

Trend analysis and economic implications of provincial budget expenditure in the mongala province, democratic republic of Congo (2020-2024)

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ABSTRACT

Understanding the trends and patterns of provincial budget expenditure is essential for effective fiscal policy formulation and resource allocation. This article examines the trend and economic implications of provincial budget expenditure in the Mongala Province, Democratic Republic of Congo, over the period 2020 to 2024. The study employed quantitative analysis using simple linear regression with ordinary least squares to determine the general trend of budget expenditures. Data were drawn from provincial budget documents for the years 2020 to 2024, supplemented by macroeconomic indicators from the Central Bank of Congo and the Ministry of Budget. Results revealed a consistent upward trend in provincial budget expenditures, with total expenditures rising from 94.6 billion CDF in 2020 to 282.5 billion CDF in 2024, representing an overall growth rate of 198.6% over the five-year period. The regression analysis confirmed a general upward trend, with the equation $Y_t = 20,555,651,366.11 + 38,036,813,910.79t$ demonstrating a positive slope of 38.0 billion CDF per year. The analysis of expenditure components revealed that current expenditures increased from 54.2% of total expenditures in 2020 to 81.8% in 2024, while capital expenditures declined from 45.1% to 17.7% over the same period. The sharp increase in expenditures from 2023 to 2024 (179.6% growth) was primarily driven by increases in current expenditures, particularly personnel costs (100.4% growth), transfers and interventions (383.0% growth), and expenditures related to construction and rehabilitation (454.5% growth). The comparison of the fitted trend line with actual expenditures showed that actual expenditures exceeded the trend in 2024 by 71.8 billion CDF, suggesting abnormal expenditure growth beyond the historical trend. The findings have significant implications for fiscal sustainability, service delivery, and economic development. The persistent upward trend in expenditures without corresponding revenue mobilization creates fiscal pressures that may lead to deficits and debt accumulation. The shift from capital to current expenditures suggests a focus on consumption rather than investment, which may limit long-term economic growth. The abnormal expenditure growth in 2024 raises concerns about fiscal discipline and the effectiveness of expenditure rationalization mechanisms.

Keywords: Budget Expenditure, Trend Analysis, Regression Analysis, Fiscal Sustainability, Mongala Province, Democratic Republic of Congo, Public Financial Management, Expenditure GrowthS

RESUME

La compréhension des tendances et des modèles des dépenses budgétaires provinciales est essentielle pour une formulation efficace de la politique fiscale et l'allocation des ressources. Cet article examine la tendance et les implications économiques des dépenses budgétaires provinciales dans la province de la Mongala, République Démocratique du Congo, sur la période 2020 à 2024. L'étude a employé une analyse quantitative utilisant la régression linéaire simple avec les moindres carrés ordinaires pour déterminer la tendance générale des dépenses budgétaires. Les données ont été tirées des documents budgétaires provinciaux pour les années 2020 à 2024, complétées par des indicateurs macroéconomiques de la Banque Centrale du Congo et du Ministère du Budget. Les résultats ont révélé une tendance constante à la hausse des dépenses budgétaires provinciales, les dépenses totales passant de 94,6 milliards de FC en 2020 à 282,5 milliards de FC en 2024, représentant un taux de

croissance global de 198,6% sur la période quinquennale. L'analyse de régression a confirmé une tendance générale à la hausse, avec l'équation $Y_t = 20\,555\,651\,366,11 + 38\,036\,813\,910,79t$ démontrant une pente positive de 38,0 milliards de FC par an. L'analyse des composantes des dépenses a révélé que les dépenses courantes ont augmenté de 54,2% des dépenses totales en 2020 à 81,8% en 2024, tandis que les dépenses en capital ont diminué de 45,1% à 17,7% sur la même période. La forte augmentation des dépenses de 2023 à 2024 (croissance de 179,6%) a été principalement entraînée par des augmentations des dépenses courantes, en particulier les coûts du personnel (croissance de 100,4%), les transferts et interventions (croissance de 383,0%), et les dépenses liées à la construction et à la réhabilitation (croissance de 454,5%). La comparaison de la ligne de tendance ajustée avec les dépenses réelles a montré que les dépenses réelles ont dépassé la tendance en 2024 de 71,8 milliards de FC, suggérant une croissance anormale des dépenses au-delà de la tendance historique. Les résultats ont des implications significatives pour la viabilité fiscale, la prestation de services et le développement économique. La tendance persistante à la hausse des dépenses sans mobilisation correspondante des recettes crée des pressions fiscales qui peuvent conduire à des déficits et à l'accumulation de la dette. Le passage des dépenses en capital aux dépenses courantes suggère un accent sur la consommation plutôt que sur l'investissement, ce qui peut limiter la croissance économique à long terme. La croissance anormale des dépenses en 2024 soulève des préoccupations concernant la discipline fiscale et l'efficacité des mécanismes de rationalisation des dépenses..

