

INFLUENCE OF PUBLIC FINANCE MANAGEMENT REFORMS ON BUDGET IMPLEMENTATION IN GOVERNMENT MINISTRIES IN CENTRAL EQUATORIA STATE, SOUTH SUDAN

Abua Stella Cons
St. Paul University

Stephen Kanini Ndung'u (PhD)
Lecturer & ISO Coordinator, School of Business and Leadership Studies,
St. Paul's University
William Sang (PhD)
Lecturer, School of Business and Leadership Studies
St. Paul's University

Abstract: *The study aimed to investigate the influence of public finance management reforms on budget implementation of government ministries in Central Equatoria State, South Sudan. The study sought to explore how legal framework reforms, budgetary reforms, financial reporting reforms and audit reforms influence budget implementation in state ministries within Central Equatoria State. Public financial management reforms, including legal framework reforms, budgetary reforms, financial reporting reforms, and audit reforms, were hypothesized to independently influence budget implementation, which is the dependent variable. The research employed correlation research design to explain the relationships among the study variables. The study targeted a population of 68 employees across 17 ministries in Central Equatoria State, South Sudan. Since the population size was small and the ministries are diverse, a census survey was conducted. Data was collected via questionnaires. Linear regression analysis was conducted using SPSS Version 27 to unveil the relationships among the variables, with the findings presented in tabular form. Regression analysis indicated that legal framework reforms had a negative but statistically insignificant effect on budget implementation, while budgetary reforms showed a positive but also insignificant effect. In contrast, financial reporting reforms had a significant negative, suggesting these reforms may introduce administrative burdens that hinder implementation. Similarly, audit reforms showed a strong, statistically significant negative impact, possibly indicating that enhanced oversight mechanisms are linked with reduced execution efficiency. Therefore, the study recommended that there is a need to strengthen implementation capacity at the ministerial level by enhancing internal legal compliance units and ensure financial officers are well-versed in current laws and regulations through ongoing legal literacy training.*

Keywords: *Public finance management, Finance management reforms, Budget implementation, Government ministries budget implementation*



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INTRODUCTION

Public finance management (PFM) systems in many developing countries, including South Sudan, have faced significant challenges, such as inefficiency, corruption, mismanagement of funds, and lack of transparency (Zia ud din et al., 2023). These deficiencies have impeded effective budget implementation, leading to suboptimal service delivery, economic instability, and weak governance structures (World Bank, 2021). In response, governments globally have implemented public sector reforms aimed at addressing these weaknesses and improving the overall performance of public institutions. In the case of South Sudan, PFM reforms have been introduced with the goal of fostering greater accountability, improving budgeting processes, and ensuring that public resources are used more effectively (Besley, 2021). These reforms are designed to promote transparency, enhance budget execution, and streamline resource allocation to ministries (Onyango, 2018). As such, the implementation of PFM reforms is seen as a critical step towards addressing the challenges in budget implementation and achieving better outcomes for governance and public service provision. By investigating the impact of these reforms, this study aims to shed light on how PFM reforms influence the budget implementation process in South Sudan, specifically within the government ministries of Central Equatoria State.

PFM involves the government's establishment of laws, policies, and guidelines to aid in revenue collection, allocation of public funds, and auditing of expenditures (Lawson & Harris, 2023). PFM is also described as the framework overseeing financial operations in public service delivery, designed to regulate and facilitate the achievement of economic objectives (Piatti-Fünfkirchen et al., 2020). The "public" in Public Finance Management refers specifically to the financial management within the public sector, emphasizing transparency, accountability, the political context, and the challenges posed by a unique demand and supply system that excludes pricing considerations (Lawson & Harris, 2023; Tkachenko, 2022).

Public Financial Management (PFM) reforms and budget implementation are interconnected components within the broader framework of public financial management (Alkaraan, 2018). When executed successfully, these reforms yield additional revenue and facilitate improved planning and budget execution decisions. Conversely, inadequately implemented PFM reforms may fail to ensure proper revenue collection and expenditure decisions, potentially resulting to imperfect implementation of government budgets. Moreover, poor execution of reforms can lead to persistent budget deficits.

