

Analysis of Strategic Public Financial Management Reforms on Effective Service Delivery

Chol Gabriel Majer

Revenue Accountant & Freelance Academic Researcher

MBA, PGDBA (UOJ), BBA (CUU) DIP (IAC) & CERT PPM (UMI)

Email: cholgabrielmajer83@gmail.com

South Sudan

Lazaro Juma Anyor Makuac

M.Sc. Econ, MAF (UOJ) B.Sc. A&F (UBG)

South Sudan

ARTICLE INFO

Article History:

Received : 6 March 2023

Revised : 20 March 2023

Accepted : 25 March 2023

Publication : March 31, 2023

DOI : [10.47742/ijbssr.v4n3p1](https://doi.org/10.47742/ijbssr.v4n3p1)



<https://creativecommons.org/licenses/by/4.0/>

ISSN: 2709-2143

ABSTRACT

The overall objective of the study is to analyze the influence of strategic public financial management changes on efficient service delivery, the best metric to use to assess how well the government provides services. To ensure economic growth and development by maximizing the efficient use of scarce public resources, the emerging country PFM reform its wasteful public finance PFM's reforms must prove successful in transparency, accountability, and reporting standards on the usage of public funds to deliver services. Both approaches focused on carefully addressing serious weaknesses in financial control and were demanding in their approach. Establishing effective control was the task, and improving control efficiency work. Improvements to the current free balance systems, the allocation and prompt payment of operations to spending agencies, the focus on others expenses and monthly salaries, revenue collection monitoring verification analysis and reporting, budget control, and accounts, reporting, are some of the Public Financial Management reforms that have been put into place. The sequencing, acquisition, and disbursement of funds are all subject to stringent manual controls in public finance. The Central Payment System procurement bill and cash budget disbursement are the focus of the South Sudan PFM Reform Activities, which are information technology-driven and install new, protected, discipline and procedure-driven IFMIS information technology techniques. This study used a sample size of 47 respondents for the Ministry of Finance and Planning due to the small and easily accessible population. This study employed a questionnaire with a Likert scale to collect data. Frequency analysis and descriptive statistics were employed in the study to analyze the data acquired. The analysis was conducted with the aid of the social science statistical program SPSS, and graphs and tables were used to display the findings. Yet, the results revealed that strategic public financial management improvements and accounting methods had little impact on how well the general public was treated. The outcomes also showed that regulatory rules, stakeholder involvement, and budgeting had a positive effect on service delivery. Governmental organizations should first prepare plans and budgets with a high level of public involvement and ownership in order to avoid going over budget. Technology, like IFMIS, should be used by public institution management to increase the effectiveness, accountability, and transparency of income for better service delivery.

KEYWORDS: *Strategic, Public, Financial, Management, Reforms, Service Delivery*

INTRODUCTION

Every government in the globe has its principal duties that protect its citizens lives and the provision of social services, which is still a difficult undertaking in the majority of the world's nations. As a result, many governments have implemented a variety of public financial management reforms to aid transparency and accountability in improving the effective delivery of public services to their citizens. However, public financial management reform has either failed or largely have not yet brought about the expected changes in government operations. There is hardly a public sector entity in South Sudan today that has not experienced reform of some kind. Among the public financial management innovations that defined the South Sudanese public sector are the monthly salaries paid to employees,

the reform of the budgetary process, and revenue mobilization techniques. Government Integrated Financial Management Information System GIFMIS-Free Equilibrium System adaption for, revenue management record, cash management, etc. The Public Financial Reforms aimed to reduce systemic corruption, establish fiscal responsibility, allocative effectiveness, accountability, and transparency cultures in public financial management, as well as accelerate economic growth so that the country could join the group of developed economies around the world.

In order to increase the use of the free balance versions of the integrated financial management information system (IFMIS), an automated tool that supports the strategic public financial management reforms and accounting operations to foster better public financial management, the management of

the National Ministry of Finance and Planning in South Sudan had trained the accountants on how to use the free-balance version software. At a presentation of the integrated financial management information systems (IFMIS) strategy plan for 2022–2023, this information was given to important stakeholders. According to the IFMIS Project Manager Coordinator at the Ministry of Finance and Planning, who presented key outcome areas to be reached in the second strategic training phase, the government of South Sudan National Ministry of Finance and Planning, Economic cluster over Sigh committee is aiming to transform Public Financial Management (PFM) efficiency, transparency, and accountability. Trainers further stated that efforts are being made and asked for greater training for procurement employees and accountants. The strategic plan outlined how establishing an integrated financial management information system (IFMIS) would help to improve budgeting, revenue collection, and expenditure management accountability while also implementing public service delivery.

The instructors assert that during the initial training in 2022, the integrated financial management information systems (IFMIS) free balance software was installed at various locations, more than end users were trained, and sufficient internal resources were built up to support the initiative. Researchers also noted that IFMIS is currently utilized to manage the budget of the Central government that it handled millions of transactions in both US Dollars and South Sudanese Pounds. This is one of the accomplishments of the Ministry of Finance and Planning in South Sudan.