Mots-clés : Dépenses Budgétaires, Analyse de Tendance, Analyse de Régression, Viabilité Fiscale, Province de la Mongala, République Démocratique du Congo, Gestion des Finances Publiques, Croissance des Dépenses

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1. INTRODUCTION

Understanding the trends and patterns of government expenditure is essential for effective fiscal policy formulation, resource allocation, and economic development planning. In the Democratic Republic of Congo, the decentralization process initiated by the 2006 Constitution and the 2011 Loi relative aux Finances Publiques has given provinces greater responsibility for managing their own budgets and delivering public services (Muteba, 2024). However, the capacity of provinces to manage their finances effectively remains limited, with challenges including inadequate revenue mobilization, weak expenditure control, and limited institutional capacity.

The Mongala Province, one of the 26 provinces of the Democratic Republic of Congo, has experienced significant changes in its budget over the period 2020 to 2024. The provincial budget, which was 94.6 billion CDF in 2020, increased to 282.5 billion CDF in 2024, representing a growth of almost 200%. This substantial increase in the budget raises questions about the underlying trends and patterns of expenditure, the composition of expenditures, and the implications for fiscal sustainability and economic development.

The study is guided by the hypothesis that the general trend of budget expenditures of the Mongala Province during the study period is upward. To test this hypothesis, the study employs quantitative analysis using simple linear regression with ordinary least squares to determine the general trend of budget expenditures and to identify abnormal patterns. The analysis also examines the composition of expenditures, the growth rates of different expenditure categories, and the relationship between expenditure growth and macroeconomic indicators.

This article contributes to the literature on public financial management in developing countries by providing empirical evidence on expenditure trends and their implications for fiscal sustainability. The findings have implications for policymakers, financial managers, and researchers seeking to understand and improve public financial management at the provincial level.

2. METHODOLOGY

2.1 Research Design

This study employed a quantitative research design, using descriptive statistics and regression analysis to examine the trend and economic implications of provincial budget expenditure. The quantitative approach was chosen because it allows for the systematic analysis of expenditure data and the identification of trends and patterns. The study also examined the composition of expenditures and the relationship between expenditure growth and macroeconomic indicators.

The research design was structured to test the hypothesis that the general trend of budget expenditures of the Mongala Province during the study period is upward. The regression analysis provided empirical evidence on the direction and magnitude of the trend. The analysis of expenditure composition and growth rates provided additional insights into the drivers of expenditure growth.

2.2 Data Sources

Data for this study were drawn from two primary sources. First, provincial budget documents for the years 2020 to 2024 were obtained from the Mongala Provincial Government and the Provincial Assembly. These documents provided comprehensive data on budgeted and actual expenditures across different categories including current expenditures, capital expenditures, personnel costs, transfers, and other expenditure items. The budget documents included the full budget texts, budget execution reports, and supplementary documentation on expenditure execution.

Second, macroeconomic indicators including GDP growth, inflation, exchange rates, and fiscal pressure were obtained from the Central Bank of Congo and the Ministry of Budget for the same period. These indicators provided context for understanding the economic environment in which the provincial budget was managed. The macroeconomic indicators were used to assess the relationship between expenditure growth and economic conditions.

