

## BUDGET FORMULATION AND IMPLEMENTATION. INVESTIGATING FACTORS AFFECTING BUDGET PROCESS IN SOUTH SUDAN

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### Abstract

The study examines factors affecting the budgetary process in South Sudan from 2011 to 2021 using a multiple-case study of three national ministries: Finance and Planning, General Education and Instruction, and Health. While the study focuses on the internal factors, the objectives were achieved using a descriptive survey and a correlational research design, which combined both quantitative and qualitative methods. The study population included 110 staff members from the top and middle management levels of the selected ministries. The sample size consisted of 86 respondents, determined using Krejcie and Morgan's (1970) formula. Primary data were collected through self-administered questionnaires and structured interviews. Although the study analyzed qualitative data thematically, the quantitative data was analyzed using descriptive and inferential statistical analysis with the help of SPSS Version 21. The study's findings reveal a lack of transparency and accountability in the budget, along with insufficient financial resources, improper allocations, inadequate planning and prioritization, ineffective management, weak monitoring and evaluation, and incompetent human resources. The study concludes that these issues have led to poor financial and operational performance in government agencies, especially those providing basic social services. It suggests ensuring budget transparency, accountability, and monitoring, diversifying the economy, keeping budget management and discipline across spending agencies, complying with the Public Financial Management and Accountability Act of 2011, and stopping political patronage and ineffective recruitment in the public sector.

**Keywords:** Budget, Formulation, Implementation, Factors, Affecting, Process, Management, Monitoring, Transparency and Accountability.

### 1.0 Introduction

South Sudan is a landlocked country in East-Central Africa. It borders Sudan to the north, Ethiopia to the east, Kenya to the southeast, Uganda to the south, the Democratic Republic of the Congo to the southwest, and the Central African Republic to the west. It gained independence from the Republic of Sudan on July 9, 2011, making it the most recent sovereign state. Juba serves as both the capital and the largest city. South Sudan is the eleventh-largest country in Sub-Saharan Africa, covering an area of 644,000 square kilometers. The government operates under a federal system comprising ten states and three administrative areas divided into counties, payams, and bomas. The ACHPR (2020) projected that South Sudan's population would reach 12,230,730 by 2023. The population is diverse, comprising about 64 different ethnolinguistic groups, with about 50.6% living in poverty. It ranks among the poorest countries based on GDP per capita. Furthermore, 72% of the population is under 30, underscoring a significant reliance on the

youth. Approximately 80% of the population resides in rural areas and works in agriculture, with a small portion also involved in cattle raising. Despite its vast natural resources and status as one of Africa's top oil producers, South Sudan faces a highly vulnerable and underdeveloped economy (ACHPR, 2020).

Before its independence in 2011, South Sudan experienced two devastating civil wars (1955-1972, 1983-2005) due to marginalization policies applied by the Sudanese Arab Muslim-led government regimes and the Southerners. The second war ended in 2005 with the signing of the Comprehensive Peace Agreement (CPA), establishing the Government of Southern Sudan (GoSS). Despite the GoSS's initial promise to tackle postwar and pre-independence issues, it ultimately fell short. In 2010, President Salva Kiir stated, "South Sudan had no development and lacked infrastructure, including roads, bridges, water, power, hospitals, and schools" (The Brendhurst Foundation, 2010). After gaining independence, the government was expected to establish a stable budget

system to address issues that emerged after independence. However, the establishment of effective and stable budget systems and processes has been hindered by several challenges, including conflicts in 2013 and 2016, which have threatened state performance and governance (Badmus, 2017). This fragility affected the country's commitment to good governance, poverty reduction, inclusive social service delivery, and development plans (De'Nyok, 2025).

A public budget is essential for government organizations to forecast revenue, expenditures, and funding to meet service delivery and development goals (Anandah, 2022). An effectively managed budgeting system supports funding vital projects like infrastructure development, social security, welfare, and resource allocation (Xu et al., 2024). However, factors that influence budget processes can adversely affect performance and outcomes. Since stages of the budget process are connected, any factor impacting one stage can cause flaws or gaps that affect others, resulting in significant deviations between actual and planned budgets. These factors can be external or internal, affecting the organization's ability to manage or control them. To reduce ineffective practices, it is important to compare the budget plan with actual results and analyze deviations (Boetti et al., 2018). Evaluating budget performance requires examining the factors influencing various stages of the budget cycle—such as budget preparation, execution, evaluation, and participation—across government agencies. This study investigates the internal factors affecting the budgetary process in South Sudan from 2011 to 2021, using a multiple-case study of three national ministries (Finance and Planning, General Education and Instruction, and Health), with a focus on internal factors.

### 1.1 Background of the study

A budget is a crucial part of public financial management (PFM) and is essential for a country's governance structure. It consists of laws, guidelines, processes, and systems used by central and sub-national governments to mobilize revenue, allocate funds, account for public funds, undertake public spending, and audit results (Lawson, 2015; Sudd Institute, 2018). A budget is a financial statement outlining anticipated revenue, expenditures, and resource utilization for achieving set goals. It is developed and authorized by the Central Budgetary Authority of the Ministry of Finance, with contributions from government agencies, legislators, public officials, civil society organizations, advocacy groups, and citizens (OECD, 2014). The budget's contemporary purpose is to safeguard and regulate management's proposed responses, ensuring prudent

financial decision-making (Romenska et al., 2023). A well-planned budgeting system enables government agencies to achieve objectives, allocate resources efficiently, and operate independently of political influence. It is a vital economic policy instrument for governments to set goals, establish accountability, and balance programs (Ross, 2020).

Budgeting is a vital management tool that allocates limited resources to achieve organizational goals and provide public services (Mehryar & Surminski, 2021). It is a blueprint for wise resource management, enhancing responsibility and promoting accountability (Ahwera, 2021). The process involves preparing, implementing, and monitoring estimates, enabling governments to mobilize resources, encourage capital accumulation, create employment, and improve income and wealth distribution. Effective budgeting aligns with modern public governance concepts like credibility, public participation, transparency, accountability, and strategic planning (Saleh, 2020; Sambo, 2022). The annual budget process is a recurring cycle with four stages: formulation, adoption, implementation, and auditing and evaluation. Each stage involves specific roles, allowing the government to adjust to new information and evaluate its actions (Hashem, 2014). Departmental budgets are essential for a nation-state's financial stability, ensuring accuracy, transparency, and public scrutiny. They include legislation, macroeconomic plans, development goals, and performance management standards. Effective resource management, enhanced financial institutions, robust oversight, economic flexibility, and swift crisis response are essential (Harchenko, 2024).

The national budget in South Sudan is a vital financial tool for the government, ensuring fiscal sustainability and adherence to the budget calendar. It covers one fiscal year from July 1st to June 30th of the following year, and outlines strategies for generating revenue through oil, taxes, and donor grants to stimulate economic growth. In the context of South Sudan, the Directorate of Budget of the Ministry of Finance and Planning (MoFP) oversees the budget process, which consists of four stages: preparation, approval, execution, and evaluation. The Revised National Development Strategy (R-NDS) 2021-2024 guides budget plans, which are reviewed and approved by the Cabinet (Council of Ministers). Annually, the Minister of Finance and Planning submits the proposed budget to Parliament for debate and review, and the President enacts the budget into law. During the execution phase, government agencies implement the budget while the legislature monitors it to ensure alignment with the approved budget. mid-year reviews facilitate

evaluations and adjustments, ensuring the country's budget remains adaptable and flexible (MoFP, 2023). Effective budget processes are crucial for public sector organizations to ensure welfare, stimulate development, achieve public good, and demonstrate responsiveness to public needs (Erakovich & Wyman, 2009; Esther et al., 2022). However, budgetary constraints can lead to inadequate social service delivery, extreme poverty, hindered development and economic growth, and deteriorating living conditions (Oyedeke, 2015).

Since South Sudan's independence in 2011, the country's budget processes have faced challenges, resulting in a lack of credibility and transparency (De Gama, 2020). Government agencies struggle to manage budget structures and spending that are not linked to development goals, such as peacebuilding and poverty reduction. Restricted capital expenditure, overspending in the security sector, insufficient allocation for health and education, and imprecise medium-term projections compromise the budget's credibility (Gashaw, 2018). South Sudan's public financial management needs significant reforms, including budgeting enhancements and skilled accountants recruitment, to enhance strategic planning, operational systems, and resource allocation (Abele, 2023). Thus, the study supports that immediate reforms are necessary to implement participatory, transparent, and accountable budgets, which may improve service delivery, alleviate poverty, provide job opportunities, and promote sustainable development.

## 1.2 Statement of the problem

The national budget in South Sudan, established by the National Ministry of Finance and Planning (MoFP), is a crucial tool for the government to plan and finance its operations and development initiatives (ISPR, 2023). However, since gaining independence in 2011, the process has faced numerous challenges, including a heavily oil-dependent economy, political instability, conflict, and poor governance. The budget process in South Sudan has several limitations, including a lack of credibility and transparency, failure to consider sectoral budgeting of various ministries, and Parliament's inability to meet approval deadlines. Internal and external control mechanisms are weak, and oversight institutions lack autonomy. No comprehensive audit of government expenditures has been conducted since independence, and government line ministries and agencies have failed to provide annual financial statements. Parliament's oversight is ineffective due to human and economic constraints, and the budget preparation cycle is not inclusive, resulting in limited nationwide consultation with the

public, communities, and civil society (De Gama, 2020).

South Sudan's budget process is inadequate and misaligned with agency priority plans, leading to low allocations for social and development sectors. The payroll system consumes over 50% of the budget, and institutional and capacity gaps persist, including an ineffective revenue authority and a weak public procurement system. Social service providers face challenges such as poor budget management, indiscipline, and inadequate internal audit systems. The Ministry of Finance and Planning (MoFP) primarily focused on security spending, accounting for 54% of the state budget in 2019. However, social sectors, such as health and education have received less attention, with funding decreasing from 9% to 5% in the previous fiscal year, failing to meet the Incheon Declaration's target of 20% of total public expenditures. The health sector's budget contribution has dropped to 1%, failing to meet the Abuja Declaration's target of 15%. This is a clear indication that the budgets of social sectors organizations, such as the National Ministries of General Education and Health were poorly allocated. Even their approved funds were not fully realized, leading to poor performance and outcomes, such as poor service delivery (UNICEF South Sudan, 2019; De Gama, 2020).

Since South Sudan gained independence in 2011, budgetary issues have negatively impacted the performance of various ministries and agencies, particularly social sector organizations such as the National Ministries of General Education and Health. This has resulted in poor social service delivery, leading to significant social challenges, especially in rural areas. As a consequence, there has been increased internal migration to urban centers in search of better living conditions. This urban migration has contributed to the emergence of inner-city areas (often referred to as ghettos) and has exacerbated problems such as unemployment, vandalism, poverty, crime, and drug abuse. A comprehensive understanding of the challenges within the budget process is essential for planning and implementing state-level programs, which can enhance the delivery of basic services. It is crucial to prioritize expenditures on essential social services within budget constraints to achieve future development goals. The Sudd Institute (2018) emphasized the need for structural reforms in public financial management to improve budget processes and promote transparency and accountability. While the problem is about poor budget formulation, implementation and evaluation, the study then examines factors affecting the budget process in South

Sudan from 2011 to 2021 focused on internal factors through a multiple-case study of the aforementioned ministries. The findings from this research are intended to assist the government and policymakers in addressing existing weaknesses, improving budget processes, and providing efficient, quality services. Additionally, these insights may aid various stakeholders, including NGOs, civil society groups, government lenders, academic institutions, and researchers.

### 1.3 The purpose of the study

The study's purpose was to determine whether the internal factors affected the budget process in South Sudan or not.

### 1.4 Significance (justification) of the study

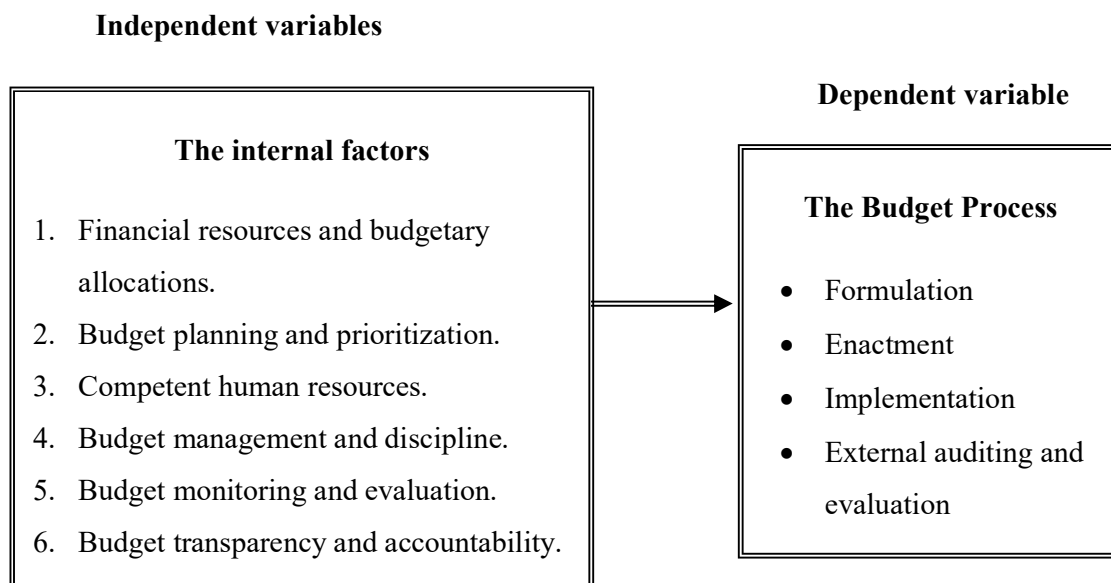
The study aims to offer government and policymakers insights into the budget process and its impact on people's lives. It will help institutions like the Ministry of Finance and Planning and line ministries, and spending agencies understand and address challenges in the budget process. This will help them evaluate and reorganize their strategic and operational goals, enabling more effective resource utilization. The study

could also inform other parties, including NGOs, civil society groups, government lenders, such as the World Bank (WB), the International Monetary Fund (IMF), and the African Development Bank (ADB), as well as academics and researchers, about the public budget and the factors influencing its processes in South Sudan.