Various governments across the world have taken the initiative of building a solid system to oversee budget implementation in the public sector. From a global perspective, the European Union possesses a distinctive framework of institutions and intergovernmental relationships, emphasizing the performance aspects of budgeting (Downes et al., 2017). Its system of performance-based budgeting is sophisticated and meticulously defined, outperforming all OECD countries in standard performance budgeting indices. The EU budget's efficacy has been the focus of the Budget Focused on Results initiative, launched in 2015 in realizing growth objectives, garnering increasing attention and significance.

From a regional perspective, in Nigeria, the budget preparation phase typically starts five months before the beginning of the fiscal year (Adamu et al., 2020). The Ministry of Budget and Planning issues guidelines through a circular. Upon receiving this circular, each ministry and extra-ministerial department establishes a departmental committee for budget estimates. These committees, chaired by the head of budget and personnel, are tasked with reviewing and reconciling budget proposals from various departmental branches, divisions, and units within the ministry.

From a local perspective, Matur (2023) emphasizes the importance of contextualizing budget analysis within the broader developmental context of South Sudan. He argues that the budget should align with the country's development plan, focusing on economic diversification, enhanced tax administration, and strengthening the security sector. Prudent spending is crucial to create fiscal space for prioritizing development needs. Given South Sudan's heavy dependence on oil revenues, addressing structural challenges like vulnerability to resource shocks and the 'Dutch disease effects' is paramount (Goujon & Mien, 2021).

The effective functioning of South Sudan's public financial management (PFM) system is critical for ensuring the efficient allocation, monitoring, and evaluation of public funds. However, South Sudan's budget implementation processes remain weak, leading to challenges in fiscal transparency, accountability, and overall financial management. Despite efforts outlined in the Public Financial Management Action Plan 2012, budgetary control remains centralized under the Ministry of Finance and Economic Planning, which has compromised the efficiency of budget execution across government ministries, including those in Central Equatoria State (World Bank, 2022). Spending agencies often request funds based on individual work plans rather than a systematic, coordinated process, resulting in poor alignment between budget projections and actual expenditures.

Statistical evidence further highlights the fiscal challenges in South Sudan, such as delays in approving the budget for the fiscal year 2020/21 and the estimated budget deficit of 6.9% of GDP, down from 9.8% in the previous year (World Bank, 2022). Additionally, significant issues, including unpredictable oil revenue dependence and chronic public expenditure exceeding available revenue, exacerbate the situation (Aguto & Akol, 2018). These issues have led to inefficiencies in public financial management and have hindered the effective implementation of government budgets, especially in regions like Central Equatoria State. Ministries in the state, along with other national entities, struggle with budget implementation, which reflects broader institutional weaknesses in the country's financial management systems.

Existing studies have emphasized the importance of PFM reforms and their impact on budget performance (Deng, 2022; Odongo & Kidombo, 2020; Al-Muttar, 2021). Deng (2022) highlights how financial management inadequacies affect public service delivery in South Sudan, emphasizing the need for sound budgeting practices and effective allocation of financial resources. However, many studies focus on broader national contexts without addressing the specific challenges in Central Equatoria State. This region presents unique challenges, including

local governance dynamics, which could differ from other regions within South Sudan. Consequently, there is a pressing need for research focused on Central Equatoria State to understand how public financial management reforms impact budget execution in this specific context.

Furthermore, despite numerous studies examining the effects of public finance management reforms, there remains a significant gap in the literature regarding a comprehensive framework that integrates multiple dimensions of PFM reforms. Many studies have identified correlations between individual reforms (legal, budgetary, financial reporting, and audit) and budget outcomes but have not fully explored the combined effects of these reforms on budget implementation. This lack of a holistic approach is a critical gap that limits the understanding of how reforms interconnect and impact budget execution. Additionally, most studies employ cross-sectional analyses, providing limited insights into the long-term effects of reforms. Longitudinal studies would provide valuable data on the sustainability and evolving impact of PFM reforms on budget execution over time. This study aimed to fill these gaps by examining how the implementation of legal framework reforms, budgetary reforms, financial reporting reforms, and audit reforms collectively influence budget implementation in South Sudan, with a specific focus on Central Equatoria State.

