CHAPTER ONE

INTRODUCTION AND GENERAL ORIENTATION

1.1 Introduction
This research study focused on public financial accountability (PFA) of public money by the Ministry of Finance and Economic Planning (MOFEP). This research study explored the PFA of public finance Management. It was intended to find out PFA challenges and constraints encountered by the MOFEP and to provide solutions. In addition help to educate relevant Public Finance Officials Management (PFOM) or civil servants and Political Role players in the effective and efficient administration of resources to improve the delivery of services not only in the MOFEP but also in other respective ministries across the Government of South Sudan (GOSS) institutions. The theoretical implications helped in the main findings in a broader theoretical framework which in turn helped the study position in the Public Administration as a discipline. It explored PFA during the six years of the interim period of the Comprehensive Peace Agreement (CPA) and after independence, in 2011, which seriously influenced socio-economic concern. It was relevant to consider it in the development of knowledge in Public Administration in its broader perspective. This chapter therefore includes introduction; background of the study; statement of the problem; research questions of the study; objectives of the study; significance of the study; delimitations and limitations of the study; the purpose of the study; and definition of key terms and clarification of concepts encountered in the study.

1.1 Background of the Study
After the Sudan attained its independence in 1956, the Southern Sudan as part of Sudan had been at war with the Northern Part of Sudan for many decades of years which resulted to backwardness in development in the Southern Sudan. After the singing of the CPA in the year 2005, and with the establishment of the GOSS in the same year of 2005, the people of Southern Sudan or its communities had beliefs that the government resources, particularly public revenue income would
be utilized efficiently, economically and effectively by the political role-players and public officials for service delivery to communities, improve their general welfare, so that their life would change for the better, especially for essential basic services like food security, health services, safe water and sanitation, education, physical security and physical infrastructure, etc. Also after independence of South Sudan from the old Sudan country in 2011, which brought the total sovereignty to the people of South Sudan, and when the present government assumed power in the same year, 2011, they further believed that the life would change for the better than during the period of CPA. Presently, there are still communities across the ten states of the GOSS which have not benefited from the most basic of service delivery such as food security, health care centers, safe water, basic education, physical security, and road transport, etc, as a result of weak system of public financial accountability which entails improper economy, efficient and effective use of public revenue. As such the situation and lives and conditions of the communities are still very poor and difficult to move on with their lives. This situation mentioned above has instigated blame to the government by the communities, and most communities have become extremely vulnerable, which has resulted to lose of many people lives. In addition, they also feel untaken care of by the government and its representative’s bodies, and this has created communities losing faith in the government system or in governance. The South Sudan Anti Corruption Commission (SSACC) and National Audit Chamber Commission (NACC), these independent bodies have the records of public finance administrative malpractices in the MOFEP at the stages of revenue collection, keeping/saving, treasury regulations, money transfer and budget expenditure, etc.

This issue of records of maladministration practices of public money remains a serious issue of concern for the MOFEP at National level; in terms of public financial accountability for public money. These circumstances which prevailed across the country, led to the researcher realizing in gaps which are in agreement with this study discipline and the topic “The public financial accountability”. This was also enhanced by the researcher having witnessed some top public financial officials managers summoned by the Anti Corruption Commission (ACC) and the Auditor-General (AG) to appear before them in their premises and again in the National Parliament in order to give hearing with regard of being alleged of mal administration of public money in the MOFEP of the GOSS. The researcher established that the topic is researchable.
The challenges faced by the referred Ministry and their causes were identified and ways to improve them were stated and presented. The findings and recommendations can be beneficial to other ministries of the whole country. Effective and efficient PFA in the MOFEP would help to alleviate poverty and instill lost hope and confidence in communities of South Sudan, that the government is serving them.

1.2 Statement of the Problem of the Study
It was apparent that, many communities in South Sudan after the signing of the CPA in 2005, and after its independence in 2011, have insufficient access to basic service delivery, even though a large amount of public money (income revenue) has been mobilized by the government, through many sources of income revenues in order to provide basic services delivery to the communities, but little money from this large amount of money mobilized expended for basic services delivery instead. As a result of this prevailing situation, the lively conditions of the communities have become very poor and extremely vulnerable as they find it very hard to move on with their lives, which have resulted into lose of many lives.

Thus, there have been mixed opinions about the PFA in the MOFEP as the Ministry that responsible for public financial management of public money for GOSS that was uneconomical, inefficient and ineffective due to weak system capacity of PFA, as government policies and structures pertaining to management of public money in the MOFEP were not properly implemented by the public financial role-players and public financial management officials. In other words, the efficient, economy and effective and standards PFA was very poor. Therefore, the research problem for this study was the Public Financial Accountability in the MOFEP. The purpose of this study was to explore the PFA in the MOFEP in order that shortcomings are identified and recommendations made to improve the situation as it was.

1.3 Research Questions of the Study
The research questions of the study are:
1. What role does the MOFEP play to improve public financial accountability?
2. What are the problems/challenges and constraints facing the MOFEP on public financial accountability?
3. How can public financial accountability be improved in the MOFEP?
1.4 **Objectives of the Study**
The objectives of the study are:

1.1.1. Primary Objective
The primary objective is to explore the public financial accountability in the Ministry of Finance and Economic Planning.

1.1.2. Secondary Objectives
The secondary objectives are:

   i. To explore the role of the MOFEP to improve public financial accountability
   ii. To establish the problems and constraints facing the MOFEP on financial accountability
   iii. To make recommendations on how public financial accountability can be improved in the MOFEP

1.5 **Significance of the Study**
1. The significance of the study was to explore or diagnose the problem of public financial accountability in the MOFEP. Being a new line of inquiry, it would make an original and creative contribution to knowledge as it examines an issue that has influenced socio-economic concern that is public financial accountability.

2. Educate civil servants as well as political role-players in utilization of public money in the economy, efficient and effective administration of resources (money) to improve service delivery in the all government institutions to better the citizens in the country. In other words, I aspect the findings of this research to help the policy makers to reformulate the policy; implementers or administrators, the planners or the managers of the programme to modify or adjust the programme; service consumers- as stakeholders including donors. The findings will help professional or academician including those who were trying to research in the same area or field; it would help in filling gap in that particular academic dimension or field.

3. This research seeks to find solutions to the problem related to PFA in both public sector and private sector.

1.6 **Delimitation and Limitations of the Study**
1.7.1. Delimitation
Leedy (2005:284) proposes that in a research study work, all delimitations should be set forth. This is to enable the researcher to know how far the research effort
was done. The researcher believed that misappropriation of public money due to inefficient and ineffective on financial accountability in the several of government departments and particularly the MOFEP-Government of South Sudan. However, because of the topic/area of the problem under investigation, time and financial constraints, the study was limited to:
PFA as the basis of service delivery in the MOFEP; management staff employees of the MOFEP; Accounting Officer, other Units financial Officers, Directors General of various sections and financial administrative staffs in the MOFEP; National Audit Chamber chair headed by Auditor-General; and Chair person of Anti-Corruption Commission.

1.7.2. Limitations
Given that the participants of the study will be chosen from representative sample of management staffs from the MOFEP. However, there is some degree of probability that the responses of the respondents in certain areas may be biased to certain extent, and therefore not objective.
Also there are certain limitations related to this research. It may be:
   i. seen as having the objective to discredit the MOFEP,
   ii. incorrectly regarded as an opposition political party study,
   iii. misinterpreted as having an intention of accusing them,
   iv. incorrectly regarded as misdeed behavior.
The study will clarify these misconceptions and put things into perspective

1.8. The Purpose of the Study
The purpose of the study was to explore/or determine PFA for the MOFEP whether in accordance with public financial management conventional standards, or compliance with financial laws, policies, rules and regulations, etc, of basic accounting records (exchequer issues, payments systems, etc),control accounts, availability of PFA information, performance management and performance measures, and indicators which entails the use of anticipated budget. It also includes tracking of money from the MOFEP of government of South Sudan to the various ministries, states level for the GOSS. It entails capital (money) transfer, salaries payment operations and capital costs i.e. items purchased were they equivalent to what have been purchased (procured).
1.9 Definitions of Key Terms and Concepts Encountered in the Study
The theoretical foundation which grounds the topic of this study is the researcher’s discipline of Public Administration would be established by clarification of concepts and terms which would be used during the thesis writing relating exploring the PFA in the MOFEP-Government of South Sudan.

1.9.1 Public Financial Management:
Public financial management (PFM) in general incorporate the management of government revenue, budget, expenditure, deposit, debt, reimbursement, procurement and other important aspects of financial management such as accounting, recording and reporting. It also includes internal control, final auditing and external scrutiny of the financial transactions. Hence, strengthening treasury system, financial monitoring and capacity building for PFM are most critical elements of a sound PFM practices. The overarching goal of a PFM system is to promote efficiency of fiscal operations and enhance government accountability and transparency as well as to improve expenditure control and monitoring. The PFM system contributes to reduce fiduciary risk of the government expenditure. A sound and predictable PFM system not only attracts foreign resources from development partners but also ensures effective utilization of such resources and establishes transparency and accountability of public funds. Similarly, an effective PFM system also contributes to channelize all resources and funds through the national system (Anamnagar and Kathmandu, 2008:1).

1.9.2 Accountability
In a democracy, the people elect their representatives to form a government consisting of a legislative entity (parliament) and an executive entity (cabinet). The government requires money to govern and to obtain money, taxes are levied. Such taxes are, in reality, the property of the people. They therefore have the right to call their representatives to account for the manner in which such money is spent and the purposes for which it is utilized.

In order to govern, the executive entity creates a number of departments to provide the different services of government. It is the divisions of the functions of government serves a principle of accountability, namely that the sphere of accountability should be clearly demarcated, because a department has a quantified budget and defined sphere of responsibility.
Accountability can be defined as giving account of and being answerable for one’s decisions and actions. The lack of accountability has been ascribed as central to most governance failures. Accountability is important in that it tends to make people want to stick to their defined roles and responsibilities, if they know that they have to later account for their actions. This is one effective way of dealing with corruption. There should be mechanism (e.g., adhering to the statutory and regulatory requirements) in place to ensure that local councils and the individuals who sat on them are accountable for the decisions and actions that they take (July-December, 1999).

1.9.3 Public Financial Accountability:
PFA aimed at appropriate use/or management of public money (revenue) by the financial role-players and public officials in the government. It covers on accounting for project expenditures, performance, financial statements, and financial management, and overall organization control, among others, on high-risk areas such as procurement, performance reporting, budgeting and ethics.

PFA is an approach to control, that stresses ethics and the practice of sound public accountability as critical aspects of organizational behavior across the entire government enterprise. PFA prevents practices of maladministration of finance such as corruption, waste, abuse and fraud, etc. (Sahgal & Chakrapani, 2000:2).

1.9.4 Public Administration (discipline):
It involves the study of the activity of public administration in government institutions. It is the academic discipline, the science and is essentially the study of various processes and specific functional activities by the institutions that must function within a particular environment to improve the welfare of society by providing products and services to it (Du Toit and Vander Waldt, 1997:47). Public Administration (PA) is a term used to mean the study of selective practice of tasks associated with the behavior, conduct and protocol of the affairs of the administrative state (Jo Kuye, 2002:5). ‘PA’ also could be classified as the art and science of the management of the affairs of government as applied within the confines of the bureaucracy (Jo Kuye, 2002:5).
In other senses, PA could mean the organization and management of individuals and other stakeholders to achieve the overall agenda of government (Mosher x).

1.9.5 Public Administration (function):
It refers to the management of public institutions/affairs geared towards the needs of the citizens of a country (Bayat and Mayer, 1994:16).

Public administration is the management and implementation of the whole set of government activities dealing with the implementation of laws, regulations and decisions of the government and the management related to the provision of public services, through an efficient, responsive, transparent and accountable public administration. It is also the basic means through which government strategies try to achieve its intended goals. Public administration is also one of the main vehicles through which the relationship between the state and civil society and the private sector is realized. Public administration of modern states across the world face problems of adhering to the public’s needs, because of limited resources, personnel poor ethical values, etc. Moreover, fundamental changes are taking place in people’s lifestyle, as in their beliefs and ideologies. They are multiplied through high technology, communication systems, new distribution of capital, and the rise of new civic values that never existed before. All these lead citizens to perceive government and public administration systems differently (Verma.A.L, 2006:1).

1.9.6 Good Governance:
Good governance requires at minimum four elements: effective PFA relationships between a country’s governing bodies and its executive management, transparent decision-making, stakeholder’s participation, and ethical practices. These elements are mutually reinforcing. For example, where there are effective relationships of financial accountability, performance is likely to be managed fairly and honestly. This in turn minimizes systematic corruption; mitigates fraud, waste, and abuse in the use of public funds, and highlights breakdowns in the rule of law so that they can be dealt with appropriately and in a timely way. Thus, the components of good governance are as accountable public institutions that give priority to productive social policies and programs that support sound fiscal choices for them; transparent policy making and implementation; clarity, stability, and fairness in the rule of law; and openness to the participation of citizens in the design and implementation of policies and programs that affect them (Vinod Sahgal Deepa Chakrapani, 2000:4).
Good governance promotes a seamless, open, ethical, professional and accountable system of governance by, continuously engaging the broader community in the decision-making process through appropriate public, private and
development sector partnership; ensuring social, ethical and political accountability; developing appropriate monitoring, evaluation and reporting systems and processes; and building the capacity and capability of all relevant governance bodies within various cities (Eric Nealer, 2007:153).

1.9.7 Transparency:
Transparency means openness, which means that the activities of public institutions, should not take place under a veil of secrecy as this may lead to perceptions or suspicions that something unpleasant is hidden. The activities of public institutions must be subjected to public to scrutiny and this will be possible if there is openness where the citizens are provided with information. Transparency enhances understanding of the performances of government by citizens and this enables citizens to make use of the facilities provided (Gildenhuys, J.S.H. 1997).

1.9.8 Auditing
The scope of audit is to evaluate the implementation of government policy and decision making. Auditing (control) is the final link in the continuous and repeated chain of public budgeting in the budgetary era. Auditing is done to ensure that funds were spent as appropriately, both in terms of the approved amount and for the good or service specified. Auditing mitigates corruption (Khalo, T, 2007:86).

1.9.9 Internal and External Auditing
Internal and external auditing is done to enhance financial control. Internal audits/control may be provided by public managers, and external audits/control is normally accomplished through legislative institutions such as the Standing Committee on Public Accounts (SCOPA) and the Auditor-General (AG), among others. These external control institutions exist to further enhance financial accountability (Nsingo, S, 2007:40-41). The researcher has observed that internal and external auditing is very important in the fact that it enhances financial control and further enhances financial accountability.

1.10 Outline of the Research Study
The study comprises five chapters. The intended format had anticipated approximate time frame of six months as follows:
Chapter one- Introduction and General Orientation of the Study (one month)
This chapter set the nature of the research problem and explained in detail the background of the study. It also detailed the research objectives, research questions and it provided for the motivation, significance of the study, scope of the study, definitions and clarification of the key terms and outlined the research study.

Chapter two- Review of Related Literature (one month and half)
This chapter reviewed relevant literature with regards to PFA in the MOFEP to service delivery, guided by research questions and objectives.

Chapter three- Research Methodology (one month)
In this chapter, the approach of this study was described. The reason of choosing the approach adopted was also justified. In addition, this chapter discussed the instruments/methods used to collect data, validity and reliability of data, limitations of the study, the target population, sampling method and ethical considerations among others.

Chapter four- Data Presentation, Analysis And Interpretation (one month and half)
This chapter described the findings of the collected data. It also discussed, analyzed and interpreted the main findings of the study and connected or related them to the aim of the study and the literature reviewed.

Chapter five- Conclusions and Recommendations (one month)
In this chapter, the presentation of the conclusion and recommendations were made from the findings of the study.

1.11 Concluding Remarks
This chapter stated the introduction, the background of the study, the problem statement, the research questions, the research objectives, the significance of the study, and the purpose of the study, the delimitations and limitation, and the definitions and the clarification of the key terms of the study, and outlined the research study. The next chapter provides for a discussion of review of related literature that provided the conceptual and theoretical framework for public financial accountability in the public sector, as well as legal framework for public financial management and accountability in the MOFEP, South Sudan.
CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Introduction
This dissertation focused on the Public Financial Accountability in the Ministry of Finance and Economic Planning, South Sudan and hence explored at the relevant related literatures on the topic such as books, journals, reports, legal framework for the government of South Sudan, internet, and other documents. Under this introduction the following subtopics were described in details, such as conceptual framework, public financial accountability, accountability, structural and process imperatives of accountability public accountability, public financial management and accountability framework and its components, performance, performance management, performance measurement, performance budgeting, performance audits, theoretical framework for public financial accountability in Public Administration, public financial accountability, conventional and enhanced financial accountability, citizens and financial accountability, legal framework for public financial accountability in the Ministry of Finance and Economic Planning, South Sudan; legal framework, the Transitional Constitutional of the Republic of South Sudan (2011), Public Financial Management and Accountability Act, 2011, Public Financial Management and Accountability Regulations Act, 2009, National Audit Chamber, Policy framework for South Sudan national revenue authority, August, 2012, Taxation Act, 2009, and concluding remarks.

2.2 The Conceptual Framework
In this section, the researcher is going to reflect the Public Financial Accountability in its aspects/or instruments that forms the integral parts of Public Financial Accountability.

2.2.1 Public Financial Accountability.

Public Finance Accountability as an integral part of Public Financial Management (PFM), it refers on accounting for project expenditures, overall organizational control, among others, and focused on high-risk areas such as procurement, performance reporting, budgeting and ethics, etc (Vinod. S. & Chakrapani.D, 2000:2).

(Vinod.S & Chakrapani.D, 200:5), argues that, at the broad country level, the presence of sound Public Financial Accountability has several indicators. They are listed below:

1. A country is likely to manifest PFA if its legislative committees and audit committees provide for its citizens crucial oversight of the country’s public finances.

2. Another indicator is the existence of budgeting and accounting systems that promote performance and that capture public organization’s transactions and their actual and contingent assets and liabilities accurately and in a timely way.

3. A country can have sound Public Financial Accountability if it maintains internal control and performance reporting systems that check bad recording keeping, noncompliance with rules and regulations, lack of due regard for economy and efficiency, weak evaluation and internal audit capacity, breaches in codes of ethics, and misrepresentations of performance information.

4. A country’s reporting of external audits and reviews to the legislature and the stakeholders on how government manages risk. The clear delineation of stakeholder’s responsibilities and partner’s mutual accountability signals PFA, as does balance between governing bodies and their executive’s expectations and their capacity to meet them. With these go transparency in decision making.

5. Finally, if a country is publicly financially accountable, it has the capacity for evaluation that ensures that it can capture its lessons from experience and act on them in a timely way. (Vinod. S. & D. Chakrapani, 2000:5).

To manifest public financial accountability, legislative committees and audit committees must oversight country’s public finances; existence of budgeting, and accounting systems; it maintains internal control and performance reporting
systems that check financial activities in the government institutions; a country’s reporting of external audits and reviews to the legislature and the stakeholders on management risks for transparency in decision making; and capacity for evaluation. The researcher has learned that these sound public financial accountability indicators listed above can provide sound public financial accountability if are implemented properly. But in our situation in South Sudan, this cannot be applicable at this time until the situation changes because the financial role players are not willing to implement them appropriately. The researcher will use these sound public financial accountability indicators in the development of research data collection instruments, including questionnaires and interview guides.