The strategic plan for Public Financial Management Reform PFM reform will also boost the effectiveness of service delivery with IFMIS's integration with other information systems, including the Revenue and Customs, Debt Management and Financial Analysis System, and Revenue. With the right deployment of IFMIS, governments will be able to use a standardized approach to collect timely, pertinent, and accurate financial data, which will help. The current limitations on the financial system's ability to manage wages, salaries purchasing, revenue recording, and property administration will be alleviated by financial reform in the public sector. By effectively adopting an integrated financial management information system, South Sudan will be able to standardize procedures across governmental organizations and regions and gather timely, pertinent, and accurate financial data (IFMIS).

In the bid to achieve the objectives of the various reforms, several policies and strategies have been put in place by administrations on how to ensure effective and efficient Management of Public Finances in South Sudan but to no avail, necessitating the adoption and introduction of the Medium Term Expenditure Framework to guide the budget process for fiscal discipline, allocative and technical efficiency; the Treasury Single Account (TSA) designed to serve as a panacea to mismanagement of Public funds (Bello,2016), while the Government Integrated Financial Management Information System (GIFMIS) as a sub of e-governance was designed to support public resource management (expenditure and revenue).

This manuscript objective to analyze three (3) of the public financial management reforms of the South Sudanese government, highlighting their objectives, implementation challenges, and success rate. The first section of this paper introduces the subject of discussion; a review of relevant literature will be captured in section two, focusing on the concept of public financial management and its challenges necessitating the introduction of the reforms; the TSA Reform, its objectives and benefits indicating success rate; the GIFMIS Reform, its objectives and benefits indicating success rate and the PFM Reform, also with its objectives and benefits indicating success rate. Section three of this paper will discuss the main achievements of these reforms and the key challenges still being experienced, while the fourth section will make appropriate recommendations based on the reviews and conclusion. The paper will reflect an appropriate analysis of strategic public financial management reforms on effective service delivery

Significance of the Study

There is a need for documented information on the kind of achievements produced from devolved efforts and resources given the sizeable resources allocated to devolved governments in South Sudan to address the public sector service delivery challenge to the local populations. The highest levels of political and administrative authority in South Sudan's decentralized Government are counties and Payam. The handling of their funds has, however, practically always presented the counties with a variety of issues. It anticipates that, among other things, the information and recommendations gained from the study would provide guidance and information for the efficient administration of their public finances.

Governments: Further, the states and counties can learn from experiences to improve their practices so that they can deliver services efficiently to the public. The counties will find value in the study findings as they will inform them of the strong as well as weak areas in public financial management. This will inform their reforms and practices in the future.

National Government: The study's findings will help the state and central government at large on make decisions about how to allocate, mobilize the resources and how to reform public financial management to improve service delivery in the counties.

International Organizations: The study's findings are important for international organizations that are involved in South Sudan's public financial management reform, including the International Monitoring Fund, the International Monetary Fund, the International Bank for Reconstruction and Development, and the African Development Bank. They will be able to identify the counties' current condition of public financial management and, consequently, the areas that require improvement. This guides their advocacy efforts and actions.

LITERATURE REVIEW

The concept of public finance refers to all activities carried out by the government through its various Ministries, Departments, and Agencies (MDAs) in generating (revenue) and allocating (expenditure) funds towards providing public goods for the efficiency of the state and the general wellbeing of the

citizenry, (Uwaleke, 2014), which entails efficient financial operation of the public treasury. According to Professor Dalton in Omolehinwa (2014), public finance is also concerned with all revenue and expenditure measures of the government, and the public budget authorities together with the adjustment of one to the other. The essence of managing public finance is to bring about fiscal discipline (Adesoye, 2015), effective control, and coordination of the funds to achieve the practicability of set projects and programs in the public sector. Today, the advancement of public financial management and government accounting is currently receiving more focus in South Sudan. This is because almost everywhere governments are the biggest consumers of transformations in strategic public financial management for efficient service delivery. Public Financial Management reform has been described as a structure by which public financial resources are planned, engaged, and controlled in a transparent and accountable manner for efficient and effective utilization of resources for service delivery to the citizenry (Naiyeju, 2013). The term "public finance" refers to all funds generated by the government through its various Ministries, Departments, and Agencies (MDAs) to raise (revenue) and spend (expenditure) money to provide public goods for the effectiveness of the government and the overall wellbeing of the populace.

ETHICS THAT SHOULD BE APPLIED DURING THE PROCEDURE OF REFORM

Reform must be implemented as part of an overall strategy that should be home-grown and country-led. Donors may contribute funds, ideas, and technical skills and can develop strategies to support reform, but the reform strategy itself must be country-owned.

Reform must start with sound policy formation at the macroeconomic level, including defining the review of the state, the framework of government, key institutional arrangements, and macroeconomic policy by the National Ministry of Finance and planning and the entire Government of South Sudan

Reform must be backed up with political commitment at the highest level and The Ministry of Finance and Planning or equivalent department should be imbued with the strongest possible political authority to oversee public financial management. Key institutions need to be empowered to operate autonomously from the government.

Reform needs to be managed. The National Ministry of Finance and planning and the entire Government of South Sudan need to make use of all available skills.