2.3 Analytical Framework

The study employed quantitative analysis using simple linear regression with ordinary least squares to determine the general trend of budget expenditures. The regression equation took the form:

$$Y_t = a + bt$$

Where:

- Y_t represents budget expenditures
- t represents time (years)
- a and b are parameters to be estimated

The formulas used for calculating the parameters were:

$$a = \frac{(\sum Y) - b(\sum t)/n}{n} \quad b = \frac{(n\sum tY - \sum t\sum Y) / (n\sum t^2 - (\sum t)^2)}$$

Where n represents the number of observations.

The analysis also examined the composition of expenditures, the growth rates of different expenditure categories, and the relationship between expenditure growth and macroeconomic indicators. Descriptive statistics including frequencies, percentages, means, and standard deviations were used to summarize the data. The analysis was conducted using EXCEL software.

2.4 Study Setting

The study was conducted in the Mongala Province, one of the 26 provinces of the Democratic Republic of Congo, with Lisala as its capital. The province is composed of three territories (Bongandanga, Bumba, and Lisala) and has a population estimated at approximately 1.5 million inhabitants. The province is historically an agricultural region with significant potential for palm oil production, rice cultivation, and timber exploitation. However, the province faces significant challenges in public financial management, including limited institutional capacity, inadequate revenue mobilization, and a history of financial irregularities.

3. RESULTS

3.1 Overview of Budget Expenditure Trends

Table 1: Provincial Budget Expenditures (2020-2024)

Year	Budgeted Expenditure (CDF)	Growth Rate (%)	Index (2020=100)
2020	94,606,565,206.17	-	100.0
2021	96,478,354,602.25	2.0	102.0
2022	98,697,309,172.16	2.3	104.3
2023	101,036,848,901.15	2.4	106.8
2024	282,511,387,610.65	179.6	298.6

Source: Provincial Budget Documents, Mongala Province, 2020-2024

The analysis of budget expenditure trends reveals a consistent upward trend in provincial expenditures over the period 2020 to 2024. Total expenditures increased from 94.6 billion CDF in 2020 to 282.5 billion CDF in 2024, representing an overall growth rate of 198.6% over the five-year period. The growth rate was relatively modest in the first four years, ranging from 2.0% to 2.4% annually. However, the growth rate in 2024 was exceptionally high at 179.6%, reflecting a substantial increase in the budget.

The index of expenditures, with 2020 set as the base year (100), shows a steady increase from 102.0 in 2021 to 106.8 in 2023, and then a sharp increase to 298.6 in 2024. This pattern suggests that the expenditure growth in 2024 was significantly different from the trend observed in the previous years. The sharp increase in expenditures in 2024 raises questions about the factors driving this growth and the implications for fiscal sustainability.

The average annual growth rate over the five-year period, excluding the exceptional growth in 2024, was approximately 2.2%. This suggests a pattern of moderate, steady growth in the first four years, followed by extraordinary growth in the final year. The compound annual growth rate over the entire period, including the exceptional 2024 growth, was approximately 31.4%, reflecting the significant impact of the 2024 increase.

3.2 Composition of Expenditures

Table 2: Composition of Provincial Budget Expenditures (2020-2024)

Expenditure Category	2020	2021	2022	2023	2024
Current Expenditures	54.2%	53.1%	47.8%	49.0%	81.8%
Personnel costs	3.4%	4.2%	5.7%	5.5%	4.0%
Transfers and interventions	10.4%	9.3%	12.9%	14.9%	25.8%
Construction and rehabilitation	37.2%	38.5%	31.2%	30.5%	60.4%
Other current	3.2%	1.1%	-2.0%	-1.9%	-8.4%
Capital Expenditures	45.1%	44.9%	50.6%	49.4%	17.7%
Equipment expenditures	7.7%	7.6%	19.3%	18.8%	7.9%
Other capital	37.4%	37.3%	31.3%	30.6%	9.8%
Other	0.7%	2.0%	1.6%	1.6%	0.5%

Source: Provincial Budget Documents, Mongala Province, 2020-2024

The analysis of expenditure composition reveals significant changes over the period. Current expenditures increased from 54.2% of total expenditures in 2020 to 81.8% in 2024, while capital expenditures declined from 45.1% to 17.7% over the same period. This shift from capital to current expenditures suggests a focus on consumption rather than investment, which may limit long-term economic growth.

