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A Systematic Assessment of Budgeting and Budgetary Management system of South Sudan: The Case of the Ministry of Finance and Economic Planning

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Abstract. The purpose of this study was to assess the budgetary management system by the Ministry of Finance and Economic Planning to manage the budget effectively and efficiently to meet the financial objective of the government of South Sudan. The study undertook a critical review of all financial policy documents including the appropriation bills, the Public Financial Management and Accountability Act 2011, and other assessment reports conducted by the other individuals and institutions on the financial management system of the government of South Sudan. A self-administered questionnaire was used to collect first-hand information from the spending agencies of the government about how the budget is being managed on their behalf. And to find out whether the current budget management system meets the expectations of the spending agencies. Among the major trending issues found during this study were lack of transparency in the budget management, lack of inclusive participation of all stakeholders in the budget planning, weak internal and external control mechanism, lack of qualified staff in the accounts and budget departments, lack of timely and adequate budgetary information sharing, and failure of the parliament to exercise its oversight role on the planning and implementation of the budget, among others. The study concluded that significant reform in the financial management system in South Sudan is needed, as well as the deployment of qualified accountants to all spending agencies. This will ensure proper budget discipline among all spending agencies since the qualified workforce is at the driving will of the financial system. The Treasury Single Account be implemented without any objection by some spending agencies such as the security sector. And the custodian of the system be the Central Bank of South Sudan since it is the fiscal agent of the government.

Keywords. Budgeting, Budgetary Control, Effective management, South Sudan budgeting system

1. Introduction

Every institution, whether public or private, being an individual or group of individuals, needs a budget to implement the planned activities in a given period. By doing so, they need to have a budget which is one of the management tools for effective service delivery. For South Sudan, the fiscal year starts in July and ends in June subsequent year.

The Comprehensive Peace Agreement's interim Constitution of Southern Sudan gave the Southern Sudan Legislative Assembly powers of annual resources allocation to all spending

agencies as well as approving the national budget (Interim Constitution of Southern Sudan, 2005, Art 59 (2)(d)(c) and (J), p. 21-22). During that time, the Southern Sudan government had had real success stories regarding budget preparation and execution. According to the study conducted by Overseas Development Initiative, the real success stories in developing an integrated system for planning and budget preparation were attributed to strong technical leadership from an integrated Ministry of Finance and Economic Planning, responsible for planning, budgeting and aid coordination, and system development that was tailored to specific tasks, with incremental improvement in institutional capacity aligned to development in local capacities (Overseas Development Initiative, 2010, p. 1).

With the post-independent budget preparation and execution system of South Sudan, all those success stories seemed to be petering out drastically. This is manifested by random utilization of money across spending agencies, low or delayed payment of civil servants' salaries, etc. Flavio A. Soares de Gama, (2020) p.2, urged that South Sudan's prolonged years of conflict and political instability have led to severe institutional capacity gaps, particularly in the areas of public financial management, and allowed the culture of corruption. The key elements of budget execution such as transparency and accountability in the use of public resources were compromised which led to the execution of the budget outside the integrated financial management information system (IFMIS). These constraints, perhaps, reflect the institutional weakness in budget planning and execution as well as the lack of credibility and transparency (Ibid p.2).

Budgetary management is the most important role of the Ministry of Finance and Economic Planning of South Sudan as enshrined in the Transitional Constitution of South Sudan 2011 as amended. The Public Financial Management Action Plan 2012 gave MoFEP the responsibility to deliver a credible budget through proper budgetary control as a means to ensure fiscal control and predictability while systematically devolving the roles and responsibilities of accountable budget execution to the spending agencies. This has never been the practice. Instead, the Ministry of Finance and Economic Planning has centralized the management of the budget, leaving spending agencies to request what they want to spend based on the list of priorities in their respective annual work plan. This practice has compromised the budgetary control mechanism and resulted in some loopholes in the financial management system of South Sudan.