### 1.5 Conceptual Framework

A conceptual framework makes it easier to conduct a comprehensive analysis of literature that has multiple conceptual interpretations. A conceptual framework critically connects with concepts to add to the body of knowledge that currently creates information, and its qualities are frequently reliant on secondary sources (Maree, 2010). The study's problem statement becomes clearer when examining the conceptual framework in Figure 1.1. The diagram indicates that the independent variables are the internal factors, which are the causes, and the dependent variable is the budget process. The study discovered that the independent variables (the internal factors) affected the dependent variable (the budget process).

*Figure 1.1: Illustrating the conceptual framework*



#### 1.5.1 Internal factors

Ezzamel (1990) describes internal factors as those that organizations can manage or control, but some may fail to do so. However, the study views internal factors as challenges that organizations struggle to address or control. This study reveals that internal factors affecting the budget process in South Sudan include a lack of transparency and accountability, insufficient financial resources and improper budgetary

allocations, ineffective planning and prioritization, inadequate budget management and discipline, poor monitoring and evaluation, and incompetent human resources. These factors have adversely affected the performance of government agencies, leading to poor outcomes, particularly, in the provision of basic social services.

#### 1.5.2 Budgetary process

Hashem (2014) describes the annual budget process as

a recurring cycle consisting of four stages: formulation, adoption, execution, and auditing and evaluation. This process is crucial for public organizations as it requires the government to update its goals, objectives, and strategies (Ijeoma et al., 2013). The study regarded the budget process as a dependent variable influenced by internal factors, resulting in budgets lacking efficacy, credibility, openness, and accountability at all government levels (national, state, and local). This has led to poor organizational performance and inadequate provision of social services.

### **1.6 Scope and Delimitation of the Study**

The study's scope outlined the thoroughness of the research topic and its parameters, including population and time frame, while delimitations refer to the researcher's parameters, like duration, population size, and participant type.

#### **1.6.1 Content scope**

The study examined the factors influencing the budgetary process in South Sudan, involving senior and middle-level management staff involved in the budgeting process in three National Ministries: Finance and Planning, General Education and Instruction, and Health, across various directorates.

#### **1.6.2 Geographical scope**

The study was conducted at the National Ministries of Finance and Planning, General Education and Instruction, and Health in Juba, South Sudan, located at the Ministries Complex.

#### **1.6.3 Time frame scope**

The study lasted three and a half years, from December 2021 to June 2025

### **1.7 Limitations of the Study**

The study faced limitations due to limited access to data, limited secondary sources, including a lack of books, journals, and relevant research, and institutional restrictions on government records. Primary data collection was challenging in government ministries and agencies due to fear of victimization, lack of budgeting experience, some expected compensation, or jealousy of others pursuing further studies. Directors delayed completion of questionnaires due to busy schedules or vacation plans. The research has focused on internal factors affecting the budget process, and its small sample size made generalization difficult. The study also faced time constraints and high fees in US dollars for national students.

## **2.0 Literature review**

A literature review is a research tool that helps researchers understand previous studies, trends related to the research topic, identify gaps, and support the study (Oso & Onen, 2009). The study's literature includes a review of theoretical frameworks, internal

factors affecting the budget process, highlights gaps in the literature, and suggest ways to address and fill them.

### **2.1 Theoretical framework**

The subsection examined various theories that support the study of factors influencing the budget process, with two main theories being budgetary theory and the budgetary process.

#### **2.1.1 The budgetary theory**

Budgetary theory, developed by Key in 1940, aims to address the challenges of public budgeting by focusing on the allocation of resources. He raised what many might consider the fundamental question in budgetary decision-making: on what basis should \$X be allocated to activity A instead of activity B? However, Key's goal for an allocation formula remains unachieved, and the search for a comprehensive theory may be misleading due to the political philosophy of budgets. Adrian (2001) highlights ongoing efforts to tackle the primary budgeting issue over the past 60 years, emphasizing the role of economics in guiding policymakers and clarifying allocation decisions. However, the allocation of public sector resources remains inadequate due to the influence of criteria, decision-making processes, and budget execution methods. Aaron Wildavsky's budgetary theory examines the political and social factors affecting budgeting practices in government and civil society. It delves into the complexities of budget formulation, execution, and management to understand the dynamics of public budgeting and the decision-making processes that impact budget allocations and priorities (Wildavsky, 1964).

Budget theory is a branch of public policy that studies how governments develop, implement, and manage their budgets. It aims to understand the dynamics of public budgeting and decision-making processes, examining the relationship between fiscal policy and financial outcomes (Broughel, 2022). The theory emphasizes how fiscal policy affects economic growth, employment, and the control of inflation, debt, and deficits. It also evaluates spending priorities and the distribution across sectors (Scott & Enu-Kwesi, 2021). Key policymaking institutions include the legislature, finance ministries, spending agencies, agency directorates, and field service units (Adrian, 2001). Technical analysis is essential in allocating public resources. Budget theory also addresses issues like poverty and inequality, helping governments achieve long-term goals by setting targets for deficits and debt levels, and promoting economic stability (Pidchosa et al., 2019). Effective budgeting ensures that government departments have the resources required, leading to improved service delivery, enhanced

accountability, and greater transparency (Mubashar & Tariq, 2019).

Budget theory is a vital tool in public policy, guiding governments in making informed decisions about spending and resource allocation. It helps understand fiscal policy dynamics and their impact on economic and social outcomes. Budgeting is necessary for organizations to allocate resources efficiently, align spending with objectives, and maintain financial stability (Mehari et al., 2024). Despite its limitations, such as its dependence on political philosophy and the lack of a formula for effectively allocating budgetary resources, budget theory can guide specific objectives and provide guidelines for comparing actual performance with planned budgets. The theory examines how governments prioritize spending and allocate resources across sectors. This may enable the government in South Sudan, through its National Ministry of Finance and Planning (MoFP), to assess demands and available resources before distributing limited funds to various programs and projects for service providers, such as the National Ministries of General Education and Health.

### **2.1.2 The budgetary process theory**

The budget process theory, developed by Otto et al., in 1966, is a framework that explains how governments and organizations plan, allocate, and manage financial resources. It focuses on the rules, procedures, and decision-making involved in creating and executing a budget, focusing on its impact on financial performance and policy outcomes. The theory suggests that budgeting decisions are based on evaluating alternatives, which is complex due to technical challenges. There is no consensus on a method for comparing and assessing programs for individuals with varying preferences outside the political process. Budgeting participants use calculation aid, with the incremental method being the most crucial for managing their significant financial burdens (Freeman et al., 2015). The budgetary process theory serves as a framework that guides decision-making from budget development to legislative approval, crucial for project implementation and economic growth in both developed and developing nations (Posner & Park, 2007). The theory reflects the authority of both branches over the budgetary process (Ekeocha, 2012). Budgeting involves key participants playing roles representing behavioral expectations and institutional positions. Incremental calculations are based on the belief that programs will be executed at or near current expenditure levels. This qualitative account of the budgeting process helps create quantitative models, such as percentages, which suggest that the quantitative correlations between participants' budget

implementation choices have a linear shape and nature (Hyde, 2013).

The budgetary process typically takes several months and involves all public institutions. The Ministry of Finance oversees the process, while the Cabinet or the President sets policy priorities. Ministries plan and advocate for their resource needs, and the legislature reviews and approves the final plan (MoFP, 2019). Budget preparation is central to the political process, as it involves allocating limited resources to competing demands. Budget utilization occurs after the legislature approves the budget, and the government is responsible for allocating resources to implement the policies outlined in the budget. Effective use of public funds to achieve policy objectives while ensuring value for money is a challenging task. Reviews of Public Financial Management (PFM) performance in developing countries reveal that these countries score significantly better in budget preparation than in budget utilization. However, a well-prepared budget may be poorly utilized, and a poorly prepared budget cannot be effectively implemented (Fekade, 2021). The budget theory in South Sudan, as outlined in the Transitional Constitution of the Republic of South Sudan 2011 as amended, provides a comprehensive view of the budget process, encompassing the executive branch's drafting and legislative oversight. This theory is crucial for understanding policy debates, defining fiscal constraints for the national budget and agency budgets of line ministries and spending agencies, identifying bottlenecks within these agencies, and influencing stakeholders in the policy-making process.

## **2.2 The internal factors affecting the budgetary process in South Sudan**

Ezzamel (1990) describes internal factors as those that organizations can manage or control, but some may fail to do so. The study views internal factors as weaknesses that organizations struggle to address or control. The internal factors affecting the budget process include financial resources and allocations, planning and prioritisation, competent human resources, budget management and discipline, monitoring and evaluation, and transparency and accountability.

### **2.2.1 Financial resources and budget allocations**

#### **2.2.1.1 Financial resources**

Governments worldwide are responsible for enhancing citizens' well-being through political, social, and economic duties. To achieve this, they must generate sufficient financial resources to provide social services. Revenue is a crucial mechanism for government activities, supplying the necessary funds. Effective revenue mobilization strategies are essential

for delivering public services. Public financial management (PFM) encompasses the budget, which involves identifying revenue sources and confirming the necessary funds for development initiatives (UNDP, 2024). A government budget is a comprehensive plan for allocating and managing resources over a specific timeframe, incorporating revenues and expenditures. The Ministry of Finance actively manages the budget preparation process, establishing policy goals, aligning plans with funding needs, and enabling government review and approval (Ababa, 2017). Taxes are mandatory contributions that enable shared benefits, such as public welfare programs. An effective tax system should generate revenue, redistribute income, and fund infrastructure vital for economic development. A well-organized tax system equips the government with the funds required for capital and administrative expenses, promoting economic growth (Elmi, 2018). The availability of financial resources and delays in revenue collection and public spending execution significantly affect budget variances. Insufficient investment in projects can lead to delays and increased costs, undermining public trust and legitimacy in government. Revenue and expenditure planning must depend on reasonable assumptions, structured execution plans, and consistent procedures (UNICEF, 2024).

South Sudan's Ministry of Finance and Planning and the National Revenue Authority (SSNRA) must prioritize maximum legal and administrative revenue sources. Local councils are encouraged to adopt essential reforms in their strategies, processes, staffing, and organizational structures to enhance revenue utilization. International organizations like the World Bank and IMF offer insights on revenue mobilization, emphasizing improved tax administration, preventing tax evasion, transparency, accountability, protecting the legislative framework, taxpayer education, and adopting best practices. State governments and counties finance service delivery through local taxes, fees, and levies, while state governments utilize taxation, borrowing, and partnerships. Coordinated efforts are crucial for effective revenue mobilization to support developmental activities (UNDP, 2024). South Sudan has struggled to generate non-oil domestic tax revenue since gaining independence in 2011, due to the economy's heavy reliance on oil. The tax system faces challenges from inadequate institutional and legal frameworks, capacity constraints, a lack of transparency, and an ineffective tax structure, contributing to tax avoidance and evasion. Poor financial accountability and a weak administrative framework are also significant challenges. The oil sector is crucial for mobilizing domestic resources,

accounting for 90% of all exports, 96% of total revenue, and 70% of GDP from 2017 to 2019. The study found that South Sudan's national Ministry of Finance and Planning has consistently faced budget deficits since its independence in 2011. For example, the Approved Budget Book for FY 2023/24 revealed that the government struggled to execute the FY 2022-2023 budget due to decreased oil output and a rise in imports, primarily food and capital imports. This lack of financial resources has limited funding for line ministries and agencies, hindering their ability to carry out priority plan activities.