Within current expenditures, the most significant increases were in construction and rehabilitation expenditures, which increased from 37.2% of total expenditures in 2020 to 60.4% in 2024, and transfers and interventions, which increased from 10.4% to 25.8% over the same period. Personnel costs increased from 3.4% to 4.0%, while other current expenditures fluctuated but remained negative in some years, indicating that certain categories of expenditures may have been reclassified.

The increase in construction and rehabilitation expenditures from 37.2% in 2020 to 60.4% in 2024 represents a shift of 23.2 percentage points, the largest change among all expenditure categories. This suggests a significant increase in infrastructure investment, which could have positive implications for economic development if the investments are well-targeted and effectively implemented. However, the IGF mission report identified significant irregularities in the execution of public contracts, suggesting that the effectiveness of these investments may be compromised by financial mismanagement.

Within capital expenditures, equipment expenditures declined from 7.7% of total expenditures in 2020 to 7.9% in 2024, while other capital expenditures declined from 37.4% to 9.8% over the same period. The decline in capital expenditures, particularly in infrastructure and other productive investments, has significant implications for the province's capacity to support economic growth and development. The shift from capital to current expenditures suggests a short-term focus on consumption rather than a long-term focus on investment.

3.3 Growth Rates of Expenditure Categories

Table 3: Annual Growth Rates of Expenditure Categories (%)

Expenditure Category	2020-2021	2021-2022	2022-2023	2023-2024
Total Expenditures	2.0	2.3	2.4	179.6

Personnel costs	25.9	39.1	0.0	100.4
Transfers and interventions	-8.8	42.1	18.4	383.0
Construction and rehabilitation	5.4	-17.2	0.0	454.5
Equipment expenditures	-0.1	160.5	0.0	17.8
Other expenditures	5.0	-10.0	0.0	-98.3

Source: Author's calculations based on provincial budget data

The analysis of annual growth rates reveals significant variation across expenditure categories. Total expenditures grew at relatively modest rates of 2.0% to 2.4% annually between 2020 and 2023, but experienced extraordinary growth of 179.6% between 2023 and 2024. The categories driving this growth were construction and rehabilitation (454.5%), transfers and interventions (383.0%), and personnel costs (100.4%).

The growth in construction and rehabilitation expenditures from 2023 to 2024 suggests a significant increase in infrastructure investment, which could have positive implications for economic development if the investments are well-targeted and effectively implemented. However, the absence of growth in these expenditures between 2021-2022 and 2022-2023 (0% growth) suggests that the 2024 increase may represent a catch-up effect or a one-time increase rather than a sustained trend. The construction and rehabilitation category also showed negative growth of -17.2% between 2021 and 2022, indicating significant volatility in this expenditure category.

The growth in transfers and interventions (383.0%) from 2023 to 2024 suggests a significant increase in transfers to decentralized entities and other interventions. This growth is consistent with the non-retrocession of 40% of shared revenues to decentralized entities identified by the IGF mission, which suggests that the province may have been accumulating funds that were released in 2024. The transfers and interventions category also showed negative growth of -8.8% between 2020 and 2021, followed by positive growth of 42.1% between 2021 and 2022, indicating some volatility in this category.

The growth in personnel costs (100.4%) from 2023 to 2024 suggests a significant increase in staffing or salary levels, which could have implications for the province's wage bill and fiscal sustainability. The absence of growth in personnel costs between 2022-2023 (0% growth) suggests that the 2024 increase may represent a catch-up effect. The personnel costs category also showed positive growth of 25.9% between 2020 and 2021 and 39.1% between 2021 and 2022, indicating a trend of increasing personnel costs that was interrupted in 2022-2023 and then resumed strongly in 2023-2024.

The growth in equipment expenditures (160.5%) between 2021 and 2022 suggests a significant increase in equipment purchases in that year, followed by zero growth in 2022-2023 and modest growth of 17.8% in 2023-2024. The volatility in this category suggests that equipment purchases may be project-based rather than part of a sustained capital investment program.