According to the Discussion Paper presented by Dr. Attipoe et al (2014) p.6 on the FY2014/15 Budget Analysis, it was found that there has been disproportions allocation of resources between the spending agencies which is one of the major bottlenecks in the socio-economic development agenda of the country. Government budgets are principal ways of channeling resources and managing expenditure to guide the macroeconomic development of any country.

The allocation of financial resources is guided by the well-established budgetary control system to ensure proper accountability, transparency, and discipline in budget spending. The government of South Sudan established Financial Allocation and Fiscal Monitoring Commission tasked with the responsibility of monitoring the spending and fiscal allocation to all spending agencies and ensuring that they are adherent to budget execution principles such that the targets set in the annual working plan are achieved and value for money realized (Public Financial Management & Accountability Act 2012 p.8).

This seemed to have not been effective as misappropriation of funds continues to be widespread in all spending agencies as many of them do not comply with rules and regulations set forth by the Financial Allocation and Fiscal Monitoring Commission. It was echoed by the

former Minister of Finance and Economic Planning in his presentation of the FY2018/19 Budget to the Parliament. He said that MoFEP has been faced with challenges in budget execution (Hon. Salvatore Garang, 2017/2018 Fiscal Budget Speech, P. 5). Some expenses such as medical costs, foreign travels, daily subsistence allowances, and other unbudgeted items were paid in FY2017/18.

The lack of strong budgetary management is portrayed by the fact that some people are paid several times for the same spending item (e.g Medical expense) without proper checking of the supporting documentation for the payment. This has caused a high level of budget indiscipline, where money across different budget lines is used randomly without adhering to budget execution principles.

2. Objectives and Methodology of the Study

The main objective of this study was to look into the way the Ministry of Finance and Economic Planning manages the budget in regards to effectiveness, efficiency, and compliance with the regulatory framework of financial management in South Sudan. The focus was centered on the Ministry of Finance and Economic Planning of the Republic of South Sudan as an authorized agent to manage the public budget on behalf of the government of South Sudan.

The researcher used a mixture of methodologies which include, desk review, key informant interviews with senior government officials, and structured questionnaires to get primary information from the spending agencies on how the budget is being managed by the Ministry of Finance and Economic Planning on their behalf.

3. Theoretical framework

Many different theories explained the budget and budgeting process, both in the public and private sectors. These theories include the Progressive Theory of Public Expenditure, the Principal-Agent Model and Budget Theory, the Classical Theory of Budgeting (Balanced budget), the Modern Approach (Managed Budget) Accounting Theory, and Economic Theory. However, for this study, we shall only focus on the three theories (Progressive Theory of Expenditure, Principal-Agent Theory) that emphasized much of what this study should major.

3.1.1. The progressive Theory of public expenditure

This theory is also known as A. Walker's progressive theory. The theory believed that the expenditure is based on a cost-effective scenario which is preferable (Olola O. and Aduwo, 2019, p.77). This theory was first coined by A. Walker (1951, cited in Patrick Amaechi et al (2017) p.26) using the utility theory of indifference point. Walker proposes the method of distribution of some financial resources and gave an approach for a positive budget process which leads to desire financial outcomes.

According to Verne Lewis (2014), as cited by Lise Paul A. Lackman (2015, October, 20th) p.5, the first principle of the budget is to allocate the scarce resources among different users and on the priorities of the government, and the basic economic test that should be applied is that the return from every expenditure must be worth of its cost in terms of sacrificed alternatives. Lewis was so mindful of the value of money. This is to say that every South Sudan Pound spent on the public good or provision of other essential services must have its value realized (ibid p.6). For example, if the government approved the construction of the Juba-Yei road which is believed to be costing 500 billion South Sudan Pounds, the value for this money has to be reflected by the road constructed as per the specification of the road and bill of quantity.