The progress of reform must be effectively measured and monitored by setting performance-related benchmarks and indicators vis-à-vis agreed objectives, empirical measurement of these benchmarks, and analysis thereof by oversight bodies together with the National Ministry of Finance and planning and the entire Government of South Sudan

Therefore, the objective of this paper is to examine the public financial management reforms on service delivery in South Sudan. The rest of this paper is structured as follows: Following section one is section two which deals with the experience of Public financial management reforms in South Sudan, reviews the main lessons that may be drawn from the

experience of Public financial management reforms, and finally, a critical analysis of public financial reform on services delivery

PROGRAM OF THE PUBLIC FINANCIAL MANAGEMENT REFORM

Legal framework: The objective of this sub-program is drafting & implementing various financial proclamations, regulations, and directives that will have disciplined and well-controlled public finance management in the country. In legal public finance, the following activities were implemented public financial management law (act) No.2022/2023; Collection and deposit of money, Budget function and management public disbursement, procurement, and control, and public debt management are included. public finance regulation No 85 (1) is issued by the council of Ministers on the Transitional Constitution of the Republic of South Sudan, different financial guidelines are prepared and Training are given at the National & regional level

Budget reform: The objectives of these sub-programs are to improve the integration of capital & recurrent budget, to change the previous Line Item Budgeting by Performance budgeting, and to strengthen Budget activities. South Sudan has undergone a major Budget reform involves to changes: namely, changes in process and change of structure. The development of a new financial calendar is the best example of change in the budget process while a chart of accounts is the best example of budget structure. A chart of account is the foundation of any Public finance system. It permits accounting the management & recording of financial transactions, allocation decisions What should public money be spent on?) to be integrated & related to government priorities. Computerized Budget Information System (BIS) is practically implemented in different parts of the country. Performance budgeting is also replaced by Line Item Budgeting integration of capital & recurrent budget is also improved.

Expenditure planning reform: the objective of theses reform is to improve the coordination of budgets within different policies. It includes planning and a budgeting cycle. The planning cycle has three stages which are implemented in sequence, the elaboration of a Macro-Economic and Fiscal Framework (MEFF); The multi-year programming through the preparation of a Public Investment Program (PIP); The development of a Fiscal Plan.

Internal audit reform: The objective of this reform is to introduce an effective & successful audit function to the civil service at the federal & regional levels & to ensure a transparent & responsible internal audit system in the country. The achievement of these reforms is the following, in central budget institutions & all regions pre-audit functions are replaced by post-audit, An Internal audit manual & training module are prepared & implemented both at federal budget institutions & regions or city administrations.

Financial information system: The objective of this reform is to improve the quality, accuracy & timeliness of financial information for quick & reliable decision-making. The achievement of these reforms is the following the outline for the introduction of an Integrated Financial Management Information

System (IFMIS) was developed & awareness workshops were held.

Accounts reform: The objective of this reform is to introduce a modern government accounting system that is supported by modern technology, to design a government accounting system, which could contain, and produce the necessary appropriate information and provide timely financial reports. These parts of the reform have introduced a modified-cash accounting system in place of the provisions cash accounting system. A new Chart of account has been prepared to be implemented for the accounting system, and Single entry accounting system was changed to double entry accounting system which is the central requirements for improving financial control and for keeping accounts current. The reform assists the government in clearing a backlog to less than reducing monthly expenditure reporting in regions to two months and Training are given at National, regional, counties level on the new system,

Planning and Resource Allocation. In order to ensure consistency between the targets listed in budget submissions and the targets and intermediate indicators listed in the Poverty Reduction Strategy Paper (PRSP), as well as to assess the viability of the targets listed in the PRSP, it is necessary to strengthen the connections between poverty reduction strategies and operational instruments. strengthening of the Medium-Term Expenditure Frameworks (MTEFs), a crucial tool for overcoming the constraints of the Annual Budget Cycle by adopting a Medium-Term perspective for achieving Government Fiscal Objectives, process at the Sectoral Level through a Government-Wide Capacity Building Program, and technical improvements in crucial areas like the costing of Agency Proposals and Definition of Strategic Performance Indicators; Continued Prudence in Setting Responsibilities

Budgeting and budget execution. The need for normalization of the budget process by continuing the transition from a situation when cash rationing played a key role in determining resource allocations to a situation where budget appropriations become a predictable guide to resource availability. The establishment of bridging finance mechanisms to smooth out the in-year flow of resources is essential for the achievement of this goal; extension of the Government Financial Statistics (GFS) classification to the Development Budget, to provide for consolidated analysis of resource allocations, and restoration of routines for monitoring the physical and financial implementation of projects and the Development Budget.

External aid coordination and management: The need for improved coverage of reporting on extremal financing, by increasing the proportion of resources channeled through the Government's financial management system and the introduction of tracking mechanisms for extremal financing agreements and projects.

Government accounting and financial reporting: National Ministry of Finance and Planning South Sudan has made great steps in improving financial management and through the Public Financial Management Reform Programme (PFMRP) sets out a methodology to carry the process forward. The speed of progress of implementation and integration of the Integrated Financial

Management System (IFMS) and the legislative changes has however left many gaps, which unless filled, will negate the benefits of the achievements of the recent past. Financial reporting and controls: Using IFMIS free balance software is the Ministry of Finance and Planning's ultimate goal.