Public Financial Accountability is focuses on wise management of public money by the institutions through the recording of financial transactions which are systematically used to produce the required financial statements (fiscal statements), to ensure adherence to statutory and other reporting requirements (Mckinney, 1995: 23).

Public Financial Accountability of a department is borne by the accounting officer, who usually is the head of the department. The political head must also give account to the legislature on the way the vote of the department was used in the interest of the people. Accounting of the use of a resource should be given in ways appropriate to its nature. Giving account of the use of public money, for example, is woven into the political process, where as giving account of the use of private money focuses on the returns on investments in monetary terms. Account of the use of a resource should further be given in ways appropriate to its source (J C Pauw,et al, 2002:31).

Financial accountability (FA) is crucial in the fact that, financial resources of a country are needed to be managed effectively and efficiently. Those public institutions and persons responsible for the management and administration of public funds are accountable to the taxpayers for the effective and efficient execution of their tasks and this include both the collecting and spending of public money. The accounting officer is responsible for the effective and efficient financial management of the government department or institution and is accountable to the executive authority, which in turn is responsible to the legislature. The legislature, consisting of elected representatives from the community, is directly responsible to the taxpayers and must give public account
for all the financial activities including those instances of financial mismanagement and corruption (Republic of South Africa, 2000a:2).

The researcher emphasizes that, public financial accountability can be realized by reflecting it on the prudence of the instruments/or aspects that form integral parts of financial accountability in the public sector. These instruments/or aspects include the followings:

2.2.2 Accountability
Healey (1995:4-5) states that accountability in PFM at its most basic means holding individuals and institutions responsible for their actions and performance. In the governance realm, it applies to any holder of public office entrusted with the responsibility for the management of political affairs and public resources including politicians, ministers, public servants, parastatal managers and public service providers. Accountability is thus the measure of responsibility and is a fundamental aspect of good governance.

All political role players and government officials are subject to accountability. This means that they should all give account in public of their activities. It is generally accepted that they should display a sense of reasonability when carrying out their official duties. In other words, their conduct should be above reproach so that they will be able to account for their acts in public. This obligation to act responsibly and without ulterior motives means that they should earn the reputation of being moral elite. According to Fox & Meyer (1996:1-2) accountability can be viewed from different points of view:

a) The responsibility of a government and its agents towards the public to realize previously set objectives and to account for them in public.

b) Commitment required from a public officials to accept public responsibility for this actions or inaction.

c) The obligation that a subordinate has to keep his/her superior informed of the execution of responsibility. In other words, accountability relates to obligations to account for responsibilities conferred to an individual. It covers the full range of resources under the control of institutions and includes performance accountability.

Accountability provides a financially based explanation:
This refers to financial reporting to all stakeholders by preparing financial statements which are audited by the Auditor-General. Thus, accountability or financial reporting means that if the money runs out before the end of the month
or we have spent more than our share, we will struggle to pay our accounts. This means we have to handle our available money responsibly, and must explain to our partners what we did with it (1997:2).

It is important that public managers are aware of their many financial management responsibilities. The treasurer is mainly responsible for preparing accounting records and presenting financial information for decision-makers to consider. All decision-makers such as (Councilors, the Chief Executive Officer, and Heads of Departments, are responsible for financial management and have to be accountable as nearly all decisions they make will have financial implications. Public officials are responsible for preparing the budget where as councilors are responsible for approving that budget (Van der Waldt, 2002:265).

It is argued that accountability consists mainly in a statutory obligation to provide parliament with any available information to enable it to determine how executive actions have progressed (Thornhill & Hanekom, 1983:185). Schwella (1999:59) state that bureaucrats may function in a situation of effective accountability even under governments that are neither constitutional nor democratic. What is needed is the building of a broader community perception of accountability that includes aspects such as, organizational and professional behavior; processes of implementation; political elements; and morality of administrative actions.

Latib (1995:8) implies that accountability should be based on an overall concept of governance. This approach emphasizes both political representation and the supremacy of political structures in the accountability processes, and the interactive processes within civil society. Within this broader holistic conceptualization of public and democratic accountability, the strategies for ensuring accountability should include at least the following:

**Structural and process imperatives of accountability**

Structures which maximize citizen participation in the use and allocation of resources; organizational structures and public service work processes that will ensure transparency and which are conducive to democratic and accountable governance; a public service ethos which complements democratic and accountability policy and upholds all implementation processes; and structures and mechanisms which protects citizens against government excesses.
Within this context, public accountability involves the modalities and processes by which the public service fulfils its duties and obligations, and the processes through which the agency or officials are required to account for their actions and omissions (Van der Waldt, 2002:267). Public accountability also is the obligation resting on each public functionary to act in the public interest and in accordance with his conscience, with solutions for every matter based on professionalism and participation, and divulgement as a safety measure. Fayol held that it was a natural consequence and an essential safeguard against power; the delegation of authority also implies the delegation of accountability (Fox & Meyer, 1996:105).

Accounting as one of the element of financial accountability, is the process of identifying, measuring and recording financial transactions and events regarding an entity, and communicating the economic information obtained in this way in order to make informed judgments by users of the information (Pauw, et al, 2002:170).

Accounting in government is the art of explaining what happened to the money that was entrusted to us. Performing the management function properly requires good accounting. A relationship of trust has accounting as one of its cornerstones. Without information, there can be no evaluation. Without evaluation, there can be no accountability.

Accounting constitutes simply this:

- Obtaining financial data
- Recording financial data
- Processing the data, using accounting conventions
- Reporting the results of the financial transactions-financial information (Pauw, et al, 2002).

Kernagham and Langford (1990:160), define accountability as the obligation to answer for the fulfillment of assigned and accepted duties within the framework of the authority and resources provided.

The accounting officer is obliged to account for the effective and efficient management of his/her department and thus cannot avoid responsibility to someone else. Accounting officer is also ultimately responsible for all financial activities and must ensure that all financial practices that occur in their department are above reproach and open to public scrutiny. Furthermore, Public Financial
Management and Accountability emphasis on the responsibility of the AO to ensure that state monies are utilized in an effective, efficient, economic and transparent manner. It further places responsibility on him/her in a manner of sections to take steps to prevent unauthorized, irregular and fruitless and wasteful expenditure and to report such expenditure if it occurs. The AO will be forced to document and evaluate all financial and risk management systems and procedures. He/ or she will and have to ensure that all personnel are made aware of them and are given the necessary training. Effective implementation of the requirements of the PFMA will require a special effort from accounting officers and their Departments (Pauw, et al, 2002:30).

The following general standards must be adhered to in public financial management:
Financial management must be performed by or under the supervision of personnel who have the necessary technical training or competency; the financial impact of decisions affecting departmental outputs must be considered objectively with the aim of providing the public with economical, efficient, effective and appropriate services or products; due professional care must be exercised during all financial decisions affecting the outputs of public institutions (Department of State Expenditure, 1995:6).

2.2.3 Public accountability
Public accountability (PA) has been a central issue in the theory and practice of government financial management. Therefore political role players and officials are held responsible for the funds placed under their control. In democratic system of government and administration responsibility means that political and officials must be accountable to the taxpayers for the way in which taxes and other revenue have been collected, kept safe and spent (Gildenhuys, 1997:20).

PA in a democratic state highlights the inherent rights taxpayers have to demand from their elected representatives where and how their money is being spent. Secrecy on public financial management can lead to the concealment of financial maladministration and corruption. The aim of public accountability is to ensure a system of openness and transparency and to create a harmonious situation between a government and its taxpayers. An example is the public hearings on the Arms Deal where government had to account for the decision to purchase weapons as part of trade deal. This highlights the principle of accountability and the right of
the taxpayers to demand explanations for government financial decisions. For example, in South Africa, the PFMA introduced a more positive approach to evaluate the results of the activities of public institutions in term of its effectiveness and efficiency.

Public accountability for public financial management cannot only be aimed at the internally audit correctness of public records. However, there still needs to be in place a system of strict financial control to ensure that public money is not wasted and that political representatives and public officials are kept on their toes (behave correctly) with regard to public financial management (Van der Waldt, 2002:14).

Finally the democratic principle should guide the actions of political representatives and public officials with regard to PFM. The public in general, also have a responsibility to ensure that their elected representatives keep them informed of financial decisions and, as required by the constitution, communities need to play a more active role in the financial decisions and affairs of their government.

Thus, for the purposes of this research accountability is an obligation endowing government with specific responsibility towards its constituency, and requiring justification of decisions to the electorate. Accountability also implies to the fiscal decisions of government, as those in authority are required to justify their expenditures and explain revenue rose in financing expenditure. The advantage of systems ensuring government accountability is that decisions are subject to public scrutiny and those in powers are more likely to consider the consequences, act with restraint, and use resources effectively. The fiscal system should, therefore, be designed to encourage this. The system should actively encourage public participation, and a way of achieving this is to link expenditure and revenue by raising the required revenue directly from the beneficiaries of services, subject to equity consideration, yet auditing (Visser and Erasmus, 2002:261-262).

Public accountability has been an often used term in the practice of public management. Traditionally the term has meant being answerable for one’s behavior or actions. In public service, requires only that rules, regulations, orders and instructions be adhered to. Public officials and managers have been considered accountable only to the extent to which they are legally required to answer for their actions (Van der Waldt, 2002:264-265).
The researcher has learned that in relation to this topic of accountability and public financial accountability concepts and principles narrated above can be applicable in our situation in South Sudan, therefore will make significance in puts for achieving the objectives of the study as well as in answering the study research questions.

2.2.4. Public Financial Management and Accountability Framework and its Components

Effective institutions and systems of public financial management and accountability (PFMA) have a critical role to play in supporting implementation of policies for national development and poverty reduction. Essentially, a strong PFMA system is the key in ensuring achievements of development objectives, supporting aggregate fiscal discipline, strategic allocation of resources and efficient service delivery. Based on understanding of the field of this study, critical dimensions of performance for an efficient PFMA system are identified and discussed below as components of PFMA which consists of legislative framework; planning and budgeting; implementation; reporting; external audit and oversight (October, 2006:8).

1) Legislative framework:
A sound legislative framework is the facilitative aspect of most PFMA initiatives. The study reviewed the current status of legislation and how they have reflected the various aspects of functional devolution, decentralization and greater accountability in government institutions. Legislative framework strategic area and outcome enables legislative framework. Where a strong and comprehensive legislative framework exists encourages sound PFMA practices.

2) Planning and budgeting process:
It looked at current planning practices and reviews the various aspects of better planning, budgeting and reporting for participatory, inclusive and transparent planning government institutions. Planning and budgeting strategic areas and outcome are:

- Budgeting planning: it provides policy direction, budget planning and preparation is realistic, comprehensive, orderly and participatory within overall government policy.
- Budget execution: the budget is used as a tool for planning, procurement and control, ensuring transparency.
- Accounting and management information system (MIS): accounting system and MIS are complete, accurate, timely and meaningful.
- Cash and fund flow management: cash receipts, payments and fund flows are managed efficiently.

3) Implementation:
It looked at the areas of budget execution, cash and fund flow management, procurement, accounting and MIS, internal control and audit, and assets management. The emphasis is on analyzing the systems for their efficiency and effectiveness. Implementation strategic areas and outcome are:

- Procurement: efficient system and management of procurement in place to ensure increased competition, value-for-money and transparency
- Internal control and audit: clearly defined and effective policies, system and procedures for internal control and audit are in use
- Asset and liabilities management: policies, procedures and database of all assets and liabilities are available and used for effective decision making in capital investment and management.

4) Reporting:
In reporting, the emphasis is on assessing the reporting mechanism, both internal and external, is timely, meaningful and user-friendly. The framework also analyzes whether the reporting structures in place allow effective engagement with various stakeholders or not. Reporting strategic area outcome are, timely, meaningful and user-friendly reporting structures in place allowing effective engagement with various stakeholders.

5) External audit and oversight:
The analysis framework focuses on the issue of external oversight and audit. An improved PFMA environment has to be demanded led with citizens and stakeholders building pressure and acquiring accountability from government institutions. This would require their involvement in planning and in oversight of the entire PFMA cycle. Similarly, the role of independent external audit is also useful tool for improving the PFMA initiatives. External audit and oversight strategic areas and outcomes are:

- External audit, clearly defined systems for timely, independent and effective external audit are in use
- Oversight, functional independent systems for oversight are in place leading to improved decision making (October, 2006:8-9).

It is expected that improved functioning in PFMA areas would lead to increase accountability and improved levels of services delivery in government institutions (October, 2006:9).
2.2.5 Performance
Performance concepts provide criteria and indicate to what extent the public sector is successful in achieving its goals and objectives. Therefore, the managers of the departments entrusted with resources have the responsibility to account for how these resources have been used.

2.2.6 Performance Management
Internationally, the significance of performance monitoring and evaluation in government is rising. With both internal and external pressures to be more efficient, effective and especially cost-effective, many government are introducing legislation, systems, procedures and functions whose main purpose is to contribute to the effective monitoring and evaluation of performance. Internal best practices suggest that effective performance monitoring and evaluation require the conscious or deliberate creation of a system that can be fully integrated into the total and activities of public institutions. Performance evaluation is a cyclical process that commences with strategic planning and moves through performance implementation and monitoring to performance evaluation. The findings are then reported objectively to accounting officers and executive authorities for use in the next strategic planning process. The link between planning, implementation, monitoring, evaluation and reporting is critical to good resource management. Development and implementation of comprehensive performance management systems is to measure the success of the policies and programmes. The core prerequisites for creating such a performance monitoring system include:
A clear and agreed understanding of the meaning nature and functions of performance monitoring and evaluation; legislative provision for monitoring and evaluation; the determination of key areas to monitor and evaluate; the determination of appropriate performance measures and indicators; and effective links between monitoring and evaluation, and the policy and decision-making process (Van der Waldt, 2007:36).

The researcher has learned that the performance management measures the success of the policies and programmes of public institution’s efficiency, effective and especially cost-effective in relation to public financial accountability.

2.2.7 Performance Measurement
In government institutions, money is generally a means rather than the end. A legislature puts money into a public service institution not to receive money back, but to achieve other ends. These are the things that we measure in non-monetary
terms. Most public institutions fall into the class of budget-financial institutions. Government departments are not in the business of making money. In order to measure performance, we need to establish performance indicators as well as the activities of the institution managed to satisfy these indicators. A performance indicator consists of something measured and a quantity (Pauw, et al, 2002:141-142).

2.2.8 Performance Budgeting
Performance budgeting (PB) sought to classify expenditure by the activities of which needed. By classifying expenditures according to activities, PB provided a means which to measure efficiency. Efficiency: the maximum outputs attained from a given amount. PB therefore entails clarifying and quantifying different levels of activities that must be completed in order to meet objectives for which the institution exists. The amount of money needed to carry out these activities then provides the basis for budgeting. As a process, PB has three distinct steps, namely:
- Activity classification;
- The establishment of a performance indicator/measurement; and

2.2.9 Performance Audits
The performance audit (PA) is primarily concerned with the evaluation of economy, the efficiency of department’s activities. From this, it can be concluded that a PA is aimed at determining the extent to which the public has received value for the money expended. It is also aimed at identifying ways in which greater values for money can be received. In other words, it encompasses independent and objective reviewing of financial and operational performance to determine whether the control measures which have been introduced ensure that the available resources are utilized economically, efficiently and effectively (Wronsley 1994:26). The era of New Public Management (NPM) has brought some significant changes in the meaning of public sector accountability to ensure sufficient accountability in utilization of public resources. Currently, the managers of public sector organizations need to be more concerned with accountability for results. The new model promises better government, devolution of authority, empowerment, client focus and better mechanisms of public accountability (Pollitt, 2001; Sarker, 2006).
The governmental departments, statutory bodies and government-owned companies usually be allocated money from the government to pay for their activities; they may also get money from charges for services, fees for licenses, or fines. The public managers who run these organizations are usually asked to render an account of their stewardship, and to demonstrate that the financial and non-financial assets entrusted to them have not been misappropriated and be answerable for their actions and decisions (Jones & Pendlebury, 2000). In democratic governments, this financial control is shared between the three branches of government. The Parliament has the power to authorize taxes and the sanctioning of expenditures. The Executive branch has an obligation to present an account of an answer for the execution of acts which are promulgated by the parliament. The judicial branch is charged with legal interpretation and application of these acts. This relationship lies at the heart of the democratic process and is furthering the concept of accountability (Gray and Jenkins, 1986; Abdullah, 1993). PA calls for public organizations to be assessed not only on their capacity to provide accurate financial accounts and to raise and expend money in accordance with laws and regulations, but also to provide evidence for the achievement of some given objectives with greater stress on efficiency of using public resources—that is, to be accountable for performance or results (Hood, 1995). The consumers of government's services and goods are compelled to accept and pay for bundle of services even-though these are not matching their preferences. Therefore, it is an essential task of public sector agencies to provide data and information to the public to enable them to make an informed judgment about the prudent use of resources and the achievement of the stated objectives embodied in the public policy statements (Patton, 1992). In the era of the NPM, the view of accountability has been extended to embrace both stewardship and performance. Public managers (agents) will furnish accurate and relevant information about the performance and stewardship to the elected officials (principals). Therefore, accountability will be enhanced due to the clear relationship between the principals (elected officials) and the agents (public managers) (Kluvers, 2003). Public expectation of better quality of services, the pressures for the continuous improvements in government services and the increase emphasis on accountability for results have called on public sector organizations in adopting better methods in auditing and for providing better and integrated feedback on the performance of their operations (Foster, 2000).

Performance audit in the public sector has three elements (Abdullah, 1993): first, performance audit can improve trust in government's institutions and
organizations. If it is clear that government organizations are performing effectively, this will help to improve the public trust in the capability of government and strengthen the relationship between the governments and their citizens. Secondly, to promotes more efficient and effective public management, supporting initiatives aimed for producing clear objectives, means to assess them, and measurements of outputs or performance in relation to those objectives, so as to achieve the best use of resources and value for money (Premchand, 1993; Jones and Pendlebury, 2000).

Thirdly, the increasing growth of government expenditure makes performance audit understandable and necessary.

2.3. Theoretical Framework for Public Financial Accountability in Public Administration

Dye (1987:324) writes that the term Public Administration has always meant the study of the public service. Public administrators need to be concerned with both theory and practice; hence practical considerations are at the forefront of the field, even though theory is the basis of best practices. Mafunisa, (2003:86) defines public administration as the provision of goods and services to members of the public with the aid of administrative and auxiliary functions. Administrative functions include policy-making, organizing, financing, personnel provision and utilization, determination of work procedures and control. Auxiliary functions include research, public relations, record-keeping, providing legal services and decision-making. Thornhill (2005:180) asserted that, administration is primarily concerned with the establishment of an enabling framework for the performance of duties.