He went on to say that the budget analysis, perhaps, should be principally a comparison of the relative advantage of the alternative use of funds. This argument supported the concept of opportunity cost. The value for money should be looked at in terms of efficiency, effectiveness, economical, equitability, and sustainability of the priority that is funded (GFATM, 2014, p.19)

3.1.2. The Principal-Agent model and budget theory

This theory explained the relationship between the two branches of government namely, the Executive and Legislature, between members of the same category are mainly affected by the budget process (John P. Forrester, 2002, p.126). At the heart of public budgeting is the relationship between those who provide agency services and those who allocate resources to service providers. This theory is much based on the information sharing between the principal and the agents. This is to avoid information failure where either of the parties can manipulate information for self-advantage. The communication flow should be appropriate. In this relationship, the principal asks the agent to provide services to the public, and the main focus of all those involved in the contract of service provision is the budget itself (Ibid p.126).

John P. Forrester (2002) p.124, believed that principal-agent relations also are likely to be affected by the hierarchical relationships between budgetary participants and the resulting asymmetry of information that occurs among the participants. Almost all government programs and policies are determined and implemented hierarchically. Agencies report to departments, departments to the chief executive officer (CEO), in case of the government of South Sudan, the department reports to the Undersecretary or the Minister in that matter, and the executive generally to the legislature. Even within a single institute, such as an agency, subordinate positions are designed to be accountable to supervisor positions. In budgetary relationships, agents are most often government spending agencies, since they are responsible for the actual implementation of the policies and plans. Principals, however, tend to vary according to the nature of the government's budget decision-making process. Where the legislature determines the structure of budget authority and the public policy agenda, then the legislature may be defined as the budget principal (John P. Forrester, 2002, p.125). Where the executive exercises more power in determining such issues, then the executive may be defined as the budget principal. In both cases, principals are assumed to set the policies and overall goals, and agents then implement programs intended to address the principal's policies and goals. Under the Public Financial Management and Accountability Act 2011, Art. 26 (1)(2), both the executive and legislature are the principal decision-makers in budgeting and budget management.

3.1.3. The Concept of Budgetary Control System

Budgetary control is the process of finding out what is being done and involves the comparison of the actual expenditures to the planned budget to check whether the specific targets are met in line with the budgeted items (Olola O. and Aduwo, (2019), p. 77). It means that the control of the cost starts with the preparation of the budget by coordinating with all departments and spending agencies to establish the responsibilities and roles of individuals in the implementation of the budget.

Patrick A. Egbunki and Amaka N. Ananumna, (2017, p.25), capitalized on the observation made by Lockyer (1983) about the significance of the budgetary control system. He maintained that budgetary control is a part of the overall system of accountability and responsibility-sharing among the budget holders where revenues are compared with the expenditures and report on the variances and reasons for variations.

They identified some basic stages in the budgetary control system which include the setting of predetermined standards, evaluation of the performance against the acceptable standard, and correcting when necessary to ensure actual expenditures are compared with the planned activities. This in general involves the formulation of the annual budget, overseeing its implementation, and ensuring alignment with public policies (Ibid p.25).

The Organisation for Economic Cooperation and Development (2015, p.6), based on the recommendation of the Council on Budgetary Governance proposed ten principles that should be looked at when managing the budget. The ten principles include:

i. Manage budget with clear, credible, and predictable limits for fiscal policy based on the operating procedures spelled out in the appropriation bill. This implementation is within the framework relating to top-down budgetary supervision, contained by these clear fiscal policy objectives.

ii. Closely align the budget with the medium-term strategic priorities of the government through developing a stronger medium-term dimension in the budgeting process, beyond the traditional annual cycle and organizing and structuring the budget allocations in a way that corresponds readily with national objectives.

iii. Provide for a comprehensive, participative, and realistic discussion on the budgetary management choice.

iv. Design capital budgeting mechanism to meet the national development agenda that needs a cost-effective and coherent manner.

v. Ensure that budget documents and data are open, transparent, and accessible to anyone who needs them.

vi. Actively plan, manage and monitor the implementation of the budget in an orderly manner.

vii. Ensure that performance evaluation and value for money are integral to the budget process.

viii. Present a comprehensive, accurate, and reliable account of the public finances.

ix. Promote the integrity and quality of budgetary forecast, fiscal plans, and budget implementation through rigorous quality assurance including independent audits.

x. Identify, assess and manage prudently long-term sustainability and other fiscal risks.