METHODOLOGY

This cross-sectional study employed correlational research design. The correlational design evaluates the relationship between two variables without any manipulation by the researcher.

In this research, the target population consisted of 17 ministries in Central Equatoria State, South Sudan. Since the population size was small and the ministries are diverse, a census survey was conducted, where data was collected from all elements within the population. The unit of observation in this study were the individual respondents from each ministry.

Data was collected from four key respondents per ministry, who were selected based on their involvement and knowledge of public finance management within the ministry. These respondents included senior officials such as financial officers, budget analysts, planning officers or program managers, who are directly involved in budget implementation and public financial management processes.

A closed-ended questionnaire was utilized to collect data from the respondents. The questionnaire was designed using a 5-point Likert scale, with responses ranging from one to five. A cutoff value of 0.7 was used to determine the internal consistency of questionnaire items, following the recommendation of Cooper and Schindler (2014).

Data analysis was conducted using SPSS version 27. Inferential analysis was performed to illustrate the relationship between PFMRs and budget implementation. The budget implementation was regressed against PFMRs (legal framework reforms, budgetary reforms,

financial reporting reforms, and audit reforms).

The following regression equation was applied:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where, Y= Budget implementation

β_0 = Constant

β_i = Independent variable coefficients

X_1 = Legal framework reforms

X_2 = Budgetary reforms

X_3 = Financial reporting reforms

X_4 = Audit reforms

ε = Error term

RESULTS

Demographics of the Respondents

This section outlines the demographic profile of respondents, focusing on their education levels and years of work experience. Out of the 66 respondents, 3 (4.5%) had attained secondary education, 24 (36.4%) held diploma qualifications, 33 (50.0%) possessed bachelor's degrees, and 6 (9.1%) had master's degrees. This indicates that a significant proportion of the respondents (59.1%) had at least a bachelor's degree, suggesting a highly educated workforce within the government ministries of Central Equatoria State, South Sudan. Such a level of academic attainment is likely to enhance the respondents' capacity to understand, implement, and respond effectively to Public Finance Management Reforms. Of the 66 respondents, the largest proportion, 29 individuals (43.9%), had between 5 and 10 years of work experience. This was followed by 18 respondents (27.3%) with 11 to 15 years of experience and another 18 (27.3%) with 16 to 20 years of experience. Only one respondent (1.5%) reported having over 20 years of experience. The distribution suggests that the majority of the participants had at least five years of professional experience, with a substantial number having over a decade of service. This level of experience indicates that most respondents were likely familiar with public sector operations and well-positioned to provide informed insights on the implementation of Public Finance Management Reforms.

Influence of Public Finance Management Reforms on Budget Implementation in Government Ministries

Correlation Analysis

This section presents the correlation analysis conducted to assess the strength and direction of the linear relationships between each of the independent variables: legal framework reforms, budgetary reforms, financial reporting reforms, and audit reforms and the dependent variable, budget implementation. The Pearson correlation coefficient (r) was used, with values ranging from -1 to +1, where values closer to +1 indicate a strong positive relationship, values closer to -1 indicate a strong negative relationship, and values near 0 suggest no linear relationship. The

significance level (p-value) was also assessed to determine whether the observed correlations are statistically significant.