#### **2.2.1.2 Budgetary allocations**

Budgets are essential for government revenue generation, resource allocation, and spending management to stimulate economic growth and implement development strategies (Attipoe et al., 2014). They involve taxation, spending, and debt management, influencing resource allocation and income distribution (Rosen, 2012). Effective budget formulation involves developing a thorough plan, setting financial goals, forecasting revenue and expenditures, and allocating resources efficiently (Bryson, 2018). This approach requires careful analysis, collaboration, and strategic decision-making to ensure financial stability and accountability (Mehari et al., 2024). Financial policies in financial planning enable the government to influence income, output, and employment through spending and taxes (Rahaman, 2009). A well-planned budget optimizes public resources, including foreign development assistance, while controlling spending and generating income (Bhatia, 2013; Chang, 2015). The budgetary allocation process enhances governance efficiency, public financial management (PFM), accountability, and responsiveness (World Bank Report, 2008). The availability and deployment of appropriate financial and physical resources have a significant impact on the performance of government institutions (Kanyinga, 2014). Autonomous government officials manage resource allocation, distribution, and regulatory enforcement. A budget outlines the government's objectives for a fiscal year and becomes legally binding once approved by the legislature (Machinjike & Bonga, 2021).

South Sudan's state budget is crucial for allocating public resources, supporting key programs, and promoting national development. However, the country faces challenges due to insufficient financial resources within the MoFP and biased regulations. Notable institutions like the Security Sector and the Presidency receive disproportionately more funding, while General Education and Health remain underfunded. Financial allocations to the security

sector have consistently remained high since independence, while development resources have fluctuated (Da Gama, 2020). The South Sudanese government has allocated 13 times more resources to security than to education, health, and humanitarian affairs since its independence in 2011 (UNICEF, 2017). Since then, security spending has accounted for 29% of GDP, while social sector, including health and education, only received 8% of the 2019/20 budget. Education allocations decreased from 9% to 5%, falling short of the Incheon Declaration's target of 20%. Health sector allocation decreased from 2% to 1%, not meeting Abuja Declaration's requirement of at least 15% (Da Gama, 2020).

Since South Sudan independence in 2011, the national Ministry of Finance and Planning has faced numerous challenges, including weak institutional frameworks, capacity constraints, and poor revenue accountability. Political instability from 2013 to 2017 disrupted oil production, leading to high inflation, inadequate agricultural performance, and creating a premium in the parallel foreign currency market. The depreciation of the Pound-SSP has increased the budget deficit (Da Gama, 2020). South Sudan's annual budgets are viewed with suspicion due to a lack of transparency in budgeting, reporting, and auditing—neither national nor local budgets have been published. The World Bank reported in 2022 that the government maintained off-budget accounts with limited oversight and scrutiny. The nation's Auditor General was dismissed in 2019 (Benson, 2024). The study reveals that the National Ministry of Finance and Planning's insufficient financial resources have resulted in inadequate annual budget ceilings and poor allocations to line ministries, including General Education and Instruction, and Health, leading to poor basic social service delivery.

## **2.2.2 Budget planning and prioritization**

### **2.2.2.1 Budget planning**

Planning is a crucial economic management activity that involves creating detailed reports to manage and control economic fluctuations (Al Shahoumiya, 2020). It includes financial planning, which involves goals, choices, resources, policies, processes, regulations, and execution schedules. Policy-making is essential for setting performance targets and assisting management in decision-making regarding operations and resource allocations (Daft et al., 2010). Budget planning is crucial for monitoring and assessing performance, as it quantifies actual outcomes and examines discrepancies between expected and actual results (Saleh, 2009). Systematic planning outlines strategic economic plans and sets the budget framework, including taxes and government spending (Naji et al., 2024). Effective

budget planning eliminates bottlenecks and ensures successful execution (Marinucci, 2021). Realistic financial planning is essential for effectively executing projects or programs. Budget planning supports organizations in achieving goals by optimizing public resources, minimizing waste, and enhancing performance. It plays a significant role in public and private decision-making, shaping an organization's efforts to reach its objectives (Setiawan et al., 2019; Naji et al., 2024). Effective budget planning supports long-term decision-making, controlling spending, and enhancing productivity (Naji et al., 2024).

The budgetary process allocates government spending in four stages: formulation, adoption, execution, and control. The formulation phase involves planning and preparation, taking place before the subsequent stages. The development plan must be integrated into the budget planning to ensure consistency with economic policy and developmental agenda objectives. Al-Shahoumiya (2020) stated that a medium-term planning framework for the Ministry of Finance, Planning, and Legislative Council includes macroeconomic targets for three to five years. This plan streamlines resource allocation for various applications while also enhancing financial discipline. The current approach relies on reasoning and official criteria for expenditures and borrowing. Planning helps decision-makers consistently allocate resources among executives, evaluate possibilities, and achieve essential objectives at a lower cost. Al-Muqaiti (2021) emphasizes the importance of strategic and career planning in fulfilling government goals. Strategic planning assesses resources to achieve long-term objectives and anticipates potential economic events. Conversely, career planning focuses on forecasting future changes and boosting efficiency in non-program work, both of which are essential for achieving state goals.

Budget plans are comprehensive frameworks for a project's activities and financial components. They aim to manage economic activities within the limitations of available human and necessary resources. Additionally, they serve as instruments for coordination and communication, fostering harmony and balance across all facets of production, services, units, or facility areas to achieve the organization's objectives. The South Sudan National Development Strategy (SSNDS) Secretariat of the National Ministry of Finance and Planning supervises the country's budget planning system, which is sector-based and rooted in the Revised National Development Strategy (R-NDS) 2021-2024. The MoFP partners with agencies to realign priorities based on political, security, and economic trends. However, the



government's expenditure plans were constrained by available resources and loan conditions, complicating the limitations on essential expenses (MoFP, 2019). South Sudan's budget planning faced various challenges, including inadequate budget preparation, inaccuracies in resource allocation, budget ceilings, and the drafting of budget presentations for the Council of Ministers. This often results in extra-budgetary expenditures, financial resource mismanagement, and a lack of accountability (Da Gama, 2020).

#### **2.2.2.2 Budgetary prioritization**

The budget is the government's primary policy document, setting priorities to achieve goals and allocating funds to support governance principles. It should focus on government priorities and highlight significant budget proposals from spending ministries. A successful budgetary planning process should create a political budget policy, determine the total amount available, accommodate new policies, and identify changes to existing policy provisions. However, many countries face challenges due to weaknesses in institutional setups, ambiguous allocations by line items, and priorities developed outside the formal budget framework. To facilitate discussions on resource allocation, the budget department should set guidelines or targets for the total expenditure of each spending ministry (IMF, 1999; OECD, 2014). Priority-driven budgeting is a strategic approach that allocates resources based on how effectively a program or service meets community needs and goals. This approach guides governmental decision-making by considering community needs, priorities, issues, opportunities, and stakeholder concerns (Yu-Scott, 2024). It involves citizens in strategic planning and enhances the social value of public entities by increasing access, inclusion, transparency, trust, respect, and accountability, transcending its role as a mere management tool (Kavanagh, 2012; Warren, 2014).

The national budget of South Sudan outlines the government's anticipated income and spending strategy for the fiscal year, running from July 1 to June 30. It serves as a key policy instrument for executing economic and social priorities within public spending constraints. The budget planning system is sectoral, with the South Sudan National Development Strategy (SSNDS) Secretariat reporting to the National Ministry of Finance and Planning. The SSNDS document outlines primary national goals that guide spending agencies' yearly plans, which are combined to create a comprehensive annual plan for a specific sector. The Revised National Development Strategy (R-NDS) 2021-2024 coordinates spending priorities across

national, state, and local levels. National government agencies provide annual budgets based on government priorities, sector plans, and policy statements. State-level spending priorities are based on state strategic plans, while local government priorities arise from county development plans and an annual participatory planning process. Sector Working Groups collaborate with national government spending agencies to create the Draft National Budget Plan, which includes Strategic Objectives and Priority Actions, ensuring joint oversight (MoFP, 2019; 2023).

Since South Sudan's independence in 2011, the government has consistently failed to adhere to national priorities. Between 2015 and 2019, security spending accounted for 29% of the country's GDP, while social sectors like health and education received less attention. This disparity is due to ongoing conflicts and political instability, with the government prioritizing security and military plans to restore peace and create stability, neglecting commitments to sustainable and inclusive development. In the 2019/2020 state budget, humanitarian affairs received a mere 2% allocation, primarily funded by donors (Da Gama, 2020). The study found that the government's national budget planning was poorly done, with no clear agency priorities. South Sudanese national budget plans have been ineffective, including the SSNDP (2011-2013), the SSNDS (2018-2021), and the R-NDS (2021-2024). Inefficient national budget planning and prioritization have hindered most government agencies, particularly service providers like the Ministries of General Education and Instruction and Health, from focusing on their most crucial tasks, thereby failing to achieve their objectives, such as improved basic service delivery in the country.

#### **2.2.3 The competence of human resources**

Human resources play a vital role in an organization's success, encompassing rationale, emotions, desires, competencies, skills, knowledge, motivation, and labor (Heslina & Syahrini, 2021). These attributes impact an organization's capacity to achieve its objectives, regardless of technological advancements or capital availability (Jumady & Lilla, 2021). Human resources are essential in both public and private sectors, particularly in public sector entities, as they are essential for delivering exceptional services to the community (Nugroho et al., 2021). Human resource development ensures that organizations recruit competent individuals to achieve their objectives, foster merit and progress, and maintain the necessary knowledge and skills to perform their duties effectively (Hattab et al., 2023). Competency refers to the ability to perform tasks effectively based on skills,

knowledge, work ethic, and expertise in a specific sector (Mantiri et al., 2021). Skilled staffs provide exceptional services, address complex issues promptly, and strengthen relations between the public sector and the community. They facilitate informed decision-making, adapt to change, reduce mistakes, optimize resources, manage stakeholder contacts, promote confidence, and align communication strategies with diverse community groups (Hattab et al., 2023).

Human resource competency is vital for organizational effectiveness, enabling efficient processes and effective governance. Quality human resources are defined by their understanding of budget management and certification of officials and personnel tasked with budget management duties (Anggita & Budi, 2023). High human resource competence is fundamental for optimal system operation and quality performance in government agencies (Saputra, 2021). Qualified staff are essential for planning, monitoring, regulating, and evaluating budgeting phases, ensuring transparency and accountability in budgetary spending (Srinivasan, 1997). Organizations should recruit professionals with the knowledge and skills to carry out budget control activities efficiently and effectively (Horngren et al., 2014). Organizations should hire professionals with the necessary skills for budgeting, including planning, execution, accounting, reporting, and control (Horngren et al., 2005). Human resource competence is crucial for public, non-governmental, and business organizations, ensuring experience staff who can efficiently carry out budget control activities. Organizational culture, management style, and employee attitudes greatly influence budgeting within an organization (Mehari et al., 2024).

The budget process is a complex task that necessitates a skilled workforce for its implementation, goal setting, planning, and reviews (Aketch & Karanja, 2013). Skilled staff are vital for public sector performance, assisting in efficient budget planning, financial analysis, policy alignment, stakeholder participation, compliance, responsibility, and continuous improvement (Sari et al., 2019). Investing in human resources can improve budget performance and deliver exceptional services to the public (Mehari et al., 2024). However, the government agencies in South Sudan, lack competent human resources especially the areas of budgeting and its management. The budget control system which involves assigning roles and responsibilities to employees, setting standards, monitoring, and evaluating the effective execution of budgets are also challenging. The study point out that South Sudan's national ministries, such as Finance and Planning, General Education, and Health, frequently lack competent human resources,

particularly managers necessary for effective budget planning, execution, management, monitoring, and evaluation. This has resulted in budgets that lack effectiveness, credibility, and comprehension, which negatively affected performance and produced poorly outcomes, such as poor basic social service delivery.

#### **2.2.4 Budget management and discipline**

##### **2.2.4.1 Budget management**

Budget management is crucial for organizations to effectively manage expenses and costs, as it determines the financial scope available for expenditures. Accurate cost estimates help control spending without surprises. Effective budget management is vital for the success of a government, government unit, organization, or regional government. It involves formulating, adopting, and executing a budget while applying control measures to achieve long-term and short-term goals and obligations (Hashem, 2014). Budgets should be realistic, cost-effective, and flexible, but can be inadequately managed because of policy adjustments or mismanagement (Nebraska, 2015). The government should improve its budget by optimizing national revenue and expenditure structures, expanding revenue sources, exploring reasonable channels, and ensuring funds are used according to national planning and social needs. It should also adjust its budget execution to economic shifts and train grassroots staff in essential financial and performance assessment skills (Xu et al., 2024).

The Ministry of Finance and Planning plays a crucial role in South Sudan's budget management, as outlined in the Transitional Constitution of South Sudan 2011 as amended. However, this practice has not been implemented, leading to loopholes in the financial management system. A study found disproportions in resource allocation between spending agencies, a significant bottleneck in the country's socio-economic development plan or agenda. The government established the Financial Allocation and Fiscal Monitoring Commission to monitor spending and fiscal allocation for all spending agencies, ensuring adherence to budget execution principles and achieving targets set in the annual working plan (Attipoe et al. (2014). However, this has not been effective or successful, as misappropriation of funds is widespread. The Ministry of Finance and Planning, the Ministry of General Education and Instruction, and the Ministry of Health in South Sudan face numerous budget management issues, including a lack of transparency, limited stakeholder participation, weak internal and external control mechanisms, incompetent human resources, inadequate budget information sharing, and the failure of parliament to fulfill its

oversight role in budget planning and implementation (Abele, 2023).