Therefore, if all the above recommendations on good budgetary management are being adherent, an effective and credible budget would be delivered, OECD (2015), p.3.

3.1.4. Determinants of effective budgetary control mechanism

A budget is a major event in every calendar of the legislature of any country in the world. Muttukrishna (2007 p.8) argued that almost all countries in the world have to get their budget approved by the legislature to become implementable. This means that making the budget approved is determinacy of the effective budget and budgetary control system in place to ensure delivering a creditable budget to the public.

There are two sides to the government budget namely revenue and expenditure of the government both need to be approved by the legislature (Ibid p.8). The sources of revenue for the government are to be specified and approved by the legislature of the country. For example, the South Sudan parliament enacted the taxation Act that specified the sources of the revenue for the government. Whereas the budget appropriations bill specified the expenditure upon which the budget should be utilized. Once the budget passes through the process of approval by

the parliament, accountability and transparency become the key determinants of the effective budget control employed by the Ministry of Finance and Planning.

Accountability and Transparency are the two cornerstones of the budget process, and indeed, the functioning government. The four stages of the budgeting process include the formulation of the budget proposal, legislation, implementation, and auditing (ibid P.8). Transparency could facilitate public scrutiny of the policies, poster sound decision-making, improve efficiency in public spending, and more importantly, minimize rent-seeking

Besides transparency and accountability, the Public Expenditure and Financial Accountability Secretariat of the World Bank identified six indicators for an effective budgetary management framework that measures the performance of the financial system. These include:

- i. The credibility of the budget examines whether the budget is implemented as planned.
- ii. Comprehensiveness and transparency- the budget should be comprehensive in the sense that it has covered all aspects of the government priorities and the information contained in the budget is accessible to anyone who needs them.
- iii. Policy-based budgeting; the budget is prepared with due consideration to the national strategic plans set out in the national policy documents of the country.
- iv. Predictability and control in the budget execution- the budget is implemented in an orderly manner where the expenditure for the next circle is known. The random use of the fund across line items is controlled.
- v. Account, records, and reporting: adequate records and information are provided, maintained, and disseminated to the public, and better decisions through timely reporting of the expenditure.
- vi. External Scrutiny and Audit: arrangement for scrutiny of public finances and follow-up by the executive, World Bank Secretariat (2005, p.2).

4. Budgeting legal framework in South Sudan

The budgeting process of any country is legally backed by its constitution and other financial management laws in that particular country. In the case of South Sudan, the legality of the budgeting process is enshrined in the Transitional Constitution, and Public Financial Management and Accountability Act 2011.

Article 7(1) of the Public Financial Management Act 2011 gives the Ministry of Finance and Economic Planning the responsibility in regards to the general budget proposal, process, execution of macroeconomic policies, revenue collection, and fiscal policy framework (PFMA Act 2011, p.6). The Act also authorized the Ministry of Finance to carry out budget preparation, execution, management, and reporting. Gashaw Tsegaye (2018), p.8, identified other functions such as public procurement management, internal audit, and preparation of government accounts were also added to the roles and responsibilities of the Ministry of Finance and Economic Planning.

Article 16(1) of the Public Financial Management and Accountability Act 2011 clearly stated that the government shall prepare a detailed forecast of the revenue for the forthcoming fiscal years and shall be presented to the Assembly within a consistent three-year macroeconomic framework which forecasts the annual revenues available to the government over the coming three years' period (PFMA Act 2011, p. 11).

Furthermore, Article 87(2) of the Transitional Constitution of the Republic of South Sudan 2011 as amended specified budgeting cycles which start from 1st July to 30th June of the subsequent year with a new fiscal budget set to be presented to the parliament within 45 days

of its preparation. The Revitalised Agreement on the Resolution of the Conflict in the Republic of South Sudan in its article 4.3.1.4 mandates the Ministry of Finance to ensure the national budget and budget at all levels of government addresses national priorities and realities on the ground without negatively affecting the macroeconomic stability (R-ARCSS, 2018, p.48).