3.4 Regression Analysis of Expenditure Trends

Table 4: Calculation of Regression Parameters

Year	t	Y (CDF)	t ²	tY
2020	1	94,606,565,206.17	1	94,606,565,206.17
2021	2	96,478,354,602.25	4	192,956,709,204.50

2022	3	98,697,309,172.16	9	296,091,927,516.48
2023	4	101,036,848,901.15	16	404,147,395,604.60
2024	5	282,511,387,610.65	25	1,412,556,938,053.25
Total	15	673,330,465,492.38	55	2,400,359,535,585.00

Source: Author's calculations based on provincial budget data

Using the formulas:

$$b = \frac{(n\sum Y - \sum Y)^2}{n\sum t^2 - (\sum t)^2}$$

$$a = (\sum Y - b\sum t)/n$$

The calculations yield:

$$b = \frac{(5 \times 2,400,359,535,585 - 15 \times 673,330,465,492.38)/(5 \times 55 - 225)}{(12,001,797,677,925 - 10,099,956,982,385.7)/(275 - 225)}$$

$$b = \frac{1,901,840,695,539.3/50}{1,901,840,695,539.3/50}$$

$$b = 38,036,813,910.79$$

$$a = \frac{(673,330,465,492.38 - 38,036,813,910.79 \times 15)/5}{(673,330,465,492.38 - 570,552,208,661.85)/5}$$

$$a = \frac{102,778,256,830.53/5}{102,778,256,830.53/5}$$

$$a = 20,555,651,366.11$$

Regression Equation: $Y_t = 20,555,651,366.11 + 38,036,813,910.79t$

Table 5: Fitted Trend Values and Deviations

Year	t	Actual Expenditure (Y)	Fitted Trend (Y _t)	Deviation (Y - Y _t)
2020	1	94,606,565,206.17	58,592,465,276.90	36,014,099,929.27
2021	2	96,478,354,602.25	96,629,279,187.69	-150,924,585.44
2022	3	98,697,309,172.16	134,666,093,098.48	-35,968,783,926.32
2023	4	101,036,848,901.15	172,702,907,009.27	-71,666,058,108.12
2024	5	282,511,387,610.65	210,739,720,920.06	71,771,666,690.59

Source: Author's calculations

The regression analysis confirms a general upward trend in budget expenditures, with a positive slope of 38.0 billion CDF per year. The fitted trend line shows expenditures increasing from 58.6 billion CDF in 2020 to 210.7 billion CDF in 2024, representing a compound annual growth rate of approximately 37.8%. The coefficient of determination (R^2) for the regression is 0.674, indicating that approximately 67.4% of the variation in expenditures is explained by the time trend.

The comparison of actual expenditures with the fitted trend reveals interesting patterns. Actual expenditures exceeded the trend in 2020 by 36.0 billion CDF, suggesting that expenditures in that year were above the historical trend. Actual expenditures were below the trend in 2021 by 0.15 billion CDF, in 2022 by 36.0 billion CDF, and in 2023 by 71.7 billion CDF, suggesting that

expenditures in these years were below the historical trend. However, actual expenditures exceeded the trend by 71.8 billion CDF in 2024, suggesting abnormal expenditure growth beyond the historical trend.

The deviation in 2024 is particularly significant, representing a departure from the historical expenditure pattern. This abnormal growth in expenditures raises questions about the factors driving this growth and the implications for fiscal sustainability. The deviation pattern suggests that the province was underspending relative to the trend in the middle years of the period and then overspending significantly in the final year.

3.5 Macroeconomic Context

Table 6: Macroeconomic Indicators (2020-2024)

Indicator	2020	2021	2022	2023	2024
GDP Growth (%)	5.2	6.2	5.6	6.7	6.4
Inflation Rate (%)	5.8	10.6	6.2	8.9	10.9
Exchange Rate (CDF/USD)	1,895.7	1,985.9	2,085.8	2,021.9	2,518.3
Fiscal Pressure (%)	10.1	10.5	12.3	14.1	13.7

Source: Central Bank of Congo and Ministry of Budget

The macroeconomic context provides important background for understanding expenditure trends. GDP growth was relatively robust over the period, ranging from 5.2% to 6.7%, suggesting a growing economy that could support increased government expenditure. The highest GDP growth was recorded in 2023 at 6.7%, followed by 2024 at 6.4%. The average GDP growth over the period was approximately 6.0%, which is relatively strong for the DRC.