2.3.1 Public Financial Accountability.

The main instruments of financial accountability are government revenues (income) collection, government budgets, periodic data published on public finances, general accounts and the investigative and other general reports prepared by the independent agencies. Governments may be accountable to ensuring that there are adequate systems for securing and improving results and to maintain the financial condition of the state (economic sustainability, flexibility in the use of resources, and the reduction of vulnerability). Furthermore, governments are expected to demonstrate that the selected programs are a part of the legitimate functions of a government and more important, that they can be afforded by the community.
Financial accountability has thus expanded, reflecting the changing tasks and expectations, and now people expect that enhanced financial accountability would be fulfilled while being compliant with the requirements that constituted accountability in the preceding stages. Instruments for financial accountability are an annual budget and a set of annual accounts; basic not sophisticated instrument or effective machinery in regard to the financial relationship with donors and international financial institutions towards monitoring the actual progress in the field; also supervision; oversight bodies; the dissemination of information and performance aspect of programs and project and their linkages to the resources. In considering the relative roles of the institutions of government of fostering financial accountability it has also to be recognized that the role of donors and international financial institutions, nongovernmental organizations (NGOS) and others. The latter category includes a wide range of contractors and other providers that are engaged in the provision of services funded by different levels of governments and legislatures and the clientele groups, (July-December 1999:49).

2.3.2 Conventional and Enhanced Financial Accountability

Broadly, there are six stages which have contributed to the expansion of the scope of financial accountability to changing conventions. First, there were the practices of treasury management associated with Kings and royal rule. As Kautilya (1992:253), stated that “all state activities depend first on the treasury”. All revenues and expenditures were to be recorded in prescribed forms; these were then subjected to audit (inspection). Kautilya (1992:275) added Accounts Officers shall present themselves for audit at the appointed time, to reports on revenue and expenditure” daily.

The phase was to devise machinery for the preservation and enhancement of royal wealth, or estate management. The above practices continued for more than millennia and were enshrined in the principles of accounting.

The second stage refers to the developments during Seventeen Century, when in response to the steady and growing demands of members of parliament. This stage represented the assertion of the rights of legislators and endeavors, as a part of the procedures of the control of purse, to ensure financial accountability. The continuation of these endeavors contributed to the appointment of a commission on accounts (a predecessor of audit as practiced now) as well as a commissioner of accounts.

During the third stage (Nineteenth Century), as a part of Gladstonian reform of exchequer management and its oversight by legislative committees, an independent
audit agency was set up to review the regularity and economy in expenditure. The annual audit report was to be reviewed by a committee of the legislature representing the final stamp of approval or qualified approval of the financial transactions of government.

The fourth stage refers to the developments during the Twentieth Century; in particular, after the Second World War. The emergence and the gradual consolidation of the welfare state enable the diversion of both governments and people from the economy in expenditure to greater participation by the people and to greater public scrutiny of public transactions, as well as to delivery of services, which in turn, contributed to more emphasis on performance or outputs. The response to these developments was in the form of economic development plans that reflected the people's needs, and to performance budgeting in government, as well as performance contracts. Later developments contributed to refined systems of budgeting that emphasized economy (in the use of resources), efficiency (in achieving greater results within allotted resources) and effectiveness (in an achieving program objectives). In the process, the scope of financial accountability came to be expanded rapidly and significantly.

During the fifth stage, emphasis was laid on prudent macroeconomic management. Governments were expected to be prudent (in the use of resources and in considering what can be achieved at what cost) and take explicitly in to account the assessment of the linkages between the budget and the economy. A result, a kind of three dimensional financial accountability emerged. The three dimensions are:

1) Expenditure choices (to ascertain the degree of prudence),
2) Program management (propriety, economic management, adequate delivery systems), and
3) Regular dissemination of information (showing material matching, i.e. a process by which outputs and income are related in a time frame to cost of services).

The sixth stage, which is yet to emerge in a final form and is meanwhile grouping for clarity and acceptance, envisage enhanced financial accountability (July-December 1999:48).

The various stages in the evolution discussed above, the net result is that accountability is now multi-faceted phenomenon that involves three distinct segments relating to general accountability, fiscal accountability and to managerial accountability.

Financial management systems remained rooted in the principle that no individual official was to be trusted. For this reason, a greater part of financial management
devoted it’s time and process to the verification of payment claims and arrangements for the custody of money.

In the contrast the managerial approach is based on the idea that an individual official in order to be a creative and innovative manager should be trusted and endowed with commensurate autonomy or the official should be subjected to accountability in terms of results. The orientation to results is a significant departure from previous practice and is intended to be a vast improvement over process oriented behavior and being subjected to continuous second-guessing at various levels in the hierarchy. It is in this context that the specific aspects of financial accountability need to be considered.

2.3.3 Citizens and Financial Accountability
The overarching purpose of financial accountability is to keep the citizens informed of the progress made in the mobilization of financial resources and in using them towards meeting the needs of the community.

Citizens have a variety of instruments at their disposal to make financial accountability a reality. In principle, citizens have the power to revoke the divisions made by the executive and the legislature; they have the capacity to move the judiciary when they find policies and decisions to be discriminatory or having an adverse impact on the community, they can undertake public scrutiny of government policies through their access to the information available in the public domain. In some instances, they may participate in financial decisions and in monitoring the progress made by various programs and in evaluating the results of policies. Selectively, public opinion may also play a significant role in the imposition of sanctions and penalties against delinquent officials. In practice, however, in each of the above areas, the citizens remain somewhat distant from the focus of financial accountability. This aloofness stems from the nature of instruments chosen for the purpose of financial accountability. In most countries, revoking the decisions made by governments tends to be difficult except in the tax area. In several countries, full budget documentation is not available to the public. Although, progress has been made during recent years in publicizing the nature and magnitudes of fiscal deficits, the issue remains confusing to many in the context of the existence of many extra budgetary accounts and numerous transactions between them and the general account, and constitutional imperative of a balance budget. There have been many instances, however, where the tax proposals have been altered or withdrawn in the light of popular opposition and potential political consequences. Details of expenditure programs are rarely
provided, and where provided, are highly aggregated and sketchy. Thus, public scrutiny, which is the basis for financial accountability, is rarely fulfilled. An associated feature is that periodic financial data, which are being selectively published during recent years, are addressed more to the financial markets than ordinary citizens. Audit reports are primarily intended to serve the needs of legislatures and their committees and are not structured to address the concerns of citizens. The voice of citizens in regards to the delivery of services tends to be muted in view of the growing distance between those responsible for funding and those for delivery of services. Citizens can take recourse to the judiciary, but only in those cases where there are inequities in the existing legislation. Although general issues may be taken up through public interest litigation, judicial intervention has been more in the tax area than in expenditure matters. At the local levels, citizens are being enabled in many western democracies, in the determination of awards of contracts, in monitoring progress and in evaluating the completed programs. In most developing countries, the Executive continues to have a dominant role and the options of citizens are limited to discussions within party caucuses, or ventilating grievances through organized protests. Citizens have little role in the imposition of penalties and sanctions. Thus, the language and structure of financial documentation limits the scope of public debate and scrutiny. A good deal of progress remains to be made in taking financial accountability closer to the public (July-December, 1999:57-58).

2.4. Legal Framework for Public Financial Accountability in the Ministry of Finance and Economic Planning, South Sudan

The literature especially on the legislation gives the guidelines on how the public financial accountability should be taken into account, observed and adhered to by the stakeholders involved, when dealing with public money. The legislation emphasizes the economy, efficiency, and effectiveness use of public money (income) for sound financial accountability for better services delivery to the people/or citizens general welfare.

2.4.1 Legal Framework

The following constitute the legal framework that guides this study.

The Transitional Constitution of the Republic of South Sudan (2011)
The Transitional Constitution of the Republic of South Sudan (2011) outlines how national fund/revenues shall be managed.
Article 53, section (1), (a) (c) of the primary responsibilities of the National government as formulated in the Transitional Constitution of the Republic of South Sudan, 2011 shall be the reconstruction and development, promotion of good governance and welfare of the people and among others. This is to create an enabling environment in which individuals are able to realize for themselves (TCRSS C, 2011: 17). In accordance to article 88, sections (1, 2, 3, 4,) before the beginning of the financial year, there shall be the presentation of General Budget proposal, Estimates and Related Bill as a process of public financial management performance which states a general evaluation of the economic and financial performance and situation; detailed estimates of proposed revenue and expenditure for the forthcoming year compared to those of the previous financial year; a estimate of the general budget, any reserve funds, transfers thereto or allocations there from; and explanation of any special budgets or financial estimates, policies or measures to be taken by the National Government in the financial and economic affairs within the framework of the general budget. Proposals of total expenditure entered into the budget as an appropriation bill proposal for taxes, fees and other levies as well as borrowing, investment or saving bonds as financial bills. Discussion, amending, rejection, or adoption the general budget bill chapter by chapter including passing the appropriation bill in its totality. Detailed estimates as specified in the general budget. Final accounts during the six months following the end of the financial year, the final accounts for all revenue and expenditure as are set forth in that year, as well as expenditure shall be presented (TCRSS, 2011:29-31)

Article 177 (1)(2), states that, The National Revenue Authority is the body responsible for the management of revenue for the National Government and in turn, the National Government legislates for raising revenue or collecting taxes from the sources (TCRSS, 2011:67).

There are various institutions which are responsible for fiscal and financial governance in South Sudan as provided for by the constitution (section 180, 181 and 182). They are:

The National Revenue Fund-in which all the revenue collected is pooled in a National Revenue Fund administered by the Ministry of Finance. Monies due to the National Government are collected, deposited and reported. Fiscal and Financial Allocation and Monitoring Commission-is to ensure transparency and fairness in regard to the allocation of funds collected at the level of the National Government to the states and local government. The Commission submits a quarterly report to the role-players about its performance for appropriate remedial
action to resolve any problems affecting the work of the Commission (TCRSS, 2011: 69). The Bank of South Sudan responsible for the formulation, conduct and implementation of monetary policy; uses the market-based banking instruments developed to regulate and supervise the implementation of the national monetary policy in South Sudan; all financial institutions are subject to rules and regulations set by the Bank of South Sudan as well as to internationally and are bound to implement monetary policies set by the Bank of South Sudan (TCRSS, 2011: 70).

According to article 185 section (1, 2, 3), all levels of government must comply with the established and generally accepted Accounting Procedures, Standards and Fiscal Accountability to ensure that public funds are allocated and expended according to the budget of respective level of government; hold all income and revenue received in public accounts and subject to public scrutiny and accountability; the accounting procedures, standards and fiscal accountability are regulated by law (TCRSS, 2011: 72).

Article 186 section (2, 7), the National Audit Chamber set auditing standards for the whole country and supervises the financial performance of all levels of government, including revenue collection and expenditure of the approved budgets. The National Audit Chamber assumes auditing of the accounts of the National, States and Local government levels, independents commissions, public institutions and corporations and any other institutions (TCRSS, 2011:72).

2.4.2 Public Financial Management and Accountability Act, 2011 (of the Republic of South Sudan).

The PFMA provides for the establishment of procedures to control the management of public finances of the government, ensure accountability, regulate the preparation of the general budget and appropriation Bills, establish reserved revenue, contingency and consolidated fund, provide conditions and restrictions for borrowing and lending and to make regulations for the transfer of funds to the state governments, and any matters related thereof (PFMA, 2011:1).

Section 7, subsection (2, 4) of the functions and powers of the Ministry shall inter-alia and with respect to the general budget proposals and process, be responsible to develop and execute a macroeconomic, revenue and fiscal policy framework for the government and shall advise the government on the total resources to be allocated for public spending and the appropriate level of resources to be allocated to individual ministries, agencies and states. It shall supervise and monitor public finances of government and shall be responsible for the management of the
consolidated fund and revenue fund and the supervision and control of all matters relating to the financial affairs of the government (PFMA, 2011: 5-6).

Section 15, subsection (3) of budget and appropriations outlines all revenues and expenditures of the government shall be on-budget and shall be made public as provided under the provisions of Act (PFMA, 2011:10).

Section 32, subsection (4) of expenditure reporting states that without prejudice to the generality of subsection (3) above, the ministry shall be responsible for:

a) Keeping of accounts of the government agencies and preparing final account;
b) Monitoring financial, monetary, exchange banking transactions and ensuring control of government resources, revenues, obligations and assets;
c) Providing the basis for the internal audit in all accounting units;
d) Implementing the financial transactions from the revenues and expenditure in accordance with the general budget through the accounting units; and
e) Preparing accounting information and data after being categorized and analyzed that enable expenditures or other socio-economic indices to be conducted (PFMA, 2011:19-20).

Section 34 of procurement using public funds outlines that procurement of goods, works and services using public money provided for under an appropriation Act shall be in accordance with the provisions of this Act and the procurement applicable law and regulations (PFMA, 2011:20).

Section 49, subsection (3) of public availability of information as accountability states that, the ministry shall make publicly available an annual report, including details of past, current, and projected fiscal activity, major fiscal risks, governments debts, significant financial and natural resources assets and non-debt liabilities, and contingent liabilities. It shall also include clear explanation of the main proposals and economic background to the budget. Revenue, expenditure, and financing shall be reported on a gross basis, and expenditure classified by economic, financial, and administrative category (PFMA, 2011:23).

Section 60, subsection (1, 2) all levels of government in South Sudan shall comply with international public sector accounting standards, best practices and fiscal accountability to ensure that public funds are allocated and expended in accordance with the budget of the respective level of government. Also it holds all income and revenue received in public accounts and subject to public scrutiny and accountability (PFMA, 2011:29).

2.4.3 Public Financial Management and Accountability Regulations Act, 2009
General rules for managing public funds will include accounting procedures, standards and fiscal accountability. In accordance with article 194 of the transition constitution all levels of government in South Sudan shall comply with generally accepted accounting procedures, standard and fiscal accountability to ensure that public funds are allocated and expended according to the budget of the respective level of government. All levels of government in South Sudan shall hold all income of revenue received in public accounts and subject to public scrutiny and accountability sub-regulation, (1).

The public shall be provided with access to all appropriate information concerning the financial affairs of the government sub-regulation (2). Spending Agencies shall provide financial to the public which is accessible to majority of the population, sub-regulation (3). Spending Agencies shall make all appropriate financial information available to representative of the mass media.

Public officials including the minister of Finance and Economic Planning, his or her Undersecretary or other designated officials shall be available to answer questions arising from information relating to financial affairs of government and shall be available to answer questions arising from information relating to financial affairs of government and shall be possible for formal interviews by newspaper, radio, television on the same issues, sub-regulations (5).

The need to comply with law and Financial Regulations outlines that public offices shall conduct government financial business according to the Public Finance Management and Accountability Act, 2011, these regulations and any instructions given in accordance with these laws and shall avoid any action that discredits the public office, sub-regulation (1).

**2.4.4 National Audit Chamber, 2009**

National Audit Chamber (NAC) is an independent institution, consisting of persons of proven professional competence, experience, integrity and impartiality. The NAC set auditing standards for the whole country and supervise the financial performance of all levels of government including revenue collection and expenditure, in accordance with the budgets approved by their respective legislatures.

NAC is headed by a qualified professional National Audit-General who shall be accountable to president for the performance of the Chamber. The National Audit-general and senior officials shall present an annual report to the president and the National Legislature, Assembly or the Council of States, as the case may be (TCRSS, 2011, sections 1, 2, 3, 6, 8, 9).
2.4.5 Policy Framework for South Sudan National Revenue Authority, August, 2012

The National Revenue Authority (NRA) is the institution responsible for managing revenue in the country. Section 177 (1) of the Transitional Constitution of the Republic of South Sudan (TCRSS), 2011 states that “there shall be established a National Revenue Authority. Its composition and functions shall be regulated by the law” (p. 67). Whoever, prior to developing the NRA Act, it would deem necessary to formulate the NRA policy framework document so as to inform its features.

Based on the review of various regional revenue authorities, revenue authorities are established with the overall objective of increasing the efficiency and effectiveness of revenue collection, within the context of existing and prospective revenue laws. This has offered precedence for the NRA to act as a collecting agent for other South Sudan government agencies in future. Revenue can be collected from different sources. The objectives for the establishment of a National Revenue Authority are to ensure long-term fiscal sustainability, which shall be achieved through the establishment of the NRA. The NRA will allow the Government of South Sudan (GOSS) to improve on its revenue collection in a coordinated manner, whilst build the institutional capacity for an effective and efficient revenue administration.

The specific objectives of the NRA will be:

- a) To enhance efficiency and effectiveness of revenue collection;
- b) To achieve professionalism in revenue collection; and
- c) To improve accountability and transparency in revenue administration.

Mandate of the NRA shall be informed by the Acts to be administered by the NRA read together with the TCRSS section 177. In administering its mandate, the NRA shall:

- a) Administer and enforce all written revenue laws;
- b) Assess, collect and account for revenue to the government;
- c) Enforce Memorandum of Understandings (MOU), agreements and international conventions related to revenue administration accountability;
- d) Enforce agreements and MOUs related to revenue administration programs between the NRA and other government institution;
- e) Protect government revenue;
- f) Advice the government on all matters relating to the administration of and the collection of revenue through the Ministry in charge of finance;
g) Perform any other functions directed by the minister.

The scope of the NRA is that, the revenue laws to be administered by the NRA shall be expressly stated in the schedules in the NRA Act. The revenue agencies to be incorporated into the NRA are stated in this policy framework document. The NRA shall also assume responsibility for revenue collection including fees from any other government agency.

The sources of revenue for government of the Republic of South Sudan consist of the following:

Sources of revenue for the National Government: this level of revenue is legislating by the National Government for raising revenue or collecting taxes from the following sources:

Petroleum, Gas/Oil, Mineral, and other natural resources; national personal income tax; corporate and business profit tax; customs duties and import taxes; these includes, air ports, rail, road and river transport revenue; service charges, fees and fines; National government enterprises and projects; Value added tax or general sales tax on goods and services; excise duties; loans and borrowing from the Bank of South Sudan and the public; fees from nationality, passport, immigration and visas; grants-in-aid and foreign financial assistance; royalties; and any other tax or revenue as may be determined by law (TCRSS, 2011:177, section (1, 2).

Sources of revenue of the States: This level source of revenue is legislated by the states for raising revenue or collecting taxes from the following sources: State land and property tax and royalties; service charges for licenses issued by the state; state personal income tax; levies on tourism; at least two percent of net oil and other mineral revenues for each producing state; state government projects; stamp duties; agricultural production taxes; grants-in-aid and foreign aid; excise duties; other state taxes which are not within the exclusive jurisdiction of National Government; loans and borrowing in accordance with Article 184 (2) and (3) of this constitution; and any other tax as may be determined by law (TCRSS; 2011; 179).

The researcher has learned that there are enough sources of revenue for the government of South Sudan which can be used for provisions of service delivery to the communities if properly managed, in relation to public financial accountability.

2.4.6 Taxation Act, 2009
“Tax” means any compulsory amount of money payable to Government South Sudan (GOSS) under this Act or any other law. The purpose of the Act is to define the tax system of Southern Sudan, establish the general principles for the assessment and collection of taxes and other charges, the rights and obligations of taxpayers, and other issues related thereto (taxation Act, 2009, Section 3:11).

