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CASE STUDY

Institutionalising evidence use in the South Sudan national budget process: lessons from the Open Budget Survey Research in South Sudan

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About this case study

This is one in a series of four case studies written by African think tanks, commissioned as part of a research project that aims to unpack and better understand the use of different types of scientific and expert evidence in policymaking.

Each case study explores how evidence is defined, understood, and used in different national and sectoral policy contexts. This case study looks at South Sudan's national budget process. The other three case studies cover: (1) Benin's food security and nutrition sector (2) South Africa's professionalisation of the public service (3) Tanzania's Urbanization Laboratory.

Case studies vary in length, style, and approach. Each offers valuable insights into the factors and actors influencing evidence use within specific national and sectoral policy contexts. The case studies will also contribute to a research paper written by Dr Jessica Espey and Giada Casarin at the University of Bristol School of Geographical Sciences, which seeks to inform how evidence is used in international deliberations, particularly within the United Nations General Assembly.

The project is led by the University of Bristol, in collaboration with OTT Consulting, and four think tanks: ACED, African Centre for Cities, New South Institute, and Samahi Research. It was generously supported by the William and Flora Hewlett Foundation. The views presented in this paper are those of the author and do not necessarily reflect those of the funding or partner organisations.

This case study was produced by Samahi Research. Founded in 2008, Samahi Research provides high quality, contextualised research for policymaking and business decision making in South Sudan, Uganda, Tanzania and South Africa.

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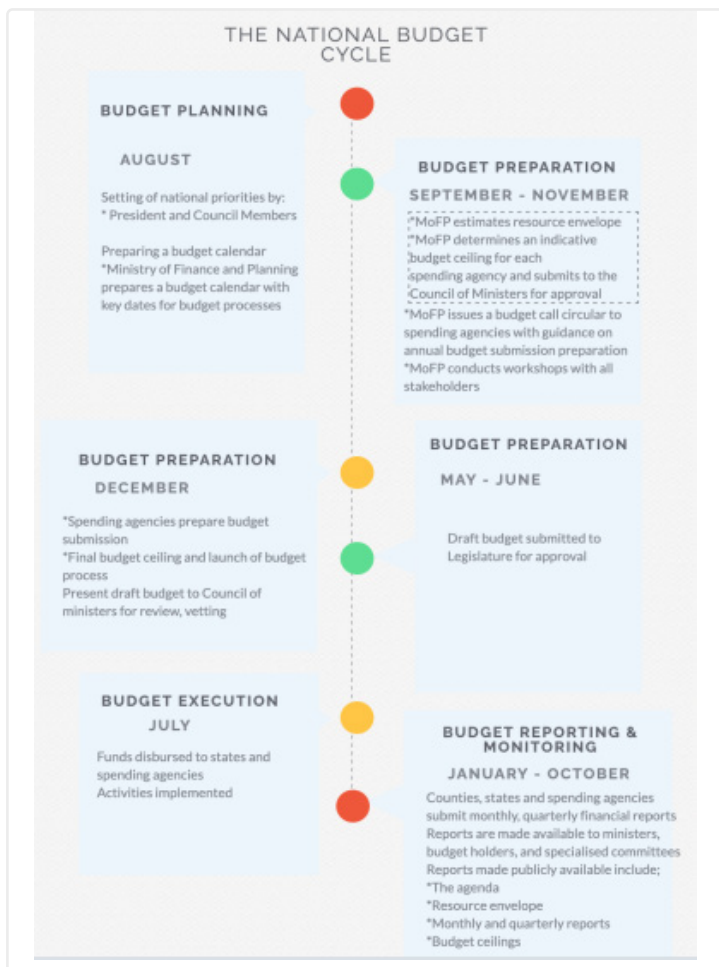
Abbreviations

ARCSS	Agreement on the Resolution of the Conflict in South Sudan
CPA	Comprehensive Peace Agreement
CSOs	Civil society organisations
GIFT	Global Initiative for Fiscal Transparency
IBP	International Budget Partnership
IMF	International Monetary Fund
MoFP	Ministry of Finance and Planning
MoH	Ministry of Health
NAC	National Audit Chamber
NBS	National Bureau of Statistics
NGOs	Non-governmental organisations
NTLI	National Transformational Leadership Institute
OBS	Open Budget Survey
PFM	Public finance management
PFM-DP-WG	Public Finance Management Development Partners Working Group
PFM-OC	Public Finance Management Oversight Committee
PFM-TC	Public Finance Management Technical Committee
PFM Secretariat	Public Finance Management Reform Secretariat
R&D	Research & development
R-ARCSS	Revitalised Agreement on the Resolution of the Conflict in the Republic of South Sudan
RERB	Research Ethics Review Board
SSNRC	South Sudan National Research Council
SPLA/M	Sudanese People's Liberation Army/Movement
UN	United Nations
UNDP	United Nations Development Programme
UNICEF	United Nations Children's Fund
USD	United States dollars

1. Introduction

Evidence-informed policy-making has gained prominence as governments worldwide seek to improve the effectiveness of their policies by relying on data-driven insights (Cronin & Sadan, 2015; Parkhurst, 2017; Parsons, 2002). In this context, this case study examines the experiences of South Sudan in implementing evidence-informed policy-making in the national budget process. Public financial management (PFM) is a critical element in the successful functioning of any country’s governance structure. It is defined as the ‘set of laws, rules, processes and systems deployed by central and sub-national governments to mobilise revenue, allocate public funds, undertake public spending and account for public funds by auditing results’ (Sudd Institute, 2018). Evidence-informed policy-making in this domain is key to ensuring that funds are allocated and utilised effectively, efficiently, and transparently. This is particularly important in developing countries, where financial resources are often scarce and the demand for services is high.