Unfortunately, at this time, the accounting system does not yet have a core budgeting and accounting system, which is reflected in the incompleteness of the data entered into it.

Based on the accountant training for 2022, the anticipated entry and record of revenues and external resources must be completed before this milestone can be reached. The failure to implement the Sub-Treasuries, the absence of budgetary control over expenditure within the IFMIS, the lack of ownership and knowledge of the Integrated Financial Management System, the requirement for accounting instructions, and the closing and reconciliation of bank accounts are all examples of additional weaknesses. They are now being addressed as part of the Public Financial Management Reform Programme and will lower fiduciary risk once they are implemented and operational. Compliance with statutory norms and regulations, as well as ongoing issues with records management, remain, however, two essential issues.

Use of Information Technology (IT): The implementation of the first stages of an integrated financial management information system IFMS has improved the availability of basic financial information considerably and enabled the enforcement of greater control on payment procedures. However, the lack of capacity to manage the systems at the Ministry of Finance and to use the systems effectively at user sites undermines the long-term sustainability of- the benefits achieved. In addition, the lack of a government-wide information Technology (IT) strategy has meant that sharing of information and scarce resources has been minimal and information systems have been developed in a relatively ad hoc and uncoordinated manner. Computerization and centralization of the Government's accounting systems make them potentially more vulnerable to sophisticated fraud and a central breakdown disaster. Adequate operational security and technical support are therefore of high priority in terms of minimizing fiduciary risk.

Human resources: The successful implementation of public finance management reforms requires that institutions be adequately staffed with appropriately qualified and motivated personnel. Currently, low levels of pay and poor working conditions do undermine motivation, contribute to high levels of staff turnover, and reduce the sustainability of training interventions. At the same time, overstaffing/inappropriate staffing and insufficient supervision reduce the efficient delivery of service. The lack of a culture of accountability and enforcement is a serious risk to financial accountability and the successful implementation of any of the financial management reforms.

Ethics and integrity: The government of South Sudan has recognized the negative impact that corrupt activities have on its economy and particularly on the poor and the weak. Practically, until the potential cost of participating in corrupt activities is greater than the benefit gained from participation, the

mitigation of risk will remain an uphill battle. The multitude of organizations created by the Government of South Sudan to deal with ethics and corruption is administratively expensive and their effectiveness is potentially hampered by inadequate resources, inappropriate powers, and overlapping roles and responsibilities. Effective collaboration is often difficult and given the need for an adequate level of independence, coordination is sometimes inappropriate.

Accountancy and auditing profession: The accountancy profession and in particular the National Board of Accountants and Auditors (NBAA), its regulatory body, has an important role to play in enhancing accountability, transparency, and integrity. However, the following issues pose challenges to the profession; harmonization with internationally accepted accounting and auditing standards, lack of legal backing for accounting standards, on-existence of a Quality/Peer Review Scheme, and the lack of capacity within the institution to create an effective compliance mechanism. The financial institution also needs to achieve greater sustainability from its resources with less reliance on government subsidies on a national scale, the national education policy requires orientation to make it responsive to market conditions, trends, and requirements.

Government Integrated Financial Management Information System Reform (GIFMIS), According to Ternenge (2014), the recognition by the government that challenges exist in the management of public finance further strengthens reforms already being implemented through an electronic-based system. This reinforcement was designed to build an integrated budget based on priority development programs with greater accountability, focus on budget outcomes, and impact and detect silent leakages in budget execution to fortify the efficiency of public expenditures. This necessitated modification in policies and regulations, extensive modernization, and integrated automation of the entire financial management and procurement practices, hence the introduction and implementation of the Government Integrated Financial Management Information System (GIFMIS). An Integrated Financial Management Information System (IFMIS) according to Sheriff and Saleh (2014), stores, organizes, and makes access to financial information easy. Aside from the storage of all financial information relating to government expenditure in current and previous years, the IFMIS also stores the approved budgets for the required years, giving specifics on inflows and outflows of funds, while it also completes inventories of financial assets and liabilities.

Adesoye, (2016) defines GIFMIS as an information technology-based solution for public financial management and government accounting, designed to strengthen public expenditure management. The system encompasses all phases of budget preparation, internal control and audit, procurement, monitoring and reporting, and external audits in the budget cycle. The reform was introduced to assist the improving the management, performance, and outcomes of Public Financial Management (OAGF, 2014).

BENEFITS OF GOVERNMENT INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (GIFMIS)

As an IT-based system, GIFMIS supports public resource management (in the areas of Acquisition, Allocation, Utilization, Conservation, Accountability, Transparency, and Automation, Tende, 2013), drives the Treasury Single Account and all other Financial Management Systems, centralizes all government transactions including payments and receipts into a single bank account (Ternenge, 2014). Its implementation has also supported the fight against corruption, as a result of modernized fiscal processes using better techniques and information technology; and enhanced level of transparency in the management of public sector finance across public sectors. The integrated information system which also covers all phases of the budget cycle is currently in use in the management of government financial transactions in Ministries Department Agencies (Eromosele, 2016), drastically reducing waste in the system (Ekomwenrenren & Ekuobase, 2015), thereby facilitating improvement in providing comprehensive financial reports, without compromising its quality and timeliness. More recently, the GIFMIS has sustainably achieved some of its set objectives; enhanced access to needed information on the government's cash position, thereby increasing the Government's capacity to control and monitor expenditure and receipts in most MDAs, however, there are still other objectives the systems are designed to achieve, which includes; increase in real-time access to information on the financial status of all MDAs; improved internal control system, improved planning through a Medium Term Expenditure Framework (MTEF) and increased accountability and transparency capability (OSFG, 2015) in budget implementation and public service delivery.