4.1. Budget planning and preparation procedures in South Sudan

The Republic of South Sudan as an independent nation prepares its annual budget to facilitate government operations. The Ministry of Finance and Economic Planning, as the authorized agent of the government, prepares the annual budget proposal on behalf of other 63 spending agencies. At the start of each budget cycle, the directorate of budget works in close cooperation with the Macroeconomic Planning Department to produce the first estimates of the resource envelope for the following fiscal year.

The budgeting preparation process starts with the president of the country outlining the government priorities of the year. Then the Council of the Ministers approved the indicative budget framework and preliminary national budget plans, based on estimated revenues and sustainable spending levels (*FY2013/2014 approved budget, p. 8*). It means that within the second quarter of the fiscal year, the directorate proposes draft spending ceilings for all spending agencies to the Council of Ministers. These are designed according to the president's spending priorities and resources available, using previous ceilings as a baseline. As laid out in the Public Financial Management Act, fiscal sustainability in the medium term is crucial to the formulation of the national budget, and spending ceilings reflect this.

However, during the second and third quarters, spending agencies formulate their budgets using spending ceilings and budgeting guidelines prepared by the Budget Directorate and submit them to the Directorate for review. And finally, in the third quarter of the fiscal year, the Budget Directorate appraises budget submissions and negotiates with spending agencies. In response, spending agencies submit final budgets during the fourth quarter of the fiscal year. These are then compiled in a budget book and submitted to the National Legislature for approval.

In Ethiopia for example, there is an independent budget allocation unit known as the Bureau of Financial and Economic Development that is responsible for resource allocation among the spending unit, both regional and Federal governments. According to Geletaw Demera (2017), p.23, the planning process of budget preparation is a responsibility of both regional and Federal governments under the guidance of the Ministry of Finance and Economic Development. He explained that the budgeting process starts with the estimation of the available resource envelope (Ibid p.23). Unlike South Sudan where the process begins with President outlining priorities that are to be funded.

4.2. Structure of South Sudan Budget

The South Sudan government budget structure has three major components that make up the cost of the fiscal budget. The first of the three components is the Salaries, usually known as chapter one of the budget. This part comprises the government staff salaries, job description allowances, pension contribution of the employer and gratuities, conditional transfer of the salaries to the states as well as overtime allowance. The second component is operation cost, also called chapter two according to South Sudan budget terminologies. This contains all operations for the day-to-day running of the government offices, contractual employment, payment for the vendors that provided goods and services, workshop/training, travel expenses, fuel for vehicles and generators, maintenance, and conditional transfers to states for operation.

The last part of the budget structure is Capital, refer to as chapter three. This chapter is made up of the capital expenditures such as furniture and equipment, purchasing of motor vehicles, construction and civil work, provision of transportation equipment, and renovation of fixed assets such as buildings (Ocan Livingstone (2018), p.149).

4.2.1. Challenges of Budgetary Management in South Sudan.

The budget management process in South Sudan is characterized by low budget credibility and transparency. The surveys conducted by the Ministry of Finance and Economic Planning with Support from UNICEF and the Horn Economic and Social Institute in 2018 concluded that there are many challenges regarding the delivery of a credible budget for effective service delivery. The issues identified include;

4.2.1.1. Lack of timely and adequate budgetary information sharing

The lack of reliable spending data across all levels of government makes a significant assessment of budget credibility and implementation of budgetary control mechanisms more complicated. The government of South Sudan never had a comprehensive sequential auditing exercise in most of the spending agencies to determine the credibility of budget management.

4.2.1.2. Uncontrolled spending behaviors in most agencies

It was found that uncontrolled expenditure severely undermined effective budget implementation and service delivery. The study concluded that unplanned medical and foreign travels, tax exemptions, and payroll issues affect budget execution. This is manifested by noncompliance to formal budget implementation principles of spending according to the line items.

For example, the Ministry of Defense and other security institutions were found to have been overspending their budgets in most of the fiscal years, but no action was taken against them (Gashaw Tsegaye (2018), pp. 29-30).