Figure 1. The National Budget Cycle



Source: MoFP & UNICEF, 2022

Figure 1 is an illustration of the national budget cycle. Even though it is not strictly adhered to, it gives a clear understanding of the actors and processes involved. While the figure shows four stages, for the purposes of this study these have been compressed into three, namely: 1) planning and 2) review (both incorporating aspects of both the planning and preparation stages shown in the illustration), and 3) evaluation and audit (corresponding to the reporting and monitoring stage in the illustration). These are the three stages where evidence production and uptake occur, which we will evaluate in this study.

The case study explores the importance of the national budget process as a key component of public financial management.

The PFM process is a valuable tool for governments to evaluate and improve their financial management systems. However, it is also a highly technical and demanding process that requires significant resources and expertise. It also highlights the importance of local civil society organisations (CSOs) in generating and using evidence to inform policy-making and serves as a tool to guide policymakers on how to improve government performance and public trust (GIFT, 2021). Furthermore, the involvement of local CSOs in the PFM process is an enabler of fiscal transparency and accountability because they are able to access fiscal information that would otherwise be hidden. This in turn is disaggregated and simplified and disseminated to the citizenry, so they can understand and partake in the process and push for their priorities to be included in the national budget process discourse. These organisations often have important relationships with government officials and agencies, enabling them to navigate the complex political landscape more effectively than the international non-governmental organisations and UN agencies.

This case study illustrates the importance of local organisations as evidence brokers and the value of partnerships between government and civil society in advancing evidence-based policy-making. Following this introductory section, the methodology is briefly explained, followed by a context and background section that introduces and explores the national research evidence system, the institutionalisation of evidence, the role of civil society, and other issues around PFM implementation. Key findings are then presented on evidence types, the politics of evidence communication and use, and the impact of evidence use. The case study concludes by looking at transferable insights.

By examining country-level and institutional dynamics at play in evidence generation and use, international policymakers can learn important lessons about the importance of capacity building, technical expertise, and the role of civil society in advancing evidence-informed approaches to policy-making. This case study hopes to contribute to the global conversation on evidence-informed policy-making and help inform best practices for countries around the world.

1.1. Methodology

The findings discussed below are drawn from a number of empirical sources. Firstly, we draw from extensive observations and action-research undertaken by Samahi Research

as the national partner for the Open Budget Survey (OBS) in South Sudan. This was derived from the research team's experiences in the course of conducting three rounds of the OBS in 2017, 2019, and 2021, with the fourth round currently underway. The process undertaken by Samahi Research included completing the questionnaire, then conducting a series of policy engagement sessions with legislators, civil society, and the general public to communicate the findings of the OBS and the state of South Sudan's PFM. This experience provided a rich source of primary data and insight on how evidence is used in the PFM sector within the national budget process.

In addition, we interviewed key resource personnel from within the public finance management sector, including government officials and representatives from development partners and local civil society organisations as well as from a specialist committee within the legislature.

We broadly categorise evidence types used in the national budget process according to three stages: planning, review, and evaluation and audit. This helps elucidate the varying types of evidence required at different stages of the budget process and the idiosyncrasies associated with, and unique to, each phase.

1.2. The Open Budget Survey

The Open Budget Survey, launched in 2006, is the world's only independent, comparative, and fact-based research instrument that measures public participation, oversight of institutions, and budget transparency through the lens of timely document production and other essential aspects of governance and accountability (International Budget Partnership, 2023).

In conducting this biennial global survey, the International Budget Partnership (IBP) works closely with national researchers around the world to collect data from government websites; this is done primarily online through extensive desk reviews of available budget documents throughout the different phases of the budget cycle. However, there are a few instances during the conducting of the survey where clarification is needed, for example, about availability of information or actual implementation of activities that cannot be easily obtained online. In such cases, consultation is sought from key respondents from the respective institutions (from the executive branch [Ministry of Finance and Planning], the legislature [specialised committees], and the national audit office) that are involved with the national budget process.

The rationale of the OBS is mainly two-fold: 1) that information should be free, widely accessible, and timely to allow for meaningful public participation in the budget process within a transparent environment; and 2) to provide a layer of oversight on institutions that are involved in the national budget process – notably the executive branch, the legislature, and the national audit office – by ensuring they are in place and enabled to functional properly.

2. Context and background

South Sudan attained its independence from Sudan in 2011, following a referendum that gave it an overwhelming mandate to govern itself within its new defined disposition. Prior to the secession, in 2009, the South Sudanese economy grew by an average of 5.3%, with the non-oil sector benefiting from donor aid and the abundant goodwill that followed the signing of the Comprehensive Peace Agreement (CPA) (World Bank, 2022). In the same post-CPA period, between 2006 and 2010, the oil sector grew immensely, with an average production of 338,700 barrels per day floating within the range of USD 100 and earning South Sudan huge amounts of revenue. However, there was nothing to show for these gains, because most of this revenue, according to the World Bank report, went to payment of civil servants' salaries and the armed forces at the expense of much-needed expenditure in the social sectors such as education and health (World Bank, 2022). In addition to the mismanagement of the economy and public finances, South Sudan has faced successive civil wars, ongoing pockets of instability, and external shocks from both climate change and a volatile oil market. These factors have had a significant impact on the country's revenue receipts – primarily derived from oil proceeds – with the result that revenue has been surpassed by public expenditure. As a result, the government reached a point where it could no longer fulfil its social and contractual obligations, relying heavily on development partners to meet these needs. Both donors and the government recognised the need for PFM reforms at the policy level; the government, driven primarily by the circumstances, felt compelled to address this necessity, and donors voiced their support for such reforms.