RESEARCH METHODOLOGY

Research Design, the study adopted a descriptive research design including data collection techniques and data analysis. According to Kothari (2004), descriptive research is used when the problem has been well-designed. This study research methodology was employed to develop the South Sudanese government's Integrated Financial Management Information System (GIFMIS). Both qualitative and quantitative research methods were used. employed a two-step process. The first population of study 55 with a sample size of 47 respondents from the National Ministry of Finance and Planning who agreed to take part in a self-administered questionnaire were chosen for an exploratory qualitative interview. Representatives from various kinds of microfinance organizations were to be included in the sampling. Also, 47 self-administered questionnaires were hand-delivered to the study's chosen institution. The Ministry of Finance and Planning's financial reports were another sources of secondary data for this study. The choice to do an exploratory study was based on the lack of detailed information on the difficulties of finance institutions' loan recovery inflation. The importance of achieving a high coverage is to ensure that the intensity of activities is captured to allow for the creation of a proportionate representation of the population within the research (Frankfort-nachimias & nachimias, 1996). The gathered data were examined using SPSS, a statistical software for the social sciences. Structured questionnaires used to gain information about the study's topics were used to collect primary

data. The questionnaire was used to collect data from the sample, from data Collecting Tools and Procedure.

DATA ANALYSIS OF RESULTS

Data Analysis and Presentation, the researcher applied frequency analysis to analyze the collected data. The Microsoft Excel and SPSS tool was used by the researcher to facilitate the interpretation of the data. Quantitative data was represented using tables, charts, and graphs.

The extent to which the Ministry of Finance influences strategic public financial management reforms on effective service delivery including but not limited to their level of management support, organizational commitment, and the cost involved in implementing the new system, assuming the other factors are held constant.

STRATEGIC PUBLIC FINANCIAL MANAGEMENT REFORMS

	Frequency	Percent %	Frequency	Percent %	Frequency	Percent %	Frequency	Percent %	Frequency	Percent %		
Citizens participate in the budgeting process to ensure that important issues are given priority	12	25.53	15	31.91	10	21.28	6	12.77	4	8.51	47	100.00
Budgets for previous years and their actualizations informs the future years budgets	15	31.91	7	14.89	13	27.66	7	14.89	5	10.64	47	100.00
Value for money is a key concern in budgeting process in the country	12	25.00	10	20.83	12	25.00	8	16.67	5	10.64	47	100.00
Addressing marginalization and inequalities are key concerns in the budgeting process	10	21.28	9	19.15	12	25.53	9	19.15	7	14.89	47	100.00
Budgets are adhered to when it comes to spending	8	17.02	10	21.28	13	27.66	8	17.02	8	17.02	47	100.00
The budgeting process in the country is inclusive and wide consultations take place	17	36.17	13	27.66	10	21.28	4	8.51	3	6.38	47	100.00
The budgeting and planning process are realistic and practical	10	21.28	14	29.79	7	14.89	6	12.77	10	21.28	47	100.00

Source: Author (2023)

The above result from table of analysis shows that citizens participate in the budgeting process to ensure that important issues are given priority 25.53% agree, strongly agree 31.91%, disagree 27.66% strongly disagree 12.77% undecided 8.51% Budgets for previous years and their actualizations informs the future years budgets 31.91% agree, strongly agree 14.89%, disagree 21.28% strongly disagree 25.00% undecided 8.51% Value for money is a key concern in budgeting process in the country 25.00%, 20.83%, 25.00%, 16.67 % and undecided 12.50% Addressing marginalization and inequalities are key concerns in the budgeting process agree 21.28%, strongly agree

disagree 19.15%, strongly disagree 25.53%, and those who undecided 19.15% and those who undecided 14.89% Budgets are adhered to when it comes to spending agree 17.02%, strongly agree 21.28%, disagree 27.66%, strongly disagree 17.02%, and those who undecided 7.02%, The budgeting process in the country is inclusive and wide consultations take place agree 36.17%, strongly agree 27.66%, disagree 21.28%, strongly disagree 8.51% and those undecided 6.38%, The budgeting and planning process are realistic and practical agree 21.28%, strongly agree 29.79%, disagree 14.89%, strongly disagree 12.77%, and undecided 21.28%

REVENUE MOBILIZATION STRATEGIES PRACTICE

	Frequency	Percent %	Frequency	Percent %	Frequency	Percent %	Frequency	Percent %	Frequency	Percent %	FREQUENCY	TOTAL %
Revenues generated by the government are adequate for both recurrent expenditure and development projects	12	25.53	15	31.91	10.00	21.28	6.00	12.77	4.00	8.51	47	100.00