South Sudan's budget management faced challenges, including low credibility and transparency, which hinders effective service delivery. Surveys by the Ministry of Finance and Planning, UNICEF, and the Horn Economic and Social Institute in 2018 revealed issues including a lack of reliable spending data, the absence of comprehensive sequential auditing, uncontrolled spending, unplanned medical and foreign travel, tax exemptions, payroll discrepancies, and noncompliance with formal budget execution principles. The Horn Economic and Social Institution's 2018 assessment of the public financial management system also identified flaws in comprehensiveness, credibility, and openness (Gashaw, 2018). The Transitional Constitution grants the parliament the power to approve and oversee public resource management through an effective budgetary monitoring system. However, the assembly has failed to exercise its constitutional roles and duties, and internal and external control surveillance systems remain inadequate. Participation in budget planning is crucial for delivering a credible and transparent budget; however, the consultative process has often been excluded due to political instability and conflict (Da Gama, 2020).

#### **2.2.4.2 Budget discipline**

Budget discipline is essential for governments to meet citizens' needs and maintain economic stability. It involves effectively managing public spending and prioritizing policies and programs (Ramdany & Yadiati, 2018). Governments must collect and manage resources through the national budget to handle public spending (Safakli & Ertanin, 2011). Two primary obstacles undermining public budget discipline are insufficient accountability and a lack of high-quality accounting data (Ramakrishnan, 1996). Internal control is crucial for government financial management, as it helps prevent excess expenditures, budget slack, and failures to meet budget objectives (Kraan, 2006; OECD, 2011). Strong internal control influences budget discipline by aligning policy, planning, and budgeting processes. Implementing budget discipline can be difficult if costs exceed estimates, making robust internal control necessary (Willoughby, 2014). Budget discipline is crucial for an organization's success, requiring oversight throughout planning, execution, and reporting stages. It aligns activities with the agency's vision, prevents overspending, underspending, fraud, and ensures efficient operations. Reporting promotes transparency, accountability, and regulatory compliance (Mardiasmo, 2009). Enhancing budgetary discipline

maintains high-quality budgets, achieves optimal performance, and meets public expectations (Ramdany & Yadiati, 2018).

Good governance is vital for maintaining budget discipline and preventing corruption, collusion, or nepotism in state budget activities. It requires professionalism, transparency, responsibility, and adherence to best practices. Inadequate governance can lead to reduced discipline and weaker accountability (Hyde, 2002; Egbide, 2013). Good governance involves budget discipline and spending efficiency, urging governments to uphold commitments, deadlines, and procedures. Insufficient transparency and accountability can undermine budget discipline, potentially leading to a 20-30% decline in budget settings (Ramdany & Yadiati, 2018). Quality financial information is crucial for maintaining budgetary discipline, as it must be relevant, trustworthy, comparative, and transparent (Kieso, 2014). Quality accounting data is essential for upholding budget discipline, promoting accountability, and ensuring effective public administration. Historical accounting data is crucial for government decision-making, particularly in controlling state income and spending (Harryanto et al., 2014; Cohen, 2014). Accurate financial records reduce uncertainty, enhance decision-making, and improve activity scheduling. The higher the quality of accounting data, the more favorable its impact on budget discipline (Ramdany & Yadiati, 2018).

The South Sudanese state budget is crucial for distributing public resources and funding national development initiatives. However, since independence in 2011, the national budget has faced issues, including gaps between planned and actual spending due to off-budget expenditures. These issues highlight weaknesses in institutional capacity, particularly in the budgetary planning and implementation, and a lack of transparency and accountability. The introduction of an integrated financial management information system (IFMIS) initially limited its effectiveness. The National Ministry of Finance and Planning has been criticized for failing to manage and enforce budget discipline, leading to off-budget spending, misuse of funds, and reduced transparency. The government should focus on spending within budget ceilings, improve fiscal reporting, and ensure expenditures match revenues. Additionally, the government needs to review its strategic planning, budget preparation, and execution processes to better manage resource and spending reallocations for development and quality service delivery (Da Gama, 2020; Abele, 2023). The study reveals that the National Ministry of Finance and Planning's failure to effectively manage budgets,

including enforcing discipline, has negatively affected the financial performance of South Sudan's government agencies. This has led to budgets that lack credibility, accountability, and efficacy, poor social service delivery, and limited progress toward development goals.

## **2.2.5 Budget monitoring and evaluation**

### **2.2.5.1 Budget monitoring**

A budget is a financial statement that outlines an organization's goals and strategies in monetary terms, outlining anticipated objectives and resource allocation at a specific point in time (Frost & Rooney, 2021). Monitoring budget implementation is critical for ensuring planned activities and rectifying deviations from targets. Effective budget planning promotes flexibility, improves organizational performance, and motivates staff (Maher et al., 2018). Budget monitoring focuses on managing variances, which can be positive or negative, depending on the appropriate use of funds or the unpredictable operating environment. Budget center heads ensure that expenditure remains within established limits, promoting transparency and accountability (Karima, 2017). Regular budget monitoring is essential for maintaining planned activities and correcting deviations from targets. It involves providing consistent monitoring reports to budget supervisors and managers, facilitating informed decision-making. Budgets are a control tool, reducing deviations between planned and actual activities. The success of the monitoring process depends on the availability of information, performance measurements, identified variances, and the execution of corrective actions. Cooperation among all parties involved in budget implementation is crucial for effective performance (Imo & Des-Wosu, 2018).

Monitoring is a continuous process that employs systematic data collection to provide budget management and stakeholders with progress indicators on objectives and fund allocation. It helps identify strengths and weaknesses in project execution, enabling decision-makers to address issues and adapt to changing circumstances. Management must also assess the relevance of the internal control system and address new risks (Gomero et al., 2020). Monitoring activities are crucial for internal control, a system of policies and procedures that safeguards an organization's assets, ensures reliable financial reporting, promotes compliance with laws, and facilitates efficient operations. These systems involve handling funds, preparing financial reports, conducting audits, evaluating employees, and maintaining inventory records. Budget departments require strong management support to effectively utilize allocated

budgets for organizational goals. Management support is demonstrated through backing budgeting controls by providing necessary resources, financing, training, new technology, and facilities that enhance the work of budget control, including the encouragement of organizational auditors (Desalegn & Yismaw, 2014). The main challenge in budget execution within the public sector in South Sudan was identified as funding issues stemming from inadequate budget allocations. This has negatively affected the performance of social sector organizations, including the National Ministries of General Education and Health. Insufficient funding for education and health services creates a significant gap, which development partners and other stakeholders help address. Donor funding is vital for mission-driven education and healthcare institutions, but its unpredictability can affect performance and limit service delivery, making it a major challenge. Budget monitoring is vital during budget execution to ensure compliance with established targets and procedures (Rajan et al., 2016). Deviations from expected resource allocation should be anticipated and managed, with acceptable deviation ranges generally set by the board or donor agency. These ranges may include changes due to changing economic circumstances, low absorption capacity, malpractice, unauthorized expenditures, and delayed fund releases. It is important to determine whether the source of these deviations is justifiable and whether the deviation is acceptable (Kizza et al., 2022).

### **2.2.5.2 Budget evaluation**

Budget evaluation is crucial for understanding government spending, revenue, and public needs. It confirms if the budget aligns with policy and identifies the gap between allocated funds and actual expenditure in performance measurement. Effective budget implementation and evaluation have a positive impact on budget performance (Ho, 2018). An evaluation strategy helps justify the direction of the assessment by referencing time, resources, priorities, and skills needed. Regularly reviewing and evaluating budget control procedures and strategy is fundamental for ensuring efficacy and transparency. Working with an evaluation workgroup fosters a sense of purpose and teamwork, leading to effective budgetary control (Hancock, 2009; Khoo et al., 2024). However, its practical value is limited due to its lack of tailoring to budget decision-makers. The global financial crisis has prompted the need to connect evaluation and budgeting. Identifying low-priority government programs that should be terminated or scaled back to reduce expenditures or create additional fiscal space for high-priority new spending is essential. Classifying programs based on outcomes and outputs optimizes

expenditure prioritization and promotes performance, enabling informed decisions about spending cuts (Robinson, 2014).

The final stage of the budget process involves evaluating the implementation and outcomes of the budget through audits and performance reviews by the Office of the Auditor General for the Federation and oversight bodies. This is done to assess the efficiency of fund utilization and the achievement of budget objectives, thereby guiding future budget planning and improving public financial management (Adamu, 2020). The Controller of Budget evaluates budget expenditures for the previous fiscal year and provides quarterly reports to the President and the Legislature (MoFP, 2019). The budget process in South Sudan faced challenges, including revenue volatility, lack of credibility, transparency, accountability, bureaucratic inefficiencies, and corruption. Likewise, there were weak internal and external control surveillance mechanisms and no thorough audit of government spending since independence in 2011 (Da Gama, 2020). The study suggests that improving institutional frameworks and monitoring strategies is crucial for ensuring a proper budgeting process to support South Sudan's developmental goals and economic stability.

Effective monitoring and evaluation mechanisms are crucial for efficient budgeting. They enable the timely identification and resolution of deviations. Regular audits, performance reviews, and real-time data tracking help pinpoint these challenges (Adamu, 2020). Engaging civil society organizations and the public in monitoring activities enhances accountability and transparency (Asomba et al., 2024). Collaboration between monitoring and evaluation provides important key stakeholders with up-to-date data on output status and achievement results. The management team should regularly monitor and evaluate budget control processes to enhance their efficacy and transparency. Working with an evaluation workgroup assists cooperation and a shared purpose, contributing to effective budgetary control (Olaniyan & Efuntade, 2020). Since South Sudan's independence in 2011, budget monitoring and evaluation issues have led to inadequacies and corruption, resulting in unfinished or neglected government projects. A study found a lack of budget monitoring and evaluation in the National Ministries of Finance and Planning, General Education and Instruction, and Health, resulting in poor performance and outcomes.

## **2.2.6 Budget transparency and accountability**

### **2.2.6.1 Budget transparency**

Transparency is fundamental for government success, ensuring efficient budget management and accountability for public resources. It involves

providing timely public information, promoting openness, encouraging political competition, and harmonizing policies with popular preferences (Ulya & Astuti, 2020). This ensures people's right to access government reports, decreases embezzlement of public funds, and improves service delivery. Financial reports serve as tools for transparency and accountability in public financial management, adhering to values of openness, accessibility, and dissemination (Lalolo, 2003; Fathirah et al., 2024). Effective budgeting is crucial in modern public governance, emphasizing transparency, credibility, participation, accountability, and a strategic approach to planning and achieving national objectives. Budget transparency clarifies how public funds are raised and used, fostering accountability, integrity, inclusiveness, trust, and quality. Strengthening citizen participation can enhance responsiveness, efficiency, impact, and trust. Transparent and effective infrastructure management is essential for mitigating fiscal risks and ensuring investment integrity (Kopits & Craig, 1998; OECD, 2017).

Budget transparency is vital for public governance as it enhances political effectiveness, fosters a deeper understanding of public policy, and reduces policy uncertainty. It allows taxpayers to monitor how their taxes are spent, maximizing government benefits and resolving issues. It also facilitates informed decision-making by reducing information asymmetries among political actors, financial markets, and voters. To achieve a transparent budget, managers and elected officials must be incentivized to provide accurate and comprehensive information (OECD, 2003; María-Dolores et al., 2024). However, poor transparency can confuse voters and weaken politicians' commitment to fiscal discipline. Voter uncertainty can complicate budgetary control, while policymakers may exploit this uncertainty to maintain an advantage over rational but uninformed voters. The extent to which politicians manipulate the budget process for opportunistic reasons may be directly linked to the public's limited understanding of the budget process (Benito & Bastida, 2009; Ríos et al., 2016). Budget transparency is vital for effective public governance and decision-making, and politicians must enhance transparency in their budget allocation procedures to maintain their reputation and fiscal discipline (María-Dolores et al., 2024).

Transparency is crucial for effective public sector budgeting, especially in countries like South Sudan where mismanagement and corruption have damaged public trust. It allows citizens and stakeholders to access detailed information about budget allocations and expenditures, fostering a culture of openness and

civic engagement (Mango, 2022). This leads to improved service delivery and effective resource management, especially in social sectors, such as education and healthcare. Transparency also facilitates public discourse on budget priorities, considering diverse community requirements. Involving civil society organizations in the budget process enhances transparency and improves the quality of decisions by incorporating local knowledge and priorities (Olowu, 2017). Participatory budgeting initiatives, for example, lead to a more equitable distribution of resources, especially in under-served communities. This approach builds trust and fosters a sense of ownership among citizens regarding public resources (Barngetuny, 2020).

#### **2.2.6.2 Budget accountability**

Accountability is a crucial aspect of effective governance, involving a connection between an actor and a forum where they must explain and justify their actions. It can lead to inquiries, judgments, and consequences (Bovens, 2007). Two dimensions of accountability are answerability and enforceability. Government organizations must be accountable, requiring agencies to fulfill their purpose and achieve their objectives (Utami & Machpudin, 2017). Countries worldwide struggle to hold public institutions responsible for their conduct due to the use of public funds and the delegation of authority. Accountability mechanisms must ensure the effective use of resources and the well-being of citizens, facilitating open dialogue between individuals and those overseeing public funds. Accountability is crucial for organizations to achieve their objectives responsibly. However, delays in budget realization in government institutions often arise from performance accountability issues and fund release, leading to postponed project implementation and unutilized funds. This issue is exacerbated by delays in submitting work plans and progress reports from spending agencies (Fitriani et al., 2015). Accountability allows the public to hold the government accountable for its budgets, financial decisions, and spending choices, which in turn improves budget performance (Mardiasmo, 2006; Arifani, 2018).