2.1. Research/evidence system in the country

Research and development (R&D) in South Sudan faces various challenges due to the country's economic, political, and social conditions. However, there are efforts being made to promote and support R&D activities in the country.

Government research institutions/sectoral priorities

The country does not have a centralised institution that handles all its data; rather, it has a number of government research institutions, some that are standalone institutions and others that serve under government ministries, agencies, and institutions. Each has its own mandate and each meets the government's specific needs (INASP, 2018).

Here are some key aspects of research and development in South Sudan:

- The Government Accountancy Training Centre is attached to the Ministry of Finance and Planning (MoFP) and is overseen by the undersecretary of finance. This centre is usually assigned to provide requisite training to staff from the directorates of finance and administration within various ministries and government agencies (INASP, 2018; World Bank, 2017).
- The central bank, the Bank of South Sudan, has a division for research and training that handles the bank's needs.

- The National Bureau of Statistics (NBS), previously known as the Southern Sudan Centre for Census, Statistics and Evaluation, ‘is the official statistical agency of the government of South Sudan and is mandated by the Transitional Constitution to collect, analyse, disseminate, and evaluate all official economic, social, and demographic statistics and projects of the country’ (National Bureau of Statistics, n.d.). It is an independent institution governed by a board of directors and a director general, both appointed by the president of South Sudan. The board of directors is tasked with making policies for the institution and, as such, formulates policies and establishes the internal regulations, priorities, standards, and criteria for all censuses and surveys to be carried out in South Sudan. The organisation, structure, and powers of the NBS and the terms and conditions of employment for its personnel are regulated by law.
- The legislature, consisting of the National Legislative Assembly, which is the lower house, and the Council of States, the upper house, also contains research divisions that support the legislators in their day-to-day work (INASP, 2018).
- Agriculture is a vital sector in South Sudan, and R&D efforts are focused on improving crop yields, developing drought-resistant varieties, and implementing sustainable farming practices. Research institutes and organisations, such as the South Sudan Agricultural Research Institute, work on enhancing food security and agricultural productivity (World Bank, 2022).
- The healthcare system in South Sudan faces numerous challenges, including limited infrastructure, inadequate resources, and a shortage of skilled healthcare professionals. R&D efforts in the healthcare sector are geared towards improving public health, combating diseases, and developing healthcare infrastructure. International organisations, non-governmental organisations (NGOs), and academic institutions collaborate to conduct research and implement health interventions (World Bank, 2022).
- The South Sudan National Research Council (SSNRC) is a proposed regulatory body that will be tasked with overseeing all research in the country. Its mandate will include providing oversight in all research activities, granting permission for the registration of research activities, partnering with research institutions and individuals that want to pursue research innovations, and supporting the integration of research results into national policy-making and development processes (Ministry of Health, 2019). However, this body is not yet operational because the relevant legislative bill – tabled in parliament back in 2007 – remains unpassed to this date.
- In the absence of an operational regulatory body, different government institutions have established their own internal mechanisms for regulating research in the country. It is on this premise that the Research Ethics Review Board (RERB) was established within the Ministry of Health. The RERB’s purpose is to review and grant permission for all research conducted in the health sector, with an emphasis on ‘protecting the rights and welfare of study participants and ensuring researchers comply with the scientific and ethical requirements as stipulated in the guidelines’ (Ministry of Health, 2019). The RERB is mandated by the SSNRC and comprises committee members from different professional

backgrounds, who are appointed for a given period of time, with roles and assignments clearly stipulated in their contracts.

- A 2019 review of the RERB cited standard guidelines and operating procedures as lacking. Following this, and with technical support from Intrahealth International and financial support from the United States Centers for Diseases Control and Prevention, the Ministry of Health published a handbook for individuals and organisations involved in research among humans, thus establishing the country's guidelines for research involving humans subjects (Ministry of Health, 2019).
- The handbook details the vetting process that researchers and institutions must carry out before conducting health research. This starts with 'technical committees or peer review mechanisms at the organisational level', after which the research proposal must be reviewed by an SSNRC-accredited vetting institution, such as a research ethics committee or an ethics review board (Ministry of Health, 2019).
- Other regulatory agencies include the National Drug and Food Control Authority, which is responsible for providing oversight and guidance on safety and quality of food items, as well as medical drugs and vaccines; and the National Public Health Laboratory, which provides 'specialized public health laboratory services, overseeing provision of quality services in all public health laboratories, and ensuring the safety and proper handling and use of human specimens in research'. Both these agencies are mandated to review research protocols and issue the relevant clearance after vetting, giving the researcher or institution permission to conduct their research once all stipulated conditions are met (Ministry of Health, 2019).

In understanding this context, there are a number of considerations to be made. Firstly, the pre- and post-independence wars and the continued pockets of instability have left long-lasting effects of destruction and damage on the infrastructure and office equipment, and disrupted ongoing interventions such as training or funding given by donors to establish essential knowledge systems in key institutions such as the National Bureau of Statistics (World Bank, 2017). Also as a result of these continued pockets of insecurity, institutions such as the NBS have been unable to collect real-time statistical data in some parts of the country, thus hindering the effective monitoring and evaluation of the country's socio-economic conditions.

