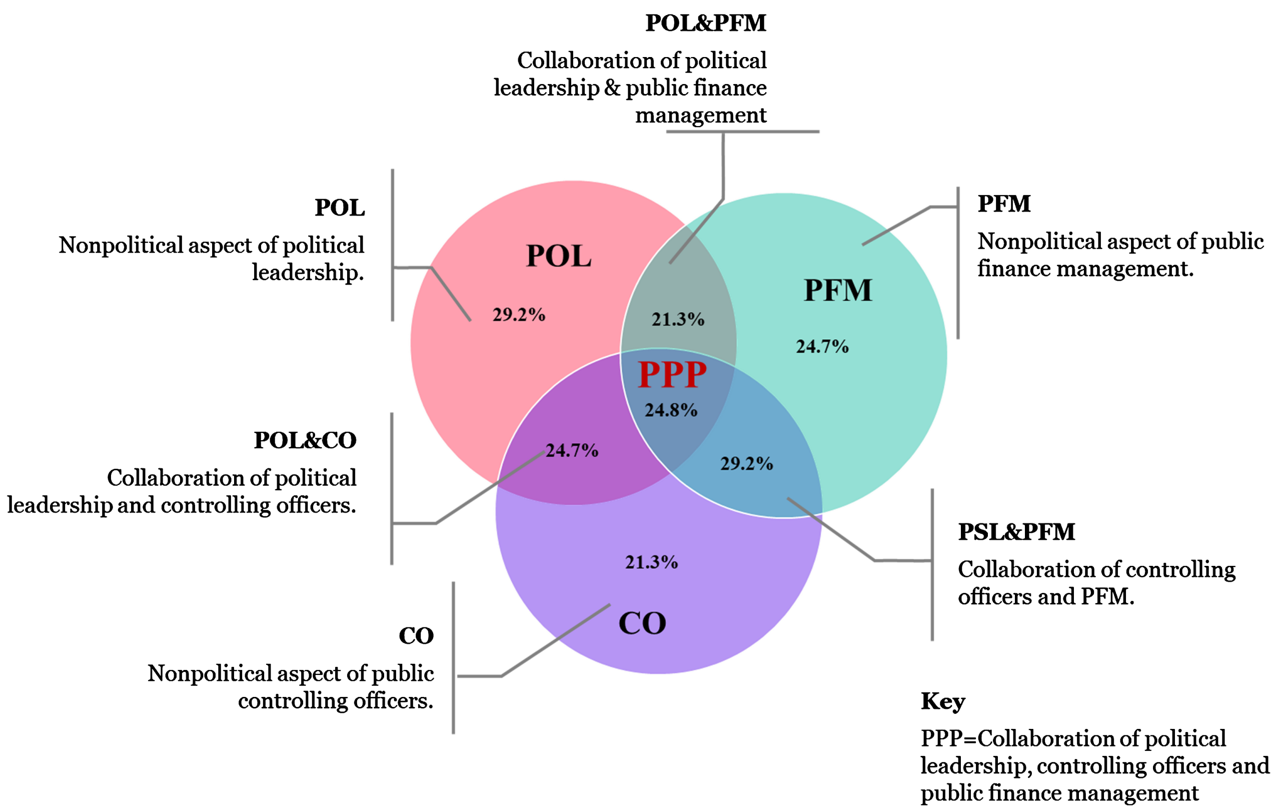

Figure 2. Collaboration of public finance management and self-interest of political and public servant leadership (Source: Own survey, 2023).

advancing their interest in government.

5.4. Personal Interest in PFM Reforms and Outcomes

Table 4 shows the personal interests of the controlling officer (CO), political leadership (POL), and public servant finance (PFM). In these collaborations, we found that public servant leadership is highly motivated to participate in the budgeting process (37.1%) because of the incentives of economic goals. The budget contained salaries, allowances, mobility costs, and medical schemes for CO. On the other hand, political leadership's focus is on accounting and reporting (25.8%) and internal control system (29.2%) of public finance because if used well to provide goods, it contributes to their political career of re-election or retention of office (e.g., Mogues & Do Rosario, 2016). The collaboration between POL & CO (24.7%) was significant because it is linked to job security and promotions. The results show that public servant leadership is mainly driven by political leadership (73.1%), external auditing (63%), and public finance management framework (accounting and reporting, internal control system. External audit, technical leadership). At the level of the Director and above, the positions are subject to political appointing authority in public service in Malawi.

Table 4. Personal interest in PFM reforms and outcomes (in percentages).

	Ambitions POL & CO	Career goals of politicians POL	Economic goals CO	PFM
Budgeting process	14.6	27	37.1[a]	21.3
Accounting and Reporting	21.3	25.8[b]	21.3	31.4[c]
Internal control system	14.6	29.2[b]	18	38.2[c]
External auditing	10.1	16.9	10.1	63[c]
Controlling officer	24.7[ab]	24.7	21.3	29.2[e]
Political leadership	9	10.1	7.9	73.1[c]
Legal and regulatory framework	9	15	31.5	48.9[c]

Note: [a] = high interest of CO, [b] = high interest of POL, [ab] = high interest of both POL & CO, [c] = drivers of PFM, [e] = common interest of CO & PFM. Source: Own survey, 2023.

6. Conclusion and Recommendations

The findings from this study showed that public servants have more authority and control over public finance management because of the need to comply with the public finance regulatory framework, non-political goals, and economic goals. Power in public finance management does not reside in one stakeholder but remains volatile (it is illusive); as such, a collaboration between public servant-political is at work for each stakeholder to achieve set objectives i.e., personal ambitions: career goals, economic goals, and compliance with the public finance regulatory framework of the Malawi Government. Politicians' interests can lead to budget allocations that benefit their agendas rather than the public's best interest. Corruption, patronage, and biased appointments compromise public finance management. Politicians also introduce tax policies that reduce government revenue and make short-term fiscal decisions that are politically beneficial but financially irresponsible. Private interests influence civil servants, leading to regulatory capture and compromised regulatory enforcement.

To prevent personal interests from negatively affecting public finance management, it is crucial to have strong systems of checks and balances, transparency, and accountability in place. This would be achieved by implementing independent audits, public oversight, and adherence to ethical codes by public officials. Additionally, increasing public awareness through public reform programs and engagement is vital in holding politicians and civil servants accountable for their actions and decisions regarding public finance management. There is a need for a serious campaign for a mindset change for politicians, controlling officers, technical officers, and finance professionals in the public sector to work in the public interest and not personal interests.

This study focused on the Department of Animal Health and Livestock Development in the Ministry of Agriculture. Still, we are confident that the findings of this study are inferred to some extent to other public sectors in Malawi. However, we note that the livestock sector is distinct from other sectors within the Ministry of Agriculture and beyond; therefore, further research would be required to establish how power is applied to motivate public servant leadership and political leadership and explore the dynamics at play within livestock sector and in other public sectors in Malawi.

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Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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