Guiding Principles and Values:

a) Ensure transparency in operations so that the level of government entitled to revenue proceeds has complete information on revenue collections and can validate the calculations of its share;

b) Clearly enlighten the citizens on their rights and duties under this Act in a manner that is educating and permits the self-assessment of taxes;

c) Make easily understood forms and instructions freely available to the public;

d) Ensure that the law is applied uniformly to all taxpayers by publicizing explanations on how the Directorate of Taxation (DT) will apply the law where such application may affect a number of taxpayers;

e) Through the selection, training, and promotion of revenue officers, encourage them to be honest, courteous, and fair and to apply the law, regulations and rulings to each case on the basis of the objective facts;

f) Apply sanctions and penalties that are clearly understood and are swiftly applied in a uniform manner;

g) Make educational visits to taxpayers to ensure that they understand their rights and duties; and

h) To reduce DTs reliance on sanctions that punish taxpayers for violations, develop programs and practices that encourage taxpayers to comply with the law (Taxation, Act, 2009, Section 8:17-18).

Rules and Regulations:

1) The Minister shall make such rules and regulations as may be necessary for the effective and efficient implementation of the provisions of this Act.

2) The Director General-Taxation may prescribe forms, notices, returns, and other necessary documents for the efficient and effective implementation of the provisions of this Act, as well as the achievement of a higher level of performance by the DT.

3) The Director General-Taxation shall make the documents referred to in subsection (1) and (2) above available to the public without charges (Taxation, Act, 2009, section 119:81-82).
2.5. Concluding Remarks

The purpose of this chapter has been to analyze the various aspects of public financial accountability as one of the relevant instruments used for prudence of public money in the public financial management system in the public sector, of which this chapter provided a discussion of the literature related to this study. It has provided the linkage between public financial accountability and public services delivery in the public administration. Many theoretical frameworks and documents for public financial accountability including legal framework for the Republic of South Sudan (RSS) related to public financial accountability that promote economy, efficiency and effectiveness when dealing with public money were also discussed.

The next chapter presents a description of the research design and methodology used in the study.
CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

3.1. Introduction
This research study used both quantitative and qualitative (mixed) approaches/or methods. The reason was to ensure comprehensiveness, reliability and validity of data. These approaches/ or methods were concerned with understanding of the full aspect of the subject under investigation. Kumar (2005:16) states that qualitative approach tries to achieve an insider’s view by talking to subjects or observing their behavior in a subjective way. Also the object under investigation produces the best data. According to Rosnow and Rosenthal (2008:74), qualitative approach elicits participants’ accounts of meaning, experience or perceptions. Creswell (1994:12) defines quantitative approach as an inquiry into social or human problems, based on testing a theory composed of variables, measures with numbers and analyzed with statistical procedures in order to determine whether the predictive generalizations of the theory hold the truth. Under this introduction the following subtopics were described in details, such as permission to do the research; scope of the study that consisted of; research design and methodology that consisted of quantitative and qualitative design; the target population; sampling and sampling procedures that consists of snowball sampling and purposive/judgmental sampling; data collection that consists of questionnaires, interviews and observations; ethical considerations , confidentiality, informed consent, voluntary participation, avoidance of harm; data analysis; data sources; limitations; and concluding remarks.

3.2 Permission to Do the Research
According to Bak (2004:28), research that involves people must show awareness of the ethical considerations and an agreement to conduct the research in accordance with ethical procedures. The written consent of relevant management official’s staff in the Ministry of Finance and Economic Planning-Government of South Sudan was sought before interacting with the respondents. The respondents involved were fully informed about the study and how the intended data would be collected. The researcher clarified on what the information would be used for, and how it would be handled. Confidentiality was strictly observed and maintained throughout the study by the researcher.

3.3 Scope of the Study
The scope of the study is the exploration on public financial accountability in the Ministry of Finance and Economic Planning during the interim period up to independence, 2011 for the Government of South Sudan in Juba where the research was conducted, and from where the data was collected. The results of study will be useful to all other ministries in the government of South Sudan for rendering of service delivery

3.3.1 Study area and the study unit
The study was carried out in Juba, the capital city of the Republic of South Sudan, where Ministry of Finance and Economic planning (MOFEP) is situated in. Juba is situated in the central equatorial state along the River Nile bank on the west. It borders Terkeka County on the North, and Yei and Magwi counties to the East and Mundri County to the West. It has the population estimate of 990,724 people.

3.4. Research Design and Methodology
A research design is a plan or blueprint of how one intends to conduct the research. Maree, (2007:70) simplifies the definition of research design by explaining that, it is “a plan or strategy which moves from the underlying philosophical assumptions to specifying the selection of respondents, the data gathering techniques to be used and the data analysis to be done.

According to Bailey, (1982:13) research design is a stage where the researcher must decide how to measure the two main variables in his/her hypothesis and on what group of people to test the hypothesis. This involves deciding how many people to test the hypothesis and how many people will be used as subjects but also what their particular characteristics should be and under what circumstances the data will be gathered. A research design is therefore a procedural plan that is adopted by
the researcher to answer questions validity, objectively, accurately and economically (Kumar, 2005:84).

Nkatini, (2005:29) “seen research method as a system through which a researcher is able to collect, analyze, and interpret data in order that the research aims and objectives may be achieved.

Bless & Higson (1995:63) defines research methodology as the programme to guide the researcher in collecting, analyzing, interpreting and observing facts. Strauss & Corbin are of the opinion that research methodology can be described as a scientific process that seeks to provide answers to questions through systematic approach with the support of credible data. In this study, both quantitative and qualitative approaches were used. This study considered information that could not be quantified, but expressed by words to describe the experience of respondents. Mouton & Marais (1990:175) are of the opinion that qualitative research is characterized by the fact that the researcher tries to get to multiple meanings and interpretations, rather than impose one dominant interpretation.

3.4.1 Quantitative Research Design

In quantitative research design aims to determine the relationship between one thing (an independent variable and dependent or outcome variable) in a population.

Quantitative research designs are either descriptive (Subjects usually measured once) which establishes only associations between variables, or experimental (Subjects measured before and after a treatment which establishes causality).

Bless & Higson-Smith, (2002:86) explain that, quantitative research method uses quantifying data into record aspects of the phenomena under study. It narrows collected unprocessed data into small manageable units representing a problem or a situation being investigated. In this case, the raw information (data) is organized in suitable formats for processing and presentation in charts. Within this approach, close ended questionnaires were designed and themes allocated to specific categories to be analyzed. The data was reorganized in to a suitable form for computers and which was presented in charts or graphs to give meaningful results.

Babbie & Mouton, (2001:49) point out that, the best way to measure the properties of phenomena or society is through quantitative measurement, which is by assigning numbers to the perceived qualities of things. This study sought to investigate the economy, efficiency and effectiveness of the use of public money by the financial management officials in order to improve service delivery to citizens. In this study, using quantitative approach, the researcher utilized questionnaire
surveys, in which close ended questions were computed and graphically presented. The samples or the respondents selected to fill the questionnaires were categorized into three groups as follows:

- Financial management senior official staffs in the MOFEP
- Financial management administrative staffs in the MOFEP
- Chair Person of Anti-Corruption Commission and Auditor-General of National Audit Chamber

3.4.2. Qualitative Research Design

This relates to information and data which cannot be quantified, when a researcher begins to process and analyze them, but can be expressed through words. According to Van Maanen (1979:520) qualitative research design is “covering an array of interpretive techniques which seek to describe, decode, and translate the meaning of naturally occurring phenomena in the social world”. Qualitative research is based on the naturalistic approach that seeks to understand phenomena in context or real-world settings and, in general, the researchers do not attempt to manipulate the phenomena of interest. In other words, research is carried out in real-life situation and not in an experimental (test-retest) situation. Consequently, unobtrusive data gathering techniques, like interviews and observations, are dominant in the naturalistic (interpretive) paradigm (Maree, 2007:78).

Mouton & Marais, (1990:175) are of the opinion that, qualitative research is characterized in a way that the researcher is trying to ascertains multiple meaning and interpretations than to depend on one sided results. This is a way of collecting information based on knowledge, values, feeling, attitudes, beliefs and behaviours of the target population. In this regard, information collection was alternatively based on prudency of public financial management and the possibility of efficient delivery of basic social services to the citizens. The qualitative method was used, and questionnaire surveys which included closed-ended and pen-ended questions were self-administered and eventually compared and analyzed (Lewis, Taylor & Gibbs, 2001).

3.5. The Target Population

According to Nkatini (2005:38) target population is the actual population that can be studied. Bless & Higson (1995:87) defines target population as a set of elements that the researcher focuses upon and to which results obtained by testing the sample should be generalized. The target population is a collection, group of events, objects or some individuals with some common backgrounds, ideas and
characteristics of which the researcher is willing to study (Mouton, 1996:34). In many cases the researchers draw their own conclusions about the findings of the research.

In this study the target population consisted of the financial management officials and administrative staffs within the Ministry of Finance and Economic Planning that, included the Accounting officer, financial officer, reporting officer, internal audit officer, procurement officer, Directors General of various sections, financial administrators as well as the Auditor-General and chair man of Anti Corruption Commission so as to obtain a greater understanding on whether public financial accountability has led to the improvement of service delivery. Non-probability sampling (non-random sampling) judge mental and snowball would be selected. Based on the nature of this research (problem) as well as the research designs which is a mixed study demands the targeting of particular groups. The researcher would therefore use both the purposive/judgmental and snowball methods of sampling.

3.6 Sample and Sampling Procedures
Kumar (2005:164) defines sampling as the process of selecting a few (a sample) from a bigger group (the sampling population) to be the basis of estimating or predicting the prevalence of an unknown piece of information, situation or outcome regarding the bigger group. It is often centered on the ability of the researcher to gauge public opinion such as on voting intention. A sample is defined as a subset of the population observed in order to make inferences about the nature of the total population itself.

According to Nkatini, (2005:38) sampling should be understood as a technical counting or measuring device that is used to explain how specific information is selected and collected from which data would be drawn. According to Babbie & Mouton (2001) the main purpose of sampling is to make generalizations to people and events that have not been observed.

A sample is a subgroup of the population the researcher is interested in. it is the goal of quality research to have a sample that is truly representative of the total population from which the sample has selected.

There are various sampling techniques that can be identified. They can be classified as probability sampling and non-probability sampling. Probability sampling is a process that utilizes some form of random selection; each unit is drawn with known probability or has non-zero chance of being selected in the sample. Such are selected with the help of random numbers.
Non-probability sampling is any sampling method where some elements of the population have no chance of selection. Others include snowball sampling where a sampling is obtained by having initially defined subjects who can refer the investigator to other subjects. Purposive sampling which is based entirely on the judgment of the researcher which was therefore used in this research. The composition of sampling in this research consisted of the senior management officials within the MOFEP that include, Accounting Officer, Financial Officer, Reporting Officer, Internal auditor Officer, Procurement Officer, Certifying Officer, Budgeting Officer, Directors General of various units, Finance Administrative Staffs, Auditor-General and Chair person for Anti-Corruption Commission, as summarized in table below.

The justification behind the selection of those groups as a sample goes back to; the nature of work, of the officials and social responsibilities each and every one is holding in the society, and the role he/she can play in relation to public financial accountability in the MOFEP South Sudan, which is being study. Sampling was done on the basis that, it helped the researcher to study a small section of a larger population which could also represent the whole. Therefore sampling was an ideal measure which produced the most accurate data results. In this way, non-probability sampling procedure was deemed most appropriate for this study. De Vos, Strydom, Fouche & Delport (2005:201). Assert that, the non-probability sampling method is a sampling procedure where by the odds of selecting a particular individual (s) are known to the researcher because one does not know population size of the target population.

Summary of target respondents to be sampled N=30

<table>
<thead>
<tr>
<th>Target Groups/or Respondents</th>
<th>Sample Size</th>
<th>Data Collection Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Officer</td>
<td>1</td>
<td>Interview Guide</td>
</tr>
<tr>
<td>Directors-General of the Directorates (Units)</td>
<td>7</td>
<td>Structured Questionnaires</td>
</tr>
<tr>
<td>Professional Financial Officers of the Directorates or Units</td>
<td>6</td>
<td>Structured Questionnaires</td>
</tr>
<tr>
<td>Financial Administrative</td>
<td>14</td>
<td>Structured</td>
</tr>
</tbody>
</table>
**Table 1: sampling and data collection methods**

<table>
<thead>
<tr>
<th>Stiffs of the Directorates or Units</th>
<th>Questionnaires and Observations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditor-General, Chairperson of Anti Corruption Commission</td>
<td>2 Interview Guide</td>
</tr>
<tr>
<td>Total</td>
<td>30</td>
</tr>
</tbody>
</table>

3.6.1 Snowball Sampling
Adams (1991:166) writes that snowball sampling may be defined as obtaining a sample by having initially identified subjects who can refer the investigator to other subjects with like or similar characteristics. Hence, De Vos Strydom et al (2005:85) are of the opinion that snowball sampling involves the approaching of a single case that is involved in the phenomena to be investigated in order to gain information on other similar persons. In this study the Accounting Officer was used by the researcher as a single case and it was through the Financial Officer that further people who could make up the sample were identified.

3.6.2 Purposive/Judgmental Sampling
Purposive sampling is the type of sampling that is based entirely on the judgment of the researcher, in that a sample is composed of the elements that contain the most characteristics, representatives or typical attributes of the population. Adams (1991:164) points out that purposive sampling is a procedures based on cases, individuals or communities judged as being appropriate or very informative for the purpose of the research underway. Purpose sampling is the type of a non-probability sampling in which researchers select a sample with a purpose in mind. Nel (2001:345) clarifies this point by arguing that, sampling procedures must be designed so as that sample of the actual population are collected accurately and consistently and reflect the concentrations of the population at the place and time of research. Thus the objective of choosing a sampling procedure is to select a sample that is representative of the population from which they are drawn. The researcher used purposive sampling because; the selected respondents from the MOFEP were considered to be appropriately informed to provide the researcher with the required and relevant information that would seek to solve the problem.
identified. Questionnaires were administered to the management official’s staff within the MOFEP.

3.7 Data Collection Method

Data collection is a term used to describe a process of preparing and collecting data. In other words, data collection is a procedure of obtaining information from various sources which is done through different instruments. The purpose of data collection is to obtain information to keep on record, to make decisions about important issues, to pass information on to others. Primarily, data is collected to provide information regarding a specific topic. Layder (1993:54) identifies a number of instruments which can be used in a research to collect data, among the instruments identified are: interviews, questionnaires, documentary analysis, journals, survey intake forms, observation, published and unpublished articles and attendance records. There are always two sources of data in the research:

Secondary sources- which include published and unpublished literature, articles, journals and newspapers; and primary sources- which relates to data collected or derived from the target population. Kumar (2005:129) writes that collective administration is one of the best ways of administering questionnaire, where information is obtained from a captive audience such as people assembled in one place, people attending a function or participants in a programme. In this study both primary and secondary sources were used in different ways such as, interviews, questionnaires and observations as a method of collecting data from the respondents. The researcher used sound public financial accountability indicators in the development of research data collection instruments, including questionnaires and an interview guides.

3.7.1 Questionnaires

Kumar (2005:126) contends that a questionnaire is a method used to collect data by means of writing questions to be answered by respondent(s). In this study structured self-administered questionnaires were designed by the researcher and completed by the respondents. They comprised of both open-ended and closed-ended questions. Closed-ended and open-ended questions were expected to produce accurate and reliable information regarding public financial accountability status in the MOFEP. Open-ended questions enabled respondents to fully express their views in a freely atmosphere. Closed-ended questions enabled respondents to clearly express their understanding and the meaning of phenomena under investigation better, public financial accountability in the MOFEP, South Sudan.
Questions are answered within the same framework and responses can consequently be compared with one another. However, the researcher was aware of the following disadvantages of questionnaires; the respondents might have provided responses they thought would please the researcher and this might not reflect their true perceptions and attitudes, thus distorting the facts. Some respondents may choose not to answer all questions and no reasons would be given for the omission. Valuable information might therefore have been lost as the answers would be usually brief especially in close-ended questions (Kumar, 2005:130). However, this data collection technique was advantageous in that all questions could be answered within the study framework and answers could be compared and verified for purposes of accuracy, reliability and precision. Brynard & Hanekom (1997:38-39) confirm that though questionnaires have their disadvantages, their advantages would make them appropriate and applicable for research studies. The use of questionnaires in data collection was reasonable because it helped the researcher in reaching quite a large number of people. It also gave confidence to respondents in their fear to provide information, which they expected may result in either the information they give being disapproved. The questionnaires were given to management official’s staff so as to find out on how they conduct financial accountability.

### 3.7.2 Interviews

An interview can be defined as a meeting or conversation between the researcher and respondent(s). In this situation, the interviewer can sit with one or more respondents to ask questions to be answered by respondents in order to obtain information. Bless, Higson & Kagee (2006:98) define the interview as a method designed by the interviewer to obtain responses from a subject in a face to face encounter, through telephone calls or electronic means. In structured in-depth interviews the content and procedure are organized in advance. The sequence and wording of the questions are determined by means of a schedule and the interviewer is left little freedom to make modifications (The Azaliah College, 1999:78). Cohen and Manion (1982:246-250) distinguish between three kinds of structured interviews. These comprise of fixed alternative items that allow the respondent to choose from two or more alternatives, and open ended questions where a minimum restraint is put on the answers given by the respondents. The third kind consists of scaled items where the responses are structured by means of a series of gradations. In this study, face to face interviews were used with structured interview questions.
According to Bink (1996:158-159), structured interviews are formulized so that respondents can hear the same question in the same order and in the same manner. In other words, before interviewing the respondents, the researcher first obtained some background information about them. The researcher had to make sure that the interviewee understood the purpose of the study. The researcher always began the interview with the more obvious questions and then the more sensitive ones came later. The researcher opted to use interview schedules because of their high responses rate and the ability to clarify some questions and probe for the unspoken. The approach to the interview was that, structured questions were designed and intended to solicit qualitative information from sampled respondents as summarized earlier. One major advantage of using interviews was that it allowed the researcher the opportunity not only to listen, but also to see the use of body language which cannot be seen in questionnaires. Interview meetings were organized with financial management officials from MOFEP. The proposed time for each interview session was +30 minutes, depending on the consent of the respondents, while the period, (number of days) given to finish with all the categories of respondents of the financial management officials was estimated at +18 days.

3.7.3 Observations
The researcher attended the fiscal financial management review meeting where the issues related to financial accountability were discussed by the financial management staff in the MOFEP in order to improve the measures of accountability when dealing with public money. During the deliberations, questions that came up from the floor showed that there have been irregularities in the management of public money by the officials involved. It was easy to watch the reactions of those who attended these meetings. The researcher also observed the level of understanding from the management officials about the financial management and accountability. After the meeting the researcher was allowed to interview some members of the financial management officials to confirm what had transpired them during the meeting. The responses showed that the management of finance was not done in accordance with the existing financial management policies, rules and regulations from the stage of revenue collection up to the last stage of accountability.

3.8 Ethical Considerations Applicable
A researcher has to consider a number of different issues and find out what rules there may be for conducting research at an early stage (Coalican, 1992:249). Any
research that involves people must show an awareness of the ethical considerations and an agreement to conduct the research in accordance with ethical procedures (Bak, 2004:28). In other words, social research always involves people, and any research of that nature must be sensitive of ethical considerations. Ethical guidelines serve as standards and a basis upon which a researcher can evaluate and assess his/her own conduct. A researcher has the responsibilities to fellow researchers, to any participant in the research, to society as a whole, and most importantly to him/herself.