Table 1
Pearson Correlation

	Budget Implementation	Legal framework reforms	Budgetary reforms	Financial reporting reforms	Audit reforms
Budget Implementation	1	-0.531	-0.536	-0.707	-0.741
Legal framework reforms	-0.531	1	0.797	0.694	0.618
Budgetary reforms	-0.536	0.797	1	0.779	0.705
Financial reporting reforms	-0.707	0.694	0.779	1	0.783
Audit reforms	-0.741	0.618	0.705	0.783	1

Source: Field data, 2025

The Pearson correlation results indicate strong negative correlations between all four independent variables and budget implementation. Specifically, audit reforms exhibited the strongest negative correlation with budget implementation ($r = -0.741$), followed by financial reporting reforms ($r = -0.707$), budgetary reforms ($r = -0.536$), and legal framework reforms ($r = -0.531$). These negative relationships suggest that as the intensity or presence of these public finance management reforms increases, budget implementation outcomes tend to decrease, which may imply unintended administrative burdens or inefficiencies linked to the reform processes.

Regression Analysis

The analysis sought to determine how the independent variables: legal framework reforms, budgetary reforms, financial reporting reforms, and audit reforms predict the dependent variable, budget implementation.

A standard linear regression model was applied to assess the collective and individual contribution of each reform dimension. The findings are summarized as follows:

Table 2*Model summary*

Model	R	R Square	Adjusted Square	R	Std. Error of the estimate
1	0.778	0.606	0.579		0.61618

a. Predictors: (Constant), Legal framework reforms, Budgetary reforms, Financial reporting reforms, Audit reforms

Source: Field data, 2025

The model summary presented in the regression analysis shows a strong relationship between the independent variables: audit reforms, legal framework reforms, financial reporting reforms, and budgetary reforms and the dependent variable, which is the implementation of Public Finance Management (PFM) reforms in government ministries. The multiple correlation coefficient (R) is 0.778, indicating a strong positive correlation between the predictors and the outcome variable. The R Square value of 0.606 implies that approximately 60.6% of the variance in the implementation of PFM reforms can be explained by the combined effect of the four predictors. This suggests that the model has a good explanatory power. The adjusted R Square, which accounts for the number of predictors and adjusts for possible overfitting, stands at 0.579, still indicating a strong model fit. The standard error of the estimate is 0.61618, which reflects the average deviation of the observed values from the predicted ones. A lower standard error indicates better accuracy in prediction, and the value here suggests a reasonable level of precision.

Table 3*ANOVA Results*

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	35.004	4	8.751	23.049	0.001
	Residual	22.780	60	0.380		
	Total	57.785	64			

a. Dependent Variable: Budget implementation

b. Predictors: (Constant), Legal framework reforms, Budgetary reforms, Financial reporting reforms, Audit reforms

Source: Field data, 2025

The results of the Analysis of Variance (ANOVA) indicated that the regression model was statistically significant in predicting budget implementation based on the combined effect of legal framework reforms, budgetary reforms, financial reporting reforms, and audit reforms. Specifically, the model yielded a significant F-statistic: $F(4, 60) = 23.05$, $p < 0.001$. This means the set of independent variables collectively explain a significant portion of the variance in budget implementation among the ministries in Central Equatoria State, South Sudan.

Table 4
Coefficients

Model	(Constant)	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	4.902	0.277		17.708	0.001
	Legal framework reforms	-0.128	0.121	-0.139	-1.060	0.293
	Budgetary reforms	.219	0.164	0.202	1.331	0.188
	Financial reporting reforms	-0.495	0.195	-.374	-2.535	.014
	Audit reforms	-0.465	0.122	-0.508	-3.824	<.001

Source: Field data, 2025

The regression analysis showed that legal framework reforms were not a significant predictor of budget implementation, $\beta = -0.139$, $t = -1.06$, $p > 0.05$. Similarly, budgetary reforms had a positive but non-significant effect on budget implementation, $\beta = 0.202$, $t = 1.33$, $p > 0.05$. However, financial reporting reforms had a significant negative effect on budget implementation, $\beta = -0.374$, $t = -2.54$, $p < 0.05$. Likewise, audit reforms were found to have a statistically significant negative influence on budget implementation, $\beta = -0.508$, $t = -3.82$, $p < 0.005$.