South Sudan, an underdeveloped country, has a weak state budget, with discrepancies between planned and actual resources due to extra-budgetary spending. These issues stem from gaps in institutional capacity, poor budget planning and implementation, and inadequate accountability. Despite the introduction of an integrated financial management information system, the effects are still in their early stages.

Parliament proposes creating an independent budget controller's office within the Ministry of Finance to address budget indiscipline (Da Gama, 2020). Accountability systems, including audits and legislative oversight, are crucial for the effective use of public funds (Odera, 2019). However, South Sudan's internal and external control monitoring mechanisms are insignificant due to oversight groups lacking authority. The Office of the Auditor-General has not conducted regular audits of government spending since independence, and government ministries and agencies have not submitted annual financial reports for auditing. Legislative oversight is essential for accountability, but Parliament has failed to fulfill this responsibility due to manpower and budgetary constraints (Da Gama, 2020).

Transparency and accountability are vital for ensuring justice in budget planning and empowering individuals to fight corruption (Olurankinse & Oloruntoba, 2017). South Sudan's public sector budgeting faces issues like corruption, theft, misappropriation of funds, and failure to adhere to financial standards (Abele, 2023). The Public Finance Management system has flaws, including insufficient budgeting openness, supervision, and execution, failure to compile annual financial reports for audit, and lack of independence among oversight authorities. Establishing an anti-corruption agency and implementing mechanisms to monitor the use of public funds and assets by officials is essential for enhancing accountability (Da Gama, 2020). A lack of skilled staff within government institutions may impede openness and accountability in budget management (Ngoya, 2023). Building competence within government institutions is essential for cultivating a culture of transparency and accountability. South Sudan must continue to innovate and adopt best practices from other nations, such as developing online budget information portals (Mango, 2022). The study reveals that South Sudan's lack of budget transparency and accountability across all government agencies, at all levels of government — national, state, and local — has resulted in inaccurate data on budgetary issues, mismanagement of public funds, and corruption.

### **2.3 Gaps in the literature**

A research gap is a problem that has not been addressed in previous studies (Tsoulfas, 2021). In this study, the research gap has emerged in the literature review regarding the factors influencing the budget process and its relationship to social service delivery in South Sudan. Most studies focus on foreign countries, and limited evidence exists on the factors affecting the budgetary process in South Sudan. Previous studies by

Khoo et al. (2024), Barngetuny (2024), Abele (2023), Gebreyesus (2022), and Da Gama (2020), have attempted to address the challenges of the budget process but have not adequately defined or addressed the factors influencing the budgetary process and its connection to improving basic social service delivery. Most studies were descriptive and did not effectively utilize correlation analysis or regression analysis to assess the effects of factors influencing the budget process. The studies have addressed some issues affecting the budget and its process, leaving out gaps to be filled. This study addressed these gaps by examining the factors influencing the budget process in South Sudan, focusing on internal factors. The research aims to incorporate its findings into the budget process, enhancing performance and improving the quality of social service delivery, as previous studies have not explicitly explored these variables.

#### 2.4 Filling the gaps in the literature

The study used a method to fill gaps in existing literature by collecting data from three national ministries: Finance and Planning, General Education and Instruction, and Health. Data were analyzed using self-administered questionnaires and structured interviews. Qualitative data were analyzed thematically, while quantitative data underwent descriptive and inferential statistical analyses using SPSS. The regression model  $Y = 3.654 + 0.093X_1 + \varepsilon$  was used. The results were discussed, summarized, conclusions drawn, and suggestion for further study was made.

#### 3.0 Research methodology

Hittleman & Simon (1997) describes research methodology as "a scientific inquiry or attempt to gather information about an identified problem or question, analyze that information, and then apply the evidence derived to confirm or refute some prior predictions or statements about that problem". This section outlines the methods and procedures used to conduct the study. It covers research design, target

population, sample and sampling procedures (sampling frame, technique, and sample size), research instruments/data collection methods (questionnaire survey, structured interview questions, pilot testing, validity and reliability of the research instrument, measurement of variables), data analysis methods, and ethical considerations.

#### 3.1 Research design

A research design is a strategy that describes the researcher's approach to investigation, including methods for data collection, analysis, and interpretation (McCombes, 2025). The study used a descriptive survey and correlational research design, combining both qualitative and quantitative methods. The descriptive survey design was effective, allowing for a structured study (Schindler, 2019). Correlational research focused on the relationships between variables (Sassower, 2017). Quantitative data were collected through self-administered questionnaires, while qualitative data were gathered through structured interviews. Primary data were collected from questionnaires and interviews, and secondary data were obtained from published materials such as books, journals, and websites. Data were analyzed using descriptive and inferential statistical methods, with the help of SPSS. Quantitative data were presented using percentages, mean scores, standard deviations, and regression analysis, while qualitative data were examined using thematic analysis. The research design effectively addressed the research questions and yielded accurate results regarding the factors influencing the budget process.

#### 3.2 Target population

Kombo and Tromp (2006) define a target population as a group of individuals, objects, or items from which samples are taken for measurement. The study's target population comprised 110 staff members from various directorates of the three national ministries: Finance and Planning, General Education, and Health. The employees were categorized as outlined in Table 3.1.

*Table 3.1: Institution, directorate, and target population*

S/n	Institution	Directorate	Target Population
1	Ministry of Finance and Planning (MoFP)	- Budget and Revenue - Treasury/Accounts - Sectoral Planning	55
2	Ministry of General Education and Instruction (MoGEI)	- Planning and Budgeting - Administration and Finance - Directors General	33

3	Ministry of Health (MoH)	<ul style="list-style-type: none"> <li>- Policy Planning and Budgeting</li> <li>- Administration and Finance</li> <li>- Directors General</li> </ul>	22
<b>Population Size</b>			<b>110</b>

Source: Department of Human Resources in the Ministries mentioned above (2023)

### 3.3 Sample and sampling procedure

#### 3.3.1 Sampling frame

Kothari (2004) defines a sampling frame as “a comprehensive set of subjects from which a sample is drawn”. The fundamental function of a sampling frame is to provide a method for selecting individuals from the target population. The study’s sampling frame included staff involved in the budgeting from various directorates within the three national ministries of Finance and Planning, General Education and Instruction, and Health, including budget and revenue, treasury/accounts, sectoral planning, policy planning, and administration and finance as stated in Table 3.1 above.

#### 3.3.2 Sampling technique

A sampling technique involves selecting a subset of individuals or items from a population to ensure they accurately reflect the characteristics of the entire group (Orodho & Kombo, 2002). The study used probability sampling, specifically stratified random sampling, to choose a subset from the population. Cooper and

Schindler (2006) describe stratified random sampling as the procedure of selecting specific samples from different strata within a population segment. This method divided the population into homogeneous subgroups (strata) and randomly selected samples from each subgroup. The sampling technique employed in this study was based on two categories of cadre staff: top management (senior) and middle-level management, determined by their grade and experience in budgeting and related issues concerning service delivery.

#### 3.3.3 Sample size

Sample size refers to the number of individuals in a research study who represent a population. A sample was drawn from each stratum to determine the study's sample size. Krejcie & Morgan's (1970) sampling table and formula were used to calculate the sample size. With a target population of 110, the sample size was determined to be 86, as per the formula shown below:

s	=	$\frac{X^2NP(1-P)}{d^2(N-1) + X^2P(1-P)} = \frac{3.841 * 110 * 0.50 * 0.50}{(0.05)^2 * (110 - 1) + (3.841 * 0.50 * 0.50)} = 86$
s	=	Required sample size.
X <sup>2</sup>	=	The table value of chi-square for one degree of freedom at the desired confidence level (3.841).
N	=	The population size.
P	=	The population proportion (assumed to be 0.50 since this would provide the maximum sample size).
d	=	The degree of accuracy expressed as a proportion (0.05).

Krejcie & Morgan (1970) emphasize that each subgroup should be considered an independent population, using a table to determine the appropriate sample size for each segment. The sample sizes for the subgroups are 23 for top (senior) management and 63 for middle management. The total sample size of the study was 86 staff members, as shown in Table 3.2.

**Table 3.2: Sub-group, Population size, and Sample size**

Source: Developed by the researchers (2025).

S/n	Sub-group	Population size	Sample size
1	Top (senior) management	29/110 * 86	23
2	Middle management	81/110 * 86	63
<b>Total</b>		<b>110</b>	<b>86</b>



### 3.4 Research instruments (data collection methods)

Kothari (2010) defines research techniques as methods researchers use to carry out research tasks. These techniques can evaluate outcomes, predict future probabilities, and identify trends. This study used both primary and secondary data collection methods. Primary data were gathered through self-administered questionnaires and structured interviews. Secondary

data were obtained from various sources, including books, journals, government reports, and websites.

#### 3.4.1 Questionnaire

A questionnaire is a set of questions designed to collect data from a specific population to study phenomena or correlations (Jowah, 2015). A self-administered questionnaire was used in this study to gather quantitative data from respondents involved in the budgeting process at three national ministries: Finance and Planning, General Education, and Health. The questionnaire included both closed-ended and open-ended questions, organized questions using a 5-point Likert scale to rate variables. This approach allows for rapid, quantitative analysis of survey results, yielding more objective and scientifically rigorous data. The affordability and shorter completion time of the self-administered questionnaire make it more suitable than interviews.

#### 3.4.2 Structured interviews

Kothari (2010) explains that structured interviews utilize pre-planned questions and standardized recording techniques to examine aspects of a study that were previously overlooked in instruments such as questionnaires. These questions reduce biases and context effects, thereby addressing some of the factors within the study. This study interviewed 12 key informants who are senior managers with expertise in budgeting and basic service matters. These structured interviews were significant for gathering data, reducing bias, enhancing credibility, reliability, and validity, while also being cost-effective and straightforward.

#### 3.4.3 Pilot testing of the research instrument

A pilot study was conducted to detect measurement errors, identify ambiguous questions in questionnaires, and assess the validity and reliability of the study. The pilot testing included nine randomly selected employees from the target population. These employees were chosen from various directorates of the three mentioned ministries, including one from top management and two from middle management, who were part of the study's sample size. The questionnaires were checked for wording, logical question sequencing, and completion time.

#### 3.4.4 Validity of the research instrument

Validity measures how effectively a test assesses its intended purpose (Kombo & Tromp, 2009). The researchers used face validity to evaluate the test's accuracy in fulfilling its intended purpose. Face validity involves researchers' subjective evaluations of the presentation and relevance of the measuring instrument, particularly whether the items in the instrument appear relevant, reasonable, clear, and unambiguous (Oluwatayo, 2012). For this assessment, the researcher consulted nine respondents from two groups involved in the pilot study. The questionnaires were reviewed again to ensure that the questions were clear, error free, respectful toward the respondents, and non-misleading, thereby helping to avoid biased responses.

#### 3.4.5 Reliability of the research instrument

The reliability of a research tool, such as a questionnaire, is determined by its internal consistency, meaning it delivers consistent results across repeated trials. Reliability refers to the degree to which a researcher's data is error-free, ensuring an accurate representation of the population under study (Saunders et al., 2009). The Cronbach alpha coefficient ( $\alpha$ ) was employed to test the reliability of the data gathered through this study's pilot testing. It is postulated that this method is the most widely recommended, especially when dealing with Likert scale data (Kimberlin & Winterstein, 2008). Constructs that returned alpha values of 0.7 ( $\alpha = 0.7$ ) or greater than 0.7 ( $\alpha > 0.7$ ) are considered reliable. The reliability test performed on the study instrument yielded a reliability index of 0.834, exceeding the minimum acceptable value of 0.7 ( $\alpha > 0.7$ ). As shown in Table 3.3, the questionnaire items were deemed reliable, allowing for the analysis to proceed.

Table 3.3: Reliability statistics

Cronbach's Alpha	Number of Items
0.834	19

Source: Developed by the researchers (2025).

### 3.4.6 Measurement of variables

Measuring variables influences whether a study is qualitative or quantitative (Kumar, 2005). The choice of measurement scale determines a study's qualitative or quantitative nature. Attitudinal scales assess respondents' attitudes towards multiple aspects of an event or topic, combining their views into a single

indicator. This study used a five-point Likert scale to assess variables, with (5) indicating 'strongly agree' and (1) indicating 'strongly disagree'. The choice of scale is influenced by the study's objective and the researcher's communication style. The variables were assessed using the same scale, as shown in Table 3.4.

*Table 3.4: A Five-Point Likert Scale*

Scale	1	2	3	4	5
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree

Source: Developed by the researchers (2025).