Limitations in data collection are further compounded by delays and poor quality, not only in the NBS but also in the Bank of South Sudan. A 2022 World Bank report revealed that despite the Bank of South Sudan producing GDP data, neither the government nor any development partners could use it because it omitted key fiscal data on revenues, expenditure, arrears, and debt, and its data on the balance of payments was not fully developed (World Bank, 2022). The last time the country conducted a nationwide household survey was back in 2009; this outdated data was supplemented by surveys conducted by the World Bank - funded by the UK Department for International Development - between the years 2015 and 2017. However, this data on poverty and

welfare is limited because, at best, it provides the ranking of counties according to their welfare levels, but it cannot provide data on the number of poor people within these counties (World Bank, 2022). With the country's humanitarian needs, there are a number of actors providing basic and essential services, and therefore collecting data on food prices, WASH, humanitarian needs, cereal production, and so on; however, this data is not harmonised, nor is it representative of the country's geography. Additionally, evidence produced by these institutions is primarily generated for their respective programme interventions and thus rarely utilised outside of the project or, crucially, by bureaucrats or technocrats to inform their decision-making process.

There are a number of interventions that are currently underway to address these data gaps, championed by donors in partnership with the respective government institutions. These are taking place through the PFM reforms, seeking to fix the systems used in the country for debts, arrears, procurement, payroll, audit, and budget management as stipulated in the Revitalised Agreement on the Resolution of the Conflict in the Republic of South Sudan (R-ARCSS) (World Bank, 2022). The focus is mainly on the accountability institutions, such as the MoFP, the National Audit Chambers, the Bank of South Sudan, and the petroleum agencies, and an essential requirement for achieving these reforms is transparency in the sharing of fiscal information regarding oil revenue, debts, expenditure, and so on. Some of this information, for instance on debt and oil revenue, has so far been published on the MoFP's website (Ministry of Finance and Planning and UNICEF, 2022b). However, the publication is neither frequent, prompt, nor complete - with some information withheld - so most data is instead obtained from development partners' websites, such as those of the World Bank, UNICEF, UNDP, IMF, and so on. Besides this, the R-ARCSS also calls for research and development centres to be established, particularly for the study of national disasters, strategic studies, and scientific research; this aspiration has not yet been realised.

South Sudanese research institutions

Despite the sectoral R&D efforts mentioned above, and the ongoing process of developing its research infrastructure, the number of research institutions in South Sudan is still relatively limited. However, there are a few notable research institutions in the country that contribute to various fields of study, and these are discussed below.

There are five main public universities in South Sudan:

The University of Juba is the largest and oldest university in South Sudan. It offers undergraduate and postgraduate programmes in various disciplines, including agriculture, natural sciences, engineering, medicine, social sciences, humanities, and public policy. The university plays a significant role in fostering research and academic development in the country. As the main national university, the University of Juba does host a number of research institutes, of which the two main ones are the National Transformational Leadership Institute (NTLI) and the Institute of Peace and Development Studies. The NTLI is a semi-autonomous institution, which launched in February 2016 supported by the Ministry of Gender, Child, and Social Welfare, the University of Juba, and UN Women. It was established primarily to increase the representation of women in

decision-making institutions and provides the necessary skills – to both men and women leaders, from any sector – in transformational leadership, economic empowerment, conflict management, and peacebuilding (University of Juba, 2023a). The Institute of Peace, Development and Security Studies originally referred to as the Centre for Peace and Development Studies was established in 1997 as an academic entity within the University of Juba. This institute serves as a ‘forum for interdisciplinary study, research, teaching and training and public dialogue on conflict, peace and development issues related to South Sudan, the Horn of Africa, the Great Lakes region, the African continent and the world’ (University of Juba, 2023b).

The John Garang Memorial University of Science and Technology is another prominent institution in South Sudan. It focuses on science and technology education and research, offering programmes in fields such as agriculture, engineering, environmental science, computer science, and health sciences (INASP, 2018).

The University of Bahr el Ghazel in Wau is one of the leading institutions in the country, founded in 1991 in Wau, Western Bahr el Ghazel state. It currently has six colleges: medicine and health science, agriculture, economics and social studies, education, public health, and veterinary science. It offers diploma, bachelor and postgraduate courses (University of Bahr el Ghazel, 2023).

The University of Upper Nile in Malakal was established in 1994 and is officially accredited and recognised by the Ministry of Education, Science and Technology. It offers courses and programmes leading to officially recognised higher education degrees in several areas of study.

The Rumbek University of Science and Technology was established in 2008. It currently has about 700 and 85 academic staff and five different colleges – of education, economics and social studies, graduate studies, agriculture, and veterinary medicine. In addition, a college of rural development and community studies will be established once it meets the requirements that qualify its approval by the National Ministry of Higher Education, Science and Technology (Rumbek University of Science and Technology, 2023)

There are also four polytechnic institutions, which were initially public universities and were turned into polytechnic institutions by the Ministry of Higher Education, Science and Technology purposely to offer vocational skills to young people. The Northern Bahr el Ghazel Polytechnic, the Western Equatoria Polytechnic, the Bentiu Polytechnic, and the Torit Science and Technology Polytechnic offer technical courses in health sciences, food security, petrol and gas, and mining and engineering respectively (Charles, 2022).

The central government is the main financier of these institutions of higher learning, with their funding mainly channelled through the relevant ministries, agencies, or institutions. Taking a close look at the enacted budget of the Ministry of Higher Education, Science and Technology for the FY 2022/23 and draft budget FY 2023/24 (see Annex 1), we can see

a 207% increase in the allocations to the ministry; however, the bulk of it goes towards the wages and salaries of staff within the ministry, with very little going towards research and development.