DISCUSSION

Regarding the relationship between Legal framework reforms and budget implementation in government ministries in Central Equatoria State, the Pearson correlation results revealed a moderate negative correlation between legal framework reforms and budget implementation. Similarly, regression results showed a non-significant negative effect, meaning legal framework reforms did not significantly predict budget implementation. This indicates that, despite the presence of laws and reform policies such as the PFM Reform Strategy and the Revitalized Peace Agreement, these legal frameworks may lack the enforcement or alignment necessary to drive budgetary outcomes. According to Agency Theory, a well-functioning legal framework should reduce information asymmetry and enforce accountability. However, in a context with weak enforcement mechanisms and low reform ownership, laws may become symbolic rather than functional. This aligns with Buchanan's public choice theory, which warns against over-reliance on formal institutions in settings where political incentives do not support compliance. These findings agree with Munjeyi (2018), who found that legal and regulatory frameworks in

Zimbabwe often hindered rather than supported the development of SMEs. The parallel in the current study suggests that rigid or poorly adapted legal reforms can fail to support budget execution in fragile contexts, especially when institutional capacity is weak or reform ownership is low. Similarly, while Mishra and Kumar (2021) offer a comprehensive examination of the relationship between regulatory frameworks and sectoral outcomes, their study lacks direct focus on the effects of legal reforms on budget implementation. Nonetheless, they highlight the importance of contextual adaptation of legal structures, noting that a misalignment between reform content and institutional realities can blunt reform effectiveness. This is echoed in the current study, where legal reforms may exist in form but fail in function highlighting a potential gap between legislative intent and administrative reality.

Correlation analysis indicated a moderate negative relationship between budgetary reforms and budget implementation, while regression analysis showed a positive but statistically insignificant effect. These mixed results suggest that budgetary reforms may be inconsistently implemented or inadequately institutionalized, leading to unpredictable effects on budget implementation. According to Musgrave's theory, budgetary functions must be aligned with allocation and stabilization roles of government. However, in South Sudan, limited technical expertise, political instability, and misaligned donor-driven reform models may have diluted the expected gains of these reforms. These findings extend those of Odewole and Sawalu (2020), who reported that only 55% of MDAs in Nigeria complied with budget reform guidelines, and that poor compliance undermined reform effectiveness. In the present study, although the direction of influence is positive in regression, the weak relationship implies a lack of consistent impact, reinforcing the view that budgetary reforms require more robust enforcement mechanisms and alignment with local capacities. The findings also echo with those of Nilasari et al. (2024), who observed that while the budget planning variable had little effect on total expenditures, the budget implementation variable significantly influenced budget absorption. This suggests that reforms at the planning stage often the focus of many budgetary reforms may not sufficiently influence outcomes unless complemented by strong execution mechanisms. In the current study, the positive regression coefficient may reflect intended reform benefits, but the lack of statistical significance hints at deficiencies in execution, monitoring, or institutional capacity. In contrast, Mbuthia (2021) reported a positive and statistically significant effect of the budgetary process on budget performance. This discrepancy may be attributed to differences in governance structures, political stability, and institutional maturity. In relatively stable environments like Kenya (Mbuthia's study context), budgetary reforms may be better structured, funded, and followed through. However, in fragile states such as South Sudan, systemic challenges such as limited technical capacity, political interference, and weak oversight mechanisms often hinder reform outcomes, reducing the effectiveness of otherwise well-conceived reforms.

Both the correlation and regression analyses revealed a strong, statistically significant negative relationship between financial reporting reforms and budget implementation. This result is counterintuitive, as such reforms are typically intended to improve transparency and accuracy. However, the negative association suggests these reforms may be creating technical or administrative burdens, slowing down budget execution or diverting attention from service delivery. While Agency Theory would posit that better reporting reduces information asymmetry