The government has been able to supplement the revenues it gets from the national government through local revenue sources	10	21.28	16	34.04	9	19.15	7	14.89	5	10.64	47	100.00
The states and counties get revenues allocated from the national government in time without delays	12	25.00	10	20.83	12	25.00	7	14.89	6	12.50	47	100.00
There are no conflicts between national government and the states and counties government in revenue mobilization	12	25.53	8	17.02	11	23.40	9	19.15	7	14.89	47	100.00
Revenue collection practices in the country are transparent and there is no corruption involved	8	17.02	10	21.28	13	27.66	8	17.02	8	17.02	47	100.00
Residents and businesses do not complain of taxes obtained from them	8	17.02	10	21.28	15	31.91	8	17.02	6	12.77	47	100.00
Revenue collection practices adopted by the government are cost effective and efficient	10	21.28	11	23.40	7	14.89	9	19.15	10	21.28	47	100.00

Source: Author (2023)

Revenues generated by the government are adequate for both recurrent expenditure and development projects agree 25.53%, strongly agree 31.91%, disagree 21.28%, strongly disagree 12.77%, undecided 8.51%, The government has been able to supplement the revenues it gets from the national government through local revenue sources 21.28%, 34.04%, 19.15%, 14.89%, 10.64% The states and counties get revenues allocated from the national government in time without delays agree 25.00%, 20.83%, 25.00%, 16.67% There are no conflicts between national government and the states and counties government in revenue mobilization 25.53%, 17.02%, 23.40%, 19.15%, 14.89% Revenue collection practices in the country is

transparent and there is no corruption involved 17.02% strongly agree 21.28% disagree 31.91% strongly disagree 17.02% undecided 12.77% Residents and businesses do not complain of taxes obtained from them 17.02% strongly agree 21.28% disagree 31.91% strongly disagree 17.02% undecided 12.77% Revenue collection practices adopted by the government are cost effective and efficient agree 21.28% strongly agree 23.40% disagree 14.89% strongly disagree 19.15% undecided 21.28%

EXPENDITURE MANAGEMENT PRACTICES AND SERVICE DELIVERY

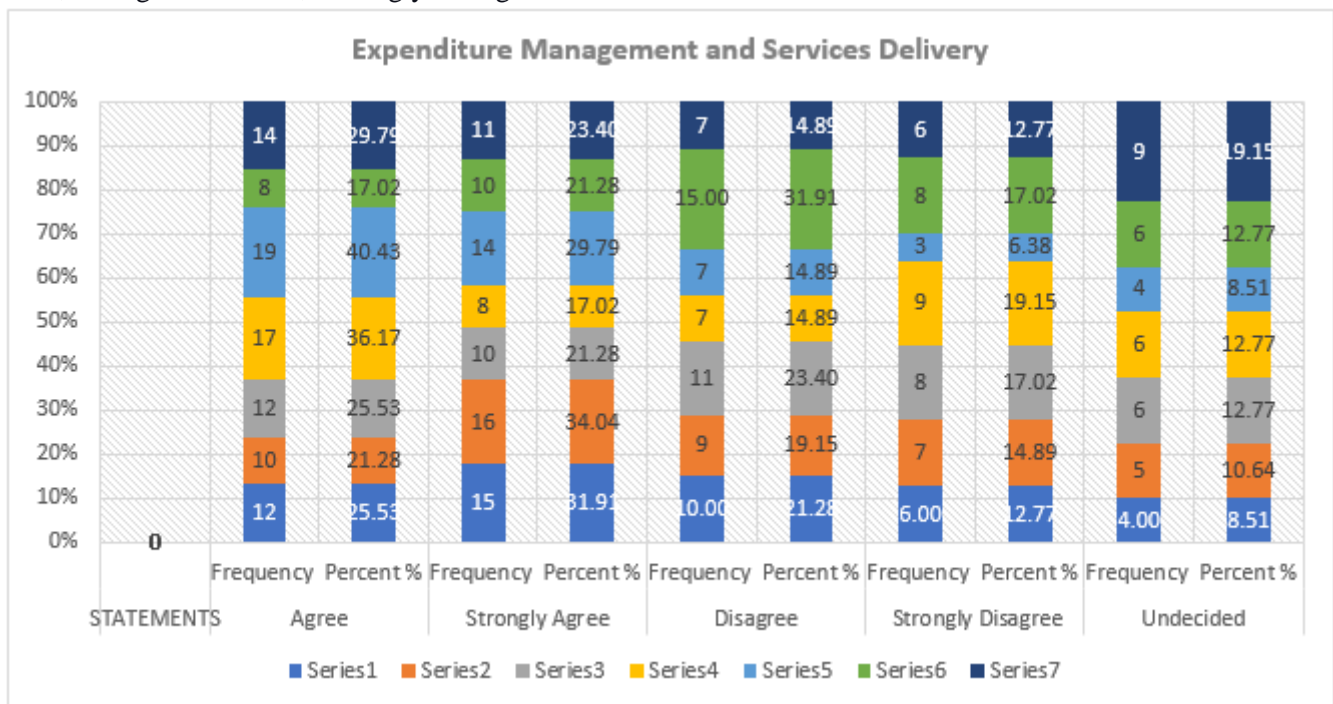
	Frequency	Percent %	Frequency	Percent %	Frequency	Percent %	Frequency	Percent %	Frequency	Percent %		
Employees are paid their wages and salaries in time	12	25.53	15	31.91	10.00	21.28	6.00	12.77	4.00	8.51	47	100.00
Verifications are made on work completion stages; quality of goods, and projects before payments are and projects before payments are affected	10	21.28	16	34.04	9	19.15	7	14.89	5	10.64	47	100.00
The government levels attract suggestions from private, NGOs and other stakeholders on how to promote good practice and supporting the home-grown improvement strategies of county service providers	12	25.53	10	21.28	11	23.40	8	17.02	6	12.77	47	100.00