The financial limitations thus render most of these universities as teaching centres that hardly conduct any development-focused research. Instead, the financial gap is filled by donors and private actors, who provide funding either by contributing directly towards projects that match their research objectives, or by commissioning and contracting researchers for specific projects, or both. And this situation underpins the existing challenge of evidence generation and utilisation in the country; to meet their costs, these under-funded national research institutes are forced to repurpose themselves to conduct data collection for UN agencies and other private actors, at the expense of ‘generating ... and translating ... knowledge into actionable ideas for the nation’s development’ (INASP, 2018). This is further echoed in the words of a respondent from one of the national research institutes, who remarked on the need for the data that the institute collects to be further analysed and used to inform policy. As it stands, the institute is functioning as a mere repository of raw data.

Non-state actors in the research/evidence system

The United Nations agencies, multilateral institutions such as the World Bank, the International Monetary Fund, and the African Development Bank as well as international and national non-governmental organisations, internal and external researchers and firms, the media, universities, and so on, are the main demanders of evidence, which they use to inform their respective organisational policies (Ursina et al., 2021). These actors work closely with each government ministry in the specific sector relevant to their mandate and provide funding towards key projects – mainly by contributing to the national budget in the form of grants, or with other interventions such as capacity building. These funding entities require up-to-date data to guide them in their decision-making processes, ranging from baseline surveys to midterm and end-of-project evaluations. However, the institutions in question usually prefer to use external researchers, who they see as having the necessary expertise owing to their years of experience and the contacts they have established, over national researchers who, despite also having relevant expertise and experience, as well as a better understanding of the national context, are not considered adequately competent by the funding institutions.

There are also a few national independent researchers and think tanks, such as the Sudd Institute and the Ebony Center for Strategic Studies, which conduct research, provide policy recommendations, and organise conferences and seminars to facilitate dialogue and understanding on key issues in the country (INASP, 2018). The environment for evidence generation is usually defined by the political discourse occurring at a given moment and all actors working in this space are often confronted with such challenges. This is particularly so for national research firms and individuals in the areas of evidence generation; these actors have to be cautious about the evidence they generate, because if the government perceives that evidence to be not in its own interests, then it may take steps to suppress it – and such actions may also inhibit the development of the evidence generation culture more broadly within the country (Radio Tamazuj, 2021; Ursina et al., 2021).

In summary, the research capacity in South Sudan is still developing, and the country relies on collaborations with multilateral institutions, international organisations, NGOs, and academic institutions for research support and funding. These partnerships play a crucial role in advancing research and development initiatives in South Sudan.

2.2. Institutionalisation of evidence

The MoFP is the mandated institution for generating evidence related to the budget process, as cited in both the Transitional Constitution of South Sudan and the Public Finance Management and Accountability Act. There are ongoing reforms of the R-ARCSS, focusing on economic and fiscal management, aiming for macroeconomic stabilisation and improved public financial management (World Bank, 2022). These reforms are both medium and long term and include, but are not limited to, improving budget transparency and allocation in order to restore trust in the credibility of the process. This calls for investing in quality and timely data, publishing information on budget revenue and expenditure, and ensuring alignment with the national development strategy on the national priorities for resource allocation. There is also a need to curb inflation, diversify the economy so that it can create jobs, and expand the tax base in order for it to grow sustainably, be inclusive for all its citizens, and serve as a strong foundation for the economy to recover (World Bank, 2022).

These reforms fall within the mandate of the MoFP and are partly a continuation of its staff's regular tasks, but also an additional layer to the ministry's operations, requiring the creation of additional structures, personnel assigned to specific duties in partnership with relevant actors, and an in-house coordination office within the ministry to ensure that the reforms are well implemented. This additional layer of governance within the ministry overseeing the PFM reforms has been mandated by ministerial order. As such, there are two formal processes associated with the institutionalisation of evidence within the national budget process – that is, the day-to-day work of the MoFP in the annual budget cycle and the extra layer created to oversee the reforms – alongside *an informal* process of relationship brokering, which also contributes to the institutionalisation of evidence.

i. Formal institutional arrangements

In discussing this process – presented in the South Sudan Draft Citizen's Budget Fiscal Year 2022/23 – the illustration of the budget cycle shown in the introduction of this paper (Figure 1) provides a better understanding of the actors and processes through which the national budget is produced and evidence institutionalised.

During the budget preparation phase, the MoFP acquires data from several national institutions in order to estimate the resource envelope. These institutions include the MoFP itself, which provides analysis from the directorates of budget, revenue and macro planning, and aid coordination. Additionally, data is obtained from the Ministry of Petroleum, the National Revenue Authority, the National Bureau of Statistics, and the Bank of South Sudan. The spending priorities outlined in the national development strategy, which presents the government's midterm vision, also guide this process. Once

the estimates are obtained, the MoFP establishes a budget ceiling, which is the limit the various government agencies use as a yardstick to set their budget, and it is then sent to the council of ministers for approval. Once approved, the budget circular is shared with various government agencies, along with guidance on how they should prepare their annual budgets.

The ministry will also conduct workshops with all stakeholders to ensure that the budget is prepared as per the ministry's directives, and various government agencies at different levels of government are involved in this process. Once the budget is drafted, it is sent to the legislature for further deliberation and, once approved, the various government agencies at national, state, and county level are then required to begin the implementation process. Subsequently, submissions of monthly and quarterly financial reports are shared with the respective ministries, budget holders, and specialised committees.

The process of evidence generation and institutionalisation in the planning, review, and evaluation and audit phases heavily relies on the cooperation of various government agencies at different levels. It is crucial for these agencies to submit their reports in a timely manner and with sufficient information. Unfortunately, strict adherence to this practice is lacking, as highlighted by a legislator interviewed for this research, who mentioned not receiving the monthly or quarterly reports from the MoFP that are necessary for effective oversight.