and improves principal-agent relationships, in practice, reforms focused heavily on technical compliance (e.g., formats, standards) may inadvertently create bureaucratic hurdles especially in under-resourced ministries. These findings echo with Abdul-Baki and Haniffa (2019) findings, who observed a decline in financial reporting quality in Nigeria following the adoption of IFRS. Their study pointed to increased earnings manipulation and delayed recognition of losses, which mirror the current study's concern that overly complex reforms may introduce inefficiencies rather than improvements in performance particularly in fragile or under-resourced institutional settings. Further support for this interpretation comes from Nguyen and Dang (2023). Their study, while focusing on the value relevance of accounting information in Vietnam, found that despite the implementation of accounting reforms in 2014, there was a consistent decline in the value relevance of accounting information between 2010 and 2020. Specifically, although earnings and book value remained significant predictors of stock prices, the ability of accounting figures to meaningfully reflect firm performance diminished over time. This decline was interpreted as a possible consequence of reforms that prioritized technical compliance over the usability and relevance of financial information. Drawing a parallel to the public sector in South Sudan, the current findings suggest that reform-driven reporting may emphasize format and compliance at the expense of clarity, timeliness, and utility, ultimately impairing budget implementation outcomes.

Finally, audit reforms exhibited the strongest negative correlation with budget implementation and were also found to have a statistically significant negative effect in the regression model. This indicates that more rigorous audit reforms, while designed to enforce accountability, may be introducing delays, compliance fatigue, or resistance, thereby undermining actual execution of budgets. Oates' Decentralization Theory supports the notion that reform success depends on alignment between central mandates and local capacity. In South Sudan, where audit institutions may still be developing, stringent reforms can overwhelm systems, delay disbursements, or encourage evasive behavior by implementers wary of punitive consequences. These findings agree with Grashitz and Steller (2023), who found that audit reform initiatives increased audit costs, decreased non-audit services, and led many institutions to shift to more expensive Big 4 firms. In the current study, audit reforms appear to be increasing oversight burdens without corresponding improvements in budget performance, highlighting the importance of adjusting reform intensity to local capacities and implementation realities. However, contrasting evidence from Kahar et al. (2023) provides a different perspective. Their study on Indonesian local governments demonstrated that audit opinions from previous years had a significant and positive impact on government performance, both directly and indirectly through improved expenditure realization. This aligns with legitimacy theory, which posits that public institutions strive to appear legitimate and trustworthy in the eyes of stakeholders, often using audit feedback as a basis for improving transparency and credibility. While this positive association was observed in a more stable and administratively developed setting, it underlines the potential value of audit reforms when supported by functional governance systems and institutional responsiveness.

CONCLUSION

This study set out to examine the influence of public finance management reforms specifically legal framework reforms, budgetary reforms, financial reporting reforms, and audit reforms on budget implementation in government ministries within Central Equatoria State, South Sudan. Concluding solely from the correlation and regression analysis, the following can be stated:

First, legal framework reforms did not exhibit a statistically significant influence on budget implementation. This suggests that although the legislative and regulatory environment may have been revised to enhance transparency and accountability, such frameworks have not translated into measurable improvements in budget execution. This could be due to weak enforcement mechanisms or disconnects between policy intent and practical implementation.

Second, budgetary reforms, including the introduction of Medium-Term Expenditure Frameworks and digital systems such as IFMIS, showed a positive yet statistically insignificant effect on budget implementation. This indicates that while these reforms may be directionally appropriate, their current application lacks the institutional strength or operational rigor to yield tangible improvements. The reforms, though well-formulated, may be constrained by limited technical capacity or inconsistent compliance.

Third, financial reporting reforms had a statistically significant negative effect on budget implementation. This counterintuitive outcome may point to the unintended effects of reform—particularly when reporting requirements become overly bureaucratic or complex, thereby slowing down execution processes and reducing operational flexibility. It stresses the need to design financial reporting systems that balance accountability with efficiency.

Finally, audit reforms also had a statistically significant negative impact on budget implementation. Rather than facilitating improved budget implementation, these reforms appear to have introduced procedural compliance burdens that hinder timely execution. While audit reforms are vital for oversight, they must be carefully structured to avoid becoming blocks that undermine the very outcomes they aim to protect.

These findings highlight that there is a need to strengthen implementation capacity at the ministerial level by enhancing internal legal compliance units and ensure financial officers are well-versed in current laws and regulations through ongoing legal literacy training.

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