Some expenditures are given priority over other expenditures during payments	17	36.17	8	17.02	7	14.89	9	19.15	6	12.77	47	100.00
There is clear regulatory framework that clarifies how the public funds are to be utilized for better service delivery	19	40.43	14	29.79	7	14.89	3	6.38	4	8.51	47	100.00
Officials who misuse public funds for clear accountability and transparency lose their status and are prosecuted	8	17.02	10	21.28	15.00	31.91	8	17.02	6	12.77	47	100.00
	14	29.79	11	23.40	7	14.89	6	12.77	9	19.15	47	100.00

Source: Author (2023)

The result from analysis indicated that employees are paid their wages and salaries in time agree 2 5.53%, strongly agree 31.91%, disagree 21.28%, strongly disagree 12.77% undecided 8.51% Verifications are made on work completion stages; quality of goods, and projects before payments are and projects before payments are affected agree 21.28%, strongly agree 34.04%, disagree 19.15%, strongly disagree 14.89% undecided 10.64% The government levels attract suggestions from private, NGOs and other stakeholders on how to promote good practice and supporting the home-grown improvement strategies of county service providers agree 25.53%, strongly agree 21.28%, disagree 23.40%, strongly disagree 17.02%

undecided 12.77% Some expenditures are given priority over other expenditures during payments agree 17.02%, strongly agree 23.40%, disagree 14.89%, strongly disagree 12.77% undecided 19.15% There is clear regulatory framework that clarifies how the public funds are to be utilized for better service delivery agree 17.02%, strongly agree 21.28%, disagree 31.91%, strongly disagree 17.02% undecided 12.77% Officials who misuse public funds for clear accountability and transparency lose their status and are prosecuted agree 29.79%, strongly agree 23.40%, disagree 14.89%, strongly disagree 12.77% undecided 19.15%



SUMMARY OF FINDINGS

A consequence of Budgeting Practices on Public Service Delivery: In the case study institution, budgeting procedures had a favorable impact on service delivery. The findings of the study showed that the budgets for prior years and their actualizations influenced those for subsequent years and that the county

budgeting process was inclusive and involved widespread consultations. The budgeting and planning were shown to be realistic and useful by the results. Budgeting priorities, value for money, and the focus on eliminating marginalization and inequities all have certain flaws, too. Budgets were also not followed when it came to expenditures.

A consequence of Revenue Mobilization Practices on Public Service Delivery: The impact of revenue mobilization strategies on the provision of public services was examined, and the findings showed that these procedures had little bearing on the explanation of service delivery in the nation. These findings demonstrate that revenue mobilization techniques had various flaws and gaps that kept them from contributing to better service delivery in South Sudan. The results also showed that there was corruption and that the country's tax collection procedures were not transparent. The findings also showed that locals and companies complained about the taxes they were charged. However, the county government's methods for collecting taxes were neither economical nor efficient, and the funds they raised were insufficient for both ongoing expenses and development projects.

A consequence of Auditing Practices on Public Service Delivery: The study's findings showed that auditing procedures had little impact on how services were delivered at lower government level. These findings showed that the county's auditing procedures had serious flaws that prevented them from being useful in guaranteeing efficient service delivery. The study's findings also showed that annual audits of how public funds were used were conducted and that internal auditors were employed by the public institution used for the case study to continually audit Ministry Finances. The audit results were made public, and the county hired auditors with the necessary training and expertise, according to the findings. Yet, auditing did not appear to benefit the county by spurring officials to take action in areas where problems were discovered. Similarly, auditing in the public institution government was not usually performance-based and did not seek to use resources optimally. Further, the public official who misappropriated public finances were rarely punished, audit reports were not acted upon and lessons learned were not applied in subsequent years.

Budgetary Allocation's Moderating Effect: According to the findings, budgetary allocation had a negligible moderating impact on the association between the four independent variables and service delivery. With or without the moderator, the importance of budgets, stakeholder involvement, regulations, and governance remained constant. Whether the moderator was present or not, revenue, spending, audits, and forensic accounting were all irrelevant.