Even when information is shared, such as in the monthly or quarterly reports, it is not done in a timely fashion that allows for scrutiny and action to follow. In some cases, the data provided is inadequate to draw relevant conclusions on financial performance and whether or not planned and approved budgetary spending is being adhered to; this hindrance to credible economic monitoring erodes trust in the process. In addition, information is expected to be uploaded to the MoFP website, which is a repository of all budget-related documents; however, the information that is uploaded is often dictated by the demands of donors and pegged to the aid given. This means that a lot of crucial information outside of this narrow purview is left out and cannot easily be accessed.

Moreover, the reports that are supposed to be provided during the evaluation and audit phase are also influenced by donor demands, which again impacts on the kind of evidence that can be accessed, and thereby further contributes to a constricted environment for evidence-informed policy-making. Audits such as the IMF's Rapid Credit Facility audits and compliance audits of oil-receiving states are published on both the MoFP's and the National Audit Chamber's (NAC's) websites. However, it is worth noting that the NAC's annual report, which ideally should contain annual statements on South Sudan's financial performance, has not been published since 2008 (South Sudan National Audit Chamber, 2008). In the absence of the NAC's updated annual reports, alternative sources of information are utilised. The South Sudan National Audit Chamber South Sudan National Audit Chamber citizens' budget, prepared for both the draft budget and enacted budget, as well as the Open Budget Survey reports, serve as valuable sources, incorporating data extracted from various budget documents to generate comprehensive reports.

ii. PFM Reforms Oversight Committees

In line with the R-ARCSS agreement in Chapter IV (4.14.1-10), which calls for public financial management of the budget process, a ministerial order was given for the formation of a PFM Oversight Committee to provide leadership and ensure that the PFM reforms are implemented as per the agreed priorities (MoFP, 2021). The oversight committee is guided by established international practices and comprises three categories: the Public Finance Management Oversight Committee (PFM-OC), the Public Finance Management Technical Committee (PFM-TC), and the Public Finance Management Reform Secretariat (PFM Secretariat).

The PFM-OC's role is one of guaranteeing that transparency and accountability is upheld in the management of resources. To this end, it is tasked with providing strategic policy direction for the reforms; developing the content of the reforms in line with the agreed priorities, capacities, and available funding; monitoring their implementation and effectiveness; aligning the PFM reform goals with the R-ARCSS, national budget, and national development strategy; coordination; oversight and accountability of public finance; and ensuring that development partners and citizens are included in the process. It has also served as a constructive platform through which development partners are able to provide advice in relation to the PFM reform agenda (Sudd Institute, 2022).

The PFM-TC's role is one of providing technical expertise including, but not limited to, coordination, monitoring, and supervision of PFM reforms; technical advice; and liaising with technical personnel from both government and development partners to assess the progress of the reforms and make amends where necessary. This committee is led by the first undersecretary of the MoFP and includes a number of ministries, departments, and agencies as well as civil society organisations. The PFM-OC works closely with the executive and in each reform agenda a development partner is assigned to take the lead. The World Bank is the development partner supporting the budget reforms and also provides capacity support to the PFM Secretariat.

The PFM Secretariat is also led by the first undersecretary of the MoFP, alongside other key senior personnel from different sections in the ministry, who either work full time or part time. This committee is a permanent unit in the MoFP and its role is to provide support to both the oversight and technical committees in managing the implementation of the PFM reforms.

In addition to these three committees, a PFM Development Partners Working Group has been proposed – an interagency group to coordinate and communicate the group's efforts, especially capacity-building interventions (MoFP, 2021). Other suggestions included adopting well-organised structures, including roles – such as the chairperson and others – that are guided by documented regulations.

Evidence is usually generated by the oversight committees in reports and meetings. The latter, in the case of the PFM-OC and PFM-TC, currently take place twice a month, but both committees have plans to reduce the frequency of meetings depending on the pace of the reform implementation. The PFM Secretariat, meanwhile, is tasked with

communicating the reform agenda to stakeholders and citizens, and to this end holds regular talk shows to keep the public abreast of developments.

iii. Relationship brokering

While often under-looked by both government officials and development partners, relationship brokering is a key part of how evidence is institutionalised in this context. This, essentially, is when actors such as civil society organisations, who do not have the political legitimacy that the government entities have, nor the funds that the development partners have, leverage the relationships they have built while working with these government and development actors, in order to carry out activities that lead to further evidence generation (Amisi et al., 2021). In other words, they can tap into sources of funding and/or political legitimacy through the relationships and the trust they have built up through demonstrating their competency and trustworthiness. While institutions are conventionally seen as formal set ups, spaces such as these, which allow for policies to be made or for different actors to convene and share ideas, can also be considered institutions.

BOX 1:

Vignette on relationships, trust and the role of local civil society organisations as an evidence broker

Sarah (not real name), a representative of a Civil Society Organisation (CSO) in South Sudan, understood the importance of the relational approach to evidence communication in ensuring that evidence is communicated across policy circles.

The organisation faced the same challenges that many CSOs in developing countries face, including limited resources and technical expertise, as well as a complex political landscape. However, Sarah was determined to make a difference and used the relational approach to establish relationships with individuals in other organisations and build trust with them.

Sarah began by using longstanding relationships with UNICEF and the University to create interpersonal connections with the Minister of Gender and Social Welfare. Through these connections, Sarah was able to share evidence from the National Budget Process and Open Budget Survey with officials in the Ministry.

This initial sharing of evidence was informal and based on personal relationships. However, over time, Sarah was able to formalise the relationship by advocating for the Ministry of Gender and Social Welfare to host a workshop on Gender Responsive Budgeting, which was a key priority for the CSO.