### 3.4 Procedure of data collection

The data collection procedure for the study began with a permission letter from the University of Juba's School of Business and Management. This letter was addressed to three national ministries: Finance and Planning, General Education and Instruction, and Health. It explained the purpose and significance of the study and authorized the researcher to collect data. Following this, the researcher sent an introductory letter inviting participants to take part in the study. The respondents were informed about the study's purpose and significance, and assured that their information would be kept confidential and used exclusively for academic purposes. After receiving a letter of no objection to collect data, the researcher, assisted by trained helpers, distributed questionnaires to the respondents. The responses were collected within two months.

### 3.5 Data analysis technique

Data analysis entailed sorting, inspecting, cleaning, and coding the data to prepare it for analysis using software (Babbie, 2011). The study collected questionnaires from the site and organized them for accuracy. Only those that were filled out correctly were considered for analysis. The data underwent editing and were analyzed both qualitatively and quantitatively. Qualitative data were gathered from respondents' opinions, which were analyzed thematically, coded, and categorized into major topics. Quantitative data were analyzed using descriptive and inferential statistics, with support from SPSS Version 21. Descriptive statistics included tables, frequency distributions, percentages, means, modes, and variances. Inferential statistics, such as correlation and

regression, offered deeper insights and helped answer research questions. Correlation analysis was employed to determine if a linear association existed between variables, while regression analysis assessed the impact of factors affecting the budget process. The results were discussed in detail, leading to conclusions and recommendations.

### 3.6 Ethical issues

Kumar (2011) defines ethics as adhering to accepted principles of conduct within a specific profession or group. The researchers received ethical clearance from University of Juba Ethics Committee. Thus, the researchers complied with South Sudan's ethical guidelines, ensuring the privacy and anonymity of respondents. The researchers avoided requesting personal information, which promoted trust and openness. The study addressed ethical concerns, including honesty, informed consent, confidentiality, voluntary participation, harm avoidance, and objectivity.

### 4.0 Data analysis and presentation of findings

This section presents data analysis and study results using a self-administered questionnaire and structured interviews. The questionnaire uses a five-point Likert scale questions for accurate data collection, and the data are presented in both quantitative and qualitative formats. The results are analyzed using descriptive and inferential statistics.

#### 4.1 Descriptive statistics findings

This sub-section presents the descriptive statistics findings collected during the organization and collection of data, followed by a thorough analysis of the key results. These findings are presented as narratives reflected in tables and figures.

#### 4.1.1 Questionnaire

*Table 4.1: Response rate*

S/n	Variable	Frequency	Percent (%)
1	Questionnaires distributed	86	100
2	Questionnaires filled and returned	86	100
<b>Total</b>		<b>86</b>	<b>100</b>

Source: Field data, 2024

Eighty-six questionnaires were distributed to the respondents, and all were completed and returned, resulting in a 100% response rate, as indicated in Table 4.1 above.

**(a) - Part one: Demographic information**

This part presents the results from respondents' general information, including their gender, age range,

ii.

educational level, time spent working for the government, management level within the ministry, the specific ministry and directorate they worked for, and the duration of their years involved in the budget process.

**i. The gender of respondents**

*Table 4.2: Gender distribution of the respondents*

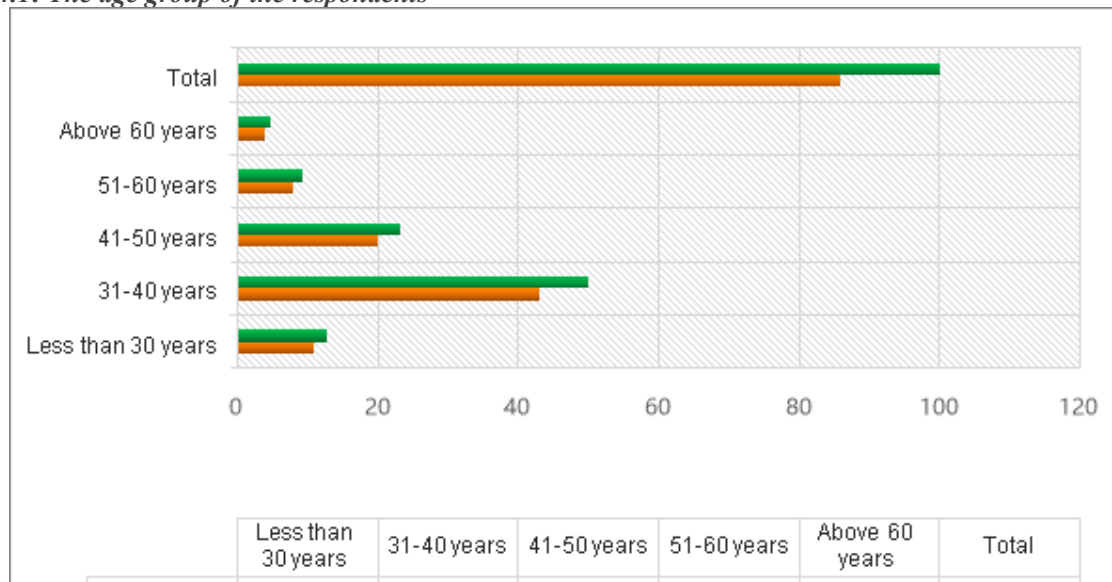
S/n	Gender	Frequency	Percent (%)
1	Male	75	87.2
2	Female	11	12.8
<b>Total</b>		<b>86</b>	<b>100</b>

Source: Field data, 2024

The above table 4.2 shows that most respondents were male, comprising 87.2%, while 12.8% were female. This indicates that most responses to this study came primarily from male respondents as opposed to their female counterparts. The low ratio of females could be attributed to limited female education and early marriages. Consequently, the government should promote female education and facilitate easier access to jobs in government institutions.

**iii. The age group of the respondents**

*Figure 4.1: The age group of the respondents*



Source: Field data, 2024

Figure 4.1 above shows that 50.0% of respondents were between the ages of 31 and 40, 23.3% were between the ages of 41 and 50, and 12.8% were under 30. Meanwhile, 9.3% of respondents were between the ages of 51 and 60, and 4.7% were over 60. This indicates that all employees were matured and responsible. Despite the absence of pensions, fewer senior managers over the age of 60 are involved in budgeting, contrary to expectations.

#### iv. The educational levels of the respondents

Table 4.3: Educational level distribution of the respondents

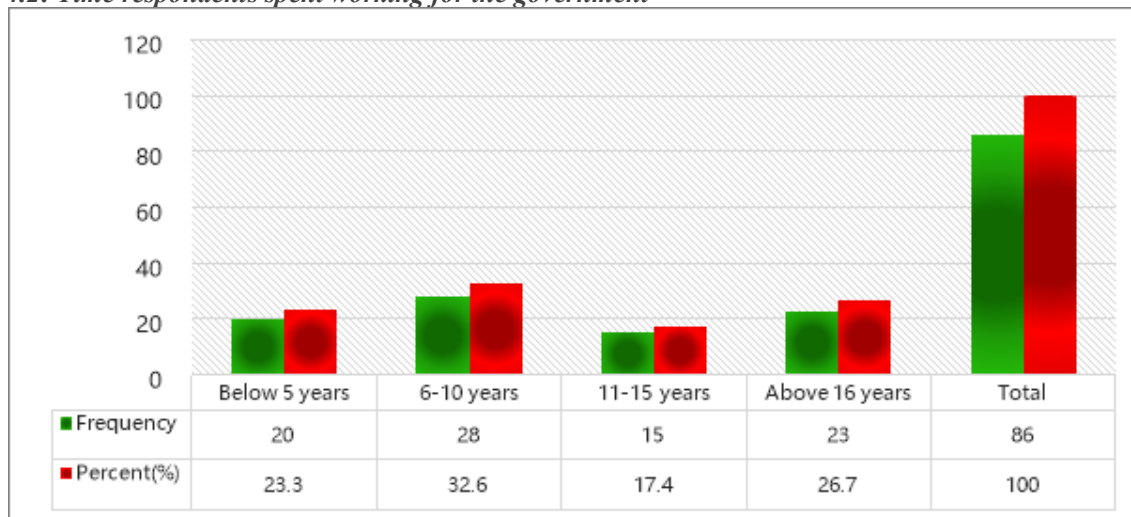
S/n	Educational level	Frequency	Percent (%)
1	Secondary School Certificate	2	2.3
2	Bachelor Degree	43	50.0
3	Postgraduate Diploma	10	11.6
4	Master	29	33.7
5	PhD	2	2.3
<b>Total</b>		<b>86</b>	<b>100</b>

Source: Field data, 2024

The above table 4.3 reveals that the majority of respondents (50.0%) held a Bachelor's Degree, followed by those with a Master's Degree (33.7%), a P.G. Diploma (11.6%), a Secondary School Certificate (2.3%), and a PhD (2.3%). This indicates that all respondents were educated and thus aware of their obligations and responsibilities, although they required further studies to obtain higher certificates, thereby increasing their knowledge, competence, and expertise.

#### v. Respondent's working experience with the government

Figure 4.2: Time respondents spent working for the government

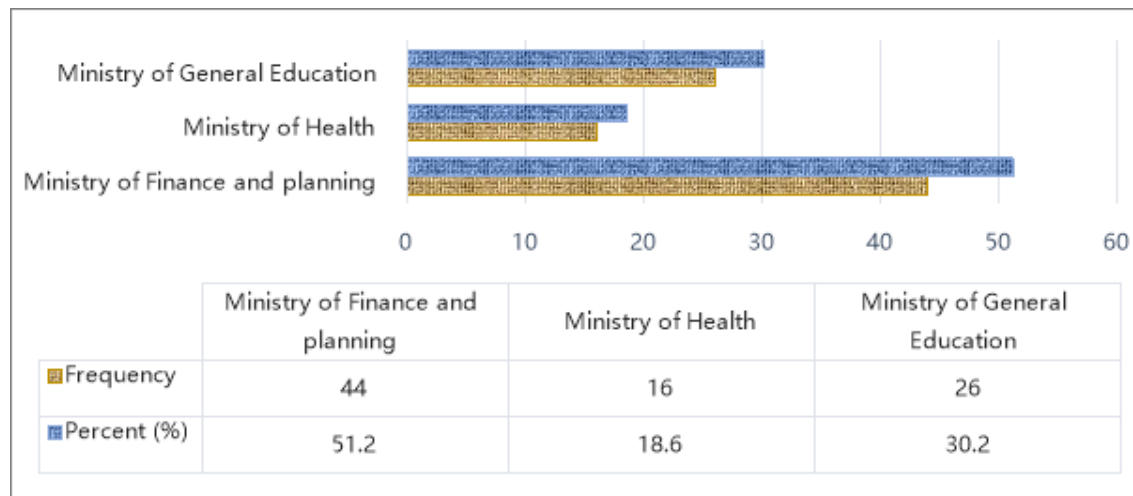


Source: Field data, 2024

Figure 4.2 above shows that the majority of respondents worked between 6 and 10 years (32.6%), followed by those with over 16 years of experience (26.7%), those who had worked less than 5 years (23.3%), and those who worked for 11 to 15 years (17.4%). This indicates that most staff members had extensive experience, enabling them to comprehend the budget and its procedures.

#### vi. The respondents' ministries and directorates

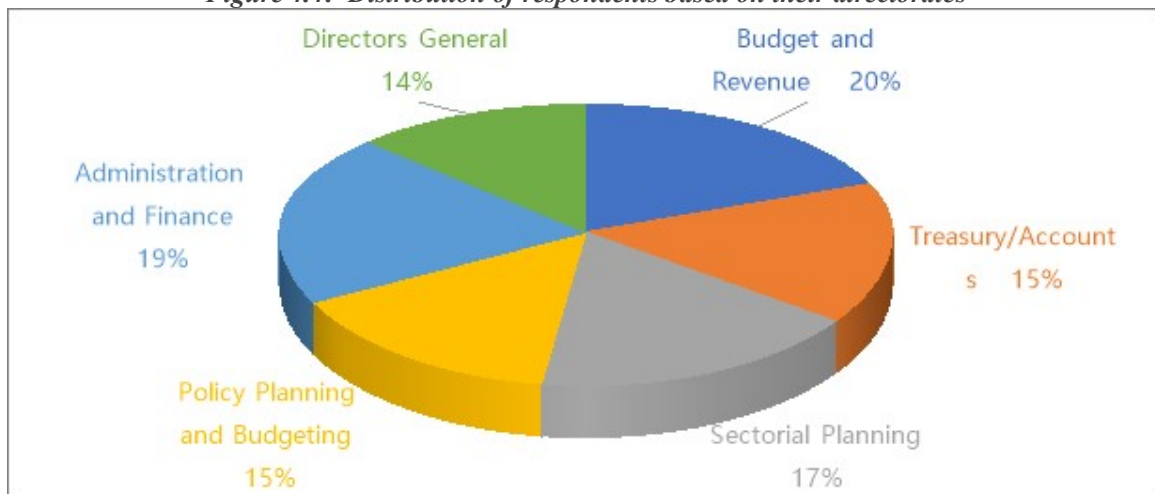
*Figure 4.3: Distribution of respondents based on their ministries*



Source: Field data, 2024

Figure 4.3 shows that the majority of respondents, 51.2%, were from the National Ministry of Finance and Planning, followed by 30.2% from the Ministry of General Education, and 30.2% from the Ministry of Health. The Ministry of Finance and Planning manages all budgets for the country's agencies, explaining why most respondents were from this ministry.