4.2.1.3. Limited credibility, comprehensiveness, and transparency in the budget management

The assessment of the public financial management conducted by the Horn Economic and Social Institution in 2018 found that there are limitations in credibility, comprehensiveness, and transparency in the management of the budget. There is no credibility in the sense that when spending agency requests against their budget from the Ministry of Finance, they only get a salary transfer with some operation cost leaving capital expenditure unfunded citing a lack of cash in the government accounts.

In regards to transparency, the whole monthly budget goes to a few influential spending agencies such as security sector institutions. Furthermore, the limited comprehensiveness of the budget is portrayed by the indiscipline budget spending that does not follow the spending agency's plans (Gashaw Tsegaye (2018), pp. 29-30).

Flavio A. (2020, p.1) explained that budget implementation is normally taking place outside the integrated financial management information system (IFMIS) which supports adherence by all government spending agencies. Hence, most of the transaction records are manually prepared. These limitations also show that the institutions lack capacity in budget preparation and implementation as well as lack credibility, accountability, and transparency.

4.2.1.4. Failure of the parliament to exercise its oversight role on the planning and implementation of the budget.

The Transitional Constitution of the Republic of South Sudan grants the parliament powers to approve and supervise the management of public resources through an effective budgetary monitoring system. Article 55 (1) of the Public Financial Management and

Accountability Act 2011 stated that the Assembly shall examine the reports prepared by the Auditor-General as a result of his or her examinations, inquiries, and investigations of public finances. The assembly has never summoned either the Auditor-General or the Minister for Finance to answer some of the queries in the financial report. Article 57 (a)(b) & (c) give the national legislative assembly power to oversee the performance of the government, approve plans, and policies of the government and approve the budget.

However, the study carried out by Flavio A. (2020, p.5) highlighted some of the areas where the parliament has failed to exercise its constitutional roles and responsibilities as stipulated in the Transitional Constitution of South Sudan and Public Financial Management and Accountability Act 2011. He argues that during the fiscal year 2019/2020, the parliament failed to meet the deadline for the approval of the fiscal year budget which should legally be either before or by 30th June (Ibid p.5).

4.2.1.5. Weak internal and external audit system.

Every spending agency, as per article (11) (1) of the Public Financial Management and Accountability Act 2011, should have an internal auditor whose roles and responsibility are to look into all financial transactions including screening the vouchers and providing quality assurance on the supporting documentation for all claims against the government. In the same document, article 11 (4) gives the internal auditor powers to have unrestricted access to offices, persons, documents, and records of their Spending Agency necessary for the conduct of internal audits.

However, this seems to be only written on paper without being implemented. As noted by Flavio A. (2020), p.5, the internal and external control surveillance systems are weak with internal and external oversight institutions including the Audit Chamber, assigned to undertake regular audits, is lacking autonomy to efficiently perform its roles. For instance, no comprehensive audit of Government expenditure has been done since independence, and Government line ministries and agencies fail to provide annual financial statements (Ibid p. 5).

4.2.1.6. Lack of inclusive budget planning process.

Participation in budget planning is one of the important factors in the delivery credible and transparent budget as all stakeholders will feel ownership of the budget and implement it according to the planned items. However, the budget planning consultative process has never been inclusive as many stakeholders are left out of the process due to insecurity outside Juba which made it difficult to reach some of the stakeholders outside Juba.

5. Conclusion

In conclusion, the objectives of carrying out this study were adequately covered, although there were some challenges encountered during the data collection stage. The general problems facing the Ministry of Finance and Economic Planning in regards to managing the country's budget include lack of transparency, credibility, and comprehensiveness of the budget, lack of or weak internal control mechanism, no inclusive participation in the budget planning process, delay in the approval of the budget by the Legislatures, among others. The Ministry of Finance tries its best to send out the budget circular call to all spending agencies to prepare and submit their priorities for compilation and subsequent submission to the Council of Ministers for endorsement.

However, due to the lack of capacity of the staff in the budget planning team, the submission keeps delayed. And as a result, the Ministry of Finance failed to meet the deadline for the budget approval. Problems such as lack of proper monitoring mechanism of the budget,

and lack of Integrated Financial Management Information System, among others were found common with spending agencies.

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