CONCLUSION

The aforementioned makes it very evident that the main objective of the adjustments was to ensure efficient public financial management. To prevent some agencies from borrowing money and incurring additional interest costs to cover their expenses, while other agencies maintain idle balances in their bank accounts, the Treasury Single Account is in charge of ensuring efficient aggregate management over the government's cash balances. The Treasury Single Accounts TSA goals have been met with the help of the government's integrated financial management information system (GIFMIS), which is based on an unfavorable IT platform. This system has also helped to reduce governance costs, particularly through the elimination of manual processes. Also, maintaining a single government

account will make it simpler to implement the budget and provide the institution with the necessary financial support to meet its defined developmental objectives.

In addition, government service delivery was standard this includes water, Roads and health service areas where government service delivery was excellent. Poor services were provided for rubbish collection and infrastructure development. Services for sanitation, education, and agricultural extension were inadequate. Although the governments had been successful in providing services, there were still several areas that need significant improvement. The study concludes that budgeting procedures have a big impact on how well governments deliver services. The study comes to the further conclusion that the budgeting and planning processes are guided by established procedures. In the counties, many organizations participate in enforcing the budgeting rules. However, the study concludes that the governments did not observe the best revenue mobilization practices and this explains why the service delivery is inadequate. The study also concludes that revenue mobilization practices have a positive and significant effect on service delivery. This led to the conclusion that the existing revenue mobilization practices were inefficient. Further, revenues generated by the state government were inadequate for service provision in South Sudan.

The study also concludes that auditing procedures have little impact on the provision of services. This suggests that auditing had flaws that prohibited it from fulfilling its proper function in ensuring the wise use of public resources to improve service delivery. Therefore, the study concludes that regulations governing the management of public finances have a major impact on service delivery. This is true even though the laws were not enforced and adhered to strictly. Yet, the study concludes that regulations can positively impact service delivery if they are followed and are easy to grasp.

RECOMMENDATION

- To stop all leakages and increase the effectiveness of revenue administration, it is necessary to increase the revenue base of the nation through full TSA implementation and effective public finance management. The country's revenue base is still small, and there is yet little room for improvement in its management.
- This clearly shows that the 2022/2023 budget's underlying assumptions may only be realized with major efforts made toward revenue efficiency and expenditure restraint, such as the adoption of the Treasury Single Account and Cash Management ideas by all levels of government.
- To implement better strategic public financial management reforms that will improve service delivery, the country's revenue mobilization base must be strengthened. To do this, the Treasury Single Account (TSA) must be fully implemented, and public finances must be managed effectively to stop all leaks and boost the effectiveness of tax collection. The country's revenue base is still small, and there is yet room for improvement in its management. This demonstrates unequivocally that the budget's underlying assumptions can only be realized through concerted efforts to increase revenue efficiency and maintain spending restraint, such as through the adoption of the Treasury Single

Account (TSA) and Cash Management concepts by all levels of government.

d) Improving the accountability mechanisms brought about by the implementation of these reforms is crucial for reducing the level of corruption in the country. The nation's annual budget must serve as a tool for transparency, a stewardship report of what was accomplished during any given fiscal year, and a representation of money allotted, left over after use, and then eventually returned to the government's coffers.

ADVANCEMENT OF KNOWLEDGE

According to the public financial management reform agenda, the implementation of the Government Integrated Financial Management Information System (GIFMIS) has improved efficiency, effectiveness, accountability, transparency, openness, and participation in the management of finances.

REFERENCES

- Adesoye, A.F., (2015) Effect of Medium Term Expenditure Framework on Budgetary Process and Performance in Nigeria; *A comparative analysis of the Pre and Post MTEF Introduction Era; Unpublished Thesis Submitted to the School of Postgraduate Studies, Nasarawa State University Keffi, in Partial Fulfilment of the Requirements for the Award of Master of Science (M.Sc) in Accounting, Nasarawa State University Keffi, Nigeria*
- Eromosele, A. (2016) TSA: Opportunity for a Fledging Economy; *Thisday Online*
- Ekomwenrenren, I. & Ekuobase, G., (2015) Curbing Corruption in Nigeria Using Service Innovation; *A Multidisciplinary Journal Publication of the Faculty of Science, Adeleke University, Ede, Nigeria, 2015 Edition Vol. 2.*
- Tende, S.B. (2013) Budget Management: Theory and Practice: Abuja-Nigeria, Spaccx Printing & Publishing
- Bello, S. (2001). 'Fraud Prevention and Control in Nigerian Public Service: The need for a Dimensional Approach', *Journal of Business Administration*, 1(2): 118-133. *Newspaper*; <http://www.thisdaylive.com/index.php/2016/05/11/tsa-opportunity-for-a-fledging-economy/> retrieved May 17, 2016

e) To lower the level of corruption in the nation, the accountability mechanisms prompted by the execution of these reforms should be strengthened. The country's annual budget must be a tool for transparency, a stewardship report of what was accomplished during any particular fiscal year, and a representation of cash allocated, unspent, and later returned to the government's coffers. Last but not least, the reform should be comprehensive, taking into account proactive incentives/rewards for staff who will strictly abide by the norms and procedures of increased performance.

The Ministries Departments and Agencies in South Sudan will be able to ensure that the budget is developed in accordance with the established framework with the assistance of the information from public finance experts and researchers regarding public financial reforms to cash management and activities expenditure.