The workshop was a success and provided an opportunity for the Ministry officials to learn more about the evidence-based approaches that the CSO was advocating for through the use of the tools from the Open Budget Survey.

Through this process, Sarah was able to demonstrate the effectiveness of the relational approach to evidence communication and the subsequent institutionalisation of evidence through informal channels. By building trust and cultivating relationships with individuals in other organisations, she was able to share evidence and advocate for evidence-based approaches to policymaking. This approach was useful in navigating the complex political landscape more effectively and ensure that evidence was communicated across policy circles.

This experience demonstrates the effectiveness of the relational approach to evidence communication particularly and to subsequent efforts to institutionalise evidence across policy circles, particularly in environments with the sorts of challenges we have described above.

By establishing interpersonal relationships with individuals in other organisations and building trust with them, Sarah was able to share evidence and advocate for evidence-based approaches to policymaking. The formalisation of the relationship through the workshop on Gender Responsive Budgeting highlights the value of partnerships between government and civil society in advancing evidence-based policymaking and the crucial role of local CSOs as evidence brokers.

2.2. Role of civil society

In defining civil society, we adopt two descriptions taken from South Sudan and the United Nations respectively. The Non-Governmental Organizations Act 2016 of South Sudan defines civil society as, ‘a Non-Governmental and a non-profit Organization that has presence in the public life, expressing the interests and values of their members or others, based on ethical, cultural, scientific, religious or philanthropic considerations’ (Republic of South Sudan, 2016). Expounding further on this definition is that of the United Nations, which describes civil society as ‘made up of voluntary associations formed for purposes of common interest or collective action. Essentially, it encompasses a set of relational networks based on family, faith, interest, location or ideology; at its core is uncoerced human association assuming many forms, including organized political or social activity, that operates between the private for-profit sphere and formal governmental institution’ (UN, 2001).

The state (central government) and the citizen are far removed from one another in South Sudan, with the bulk of the citizenry (roughly 80% of the total population) residing in rural locations (Ursina et al., 2001). Being decentralised, the closest form of government to the citizens of South Sudan is the local authorities and the traditional chiefs at state- and lower-administrative levels (i.e., payam, boma) – it is these that shape and influence citizens’ outlooks on life. However, the government at this level can barely provide services for the needs of its constituencies and, as such, civil society fills the gap – not just in terms of basic services, but also with many other issues of concern in the community. Furthermore, representatives of civil society are not limited to rural locations but present in all areas. They are also not homogenous in their operations or the constituency they represent, but they do always come together voluntarily to achieve a common goal for the public good, and they are usually apolitical. It is also important to note that since civil society represents a constituency, sometimes this representation takes on a political affiliation and biases towards a given group. As such, in the recent civil wars of 2013 and 2016 in South Sudan, there were a number of civil society actors who were affiliated with the respective political parties of the day. This was a departure from the previous tradition, whereby all civil society actors came together to fight for the same cause. It can be partly explained by the fact that the enemy of the past was a common, external one; whereas now, there are many fronts and interests at stake that are all internal to the country (Ursina et al., 2021).

Civil Society in South Sudan can be categorised broadly to include, among others, non-governmental organisations, faith-based organisations, community-based organisations, think tanks, businesses, professional associations, and traditional institutions. They are better defined by the work they do within the different sectors and the prevailing sociological, political, and economic circumstances in the country. These sectors include, but are not limited to:

Civil society actors that advocate for adherence to **human rights** and pursuance of peaceful means of resolving issues. In the case of South Sudan, due to the prolonged and protracted nature of the country’s wars, civil society has been at the forefront of forging

peace between the various warring factions, and to this end has also been involved in advocacy interventions to create civic awareness of the public duty by enlightening citizens about ongoing government projects. Actors working in this space include faith-based institutions – notably the church, which has taken a lead in restoring peace and stability through dialogue – and also community-based organisations, national NGOs, media actors, and other individuals who have been vocal in critiquing the government’s decisions on matters such as the mismanagement of public resources or the passing of laws that are not in favour of the populace. However, the space to engage in this dimension is restricted, and many times CSOs have found themselves on the wrong side of the law and harshly treated by the law enforcement agencies (Radio Tamazuj, 2021).

Civil society actors that work in the **public policy** sphere, including the realm of PFM, mainly participate in policy formulation and implementation, data analysis, disaggregation of fiscal data, lobbying, and advocacy. The actors in this space include think tanks, researchers, NGOs, community-based organisations, and the media. These actors publish research papers and policy briefs and act as evidence brokers, disseminating information to a wider audience – such as the public – on matters of national concern. Indeed, as evidence brokers, civil society plays a crucial role – particularly because it can represent segments of the community that neither international actors nor the national government can easily access.

There are other civil society actors who work in **humanitarian** settings, providing lifesaving services to internally displaced persons and working closely with donors, the government at all levels, and citizens in need. In the context of project implementation in South Sudan, this responsibility largely falls on national NGOs, community-based organisations, faith-based organisations, and others. They work closely with international NGOs and UN agencies, such as UNICEF (UNICEF, 2019), to carry out the actual work on the ground. Their ability to navigate power dynamics within local contexts allows them to engage effectively with various stakeholders and accomplish tasks smoothly. By capitalising on the goodwill and trust established through collaboration, they can seize additional opportunities and further enhance evidence generation.

Finally, although **academia** is not considered part of civil society, they usually collaborate with the latter’s agenda – either by advocating for or supporting a given cause, through facilitation and training, evidence generation and dissemination, and more (NTLI, 2023).