*Figure 4.4: Distribution of respondents based on their directorates*

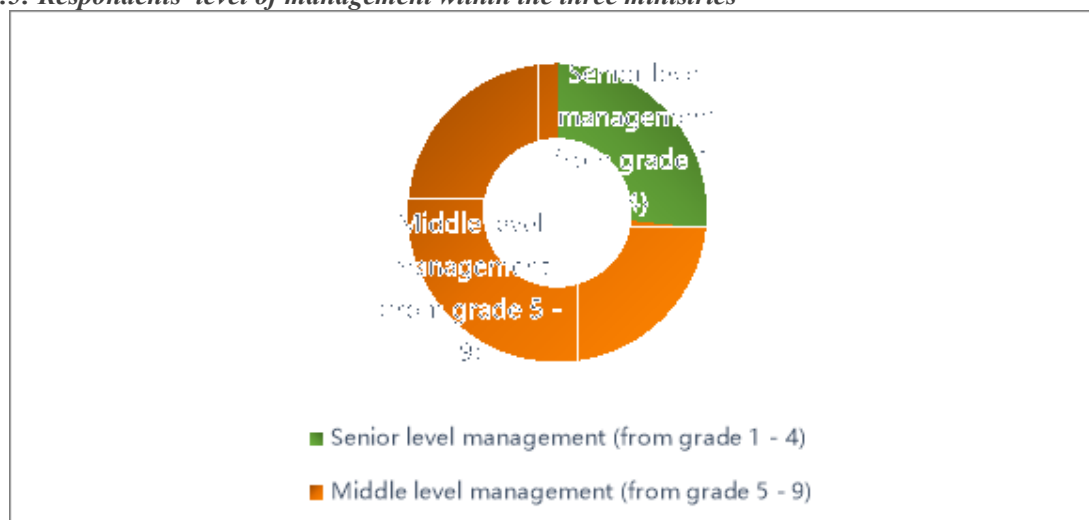


Source: Field data, 2024

Figure 4.4 illustrates that the majority of respondents were from budget and revenue (20%), followed by administration and finance (19%), sectorial planning (17%), treasury/accounts (15%), policy planning and budgeting (15%), and the ministries' Directors General (14%). This suggests that all respondents came from directorates engaged in budgetary processes.

vii. The respondents' level of management within the three ministries

Figure 4.5: Respondents' level of management within the three ministries



Source: Field data, 2024

Figure 4.5 illustrates that most respondents (73.3%) hold middle-level management positions, while 26.7% occupy senior-level management roles. Many respondents find themselves stuck in middle-level management due to a lack of systematic promotions and limited recruitment opportunities. They also lack expertise and adequate knowledge in budgeting and service delivery issues because of insufficient training and staff development.

viii. The respondents' duration of involvement in the budgetary process

Table 4.4: Respondents' duration of participation in the budgetary process

S/n	Period of involvement in the budget process	Frequency	Percent (100%)
1	Below 5 years	38	44.2
2	From 6 – 10 years	25	29.1
3	From 11 – 15 years	10	11.6
4	Above 16 years	13	15.1
Total		86	100

Source: Field data, 2024

Table 4.4 reveals that the majority of respondents (44.2%) had been involved in budgeting for less than 5 years, (29.1%) for 6 to 10 years, and (15.1%) for more than 16 years, while only (11.6%) of respondents had been involved for 11 to 15 years. This suggests that most employees have limited experience with budgeting. Therefore, appropriate training and development are necessary for budgetary staff to acquire extensive knowledge and expertise.

(b) - Part Two: Specific questions for the research

The internal factors affecting the budgetary process in South Sudan

Table 4.5: Internal factors that affected the budget process in South Sudan

S/n	Variables	N	Mean	SD
1	Insufficient financial resources in the national Ministry of Finance and Planning have led to inadequate annual budgetary ceilings and improper allocations to line ministries and agencies, including the national Ministries of General Education and Health.	86	3.9	1.4

2	Ineffective national budget planning and prioritization have hindered the Social Sector Ministries of General Education and Health from focusing on their most important duties and obligations.	86	3.9	1.2
3	Incompetent human resources within the three National Ministries of Finance and Planning, General Education, and Health are responsible for poorly planned, executed, and evaluated budgets.	86	2.6	1.5
4	A lack of effective budget management and discipline by the National Ministry of Finance and Planning has resulted in budgets that lack effectiveness, credibility, and comprehension.	86	3.9	1.1
5	A lack of budget monitoring and evaluation in the national Ministries of Finance and Planning, General Education, and Health resulted in poor budgetary performance and outcomes.	86	3.7	1.2
6	A lack of budget transparency and accountability in all government agencies at all levels of government in South Sudan has resulted in inaccurate information (data) on budgetary issues.	86	4.3	1.2

Source: Field data, 2024

Table 4.5 displays respondents' views on internal factors affecting the budget process in South Sudan on a scale of 1 to 5 (1 strongly disagreed, 2 disagreed, 3 neutral, 4 agreed, and 5 strongly agreed). *The results revealed that most respondents largely agreed that lack of budget openness and accountability in all government agencies in South Sudan was the most significant factor, as shown by a mean of 4.3. Insufficient financial resources in the Ministry of Finance and Planning (mean 3.9), ineffective national budget planning and prioritization (mean 3.9), poor budget management and discipline by the National Ministry of Finance and Planning (mean 3.9), and a lack of budget monitoring and evaluation by the national Ministries of Finance and Planning, General Education, and Health (mean 3.7) were also significant factors. Incompetent human resources within the National Ministries of Finance and Planning, General Education, and Health were the least mentioned factor affecting the budgetary process in South Sudan (mean 2.6). Details of the internal factors affecting the budget process in South Sudan are presented below:*

**i. Financial resources and budgetary allocations**

**Table 4.6: Financial resources and budgetary allocations**

S/n	Response	Frequency	Percent (%)
1	Strongly disagree	11	12.8
2	Disagree	7	8.1
3	Neutral	4	4.7
4	Agree	22	25.6
5	Strongly agree	42	48.8
<b>Total</b>		<b>86</b>	<b>100</b>

Source: Field data, 2024

Table 4.6 responds to the following statement: *Insufficient financial resources in the Ministry of Finance and Planning have resulted in inadequate annual budgetary ceilings and improper allocations to line ministries and spending agencies, such as the National Ministries of General Education and Health. The results indicated that at least 74.4% of respondents agreed (48.8% strongly agreed + 25.6% agreed), 20.9% disagreed (12.8% strongly disagreed + 8.1% opposed), and 4.7% were neutral. The study concluded that poor financial resources and improper budget allocations harmed the budget process of government agencies in South Sudan.*

**ii. Budget planning and prioritization**

**Table 4.7: Budget planning and prioritization**

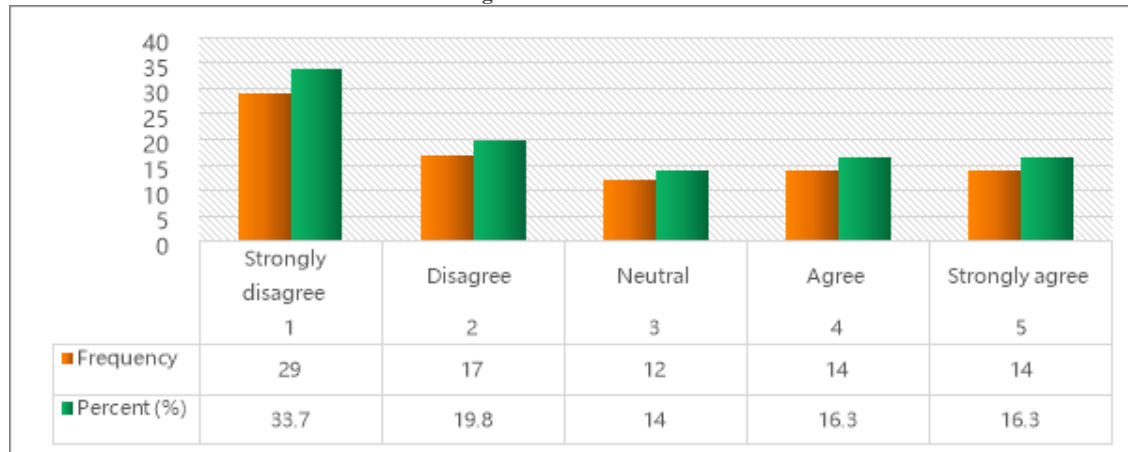
S/n	Response	Frequency	Percent (%)
1	Strongly disagree	5	5.8
2	Disagree	11	12.8
3	Neutral	9	10.5
4	Agree	27	31.4
5	Strongly agree	34	39.5
<b>Total</b>		<b>86</b>	<b>100</b>

Source: Field data, 2024

Table 4.7 shows replies to the statement: *Inadequate national budget planning and prioritization have prevented the Social Sector Ministries of General Education and Health from focusing on their most critical action plans and projects.* The results showed that at least 70.9% of respondents agreed (39.5% strongly agreed + 31.4% agreed), 18.6% disagreed (12.8% disagreed + 5.8% strongly disagreed), and 10.5% were neutral. The study concluded that ineffective budget planning and prioritization have affected the budget process of government agencies in South Sudan.

### iii. Human resources

Figure 4.6: Human resources



Source: Field data, 2024

Figure 4.6 illustrates responses to the statement: *Incompetent human resources within the three Ministries of Finance and Planning, General Education, and Health were responsible for budgets that were poorly developed, executed, and evaluated.* The results revealed that 53.5% of respondents disagreed (33.7% strongly disagreed + 19.8% agreed), 32.6% agreed (16.3% agreed + 16.3% strongly agreed), and 14.0% were neutral. The study also concluded that incompetent human resources negatively impacted the budget process of government agencies in South Sudan.

### iv. Budget management and discipline

Table 4.8: Budget management and discipline

S/n	Response	Frequency	Percent (%)
1	Strongly disagree	3	3.5
2	Disagree	8	9.3
3	Neutral	15	17.4
4	Agree	26	30.2
5	Strongly agree	34	39.5
<b>Total</b>		<b>86</b>	<b>100</b>

Source: Field data, 2024

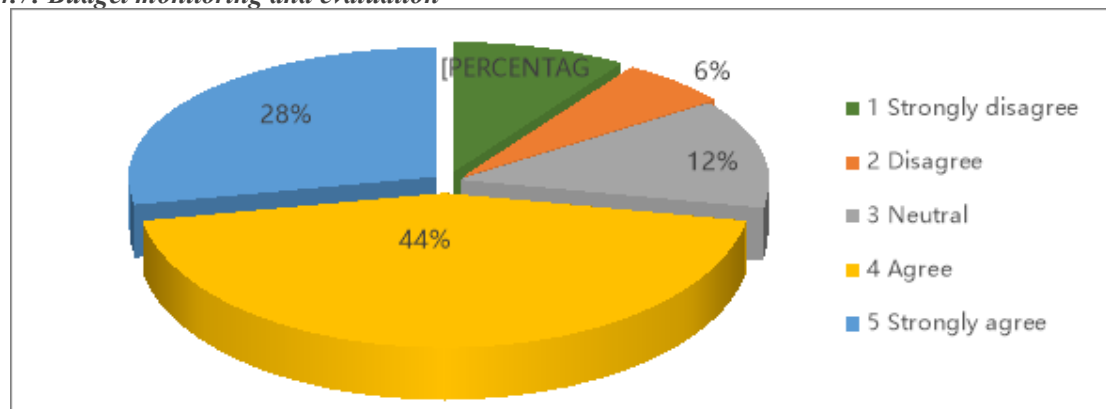
Table 4.8 presents a response to the statement: *"The National Ministry of Finance and Planning's ineffective budget management and discipline have led to budgets that lack effectiveness, credibility, and comprehension."* The findings revealed that 69.7% of respondents agreed (39.5% strongly agreed + 30.2% agreed), 12.8% disagreed (9.3%



disagreed + 3.5% strongly disagreed), and 17.4% were neutral. The study concluded that ineffective budget management and discipline have affected the budgetary process of South Sudan's government entities.