In this study, ethics would be guided by the fundamental ethical considerations that serve as standards and as basis on which the researcher ought to evaluate his/her own conduct. Ethical issues such as confidentiality, informed consent, voluntary participation and avoiding of harm to respondents were strictly observed and adhered to. This was done in anticipation that, a situation which may expose physical or psychological liberty of respondent should be avoided from happening. Permission was sought from the Ministry of Finance and Economic Planning authorities before the questionnaires were distributed and before the interviews were conducted. All respondents were assured that whatever information that would be collected from them through the questionnaire and interview surveys documents reviewed, etc would be used for academic purpose only.

3.8.1 Confidentiality
Welman et al (2005:181) states that the principles underlining research ethics are universal and they concern issues such as honesty and respect for the rights of individuals. Laws and statutes are in place to protect the privacy of participants and to ensure that the information is released only when necessary. Participants in this study were guaranteed of confidentiality, no identifying information was disclosed in any part of the study. Thus, the respondent’s rights to privacy were protected by means of confidentiality.

3.8.2 Informed Consent
De Vos et al (2005:60) acknowledge that informed consent ensures the full cooperation of subjects with the researcher. Parties to the research should be briefed about the risks, if any, of being a part of the research. A research can also pronounce the benefits of the research, but he/she should not do it in the manner that smacks of bribery. Subjects to an investigation must not deprive of their rights to knowledge and information about the investigation they are going to take part in. Thus, in this study respondents were fully informed about the study, its aims and purpose. The respondents were also informed about their choices.

3.8.3 Voluntary participation
No one should ever be forced to participate in research projects, it has to be voluntary. However Babbie & Mouton (2002:521) maintain that though the norm of voluntary participation is important, it is often impossible to follow it, this becomes in the face of some compelling situations where by if a researcher seeks the voluntary participation of subjects it might compromise the information collected and thus effectively nullified the findings. In this study the respondents were not coerced into participating as there was voluntary participation. This had allowed the researcher to collect data from the respondents who were willing to contribute to the topic under investigation, public financial accountability in the MOFEP in South Sudan.

3.8.4 Avoidance of harm
Babbie (2007:28) states that avoidance of harm is a fundamental rule of research. Harm can either be physical or emotional which is difficult to determine and to predict its occurrence. Bryman & Bell (2003:542) are of the opinion that one of the problems with the harm-to-participants is that it is not possible to identify in all circumstances whether harm is likely, though there is a need in seeking to protect participants. The researcher had to carefully examine whether the involvement of subjects was likely to harm them in anyway. If there was a possibility of harm the researcher had to see to it that it was minimized. According to Kumar (2005:214) minimum risk means that the extent of harm/discomfort in the study is greater than that which is ordinary encountered in daily life. It is imperative for a researcher to inform the respondents if there were any prospects of occurrence of harm. In such a situation, adequate measures aimed at minimizing the risk of harm were undertaken. In this study, harm was minimized by avoiding the violation of the rights to which every respondent was entitled. Respondents were informed beforehand about the potential impact of investigations as an opportunity to decide or to choose.

3.9 Data Analysis
Data analysis refers to an examination of what has been collected in survey or experiment and making deductions or inferences. It involves breaking up the data into manageable themes, patterns, trends and relationship. Data analysis helps to establish how participants make meaning of specific phenomena by analyzing their perceptions, attitudes, understanding, knowledge, values, feelings and experiences in an attempt to approximate their construction of the phenomena (Maree,
Data analysis is a practice in which raw data is ordered and organized so that useful information can be extracted from it. The process of organizing and thinking about data is a key to understanding what the data does and does not contain. There are a variety of ways in which researchers can approach data analysis, and it is easy to manipulate data during the analysis stage to push certain conclusions and agendas. For this reason, it was important to pay attention when data analysis was presented, and to think critically about the data and whether the conclusions which were drawn were reliable, conformable and verifiable. This research will utilize qualitative techniques of data analysis. The most satisfactory approach is to see whether the findings obtained from qualitative analysis can be replicated. This can be done by comparing the findings from an interview study with those from an observational study.

This study used quantitative and qualitative techniques in the process of data analysis as earlier explained. Quantitative analysis referred to numerical representation and manipulation of observations for purposes of describing and explaining the phenomena under study. Qualitative data analysis used non-numerical representation of data. Data collected was then coded and categorized. This helped the researcher in the process of comparative analysis, interpretation and discussion of data collected (Babbie & Muoton, 2001:50-51). In this study, tabular and graphic presentations were used to present data. Graphical presentations were informed by the fact that they made them easier to see the pertinent features of a set of data and graphs constructed for every type of data that is qualitative or quantitative. Wayne Goddard & Stuart Melville (2001:54) support this view; they assert that, graphics and tables depict the situation much more clearly than a jumble of numbers. Kumar (2005:248-50) is also of the opinion that, the main purpose of using data display techniques is to make the findings clear and easily understood. In other words, tables and graphs were used in this study because they presented data in a way that was easy to understand and interpret.

3.10 Data Sources
sources (information) were from the books, workshop reports and the internet, and attendance of the MOFEP fiscal financial review meeting.

3.11. Limitations
Given that the participants of the study were chosen from representative sample of management officials from the Ministry of Finance and Economic Planning South Sudan. There was some degree of probability that the responses of the respondents in certain areas were biased to certain extent, and therefore not objective. Also there were certain limitations related to this research. These could be
i. seen as having the objective to discredit the MOFEP,
ii. incorrectly regarded as an opposition political party study,
iii. misinterpreted as having an intention of accusing them,
iv. incorrectly regarded as misdeed behavior.
The study clarified these misconceptions and put things into perspective

3.12 Concluding Remarks
This chapter provided an account of the research design and methodology used in the study. Both qualitative and quantitative methods were used. The chapter described the sampling procedures used and data collection techniques. Ethical issues observed were described, explained and justified. It also discussed how the qualitative data from interviews and secondary documents were analyzed. The technique for quantitative data analysis was the frequency distribution and percentages, which was used to determine the percentages of respondents choosing the various responses. The research instruments used generated information that was analyzed and interpreted for making generalizations and possible recommendations for redress.
The next chapter is to deal specifically with data presentation, analysis and interpretation, using data which was collected using the methodology described in this chapter.
4.1 Introduction
The dissertation of this research topic is on the public financial accountability in the Ministry of Finance and Economic Planning (MOFEP), South Sudan. This chapter seeks to process collected data into an acceptable form, that is to say analyzing and interpretation of data collected. This is a process of interpreting and making sense of what respondents have said about the topic under investigation. Data analysis is also the process of bringing order, structure and meaning to the mass of collected data. The data collected will be used to ascertain the actual standards of public financial accountability in the MOFEP, South Sudan. The collected data was broken up into manageable themes. Data was used analyzed from questionnaires and qualitative techniques were used. Quantitative data was presented in ordinary numbers, while qualitative data was directly involved in quotation from the data generated through interviews and the analysis of observed phenomena. This meant that the researcher had to collect data from a rather small sample of number that was willing and able to participate in this study include 1 Accounting Officer, 6 professionals financial officers, 7 Directors General, 14 financial administrative staffs, 1 Audit-General, 1 Chair person of Anti-Corruption Commission. The entire sample studied was therefore 30. This gave the researcher a response rate of 70%. In this study, the coding procedures were used to reduce the information into different themes.
Under this introduction the following subtopics were described in details, such as quantitative data analysis; demographic details of the respondents; qualitative data analysis; analysis of the interview questions; and concluding remarks.

4.2. Quantitative Data Analysis
The data collected was relatively established from all information relevant to the research topic, however, the literatures obtained reflect in various aspects of the management of public financial accountability in the government institutions or in the public sector. The data confirmed that the public financial accountability in the MOFEP is inefficient and ineffective, which has negatively contributed to poor basic service delivery to the communities in South Sudan and as a result of lose of many people lives . The quantitative data was measurable and focused on numerical values, unlike qualitative data which was more descriptive. Once the quantitative data was collected, the researcher performed an analysis of the findings.

4.2.1 Demographic Details of the Respondents
The following shows the gender (sex) distribution, age distribution, marital status, and educational qualifications of the respondents in the community of the respondents.
The following are the respondents for the questionnaires and interviews.

<table>
<thead>
<tr>
<th>S/NO</th>
<th>Distribution</th>
<th>Frequency</th>
<th>Percent%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Male</td>
<td>24</td>
<td>80%</td>
</tr>
<tr>
<td>2</td>
<td>Female</td>
<td>06</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>30</td>
<td>100%</td>
</tr>
</tbody>
</table>

Table: 4.1.1 above show the gender (sex) distribution of the respondents according to gender (sex).
The respondents used by the researcher consisted of both males and females. In relation to gender (sex) distribution from the total number of (30) respondents, twenty-four (24) were males while only six (6) were females. This then translates to eighty percent (80%) male respondents and twenty percent (20%) were females sampled in the Ministry of Finance and Economic Planning. From these findings it was clear that the majority of the respondents in this study were males and females were the minority. This was because the education opportunity for females in South Sudan is very low. Therefore, due to the above reason the representation of females was very low in sampling. It was also clear from the above that the researcher was gender sensitive in his study data collection. The gender (sex) of the respondents represented on a graph as shown in figure 4.1.1 below:

**Figure 4.1.1**
Percentage (%) Gender (sex) Distribution of the Respondents

![Pie chart showing gender distribution](image)

Figure: 4.1.1 above indicate the gender (sex) of the respondents as presented on a pie graph.

**Table 4.2.1**
Age Distribution of the Respondents
<table>
<thead>
<tr>
<th>S/NO</th>
<th>Distribution</th>
<th>Frequency</th>
<th>Percent %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>35-45</td>
<td>08</td>
<td>26.2%</td>
</tr>
<tr>
<td>2</td>
<td>45-55</td>
<td>10</td>
<td>33.1%</td>
</tr>
<tr>
<td>3</td>
<td>55-65</td>
<td>10</td>
<td>33.1%</td>
</tr>
<tr>
<td>4</td>
<td>65 years and above</td>
<td>02</td>
<td>06.2%</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>30</td>
<td>100%</td>
</tr>
</tbody>
</table>

Table: 4.2.1 above show the distribution of the respondents according to age.

The age of the respondents indicates that they were all mature, with the highest age range being 35-65. As shown above in table 4.2.1, eight respondents (26.2%) were between the ages of 35-45, whereas ten (33.1%) of the respondents were between the ages 45-55. Ten (33.1%) were respondents aged between ages of 55-65. Ages of 65 years above were (06.2%). This indicated that the ages 45-55 and 55-65 were the majority.

**Figure 4.2.1**

Age distribution of the respondents

![Age distribution of the respondents](image)

Figure: 4.2.1 above indicate the distribution of the respondents as shown on a column chart.
Marital Status of the Respondents of the Ministry of Finance and Economic Planning, South Sudan

Table 4.3.1
Marital Status of the respondents

<table>
<thead>
<tr>
<th>S/NO</th>
<th>Distribution</th>
<th>Frequency</th>
<th>Percent %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Married</td>
<td>20</td>
<td>67%</td>
</tr>
<tr>
<td>2</td>
<td>Single</td>
<td>02</td>
<td>07%</td>
</tr>
<tr>
<td>3</td>
<td>Divorced</td>
<td>02</td>
<td>07%</td>
</tr>
<tr>
<td>4</td>
<td>Widowed</td>
<td>06</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>30</td>
<td>100%</td>
</tr>
</tbody>
</table>

Table: 4.3.1 above show the distribution of respondents according to marital status.

Twenty respondents (20) out of thirty respondents indicated that they were married. This translates that to a total of sixty seven percent (67%), two (02) respondents indicated that they were single and this translates to seven (7%) of the total respondents. Two respondents which is seven (07%) of the respondents indicated that they divorced and six (6) respondents which is twenty percent (20%) of the total respondents revealed that they were widowed. It can therefore be deduced that the majority of the respondents are mature.

Figure 4.3.1
Marital Status of the respondents
Figure: 4.3.1 above indicate the marital status of the respondents as represented on a bar chart/graph.

Educational Qualifications of the Respondents in the Ministry of Finance and Economic Planning, South Sudan

Table 4.4.1
Educational qualifications of the respondents

<table>
<thead>
<tr>
<th>S/NO</th>
<th>Distribution</th>
<th>Frequency</th>
<th>Percentage %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Completed metric</td>
<td>06</td>
<td>20%</td>
</tr>
<tr>
<td>2</td>
<td>Certificate from tertiary college</td>
<td>10</td>
<td>33%</td>
</tr>
<tr>
<td>3</td>
<td>Diploma</td>
<td>08</td>
<td>27%</td>
</tr>
<tr>
<td>4</td>
<td>First degree and above</td>
<td>06</td>
<td>20%</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>30</td>
<td>100%</td>
</tr>
</tbody>
</table>

Table: 4.4.1 above shows the respondents educational qualifications in the Ministry of Finance and Economic Planning, South Sudan.
As shown above in table 4.4.1, the educational qualifications/or educational levels of the respondents ranged from the completed metric to first degree and above. Six (06) of the respondents or (20\%) of percent had completed metric, ten (10) of the respondents or (33\%) of percent had certificates from tertiary college, eight (08) of the respondents or (27\%) of percent had ordinary diplomas and six of the respondents or (20\%) of percent of respondents had first degrees and above. It can therefore be deduced that the majority of the sampled respondents were not highly qualified academically.

**Figure 4.4.1**

![Figure 4.4.1](image)

Figure, 4.4.1 Above shown educational qualifications of the respondents as represented on a column graph

**4.2.2 The condition of public financial accountability in the Ministry of Finance and Economic Planning, South Sudan**

**Table 4.2**
<table>
<thead>
<tr>
<th>S/NO</th>
<th>The condition of PFA</th>
<th>Respondents</th>
<th>Percentage %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>There was improper public financial accountability of public money</td>
<td>18</td>
<td>70%</td>
</tr>
<tr>
<td>2</td>
<td>There was somehow improper public financial accountability of public money</td>
<td>06</td>
<td>23.1%</td>
</tr>
<tr>
<td>3</td>
<td>There was no improper public financial accountability of public money</td>
<td>02</td>
<td>07.6%</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>26</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Table: 4.2 above show the condition of public financial accountability in the Ministry of Finance and Economic Planning, South Sudan.

From the above table 4.2, it is evident that eighteen (18) (70%) of the respondents were of the view that there was improper use of economy, efficient and effective public financial accountability (PFA) of public money in the Ministry of Finance and Economic Planning (MOFEP), South Sudan, and six (6) (23.1%) of the respondents were of the opinion that there was somehow improper use of economy, efficient and effective PFA of public money in the MOFEP, South Sudan, and two (2) (7.6%) of the respondents were of the perception that there was no improper use of economy, efficient and effective PFA of public money in the MOFEP, South Sudan. It can therefore be deduced that, the higher percentage (70%) of respondents confirmed that there was improper economy, efficient and effective PFA of public money in the MOFEP, South Sudan.

**Figure 4.2**
Figure: 4.2 above indicate the condition of public financial accountability in the Ministry of Finance Economic Planning, South Sudan as presented on a scatter graph.

4.2.3 The causes of improper economy, efficient and effective public financial accountability of public money in the Ministry of Finance and Economic Planning

<table>
<thead>
<tr>
<th>S/NO</th>
<th>The causes of improper PFA of public money</th>
<th>Respondents</th>
<th>Percentage%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Weak systems capacity of public financial accountability of public money and poor human capacity</td>
<td>16</td>
<td>61.5%</td>
</tr>
<tr>
<td>2</td>
<td>Maladministration practices of public money by the financial management officials</td>
<td>06</td>
<td>23%</td>
</tr>
<tr>
<td>3</td>
<td>Failure to apply legal framework that administer system of public financial accountability in the MOFEP</td>
<td>02</td>
<td>07.6%</td>
</tr>
</tbody>
</table>
Table: 4.3 above show the causes of improper economy, efficient and effective public financial accountability in the Ministry of Finance and economic Planning.

From the above table 4.3, it is evident that twenty (16) (61.5%) of the respondents were of the view that improper economy, efficient, and effective public financial accountability (PFA) in the Ministry of Finance and Economic Planning (MOFEP), South Sudan were mainly caused by, weak system capacity of PFA and human capacity in the MOFEP South Sudan, and six (06) (23%) of respondents were of the opinion that was maladministration practices of public money, and two (02) (7.6) of the respondents were of the view that failure to apply legal framework that administer system of PFA, and two (02) (7.6%) unethical public officials behaviors from the financial management officials, were also the causes of improper economy, efficient and effective PFA in the MOFEP, South Sudan.

It can therefore be deduced that, the higher percentages, (61.5%) of respondents confirmed that weak system of PFA in the MOFEP was the major cause of improper economy, efficient, and effective PFA as a results of insufficient of basic service delivery to the citizens of South Sudan.

Figure 4.3
Figure: 4.3 above show the causes of improper economy, efficient, and effective public financial accountability as presented on a bar chart graph.

### 4.2.4 Effect caused by improper economy, efficient and effective public financial accountability of public money to the people’s live conditions in South Sudan

#### Table 4.4

<table>
<thead>
<tr>
<th>S/NO</th>
<th>Effect caused by improper economy, efficient and effective public financial accountability in relation to peoples live conditions in South Sudan</th>
<th>Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Lose of many people’s lives</td>
<td>10</td>
<td>38.6%</td>
</tr>
<tr>
<td>2</td>
<td>Poor basic service delivery</td>
<td>06</td>
<td>23.1%</td>
</tr>
<tr>
<td>3</td>
<td>Poor progress in terms of development</td>
<td>10</td>
<td>38.6%</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>26</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Table: 4.4 above show the effect caused by improper economy, efficient, and effective public financial accountability of public money to the people’s live conditions in South Sudan

It is for concern that, Table 4:4 show that ten (10) (38.6%) of the respondents expressed the view that the effect caused by the improper economy, efficiency and effective public financial accountability to the citizens is the loses of many people’s live, and six (6) (23.1) of respondents of the opinion that the effect caused by improper economy, efficient and effective public financial accountability is poor service delivery, ten (10) (38.6%) of the respondents of the view that the effect caused by the improper economy, efficient and effective public financial accountability is the poor progress in terms of development. It can therefore be deduced that the effect of improper economy, efficient and effective public financial accountability on livelihoods and service delivery high.

**Figure, 4.4**
Figure: 4.4 above indicate the effect caused by improper economy, efficient, and effective public financial accountability of public money to the people’s live conditions in South Sudan as presented on a column chart.

4.2.5 The respondent's opinion of resolving improper economy, efficient and effective public financial accountability in the Ministry of Finance and economic Planning, South Sudan

Table 4.5

<table>
<thead>
<tr>
<th>S/NO</th>
<th>Responds</th>
<th>Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Implementation of sound or appropriate system of public financial accountability and human capacity building</td>
<td>07</td>
<td>26.9%</td>
</tr>
<tr>
<td>2</td>
<td>Punishment of culprits</td>
<td>09</td>
<td>34.6%</td>
</tr>
<tr>
<td>3</td>
<td>Resolving challenges and constraints facing the Ministry of Finance and E.P</td>
<td>08</td>
<td>30.7%</td>
</tr>
<tr>
<td>4</td>
<td>Observing public ethics behaviors</td>
<td>02</td>
<td>07%</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>26</td>
<td>100%</td>
</tr>
</tbody>
</table>
Table: 4.5 above show the respondent’s opinion of addressing improper economy, efficient and effective public financial accountability in the Ministry of Finance and Economic Planning, South Sudan.