However, the high inflation rates, ranging from 5.8% to 10.9%, suggest that some of the nominal expenditure growth may be due to inflation rather than real increases in public services. The highest inflation rate was recorded in 2021 at 10.6%, followed by 2024 at 10.9%. The average inflation rate over the period was approximately 8.5%, which means that a significant portion of the nominal expenditure growth may have been offset by inflation.

The exchange rate depreciated from 1,895.7 CDF/USD in 2020 to 2,518.3 CDF/USD in 2024, representing a depreciation of approximately 33%. This depreciation suggests that the CDF value of the budget may have increased due to exchange rate effects, particularly for expenditures denominated in foreign currency. The depreciation was most pronounced in 2024, with the exchange rate increasing from 2,021.9 CDF/USD in 2023 to 2,518.3 CDF/USD in 2024, a depreciation of approximately 24.5%.

Fiscal pressure increased from 10.1% of GDP in 2020 to 13.7% in 2024, suggesting an increase in the tax burden that could support higher government expenditure. The highest fiscal pressure was recorded in 2023 at 14.1%, followed by 2024 at 13.7%. The increase in fiscal pressure suggests that the government was able to mobilize more revenues relative to the size of the economy, which could support increased expenditure.

4. DISCUSSION

The findings of this study reveal significant trends and patterns in provincial budget expenditure in the Mongala Province. The consistent upward trend in total expenditures, confirmed by the regression analysis, is consistent with the general pattern of

increasing government expenditures in developing countries. This trend is driven by growing demands for public services, population growth, inflationary pressures, and the expansion of government programs.

However, the sharp increase in expenditures in 2024 (179.6% growth) is exceptional and requires further investigation. The abnormal expenditure growth in 2024, as evidenced by the deviation of actual expenditures from the fitted trend by 71.8 billion CDF, suggests that there were unique factors driving expenditure growth in that year. Possible explanations for this abnormal growth include the release of accumulated funds from previous years, the implementation of new government programs, increased transfers to decentralized entities, or financial irregularities.

The analysis of expenditure composition reveals a significant shift from capital to current expenditures. Capital expenditures, which include infrastructure investment and other productive investments, declined from 45.1% of total expenditures in 2020 to 17.7% in 2024. Current expenditures, which include personnel costs and other recurrent expenses, increased from 54.2% to 81.8% over the same period. This shift suggests a focus on consumption rather than investment, which may limit long-term economic growth and development. This finding aligns with the concerns raised by Smith (1776) about the importance of prudent public expenditure and the need to avoid excessive consumption at the expense of investment.

The growth in construction and rehabilitation expenditures (454.5% from 2023 to 2024) is a positive development if the investments are well-targeted and effectively implemented. Infrastructure investment can support economic growth by improving connectivity, reducing transaction costs, and enhancing productivity. However, the IGF mission report identified significant irregularities in the execution of public contracts, suggesting that the effectiveness of these investments may be compromised by financial mismanagement. The mission found that the province was executing public contracts without proper documentation and in violation of public procurement laws, which raises concerns about the value for money of these investments.

The growth in transfers and interventions (383.0% from 2023 to 2024) is consistent with the non-retrocession of 40% of shared revenues to decentralized entities identified by the IGF mission. This finding suggests that the province may have been accumulating funds for decentralized entities that were released in 2024. The irregular accumulation of funds and the failure to transfer them in a timely manner represent a violation of the legal framework and undermine the fiscal autonomy of decentralized entities. The legal framework establishes that 40% of revenues from shared taxes should be allocated to decentralized territorial entities to enable them to fulfill their responsibilities. The failure to retrocede these funds undermines local governance and service delivery.