#### v. Budget monitoring and evaluation

Figure 4.7: Budget monitoring and evaluation



Source: Field data, 2024

Figure 4.7 depicts a response to the statement. *A lack of budget monitoring and evaluation by the national Ministries of Finance and Planning, General Education, and Health resulted in poor budget performance and outcomes. The results showed that at least 72.2% of respondents agreed (28% strongly agreed + 44% agreed), 16% disagreed (6% disagreed + 10% strongly disagreed), and 12% were neutral. The study indicated that the absence of budget monitoring and evaluation had affected the budgetary process of South Sudan's government agencies.*

#### vi. Budget transparency and accountability

Table 4.9: Budget transparency and accountability

S/n	Response	Frequency	Percent (%)
1	Strongly disagree	6	7.0
2	Disagree	5	5.8
3	Neutral	3	3.5
4	Agree	17	19.8
5	Strongly agree	55	64.0
<b>Total</b>		<b>86</b>	<b>100</b>

Source: Field data, 2024

Table 4.9 presents a response to the statement. *The lack of budget transparency and accountability in all government agencies across all levels in South Sudan has led to inaccurate information (data) regarding budgetary issues. The results revealed that most respondents agreed 83.8% (64.0% strongly agreed + 19.8% agreed), while 12.8% disagreed (5.8% disagreed + 7.0% strongly disagreed), and 11.6% remained neutral. The study concluded that the lack of budget transparency and accountability hindered the budgeting process of government organizations.*

#### 4.1.2 Interview structured questions

In this study, the researchers conducted structured interviews with 12 selected key informants and top managers from the three national ministries: Finance and Planning, General Education and Instruction, and Health. Four key informants were

selected from each ministry, all of whom were considered experienced in budgeting and related issues concerning basic service delivery. The 12 key informants (K1–K12) represented the Ministries of Finance (K1–K4), General Education (K5–K8), and Health (K9–K12). The structured interviews allowed the researcher to revisit some issues that the questionnaire had not fully addressed but were still deemed necessary for the study. Participants in this interview were encouraged to express their opinions freely and openly. The findings from the structured questions of the interview were as follows:

**Q1: In your opinion and experience, does the budget call circular issued by the National Ministry of Finance and Planning to line ministries provide sufficient guidance and ensure that fiscal year calendar deadlines are met? If not, how does it affect budgeting processes?**

*In response to this question, all 12 key informants, from K1 to K12, agreed that the budget call circular was deemed inadequate in providing guidance and ensuring calendar deadlines due to the following:*

- i. *Decreased planning time hampers budgetary process. In some instances, the first quarter of the fiscal year may end without the process being completed.*
- ii. *Delays in policy implementation affect governance and public service efficacy.*
- iii. *This has consistently led to under-budgeting in line ministries and spending agencies.*

**Q2: Why are the annual budget ceilings and allocations for education and health so low, while other line ministries and agencies receive more? What do you believe is causing this?**

*In response to this question, the majority of key informants, from K1 to K9, largely agreed on the following key points:*

- i. *The National Ministry of Finance and Planning believes that these line ministries are well-funded by development partners (donors).*
- ii. *The government has prioritized security activities over basic social service delivery because of the country's political instability and conflicts.*
- iii. *The country's leadership lacks political will and commitment to prioritize social services.*

**Q3: What would happen in South Sudan if development partners (donors) stopped funding the health and education sectors?**

*Responding to this question, all responders from K1 to K12 agreed on the following key points:*

- i. *This may lead to the total collapse of the Health and Education Sectors.*

- ii. *It will lead to a lack of education in the country, which will increase illiteracy rates and uneducated children.*
- iii. *It will cause a lack of healthcare services in public hospitals and rural dispensaries, which may possibly increase death rate among poor and children.*

**Q4: In your opinion, what actions should the South Sudanese government and its Ministry of Finance take to improve basic service delivery in the country?**

*In response to this question, all responders from K1 to K12 agreed on the following key points:*

- i. *Prioritize infrastructure and service delivery projects.*
- ii. *Increase budget ceilings and allocations for agencies that provide social services.*
- iii. *Adhere to Public Financial Management and Accountability Act 2011 and budget guidelines.*
- iv. *Strengthen institutional capacity for effective monitoring and evaluation.*
- v. *Strengthen anti-corruption commission to combat corruption.*
- vi. *Regularly train and develop staff, especially in budgeting and service delivery.*
- vii. *Effective development, especially those involved in budgeting and service delivery.*

#### **4.2 Inferential statistics of results**

This sub-section presents the results of correlation testing for the independent variable and the configuration of both simple and moderated regression models.

##### **4.2.1 Correlation of variables**

The independent variables were tested for correlations, as indicated in Table 4.21 below.

**Table 4.15: Correlation of independence variables**

		Internal Factors
The internal factors	Pearson Correlation	1
	Sig. (2-tailed)	
	N	86
	Sig. (2-tailed)	.118
	N	86

Source: Field data, 2024

Table 4.15 shows that, though the independent variables were mildly correlated, they lacked statistical significance, as indicated by 2-tailed significance values greater than 5% (or 0.005). This means that they were not statistically correlated, making it critical to use them to determine their independent influence on the dependent variable.

#### **4.2.2 The regression models**

The independent and dependent variables were analyzed through SPSS to establish a regression model. The regression model coefficients are shown in Table 4.16 below.

**Table 4.16: The regression model coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	3.654	.795		4.594	.000
Internal Factors	.088	.107	.093	.820	.014
a. Dependent Variable: Budget Process					

Based on Table 4.16, the findings indicate that the internal factors (0.093) have a positive effect on the budgetary process in that order of significance. The model is statistically significant because the variables' significance levels are less than 5% (0.05). A relationship exists, as stated. From the table, the following model suffices.

$$Y = 3.654 + 0.093X_1 + \varepsilon$$

Where: Y is the Budget process

$X_1$  are the internal factors

$\varepsilon$  is the error term

## 5.0 Discussion of results

This section critically discusses the study's results, dividing them into descriptive and inferential statistical sub-sections.

### 5.1 Discussion of descriptive statistical results (findings)

This sub-section presents the key results of the factors affecting the budgetary process in South Sudan as shown below:

*The findings established that a lack of budget transparency and accountability in all government agencies at every level of government in South Sudan was the primary factor, as indicated by a mean of 4.3. This was followed by insufficient financial resources within the National Ministry of Finance and Planning (MoFP) (mean 3.9), poor national budget planning and prioritization by the MoFP (mean 3.9), poor budget management and discipline by the MoFP (mean 3.9), and a lack of budget monitoring and evaluation by the National Ministries of Finance and Planning, General Education, and Health (mean 3.7). The least cited statement regarding the internal factors that affected the budget process was the incompetence of human resources within the National Ministries of Finance and Planning, General Education, and Health (mean 2.6).*

The study reveals that South Sudan's budgetary process was significantly affected by a lack of transparency and accountability at all levels of government, resulting in inaccurate information about budget issues. This contradicts research by Olurankinse and Oloruntoba (2017), which emphasizes that transparency and accountability are essential for fairness in the budget process, as they ensure the availability of information and documents necessary

for assessing the effectiveness of budget implementation. The findings also align with Abele's (2023) study, which reveals that key elements of budget execution in South Sudan, including transparency and accountability, have been compromised. The budget has been executed outside the Integrated Financial Management Information System (IFMIS), highlighting institutional weaknesses in budgetary planning and execution. The study also supports Da Gama's (2020) findings that South Sudan's budget process lacks credibility, transparency, and accountability due to a failure to accurately reflect sector ministerial plans and report state transfers from the central government. The Audit Chamber lacks professional autonomy for regular audits, and no comprehensive audit of government expenditures has been conducted since the country's independence in 2011.

The study reveals that South Sudan's budget process is significantly impacted by a lack of financial resources at the National Ministry of Finance and Planning, leading to insufficient annual budget ceilings and inadequate allocations to line ministries and agencies, including the Ministries of General Education and Health. These findings are consistent with Da Gama's (2020) study, which indicates that South Sudan's government has struggled to increase non-oil tax collection since independence, resulting in delayed budget funding and hindering economic development, which in turn affects social services and development projects. The study is also consistent with Gashaw's (2018) research, which found that despite identifying alternative revenue sources, public financial management's performance in South Sudan remains low, with annual revenue plans consistently falling short, complicating revenue monitoring and increasing the risk of misappropriation and theft. However, the study contradicts Ghias's (2014) research, which emphasized the significance of operational efficiency in budgets and the need for sufficient allocations to provide essential goods and services for citizens.

The study found that inefficient national budget planning and prioritization hindered the Social Sector Ministries of General Education and Health from focusing on their critical responsibilities. This is consistent with research by Okpala (2015), which

suggested that a lack of coordination between policy, planning, and budgeting can lead to system collapse and inadequate budgeting in developing nations. The study proves Da Gama's (2020) findings that South Sudan's commitments and objectives were misaligned due to conflict and instability, with the government prioritizing security and military actions over social services, job creation, and poverty alleviation. Abele's (2023) results indicated that delivering a realistic budget for successful service delivery in South Sudan was challenging due to a lack of inclusive budget planning processes and prioritization. However, the study contradicts Ross's (2020) findings, which suggest that a well-planned and executed budgeting system can facilitate public sector organizations' achievement of set goals.

The study reveals that ineffective budget management and discipline by the National Ministry of Finance and Planning have affected South Sudan's budget process, resulting in budgets that lack effectiveness, credibility, and comprehensibility. This contradicts the Ministry of Finance's (2019) assertion that budgetary management and discipline are essential responsibilities outlined in the Transitional Constitution of South Sudan 2011, as amended. However, studies by Abele (2023), IMF (2024), and Da Gama (2020) are consistent with the findings, which found similar issues, including a lack of transparency, stakeholder participation, weak control mechanisms, insufficient staff, information sharing, and absence of budget implementation oversight by the legislature. The complex political and economic environment has led to severe cash shortages, cash rationing, and expenditure arrears. The government's efforts to enhance public accountability and transparency have been premature, resulting in overruns, mismanagement, and a lack of efficacy and credibility.

The study reveals that South Sudan's Ministries of Finance and Planning, General Education and Instruction, and Health have poor budget monitoring and evaluation, resulting in poor performance and outcomes. This contradicts previous studies by Adamu (2020) and Asomba et al. (2024), which emphasize the need for constant monitoring, evaluation, and involvement of civil society organizations and the public for effective budgeting. However, the study aligns with Abele (2023) and Da Gama (2020)'s findings that despite the establishment of a Financial Allocation and Fiscal Monitoring Commission, it failed to effectively monitor spending and fiscal allocations, leading to non-compliance with budget execution principles, failure to achieve annual working plan targets, and inability to realize value for money. The Public Financial Management system in South

Sudan also suffers from poor budget transparency, oversight, and execution.

The study discovered that incompetent human resources in South Sudan's National Ministries of Finance and Planning, General Education, and Health has resulted in poorly planned, executed, and evaluated budgets. This contradicts Silva and Jayamaha's (2012) findings, which suggest workers play a crucial role in budget planning, monitoring, regulation, and assessment. Hattab et al. (2023) emphasized the importance of human resource development in attracting and retaining competent individuals to achieve organizational goals. However, the study aligns with Abele's (2023) findings that budget management challenges in South Sudan's National Ministries of Finance and Planning, General Education, and Health were due to incompetent human resources and a lack of regular training. DeNyok (2025) found post-conflict South Sudan faced difficulties in delivering services, fostering innovation, and achieving infrastructural development due to a lack of skilled human resources, revenue controls, social accountability, and political institutions.

## 5.2 Summary of the inferential statistics of results

This subsection summarizes the inferential statistical results related to the study's main findings, specifically focusing on the study's purpose. The summary is presented below:

- The independent variables, though slightly correlated, lacked statistical significance, as evidenced by 2-tailed significance levels greater than 5% (or 0.005), implying that they were not statistically correlated and must be used separately to determine their influence on the dependent variable.
- Based on the findings, internal factors (0.093) have positive effects on the budget process.
- The model was statistically significant, with variables showing significance values of less than 5%. A relationship was established. The table indicates that the model is sufficient, with  $Y = 3.654 + 0.093X_1 + \epsilon$ .

## 6.0 Conclusions, recommendations and suggestion for further study

### 6.1 Conclusions

The research's conclusions were drawn from various findings and discussions, including:

- (a) A lack of budget transparency and accountability across all government agencies, including the national Ministries of Finance and Planning, General Education, and Health, coupled with inadequate monitoring and evaluation, has led to poor and misleading data on budget issues.

- (b) Insufficient financial resources within the National Ministry of Finance and Planning have resulted in inadequate annual budget ceilings and allocations to line ministries and agencies, including the Ministries of General Education and Health.
- (c) Inadequate national planning and poor budget management across government agencies have led to budgets lacking efficacy, credibility, and accountability, hindering agencies, such as General Education and Instruction and Health, from prioritizing their activities.
- (d) Political patronage and ineffective recruitment procedures have led to incompetent human resources in government agencies, including the ministries of Finance and Planning, General Education, and Health, leading to poorly planned, executed, and evaluated budgets.
- Internal factors have led to poor budget process and performance across government agencies, including Finance and Planning, General Education and Instruction, and Health, resulting in poor outcomes and insufficient delivery of basic social services.

## 6.2 Recommendations

Based on the study's conclusions, the following recommendations are made to Government of South Sudan:

- (a) Ensure budget transparency, accountability, monitoring, and evaluation across all agencies.
- (b) Diversify the economy and avoid reliance on oil revenues for funding fiscal year budgets.
- (c) Execute budgets effectively and maintain discipline across spending agencies.
- (d) Demonstrate political will and commitment to comply with the Public Financial Management and Accountability Act of 2011.
- (e) Stop political patronage and ineffective recruitment in the public sector.

## 6.3 Suggestions for further study

While focusing on three national ministries: the Ministry of Finance and Planning, the Ministry of General Education and Instruction, and the Ministry of Health, the study suggests conducting similar research on other line ministries and agencies. This could help identify and address flaws, enhancing budget performance and improving social service delivery.

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