As shown in the Table 4.5 above, seven respondents (26.9%) were of the perception that implementation of the system of public financial accountability (PFA) of public money in the Ministry of Finance and Economic Planning (MOFEP), South Sudan. Nine of respondents (34.6%) were of the view that punishment of culprits how found involved should be the most recommendable step to be undertaken so as to resolve the improper economy, efficient and effective PFA in South Sudan. Eight of respondents (30.7%) recommended resolving challenges and constraints facing the MFEP as an effective way of resolving improper economy, efficient and effective PFA of public money. Two of the respondents (7%) recommended that financial management officials should observed good public ethical behavior in the MFEP, South Sudan. It can therefore be deduced that punishment of culprits and resolving challenges and constraints facing the MOFEP an effective ways of resolving improper economy, efficient and effective PFA of public money in the MOFEP, South Sudan.

Figure 4.5
Figure: 4.5 above show the respondent’s opinion of resolving improper economy, efficient and effective public financial accountability in the Ministry of Finance and Economic Planning, South Sudan as presented on a bar chart graph.

4.2.6 Records of maladministration practices of public money, reported and investigated since 2007-2011 in the Ministry of Finance and Economic Planning

Table 4.6

<table>
<thead>
<tr>
<th>S/NO</th>
<th>Responds</th>
<th>respondents</th>
<th>percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>There were many number of cases reported, investigated and not referred to courts</td>
<td>14</td>
<td>70%</td>
</tr>
<tr>
<td>2</td>
<td>There were many number of cases reported and not investigated</td>
<td>6</td>
<td>30%</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>20</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Table 4.6: above show the records of maladministration practices of public money, reported and investigated in the Ministry of Finance and Economic Planning

Table, 4.6 shows that fourteen of the respondents of (70%) percentage expressed their views that there were many numbers of cases of maladministration practices of public money reported, investigated and not referred to courts in the Ministry of Finance and Economic Planning, including the arrest of former Minister for Finance and Economic Planning, who was accused of corruption. This was a critical concern of the public (the taxpayers). Six of the respondents of (30%) percentage were of the view that there were many numbers of cases of maladministration practices of public money reported and not investigated. Therefore it can be deduced that there were many numbers of cases of maladministration practices of public money reported and investigated in the Ministry of Finance and Economic Planning, South Sudan.

Figure, 4:6
Figure: 4.6 above show the records of maladministration practices of public money, reported and investigated in the Ministry of Finance and Economic Planning as presented on a column chart.

4.2.7 Cases of summoned public financial management officials of being alleged of maladministration practices (corruption) of public money in the Ministry of Finance and economic planning

Table 4.7

<table>
<thead>
<tr>
<th>S/NO</th>
<th>Responds</th>
<th>Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Yes</td>
<td>20</td>
<td>90.9%</td>
</tr>
<tr>
<td>2</td>
<td>No</td>
<td>02</td>
<td>09.1%</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>22</td>
<td>100%</td>
</tr>
</tbody>
</table>

Table: 4.7 above show cases of summoned public financial officials being alleged of maladministration practices of public money in the Ministry of Finance and Economic Planning

As shown in the Table 4.7 above, 20 of respondents of (90.9%) percentage confirmed that financial management officials were summoned being for alleged
maladministration practices of public money in the Ministry of Finance and Economic Planning (MOFEP), South Sudan. Two of respondents of (9.1%) percentage were of the view that they did not hear about the summoned financial management officials in the MFEP, South Sudan. It can therefore be deduced that financial management officials were summoned by the Chair person of Anti-Corruption Commission and Audit-General to appear before them to give hearing of being alleged of maladministration practices of public money.

Figure 4.7

Figure: 4.7 above show the cases of summoned public financial officials being alleged of maladministration practices of public money in the ministry of Ministry of Finance and Economic Planning as presented on a pie graph.
4.2.8. The challenges and constraints encountered that facing the Ministry of Finance and Economic Planning.

Table 4:8

<table>
<thead>
<tr>
<th>S/NO</th>
<th>Challenges and constraints encountered that facing the Ministry of Finance and Economic Planning</th>
<th>Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Weak system capacity of PFA of public money and poor human capacity.</td>
<td>12</td>
<td>46.8%</td>
</tr>
<tr>
<td>2</td>
<td>Poor internal control and reporting internal/external audits and reviews systems</td>
<td>9</td>
<td>34.8%</td>
</tr>
<tr>
<td>3</td>
<td>Poor existence of budgeting and accounting systems</td>
<td>3</td>
<td>12%</td>
</tr>
<tr>
<td>4</td>
<td>Uninvolving all stakeholders of the relevant institutions in managing public money</td>
<td>2</td>
<td>8%</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>26</td>
<td>100%</td>
</tr>
</tbody>
</table>

Table: 4.8 above show the challenges and constraints encountered that facing the Ministry of Finance and Economic planning.

As shown in the table 4.8 above twelve of the respondents of (46%) percentage expressed their views that there was weak efficient and effective public financial accountability system of public money, and nine of the respondents of (34.8%) percentage viewed that there was poor internal and reporting, reporting of external audits and reviews systems, and three of the respondents of (12%) percentage expressed their views that there was poor existence of budgeting and accounting systems, and two of the respondents of (8%) percentage expressed their views that there was no involvement of all stakeholders of the relevant institutions in managing public money, among others.
Figure 4.8 above indicate the challenges and constraints encountered that facing the Ministry of Finance and Economic Planning as presented on a bar chart graph.

4.2.9 The possible ways of improving public financial accountability in the Ministry of Finance and Economic Planning, South Sudan for better service delivery to the people's general welfare

<table>
<thead>
<tr>
<th>S/NO</th>
<th>Responds</th>
<th>Respondents</th>
<th>percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sound or appropriate system of public financial accountability for the MOFEP and honest leadership</td>
<td>12</td>
<td>46.20%</td>
</tr>
<tr>
<td>2</td>
<td>Applying PFA laws, policies, rules and regulations (legal legislations/documents) that administer PFA of the MOFEP</td>
<td>8</td>
<td>30.10%</td>
</tr>
<tr>
<td>3</td>
<td>Building capacity development of the work force through transformation process for the MOFEP</td>
<td>6</td>
<td>23.10%</td>
</tr>
</tbody>
</table>
Table: 4.9 above show the possible ways of improving public financial accountability in the Ministry of Finance and Economic Planning, South Sudan for better service delivery to the people’s general welfare.

With reference to Table 4.9, twelve of (46.20%) percentage of the respondents were of the view that public financial accountability of public money must be taken into account by the Ministry of Finance and Economic Planning (OFEP), eight of (30.11%) percentage of the respondents were of an opinion taking into account good ethical behaviors by the government officials, financial rules and regulations, among others, could result into economy, efficient and effective public financial accountability in the MOFE, South Sudan. Six of the respondents of (23.10%) percentage thought that improper economy, efficient and effective public financial accountability could be better resolved if polices and rules for public financial accountability were in place. It can therefore be deduced that there was a need to resolve the challenges and constraints facing the MOFEP. This was viewed as the best possible ways to eliminate or minimize improper public financial accountability of public money in the MOFEP, South Sudan.

**Figure 4.9**

![Bar chart showing possible ways of improving public financial accountability in the Ministry of Finance and Economic Planning, South Sudan for better service delivery to the people’s general welfare.](chart.png)
better service delivery to the people general welfare as presented on a column chart.

4.2.10 Discussion
From the responses on findings mentioned above the researcher was of the opinion that gender in the sample under study, that population of personnel officials managing or accountable to public males were the majority. This indicated that men had more opportunities for employment than females in the Ministry of Finance and Economic Planning (MOFEP) probably of their educational qualifications background because boy child in the past had better opportunity to go to school than girl child in South Sudan due to cultural beliefs that girl child should help their mothers in houses duties, early marriage, amongst others. The ages of the respondent’s majority were ranging from 45-55 and 55-65 of ages. This shown that they were matured (responsible). The most of the respondents were married. This indicated that they were matured (responsible). The educational qualifications of the respondents, the majority were of certificate from tertiary college and diploma. This indicated that there were of low human capacity in terms of public financial management and accountability of public money in the Ministry of Finance and Economic Planning (MOFEP). The researcher has learned from responses that the condition of public financial accountability (PFA) for the MOFEP was weak system capacity as a result of improper economy, efficient and effective PFA for the MOFEP. The researcher suggested that in order to improve weak system capacity of PFA of public money for the MOFEP there was a need to establish sound or appropriate system of PFA for the MOFEP for better performance of managing public money in the MOFEP for better service delivery to the communities in South Sudan. The researcher has learned that the causes of improper economy, efficient and effective of PFA were because of weak system capacity of PFA of public money, poor human capacity, failure to apply legal framework (legislation) that administer system of PFA, maladministration practices, and unethical public officials behaviours, amongst others, that always led to mismanagement of public money by the public financial management officials in the government institutions, as a result of insufficient of service delivery to the people general welfare. The researcher learned from the responses of respondents that the effect caused by improper economy, efficient and effective PFA for the MOFEP has affected people’s live conditions in South Sudan such as lose of people’s lives, poor basic service delivery, and poor progress in terms of development, etc.
The researcher learned from the responses that improper economy, efficient and effective PFA for the MOFEP can be resolved. The researcher deduced that by implementing sound/or appropriate system of PFA, building human capacity, punishment of culprits, resolving of challenges and constraints facing the MOFEP and observing public ethics behaviours/code of conduct, etc, the improper economy, efficient and effective PFA for the MOFEP can be resolved/improved. The researcher has confirmed that there were cases of maladministration practices reported and not investigated and not referred to courts. The researcher concluded that there was no proper system of public financial accountability for the MOFEP. The researcher has confirmed there were cases of summoned public financial management officials of being alleged of maladministration practices for the MOFEP since 2007-2011. This can be deduced that there was weak system capacity of PFA of public money for the MOFEP as a result of poor basic service delivery to the people in South Sudan.

The researcher learned from the responses that there were challenges and constraints encountered that facing the MOFEP, these include, weak systems capacity PFA of public money, poor human capacity, poor internal and reporting and internal audits and reviews systems, poor existence of budgeting and accounting systems, unethical public financial officials behaviours, uninvolving all the stakeholders of the relevant institutions in managing public money, amongst others. It was significant for the researcher to suggest recommendations that would be looked at in chapter five.

4.3. Qualitative Data Analysis
According to Denzin & Lincoln (1994:1-2), the qualitative approach stems from the interpretative approach, it is ideographic and thus holistic in nature, and aims mainly to understand social life and the meaning that people attach to everyday life. In its broad sense it refers to research that elicits participant accounts of meaning, experiences or perceptions. The qualitative research is therefore concerned with understanding rather explanation; and it is embedded in naturalistic observation rather than controlled measurement.

This section of the analysis outlines the views of the financial management officials represented by the Accounting Officer, Financial Officer, Reporting Officer, Internal Audit Officer, Procurement Officer, Certifying Officer, Directors General, Financial Administrative Staffs, and an independent bodies of Auditor-General, and Chair Person of Anti-Corruption Commission. The respondents within the above stated categories had the same set of questions and their responses were coded and categorized into themes.
4.3.1. Analysis of the interview questions

In the population biographical data, the researcher had intended to triangulate the responses from the respondents by pausing questions with predetermined answers in order to test the validity and reliability of the responses. Their responses revealed that there were a lot of things to be done so that prudence and sound public financial management and accountability in the MOFEP, South Sudan is realized, as mentioned earlier in table 4.8, such as implementation of the sound or appropriate system of public financial accountability, honest leadership, human capacity building, punishment of culprits, applying legal legislation that administer public financial accountability, resolving challenges and constraints facing the Ministry of Finance and Economic Planning, observing public ethics behaviors, and amongst others.

4.3.2 Findings Discussion:

From the responses of the respondents of interview questions the researcher established opinion regarding gender in the sample under study, that population of personnel officials managing or accountable to public males were the majority. This indicated that men were having more opportunities for employment then females in the Ministry of Finance and Economic Planning (MOFEP) of their educational qualifications background because boy child in the past was having an opportunity to go to school then girl child in South Sudan due to cultural beliefs that girl child will help their mothers in houses duties, early marriage, amongst others.

The ages of the respondent’s majority were ranging from 45-55 and 55-65 of ages. This shown that they were matured (responsible). The most of the respondents were married. This indicated that they were matured (responsible).

The educational qualifications of the respondents, the majority were of certificate from tertiary college and diploma. This indicated that there was low human capacity in terms of management of public money in the MOFEP.

The researcher has learned that there was weak systems capacity of PFA as a result of improper economy, efficient and effective PFA for the MOFEP. The researcher suggested that in order to improve system of public financial accountability (PFA) of public money for the MOFEP there is a need to establish sound or appropriate system of PFA for the MOFEP for better performance of managing public money in the MOFEP for better service delivery to the communities in South Sudan.

The researcher has learned that there were causes of improper economy, efficient and effective PFA for the MOFEP such as weak system capacity of PFA of public
money, poor human capacity, failure to apply legal framework (legislation) that administer system of PFA, maladministration practices, and unethical public officials behaviors, amongst others that always resulted to mismanagement of public money by the public financial management officials in the government institutions, which result to insufficient of service delivery to the people general welfare.

The researcher has learned that weak systems capacity of PFA has affected people’s live conditions in South Sudan such as lose of many people’s lives, poor basic service delivery, and poor progress in terms of development, etc.

It can be concluded that improper economy, efficient and effective PFA can be resolved by implementing sound/or appropriate system of PFA, building human capacity, punishment of culprits, resolving of challenges and constraints facing the MOFEP and observing public ethics behaviors/code of conduct, etc.

The researcher has confirmed that there were cases reported and investigated not investigated and not referred to courts. The researcher concluded that there was no proper system of public financial accountability for the MOFEP.

The researcher has confirmed that there were cases of summoned public financial management officials of being alleged of maladministration practices for the MOFEP since 2007-2011. It can be deduced that there was weak system capacity of PFA of public money for the MOFEP as a result of poor basic service delivery to the people in South Sudan.

The researcher found that there were challenges and constraints faced by the MOFEP. The challenges and constraints encountered includes, weak systems capacity PFA of public money, poor human capacity, poor internal and reporting and internal audits and reviews systems, poor existence of budgeting and accounting systems, unethical public financial officials behaviors, uninvolving all the stakeholders of the relevant institutions in managing public money, amongst others. It was significant for the researcher to suggest recommendations that would be in chapter five.

Regarding the relevance of the findings compared to other studies or literature reviewed, the presence of sound Public financial accountability has several indicators in which the responses of the respondents emphasized. The indicators include:

To manifest public financial accountability if its legislative committees and audits committees provide oversight of the country’s public finance; the existence of budgeting and accounting systems that performance and organizations transactions; sound public financial accountability if it maintains internal control
and performance reporting systems that check bad recordings, keeping, noncompliance with rules and regulations; lack of due regard for economy and efficiency, weak evaluation and internal audit capacity, breaches in codes of ethics and misrepresentations of performance information; reporting of external audits and reviews to the legislature and the stakeholders on how government manages risks; publically accountable.

4.4 Discussion of overall findings
This section discusses the findings of this research against the main research questions which are: how does the MOFEP play a role in public financial accountability? What are the problems and constraints facing the MOFEP in financial accountability and how can public financial accountability is improved in the MOFEP? The recommendations in chapter five will be aimed at answering this final question.

4.4.1 The role of MOFEP in Public Finance Accountability
The legal framework for the PFA in the MOFEP such as the Transitional Constitution of the Republic of South Sudan, 2011, Public Financial Management & Accountability Act, 2011 and Public Financial Management & Accountability Regulations Act, 2009 that gives the guidelines on how PFA should be taken into account, observed and adhered to by the stakeholders involved, when dealing with public money. The legislation emphasizes the economy, efficient, and effectiveness use of public money (income) for sound financial accountability for better service delivery to the people general welfare. The Transitional Constitution of the Republic of South Sudan, 2011 generally outlines how national fund revenues shall be managed. Public financial management and accountability Act, 2011 of the Republic of South Sudan, provides for the establishment of procedures to control the management of public finances of the government, ensure accountability, regulate the preparation of the general budget and appropriation Bills, establish reserve revenue, amongst others. The researcher concluded although the role of MOFEP in terms of PFA is clearly outlined in legislation, that there was failure to apply legislation the administer PFA for the MOFEP, South Sudan that why there was weak system capacity of PFA.

Moreover, the presence of sound PFA has several indicators. These are, to manifest PFA if its legislative committees and accounting committees, provide oversight of the country’s public finance; the existence of budgeting and
accounting systems that promote performance reporting and organizations’ transactions; sound PFA if it maintains internal control and performance systems that check bad records, keeping, noncompliance with rules and regulations, lack of due regards for economy and efficiency, weak evaluation and internal audit capacity, breaches in codes of ethics and misrepresentations of performance information; reporting of external audits and reviews to the legislature and the stake holders on how government manages risk; publically financial accountability. The researcher has observed that are no sound indicators in terms of these PFA requirements for the MOFEP. This perhaps explains why there was weak system capacity of PFA in MOFEP.

South Sudan as a new nation facing by many challenges and constraints in terms of system establishment, human capacity building and constructing infrastructures, amongst others, for better basic service delivery to the citizens so that the lively condition of the people could be improved. The researcher suggest that in order to have sound public financial accountability for the Ministry of Finance and Economic Planning there is need to improve the system capacity of public financial accountability of public money that would be provided by the researcher in chapter five.

4.4.2: Challenges faces MOFEP in terms of Public Financial Accountability

As stated earlier the findings show that the improper economy, efficient and effective public financial accountability (PFA) were mainly caused by weak system capacity of PFA and human capacity in the Ministry of Finance and Economic Planning (MOFEP); failure to apply legal framework that administer system of PFA; maladministration practices of public money by the financial management officials; unethical public officials behaviors for the MOFEP, South Sudan.

The researcher is of the opinion that the reason was that the MOFEP management officials do not comply or relate their financial management functions and responsibilities on:

- **Public financial management discipline** that incorporates the management of government revenue, budgeting, expenditure deposit, debt, reimbursement, procurement, and other important aspects of financial management such as accounting, recording and reporting, internal control, financial auditing and external scrutiny of the financial transactions, strengthening treasury system, financial monitoring and capacity building.
The researcher deduced that there was weak system capacity of public financial accountability.

- **Accountability**, which calls the representative of the people to account for the manner in which public money is spent and the purposes for which it is utilized. In other words, giving account of and being answerable one's decisions and actions. It tends to make people want to stick to their defined roles and responsibilities. The lack of accountability has been ascribed as central to most governance failures. Accountability is one effective way of dealing the corruption. This indicate that accountability for the MOFEP was poor that why there was weak systems capacity of PFA.