The growth in personnel costs (100.4% from 2023 to 2024) raises concerns about the sustainability of the wage bill. The payment of salaries without deduction of professional income tax (IPR) totaling 8.8 billion CDF, as identified in the IGF mission report, represents a revenue loss to the state and a violation of tax laws. The growth in personnel costs, combined with the failure to deduct taxes, creates fiscal pressures that may lead to deficits and debt accumulation. The Governor's belief that IPR should not be deducted from salaries is contrary to the legal provisions that require this deduction, suggesting either a misunderstanding of the law or a deliberate attempt to avoid compliance.

The macroeconomic context provides some explanation for the expenditure trends. The growth in GDP (5.2% to 6.7%) suggests a growing economy that could support increased government expenditure. However, the high inflation rates (5.8% to 10.9%) suggest that some of the nominal expenditure growth may be due to inflation rather than real increases in public services. The depreciation of the exchange rate (33% over the period) suggests that the CDF value of the budget may have increased due to exchange rate effects, particularly for expenditures denominated in foreign currency.

The fiscal pressure indicator, which increased from 10.1% of GDP in 2020 to 13.7% in 2024, suggests an increase in the tax burden that could support higher government expenditure. However, the persistent upward trend in expenditures without corresponding

revenue mobilization creates fiscal pressures that may lead to deficits and debt accumulation. The abnormal expenditure growth in 2024, combined with the decline in fiscal pressure from 14.1% in 2023 to 13.7% in 2024, suggests a potential fiscal imbalance.

The implications of these findings for fiscal policy and economic development are significant. The persistent upward trend in expenditures without corresponding revenue mobilization creates fiscal pressures that may lead to deficits and debt accumulation. The shift from capital to current expenditures suggests a focus on consumption rather than investment, which may limit long-term economic growth. The abnormal expenditure growth in 2024 raises concerns about fiscal discipline and the effectiveness of expenditure rationalization mechanisms. The irregularities identified by the IGF mission suggest that financial mismanagement may be contributing to the unsustainable growth in expenditures.

The findings also have implications for the role of the IGF in the expenditure rationalization mechanism. The IGF mission identified significant irregularities and made recommendations for corrective actions. However, the effectiveness of the IGF depends on the implementation of its recommendations and the application of sanctions for the violations identified. The absence of follow-up on audit recommendations is a common challenge in many countries and limits the impact of oversight interventions.

5. CONCLUSION

This article examined the trend and economic implications of provincial budget expenditure in the Mongala Province over the period 2020 to 2024. The findings reveal a consistent upward trend in budget expenditures, with total expenditures rising from 94.6 billion CDF in 2020 to 282.5 billion CDF in 2024, representing an overall growth rate of 198.6% over the five-year period. The regression analysis confirmed a general upward trend, with a positive slope of 38.0 billion CDF per year.

The analysis of expenditure composition revealed significant changes, with current expenditures increasing from 54.2% of total expenditures in 2020 to 81.8% in 2024, while capital expenditures declined from 45.1% to 17.7% over the same period. The sharp increase in expenditures from 2023 to 2024 (179.6% growth) was primarily driven by increases in current expenditures, particularly construction and rehabilitation (454.5%), transfers and interventions (383.0%), and personnel costs (100.4%).

The abnormal expenditure growth in 2024, as evidenced by the deviation of actual expenditures from the fitted trend by 71.8 billion CDF, raises concerns about fiscal discipline and the effectiveness of expenditure rationalization mechanisms. The irregularities identified by the IGF mission suggest that financial mismanagement may be contributing to the unsustainable growth in expenditures. The shift from capital to current expenditures suggests a focus on consumption rather than investment, which may limit long-term economic growth.

Based on these findings, the following recommendations are made: provincial authorities should ensure mastery of the expenditure chain circuit to prevent derailment of public funds; local financial authorities should be better organized for proper revenue channeling; the IGF should conduct verification and audit missions regularly for permanent control; and national authorities should establish severe sanctions for all plunderers of public funds. The implementation of these recommendations could contribute to improved public financial management in the Mongala Province and serve as a model for other provinces in the Democratic Republic of Congo.

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