- **Public financial accountability** which is aimed at appropriate use/or management of public money (revenue) by the financial role-players and public officials in the government; that covers on accounting for project expenditures performance, financial statements, and areas such as procurement, performance reporting, budgeting and ethics; an approach to control, that stresses ethics and the practices of sound public financial accountability. PFA prevents practices of maladministration of finance such as corruption, waste, abuse and fraud, etc. this shown that there was poor PFA for the MOFEP.

- **Good governance** that promotes effective PFA relationships between countries’ governing bodies and its executive management, transparent decision-making, stakeholder’s participation, and ethical practices. This research has shown through a survey of literature, that the components of good governance are accountable public institutions that give priority to productive social policies and programs; and that support sound fiscal choices for them; transparent policy making and implementation; clarity, stability, and fairness in the rule of law; and openness to participate citizens in the design and implementation of policies and programs that affect them. The researcher has observed that there was poor system of good governance in the processes of PFA for the MOFEP.

- **Transparency**, which prescribes that the activities of public institutions should not take place under a veil of secrecy as this may lead to perceptions or suspicions that something unpleasant is hidden, they must be subjected to public to scrutiny and citizens are provided with information. Transparency enhances understanding of the performances of government –by citizens and this enables citizens to make use of the facilities provided. The
researcher was of the view that there was a weak system of transparency and the capacity of PFA was weak to ensure effective transparency.

- **Auditing**, that is to evaluate the implementation of government policy and decision making, is the final link in the continuous and reporting chain of public budgeting in the budgetary era. Auditing is done to ensure that funds were spent appropriate, both in terms of the approval amount and for the good or service specified. Auditing mitigate corruption. The researcher is of the opinion that auditing system was poor for the MOFEP and as a result of weak systems capacity of PFA. Internal and external auditing is done to enhance financial control/ financial accountability. The researcher has a view that internal and external auditing was weak for the MOFEP as result of weak system capacity of PFA.

Finally, the researcher has learned that there was weak systems capacity of PFA as a result of improper economy, efficient and effective PFA for the MOFEP. The researcher also has learned that there were causes of improper economy, efficient and effective PFA for the MOFEP such as weak system capacity of PFA of public money, poor human capacity, failure to apply legal framework (legislation) that administer system of PFA, maladministration practices, and unethical public officials behaviors, amongst others that always resulted to mismanagement of public money by the public financial management officials in the government institutions, which result to insufficient of service delivery to the people general welfare.

These weak systems capacity of PFA has affected people’s live conditions in South Sudan such as lose of many people’s lives, poor basic service delivery, and poor progress in terms of development, etc.

It can be concluded that improper economy, efficient and effective PFA can be resolved by implementing sound/or appropriate system of PFA, building human capacity, punishment of culprits, resolving of challenges and constraints facing the MOFEP and observing public ethics behaviors/code of conduct, etc.

### 4.5. CONCLUDING REMARKS

The chapter presented and analyzed the data that were collected from different categories of respondent’s namely, Accounting Officer, professional’s financial officers, Directors General, Financial Administrative Staffs in the MOFEP and independent bodies of Auditor-General and Chair person of Anti-Corruption Commission of the government of South Sudan. The study used both quantitative
and qualitative data. Coding enabled data to be reduced into different themes. Data was presented in graphs and interpreted, thus the researcher made use of a technique called graphical analysis for purposes of displaying numerical data. The main objective was to present data in a way that was easy to understand and interpret. The results suggest that, public financial accountability needed to be improved to promote efficient and effective use of public money in the MOFEP, South Sudan for good service delivery to the people general welfare. This refer to Cloete (1989:5) contends that “public administration is a distinct activity which consists of all the functions undertaken by public institutions to provide the community with public services and goods. This implies that Public Administration is indispensable for the service of humanity worldwide.

According to Midgley (1994) the ultimate objective is to bring about sustained improvement in the well being of the individuals, family, community and society at large. Therefore if the government applied this conceptual framework, their citizens would not suffer as a result of inadequate of basic service delivery to the citizens of South Sudan, as this study have shown in this chapter, which presented findings from data collected using the methodology described in chapter (3). The next chapter, chapter five (5) which is conclusion and recommendations chapter will summarize the study, present the major findings, and draw conclusions and give recommendations so as to improve public financial accountability for better service delivery to the citizens of South Sudan.
CHAPTER FIVE

CONCLUSION AND RECOMMENDATIONS

5.1. Introduction
This chapter puts forward summary of findings, conclusion and recommendations in line with the objectives and research questions related to the topic studied. It is an attempt to find out whether public money being used in accordance to public financial management and accountability legal framework as stipulated in the Transitional Constitution of the Republic of South Sudan, 2011, Public Financial Management and Accountability Act, 2011, and other legal documents that administer for the appropriate use of public money for the Ministry of Finance and Economic Planning (MOFEP), South Sudan, for the better basic service delivery to the people’s general welfare. In other words, it explored whether it public financial management officials have been operating under the policies, structures and procedures or within the parameters of compliance with public financial accountability, norms and conventional standards. Also to find out whether there were challenges and constraints facing the Ministry of Finance and Economic Planning and to give possible solutions or ways to improve them, in order to enhance performance for the MOFEP towards the achievements of its mandate.
Both quantitative and qualitative methods of analysis were used to classify the data. The findings were presented in accordance with research questions and objectives of the study. Eighty seven (87%) percent of the respondents revealed that the current public financial accountability is weak and it need to be improved. They have also acknowledged that it has affected the lives of the communities on their socio-economic in terms of basic service delivery. It is essentially important to put key recommendations as pertains to the research topic.

5.2. Summary of Findings:
Eighty seven (87%) percentage of respondents have revealed that there was weak system capacity of public financial accountability of public money (revenue) and human capacity as a result of inappropriate economy, efficient and effective public financial accountability (maladministration practices) of public money for the Ministry of Finance and Economic Planning, which have affected the lives of the communities in South Sudan, which resulted into poor living conditions, as most communities become extremely vulnerable, which have resulted to lose of many people lives, due to poor physical infrastructures. The respondents were of the view that the communities’ requisites/expectations were not responded or attended to by the government. The respondents were also of opinion that weak system of public financial accountability has contributed into insufficient access to basic service delivery to the communities such as water and sanitation, food security, health services, education, among others. The Ministry of Finance and Economic Planning policies, guide lines, structures and procedures, rules and regulations pertaining public financial accountability were not being applied by the ministry financial management officials or role players as a result of poor performance on public financial accountability. The Ministry of Finance and Economic Planning does not have appropriate mechanism for the stakeholders to access information about the public financial management and accountability, particularly on the budget expenditures and budget implementation and reporting process. There was a low professional standard from public financial management officials in term of capacity, skills as well as poor public officials’ ethical values/code of conduct or behaviors.

5.3 Recommendations
Based on significant associated findings and conclusions reached under an exploration of public financial accountability (FAP) for the Ministry of Finance and Economic Planning (MOFEP), South Sudan, the following recommendations
are made to optimally improve the system capacity of PFA for better basic service delivery to the citizen’s general welfare. Also to resolve challenges and constraints faces the MOFEP for better performance of managing public money. The following are the recommendations:

5.4.1 There is a need to establish sound or appropriate system capacity of public financial accountability for the Ministry of Finance and Economic Planning to improve system capacity of PFA for better performance for economy, efficient and effective, of managing public money, from the stages of revenue collection, keeping/saving, treasury regulation, money transfer, and budget expenditure by the financial management role-players and public officials.

5.4.2 To manifest PFA by legislative committees and audit committees; maintain internal control and performance reporting systems to check financial activities in the government institutions; budgeting and accounting systems; basic accounting records and procedures; availability of PFA information; reporting of external audits and reviews to the legislature and stakeholders on manages risk for transparency in decision making and the capacity for evaluation; and amongst others.

5.4.3 The Ministry of Finance and Economic Planning should apply laws, policies rules and regulations, structures and procedures or legal documents that administer public financial accountability for the Ministry of Finance and Economic Planning, South Sudan to regulate the conduct and the behaviors of the PFA role players and public financial management officials for better performance. In other words, public financial management officials or role players should function within the various PFA legislations and policies, structures and procedures and other legal documents promulgated by the Republic of South Sudan to ensure sound PFA for better basic service delivery to the communities of South Sudan.

5.4.4 The Ministry of Finance and Economic Planning should adopt democratic principles of good governance of PFA. One way could be for instance by institutionalizing regular access for social groups in decision making.

5.4.5 The Ministry of Finance and Economic Planning should review its strategic development for human capacity building through transformation process to enhance their efficient and effective in dealing with management of public money.
5.4.6 Apprehension, trial and conviction of culprits who are accused of embezzlement of public money. In other words, the Republic of South Sudan should demonstrate all possible efforts to enforce laws that improve/promote economy, efficient and effective PFA to conventional standards of management of public money.

5.4.7 Leadership political will and commitment on the overall development agenda. This means that both the state and the government of South Sudan must create the legal and regulatory environment for fiscal transparency and accountability.

5.4.8 Commitment to fighting corruption and mismanagement of public money (revenue), a strong resolution from the leadership and society at large for PFA to success.

5.4.9 Investigative and judicial arms of the government of South Sudan must be independent and capable of prosecuting wrong doing on public financial management and accountability.

5.4.10 To consider citizen’s participation on the issues related to financial management and accountability or in decision-making regarding budget allocation, spending patterns and public service delivery. This means that, citizens, NGOS and CBOS, have a right to know and determine how public revenues are collected and spent by the government institutions.

5.4.11 Representative institutions of the government of South Sudan such as parliaments must play a role in the PFA processes.

5.4.12 The Ministry of Finance and Economic Planning should make financial statements and financial reports information available as well as information accessible and understandable to a public.

5.4. Concluding Remarks:
In accordance with research objectives of the study, the research report examined public financial accountability and found that South Sudan still has weak systems and processes in terms of not only institutionalizing proper compliance mechanisms but also in ensuring that there is political will in the promotion of good public accountability structures and mechanisms. Finally as much as possible, it is hoped that the findings of this research would provide some answers to the research questions. It is hoped that this research will also provide useable information towards making government work better in South Sudan especially as it has to do with financial accountability of public money in South Sudan.
Reference list


OED Working Paper Series_ No. 17


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**Appendix: I**

**University of Fort Hare**

*Together in Excellence*

Faculty of Management and Commerce

School of Public Management and Development

Department of Public Administration

November, 18.2012

**Deputy Minister** for the Ministry of Finance and Economic Planning, South Sudan
Sir,

Subject: Permission to Conduct an Academic Research in the Ministry of Finance and Economic Planning, South Sudan

I humbly wish to request your esteemed office for the above cited subject. Aim a student of the University of Fort Hare-South Africa as per the attached introduction letter, my research topic is; an exploration of Public Financial Accountability, in the Ministry of Finance and Economic Planning, South Sudan.

I intend to conduct this research in the Ministry of Finance and Economic Planning head quarters/or premises.

Your approval shall be appreciated.

Yours sincerely

Mr. Deng Manyang Leek

Appendix: II

Faculty of Management and Commerce
School of Public Management and Development
Department of Public Administration

An interviews guide scheduled to the Accounting Officer (the Undersecretary in case of South Sudan) of the Ministry of Finance and Economic Planning on public financial accountability in relation to manifest public financial accountability oversight a country’s public finances by the Legislative Committees and Audit Committees from the stages of revenue collection, keeping/saving, treasury regulation, money transfer, budget expenditure, etc.

Dear respondent,

My name is Deng Manyang Leek; aim a student of the University of Fort Hare, South Africa, currently studying towards the attainment of a Degree of Master of Public Administration in Public Administration, in the Faculty of Management and Commerce, School of Public Management and Development, in the Department of Public Administration at the University of Fort Hare. As part of the requirements for this degree, aim undertaking a research study on, Public

I kindly request your cooperation in completing this questionnaire. Your contribution to this academic endeavour will be greatly appreciated as it will assist the researcher in reaching the objectives of this research study.

Please be fully assured that, the information collected through this questionnaire will only be used for the purposes of this study. Your privacy, anonymity and confidentiality will be strictly observed, guaranteed, and protected, as you are not expected to reveal your names(s) or any personal information that may identify you as a respondent in this study.

Please answer all questions as clearly and honestly as you can.

**Personal Data**

Instructions

Put a tick in appropriate box.

1. Sex (gender) of the respondent.
   a) Male
   
   b) Female

2. Age bracket of respondent
   a) Between 35 and 45 years
   
   b) Between 45 and 55 years
   
   c) Between 55 and 65 years
   
   d) Above 65 years

3. Marital status of the respondent
   a) Married
   
   b) Single
   
   c) Divorced
   
   d) Widowed
4. Educational qualification attained by the respondents.

a) Completed metric

b) Certificate from tertiary college

c) Diploma

d) First degree and above

(A). An interview questions for Accounting Officer

5. What is the condition/or status of public financial accountability in the Ministry of Finance and Economic Planning?

Answer

6. Do you think that there is improper economy, efficient and effective public financial accountability of public money (revenue income) from the stages of revenue collection, keeping/saving, treasury regulation, money transfer and budget expenditure, etc. in the Ministry of Finance and Economic Planning?

Answer

7. In your opinion what are the causes of improper economy, efficient and effective public financial accountability of public money (revenue income)? And what is its effect to the people’s live conditions in terms of service delivery?

Answer

8. Are there any records of maladministration practices of public money reported and investigated so far in the Ministry of Finance and Economic Planning? If yes, how many?
9. Some top public financial management officials summoned by the Anti-Corruption Commission (ACC) and the Auditor-General (AG) in year 2011 to appear before them to give hearing of being alleged of maladministration practices of public money. What is your comment?

Answer

10. What are the instruments/tools do you use to ensure public financial accountability in the Ministry of Finance and Economic Planning?

Answer

11. Does the Ministry of Finance and Economic Planning provide motivation/or capacity building to the employees? If yes what types of motivation and training does it provide to them?

Answer

12. What role do you play to ensure public financial accountability?

Answer

13. As Accounting Officer, are you satisfied with the public financial accountability performance in the Ministry of Finance and Economic Planning?

Answer
14. How do you make the transfer of money to the States, other ministries, commissions, and departments or organizations? Specify in details.

Answer

15. What are policies, structures, rules and regulations used for revenue collection, keeping/saving, treasury regulation, and budget expenditures of government money? Briefly narrate how they affect efficiency and effectiveness public financial management and accountability in terms of monitoring and control?

Answer

16. How do you monitor, control financial activities of other ministries/departments?

Answer

17. Do you make report on budget expenditures? If yes, how? And to whom?

Answer

18. What role do legislative committees and audit committees of public finance do to ensure sound public financial accountability?

Answer

20. How does public financial accountability as an integral part of public finance management can enhance for betterment of service delivery to the general welfare of the people?

Answer

21. What role do you think the Ministry of Finance and Economic Planning can play to promote public financial accountability?

Answer

22. What are the problems/challenges and constraints encountered or facing the Ministry of Finance and Economic Planning? And what do you think are the causes? And how to resolve them?

Answer

23. How can public financial accountability be improved in the Ministry of Finance and Economic Planning?

Answer

Thank you for participation.
Appendix: II

University of Fort Hare

Faculty of Management and Commerce

School of Public Management and Development

Department of Public Administration

Questionnaires to Directors-General of the Directorates or Units of the Ministry of Finance and Economic Planning, South Sudan on public financial accountability in relation to the existence of budgeting, and accounting systems.

Dear respondent

My name is Deng Manyang Leek; aim a student of the University of Fort Hare, South Africa, currently studying towards the attainment of a Degree of Master of Public Administration in the Faculty of Management and Commerce, School of Public Management and Development, in the Department of Public administration at the University of Fort Hare. As part of the requirements for the this degree, aim undertaking a research study on, Public Financial Accountability in the Ministry of Finance and Economic Planning, South Sudan
I kindly request your cooperation in completing this questionnaire. Your contribution to this academic endeavor will be greatly appreciated as it will assist the researcher in reaching the objectives of this research study.

Please be fully assured that, the information collected through this questionnaire will only be used for the purposes of this study. Your privacy, anonymity and confidentiality will be strictly observed, guaranteed and protected, as you are not expected to reveal your names or any personal information that may identify you as a respondent in this study.

Please answer all questions as clearly and honestly as you can.

**Personal Data**

Put a tick in the appropriate box.

1. Sex (Gender) of the respondent.
   a) Male-----------------------------------------------
   b) Female---------------------------------------------

2. Age bracket of the respondent----------------------------
   a) Between 35 and 45 years-----------------------------
   b) Between 45 and 55 years-----------------------------
   c) Between 55 and 65 years-----------------------------
   d) Above 65 years------------------------------------

3. Marital status of the respondents.
   a) Married---------------------------------------------
   b) Single---------------------------------------------
   c) Divorced-------------------------------------------
   d) Widowed-------------------------------------------

4. Educational Qualifications of the respondents
   a) Completed metric-----------------------------------
b) Certificate from tertiary college--------------------------------------------- ☐

c) Diploma------------------------------------------------------------------- ☐

d) First degree and above----------------------------------------------------- ☐

(B). Questionnaires for Directors-General

5. Do you have policies, rules and regulations use for the implementation of budgeting, and accounting systems for public financial accountability?

a) Yes-----------------------------------------------------------------------

b) No-----------------------------------------------------------------------

Please specify---------------------------------------------------------------

6. How do your roles affect public financial accountability?

a) Very positively------------------------------------------------------------

b) Somehow positively--------------------------------------------------------

- 

c) No effect-----------------------------------------------------------------

d) Negatively-----------------------------------------------------------------

e) Somewhat negatively-------------------------------------------------------

Please elaborate your answer---------------------------------------------------

-------------------------------------------------------------------------

7. Some people have an opinion that there is improper economy, efficient and effective public financial accountability of public money (revenue income) from the stages of revenue collection, keeping/saving, treasury regulation, money transfer and budget expenditure, etc, in the Ministry of Finance and Economic Planning, South Sudan. Do you agree?

a) Yes-----------------------------------------------------------------------

b) No-----------------------------------------------------------------------
8. Are there any records of maladministration practices reported and investigated so far in the Ministry of Finance and Economic Planning?
   a) Yes-----------------------------------------------
   b) No--------------------------------------------------------

Please elaborate your answer-------------------------------------------------------------
---------------------------------------------------------------------------------------

9. Some top public financial management officials summoned by the Anti-Corruption Commission (ACC) and the Auditor-General (AG) to appear before them in order to give hearing of being alleged of maladministration practices of public money in the Ministry of Finance and Economic Planning. Do you agree?
   a) I agree---------------------------------------------------------------
   b) I strongly agree-----------------------------------------------------
   c) I disagree------------------------------------------------------------
   d) I strongly disagree--------------------------------------------------

Please elaborate your answer-------------------------------------------------------------
---------------------------------------------------------------------------------------

10. The condition/or status of public financial accountability in the Ministry of Finance and Economic Planning is poor. Do you agree?
    a) Yes------------------------------------------------------------------------
    b) No------------------------------------------------------------------------
11. To what level do your Directorates or Units apply monitoring and control on public financial accountability in order to meet the expectations of the Ministry of Finance and Economic Planning?

a) To a very high extent

b) To a limited extent

c) To a low extent

Please explain your answer above

12. Provisions of motivation to administrative financial staffs can increase their good performance on efficiency and effectiveness of public financial accountability. Do you agree?

a) I agree

b) I strongly agree

c) I disagree

d) I strongly disagree

13. Did you provide capacity building/training on public financial accountability?

a) Yes

b) No

14. If yes, what effect has the training had on their performance on public financial accountability?

a) A very positive effect

b) Some positive effect

c) No effect

d) A slightly negative effect
15. Some people opinions say that, there has been improper use of the taxpayer’s money in relation to public financial accountability in the Ministry of Finance and Economic Planning since the period of the Comprehensive Peace Agreement up to the moment. Do you agree?
   a) I strongly agree
   b) I agree
   c) I disagree
   d) I strongly disagree

Please elaborate your answer

16. Have problems/challenges and constraints encountered in relation to public financial accountability?
   a) Yes
   b) No

Please elaborate your answer above

17. How would you measure the role play by the Ministry of finance and Economic Planning to promote public financial accountability?
   a) Satisfactory
   b) Unsatisfactory
   c) Very unsatisfactory

Please elaborate your answer above
18. Do you have the challenges and constraints facing you in your Directorates or Units in relation to public financial accountability?

a) Yes--_________________________________________________________

b) No--_________________________________________________________

Please explain your answer above______________________________________

19. Some officials have an opinion that public financial accountability can be improved in the Ministry of Finance and Economic Planning. To what extent do you agree?

a) Strong extent agree____________________________________________

b) Extent agree____________________________________________________

c) Strong extent disagree___________________________________________

d) Extent disagree__________________________________________________

e) No comment_____________________________________________________

Please justify your answer____________________________________________

ii) and what do you suggest must be done to improve public financial accountability in the Ministry of Finance and Economic Planning for better service delivery to the citizens?

Thank you for your participation
Appendix: III

University of Fort Hare
Faculty of Management and Commerce
School of Public Management and Development
Department of Public Administration

Questionnaires to the Professional Financial Officers of the Ministry of Finance and Economic Planning, South Sudan, of the Directorates or Units on public financial accountability on maintain internal control, financial transactions, internal audits, procurement process, certifying and performance reporting systems that check bad recording keeping, noncompliance with rules and regulations, lack of due regard for economy and efficiency, weak evaluation and internal audit capacity, breaches in codes of ethics, and misrepresentations of performance information.
Dear respondent,

My name is Deng Manyang Leek; aim a student of the University of Fort Hare, South Africa, currently studying towards the attainment of a Degree of Master of Public Administration in the Public Administration, in the Faculty of Management and Commerce, School of Public Management and Development, in the Department of Public Administration at the University of Fort Hare. As part of the requirements for this degree, aim undertaking a research dissertation study on, Public Financial Accountability in Ministry of Finance and Economic Planning, South Sudan.

I kindly request your cooperation in completing this questionnaire. Your contribution to this academic endeavor will be greatly appreciated as it will assist the researcher in reaching the objectives of this research study.

Please be fully assured that, the information collected through this questionnaire will only be used for the purposes of the study. Your privacy, anonymity and confidentiality will be strictly observed, guaranteed and protected, as you are not expected to reveal your names or any personal information that may identify you as a respondent in this study.

Please answer all questions as clearly and honestly as you can.

**Personal Data**

Instructions

Put a tick in the appropriate box.

1. Sex (Gender) of the respondent.
   
   a) Male---------------------------------------------------------------
   
   b) Female------------------------------------------------------------

2. Age bracket of the respondent.
   
   a) Between 35 and 45 years-----------------------------------------------
   
   b) Between 45 and 55 years-----------------------------------------------
   
   c) Between 55 and 65 years-----------------------------------------------
   
   d) Above 65 years-----------------------------------------------------
3. Marital status of the respondent.
   a) Married
   b) Single
   c) Divorced
   d) Widowed

4. Educational qualification of the respondents.
   a) Completed metric
   b) Certificate from tertiary college
   c) Diploma
   d) First degree and above

(C). Questionnaires for professional financial officers

5. To what extent do your roles ensure prudent/sound public financial accountability in the Ministry of Finance and Economic Planning?
   a) To a very high extent
   b) To a extent
   c) To a limited extent
   d) To a extent

Please elaborate your answer

6. Do your Directorates or Units have policies and procedures that guide or maintain internal control and performance reporting systems and financial transactions?
   a) Yes
   b) No
7. Some people opinions say that there has been improper public financial accountability of the tax payer’s money in the Ministry of Finance and Economic Planning since the period of the Comprehensive Peace Agreement up to the moment. Do you agree?
   a) I strongly agree
   b) I agree
   c) I disagree
   d) I strongly disagree

Please elaborate your answer

8. Some people have an opinion that there is improper economy, efficient and effective public financial accountability of public money (revenue income) at the stages of revenue collection, keeping/saving, treasury regulation, money transfer and budget expenditure, etc, in the Ministry of Finance and Economic Planning. Do you agree?
   a) Yes
   b) No

Please elaborate your answer

9. Are there any records of maladministration practices of public money reported and investigated so far in the Ministry of Finance and Economic Planning?
   a) Yes
10. Some top public financial management officials summoned by the Anti-Corruption Commission (ACC) and the Auditor-General (AG) to appear before them in order to give hearing of being alleged of maladministration practices of public money in the Ministry of Finance and Economic Planning. Do you agree?
   a) I agree
   b) I strongly agree
   c) I disagree
   d) I strongly disagree
   Please elaborate your answer

11. How do you measure the level of public financial accountability as an integral part of public financial management in the Ministry of Finance and Economic Planning South Sudan?
   a) Very high
   b) Limited
   Please specify in details

12. Do you have financial reporting systems?
   a) Yes
   b) No
13. How would you categorize internal audit level in the Ministry of Finance and Economic Planning, in relation to public financial accountability?

a) Excellent
b) Good
c) Fair
d) Poor
e) Very poor

Please explain your answer

14. Some people suggested that in order to improve public financial accountability in the Ministry of Finance and Economic Planning, South Sudan, there should be appropriate systems of public financial accountability in place. Do you agree?

a) Yes
b) No

Please if yes, elaborate your answer

15. To what extents do your roles play to promote sound public financial accountability in the Ministry of Finance and Economic Planning?

a) To an extent
b) To a limited extent
16. Do you have the challenges and constraints facing you in your directorates or Units in relation to public financial accountability?

   a) Yes
   b) No

Please explain your answer above.

17. Have problem encountered in relation to public financial accountability?

   a) Yes
   b) No

Please explain your answer above.

Thank you so much for your time.
Appendix: IV

University of Fort Hare
Faculty of Management and Commerce
School of Public Management and Development
Department of Public Administration

Questionnaires and Observations to the Financial Administrative Staffs of the Ministry of Finance and Economic Planning, South Sudan of the Directorates or Units on public financial accountability in relation to standards records, that entails basic accounting records (exchequer issues, payments, etc.), control accounts, availability of financial information.

Dear respondent,

My name is Deng Manyang Leek; aim a student of the University of Fort Hare, South Africa, currently studying towards the attainment of a Degree of Master of Public Administration in Public Administration, in the Faculty of Management and Commerce, School of Public Management and Development, in the Department of Public Administration at the University of Fort Hare. As part of the requirements for this degree, aim undertaking a research dissertation study on, Public Financial Accountability in the Ministry of Finance and Economic Planning, South Sudan. I kindly request your cooperation in completing these questionnaires.
Your contribution to this academic endeavour will be greatly appreciated as it will assist the researcher in reaching the objectives of this research study.

Please be assured that, the information collected through these questionnaires will only be used for the purposes of this study. Your privacy, anonymity and confidentiality will be strictly observed, guaranteed and protected, as you are not expected to reveal your names or any personal information that may identify you as a respondent in this study.

Please answer all questions as clearly as you can.

**Personal Data**

Instructions

Put a tick in the appropriate box.

1. Sex of the respondent.
   a) Male----------------------------------------------------------------- ☐
   b) Female----------------------------------------------------------------- ☐

2. Age bracket of the respondent.
   a) Between 35 and 45 years of age------------------------------------------ ☐
   b) Between 45 and 55 years of age------------------------------------------ ☐
   c) Between 55 and 65 years of age------------------------------------------ ☐
   d) Above 65 years---------------------------------------------------------- ☐

3. Marital status of the respondent.
   a) Married----------------------------------------------------------------- ☐
   b) Single----------------------------------------------------------------- ☐
   c) Divorced--------------------------------------------------------------- ☐
   d) Widowed--------------------------------------------------------------- ☐

4. Educational Qualifications of the respondent.
(D). **Questionnaires for Financial Administrative Staffs**

5. Do you implement standards of records, that entails basic accounting records, (exchequer issues, payments, etc), control accounts, and availability of information for sound public financial accountability in the Ministry of Finance and Economic Planning?
   a) Yes
   b) No

   Please specify your answer:

6. Personnel motivation can improve good performance on efficiency and effectiveness public financial accountability. Do you agree?
   a) Yes
   b) No

   Please explain your answer above:

7. Some people have an opinion that there is improper economy, efficient and effective public financial accountability of public money (revenue income) at the stages of revenue collection, keeping/saving, treasury regulation, money transfer and budget expenditure, in the Ministry of Finance and Economic Planning, South Sudan. Do you agree?
   a) I agree
8. Are there any records of maladministration practices of public money reported and investigated so far in the Ministry of Finance and Economic Planning at the stages of revenue collection, keeping/saving, treasury regulation, money transfer and budget expenditure?

a) Yes..............................................................................................................

b) No.................................................................................................................

Please elaborate your answer..............................................................................

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9. Some top public financial management officials summoned by the Anti-Corruption Commission (ACC) and the Auditor-General (AG) to appear before them in order to give hearing of being alleged of maladministration practices of public money in the Ministry of Finance and Economic Planning. Do you agree?

a) Yes..............................................................................................................

b) No.................................................................................................................

Please elaborate your answer..............................................................................

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10. What extent do you use rules and regulations, procedures and structures to protect financial records?
a) To a very high extent---------------------------------------------

b) To a limited extent-----------------------------------------------

c) To extent---------------------------------------------------------

Please specify your answer in details---------------------------------


11. Do your Directorates or Units have policies, rules and regulations available that guide keeping records?

a) Yes---------------------------------------------------------------

b) No---------------------------------------------------------------

Please specify your answer above---------------------------------------


12. Some people have an opinion that, there has been poor condition/or status of public financial accountability in Ministry of Finance and Economic Planning since the period of the Comprehensive Peace Agreement up to the moment. Do you agree?

a) Agree---------------------------------------------------------------

b) Strongly agree----------------------------------------------------

c) Disagree------------------------------------------------------------

d) Strongly disagree--------------------------------------------------

Please elaborate your answer above--------------------------------------


13. Do the stakeholders have access to the financial accountability records?

a) Yes---------------------------------------------------------------
14. To what extent does capacity building on public financial accountability has improved efficiency and effectiveness of managing public money?
   a) To an extent
   b) To extent
   c) To a limited extent

Please elaborate your answer above.

15. Do you have problem encountered in relation to financial standards of records?
   a) Yes
   b) No

Please specify in details.

16. Some people said that public financial accountability is important for the individuals (financial role-players and public officials and also in the institutions of the government for betterment of service delivery to the citizens. Do you agree?
   a) Yes
   b) No

Please elaborate your answer above.
17. Does public financial accountability of public money improve service delivery to the communities?
   a) Yes------------------------------------------
   b) No------------------------------------------

Please specify in details------------------------------------------

18. What roles do the Ministry of Finance and Economic Planning play to improve public financial accountability?
   a) Very positive----------------------------------
   b) Somehow positive-------------------------------
   c) No effect-------------------------------------
   d) Very negative----------------------------------
   e) Negative--------------------------------------

Please elaborate your answer above----------------------------------

19. Do you have the challenges and constraints facing you in your Directorates or Units in relations to standards of records to public financial accountability?
   a) Yes------------------------------------------
   b) No------------------------------------------

Please specify in details------------------------------------------
20. Some officials have an opinion that public financial accountability can be improved in the Ministry of Finance and Economic Planning. Do you agree?

a) Agree

b) Strongly agree

c) Disagree

d) Strongly disagree

Please elaborate your answer above

Thank you so much for your time
Appendix: V

University of Fort Hare

Faculty of Management and Commerce

School of Public Management and Development

Department of Public Administration

An interview guide schedule to the independent bodies, the Auditor-General, Chair Person of Anti-Corruption Commission for the government of South Sudan, on public financial accountability in relation to external audit and reporting and reviews to the legislature and stakeholders on manages risk to go for transparency in decision making, and capacity for evaluation.

Dear respondent,

My name is Deng Manyang Leek; aim a student of the University of Fort Hare, South Africa, currently studying towards the attainment of a Degree of Master of Public Administration in Public Administration, in the Faculty
of Management and Commerce, School of Public Management and Development, in the Department of Public Administration at the University of Fort Hare. As part of the requirements for this degree, aim undertaking a research dissertation study on, Public Financial Accountability in the Ministry of Finance and Economic Planning, South Sudan.

I kindly request your cooperation in participating in this interview. Your contribution to this academic endeavor will be greatly appreciated as it will assist the researcher in reaching objectives of this research study.

Please be fully assured that, the information collected through this interview will only be used for the purposes of this study. Your privacy, anonymity and confidentiality will be strictly observed, guaranteed and protected, as you are not expected to reveal your names or any personal information that may identify you as a respondent in this study.

Please you need not to answer questions that you are not comfortable with.

**Personal Data**

Instructions

Put a tick in the appropriate box.

1. Sex (Gender) of the respondent.

   a) Male-----------------------------------------------

   b) Female--------------------------------------------

2. Age bracket of the respondent.

   a) Between 35 and 45 years of age-------------------

   b) Between 45 and 55 years of age-------------------

   c) Between 55 and 65 years of age-------------------

   d) Above 65 years-----------------------------------

3. Marital status of the respondent.

   a) Married------------------------------------------

   b) Single-------------------------------------------

c) Divorced

d) Widowed

4. Educational Qualifications of the respondent.

a) Completed metric

b) Certificate from tertiary college

c) Diploma

d) First degree and above

(E). An interviews questions for the Auditor-General, Chair Person of Anti-Corruption Commission

5. How do you conduct external audit?

Answer

6. As the independent body for the government of South Sudan, how do you ensure sound public financial accountability in the institutions of government?

Answer

7. How do you make report on financial accounts?

Answer

8. What is your role as the Auditor-General for improving public financial management and accountability in relation to service delivery to the people?

Answer

Answer---

10. Are there summoned cases of alleged public financial officials being involved in the maladministration practices of public money (corruption) in the Ministry of Finance and Economic Planning?

Answer---

11. Have you ever received reports on public financial management and accountability irregularities from the Ministry of Finance and Economic Planning? Specify in details

Answer---

12. How many records of maladministration practices of public money reported and investigated so far in relation to public financial accountability in the Ministry of Finance and economic planning?

Answer---

13. Are there maladministration practices of public finance such as corruption, waste abuse and fraud, etc, reported so far to your office? If yes, what do you think of it effect towards the public financial performance and to service delivery to the citizens? What possible measures have you taken to resolve them?

Answer---
14. Do you think there is improper economy, efficient and effective public financial accountability of public money (revenue income) in the Ministry of Finance and Economic Planning? What do you think are the causes? And what are the effects it has caused towards peoples live in South Sudan?

Answer---------------------------------------------------------------------------------------------------------------------------------------
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15. What is the condition/or status of public financial accountability in the Ministry of Finance and Economic Planning?

Answer---------------------------------------------------------------------------------------------------------------------------------------
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16. What policies and structures that are use to strengthen external audits?

Answer---------------------------------------------------------------------------------------------------------------------------------------
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17. How do you determine public financial accountability performance? And what are indicators do you use?

Answer---------------------------------------------------------------------------------------------------------------------------------------
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------------------------------------------------------------------------------------------
18. What would you think the Ministry of Finance and Economic Planning can do to promote/improve the public financial accountability?

Answer---------------------------------------------------------------------------------------------------------------------------------------
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19. In your opinion what are the problems/challenges and constraints facing the Ministry of Finance and Economic Planning? And what do you think are the causes? And what are possible ways to improve them?
20. Have you received any report of maladministration practices of public money in Ministry of Finance and Economic Planning before? If yes, how it has affected basic service delivery to the citizens? And what have you done to prevent such problem?

Answer

21. What role do you play as chair person of Anti-Corruption Commission to promote public financial accountability?

Answer

22. What are problems/challenges and constraints facing you in your commission in relation to public financial accountability?

Answer

23. How can public financial accountability be improved in the Ministry of Finance and Economic Planning?

Answer

Thank you so much for your time.
Republic of South Sudan (RSS)

MINISTRY OF FINANCE & ECONOMIC PLANNING (MOFEP)

1st UnderSecretary of Finance

22nd December 2012

To Whom It May Concern

Subject: Approval Letter to Conduct an Academic Research in the Ministry of Finance and Economic Planning-South Sudan.

Mr. Deng Manyang Leek is a student of the University of Fort Hare, South Africa, and is currently in Juba, South Sudan and is conducting a dissertation study of research project on the topic: Public Financial Accountability in the Ministry of Finance and Economic Planning, South Sudan.

He will be gathering/collecting information in the Ministry of Finance and Economic Planning premises and other institutions concerned to enable him complete his dissertation research study project.

We would therefore appreciate if you could render him necessary assistance and support.

Regards.

Salvatore Garang Mabior dit
1st Undersecretary
Subject: Permission to Conduct an Academic Research in the Ministry of Finance and Economic Planning, South Sudan

I humbly wish to request your esteemed office for the above cited subject. Aim a student of the University of Fort Hare-South Africa as per the attached introduction letter, my research topic is; an exploration of Public Financial Accountability, in the Ministry of Finance and Economic Planning, South Sudan.

I intend to conduct this research in the Ministry of Finance and Economic Planning head quarters/or premises. Your approval shall be appreciated.

Yours sincerely

Appendix: IX

University of Fort Hare
Together in Excellent
Faculty of Management and Commerce
School of public Management and Development
Department of Public Administration

Subject: The Research Questions of the Study

The research questions of the study are:

1. What role does the Ministry of Finance and Economic Planning (MOFEP) play to improve public financial accountability?

2. What are the problems/challenges and constraints facing the MOFEP on public financial accountability?

3. How can public financial accountability be improved in the MOFEP?
University of Fort Hare
DEPARTMENT OF PUBLIC ADMINISTRATION

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22 June 2012

TO WHOM IT MAY CONCERN

RE: REQUEST FOR CONDUCTING AN ACADEMIC RESEARCH

PROGRAMME

MASTER OF PUBLIC ADMINISTRATION (MPA)

NAME

Deng Manyang Leek
STUDENT NUMBER

200808092

The above named is a registered student of the university of Forte Hare. As part of the requirements for completing his MPA degree, the student is expected to conduct a research and submit its findings accordingly.

We hereby request you to allow the student conduct a research in your institution and to interact with relevant selected office-bearers and officials. We have instructed the student to observe professionalism and ethical considerations by maintaining anonymity of the participants concerned. The student has also been advised to maintain strict confidentiality in his interactions with respondents.

Once the research is completed, it may be availed to your institution on request. We hope that the findings of the research will benefit your institution in particular, and South Africa in general.

Please extend every assistance he stands in need.

Regards