In summary, the role of civil society is often hard to categorise, due to the nature of the work that its actors do and the different spaces that they work in. Its relevance, however, should not be discounted, because it represents the broader voice of the vast community and range of interests.

2.4. Open Budget Survey

Samahi Research has been conducting this study since 2017 and the fourth edition is currently underway.¹ A core component of IBP participation is for national researchers (civil society and academia, with varying mandates and focuses, but the common goal of promoting transparent budget practices) to collect essential budgetary and fiscal information according to set templates/criteria. This data is then peer reviewed by other sector experts and a representative from the government in question. On completion of this process, the IBP works closely with national researchers and provides tailor-made advocacy courses – sometimes in the form of physical workshops and sometimes virtually through online courses. Once the report is launched, national researchers then serve as advocacy agents to share its findings with different audiences.

The current, ongoing, OBS 2023 study has representation from 125 countries globally, which is a very good platform to learn from. The IBP uses its website to share evidence in an interactive way and provides the contact details of different actors in this space, allowing for the building of bridges with counterparts in the field and encouraging peer review and learning. Outside of the research itself, the IBP engages with many stakeholders working in the budget space and tries to involve researchers in its platform, for example, by running workshops and conferences, and attending the survey launch events. Samahi Research has immensely benefited from this engagement, which serves as a huge opportunity and a learning platform for national researchers to build further on.

The OBS South Sudan is funded by the UNICEF Eastern and Southern African Regional Offices, based in Nairobi, and supported in-country by the UNICEF South Sudan Country Office's Social Policy, Planning, Monitoring, and Evaluation section, which works closely with the national researcher and provides in-country support as pertains to the budget work. UNICEF has also provided funding for a number of advocacy activities that Samahi Research has been engaged with in the budget transparency field and has strongly emphasised its support for the PFM sector. It plays a specific role in driving its PFM for Children programme, working alongside other stakeholders to influence, mobilise, allocate, and utilise domestic public finance resources for children in South Sudan. This is illustrative of the various network engagements that can take place among different actors in the course of evidence generation.

¹ Samahi Research is a research firm that was founded by development practitioners and researchers passionate about providing high-quality, contextualised research for public policy-making and business decision-making in South Sudan, Uganda, Tanzania, and South Africa. See: <https://samahi.com/> for more information.

3. Key findings

3.1. Evidence types

The national budget process is undoubtedly a highly technical, dense, and complex exercise that demands significant expertise and resources. Bureaucrats at the MoFP are tasked with producing various budget documents that require them to engage in complex economic and fiscal analysis, data collection, and stakeholder consultation (Mapitsa et al., 2017). The challenge is compounded by the fact that international best practices and standards require a high level of detail and complexity in the budget process, making it difficult for governments and bureaucrats with limited capacity and resources to comply (Mapitsa & Khumalo, 2018). This can result in suboptimal budget documents and outcomes, with a risk of misallocation of resources, ineffective policies, and unsustainable fiscal plans.

In presenting the evidence types in the national budget process, we have delineated three different stages: i) planning for the budget ii) reviewing the budget, and iii) evaluating and auditing the budget (see Table 1). Reports, ranging from pre-budget statements and proposals to evaluations and audits, are produced at each of the stages and provide fiscal and economic insight into the executive’s national plans and priorities, their implementation, and an assessment of their performance.

The ESRF’s perceived proximity to government did not find favour with all TULab members, however, and this had to be managed as part of the trust-building process within the TULab community. To assist with trust building and ensuring all voices were heard, a separate procurement process appointed a TULab facilitator. The role involved ‘checking-in’ with TULab participants outside of formal convenings, canvassing opinions and feedback, tracking formal and informal policy shifts, and managing the Urban Innovation Competition, which was a high-point in the TULab’s proceedings.

i. Planning the national budget

Table 1. Types of evidence: Planning phase

Stage of the national budget process	Evidence types
Planning	Pre-Budget Statement: presents the executive’s economic and fiscal policy plans for the forthcoming budget year and encourages debate on the budget in advance of the presentation of the more detailed Executive’s Budget Proposal.
	Executive’s Budget Proposal: the government’s major statement on fiscal issues for the budget year that is about to begin. This document includes detailed revenue, expenditure, and debt estimates; macroeconomic assumptions; historical and multi-year budget data; and public policy information.
	Enacted Budget: the document (a budget or appropriation) that is typically approved by the legislature, after debating the Executive’s Budget Proposal.

Stage of the national budget process	Evidence types
Planning	Citizens' Budget: a non-technical presentation of the Executive's Budget Proposal or the Enacted Budget. It is designed to reach and be understood by as large a segment of the population as possible, and is presented in a highly visual manner using infographics. As well as on radio discussions targeting citizens, it is presented in meetings with parliamentary committees, civil society and international development partners.

Open Budget Survey, 2021

The planning stage of the national budget process consists of the formulation and enactment phases. In the formulation phase, which includes the preparation of the Pre-Budget Statement and Executive's Budget Proposal, the MoFP presents the executive's economic and fiscal policy plans for the next fiscal year. Making these documents available on a government website, for free and in a timely manner, before the budget is enacted allows for discussions and scrutiny of the budget estimates. This has a bearing on the final budget outcome in terms of revealing what the citizenry, and not just the executive, considers being priority areas. Public participation is further facilitated through the citizens' budget, which disaggregates the fiscal and economic data into simplified versions and thereby enables the citizenry to contribute to the discourse. Additionally, policy lobby groups raise issues of public interest with the relevant budget committees, thus making the budget process transparent and efficient while ensuring an effective outcome.

The second phase of planning, the enactment phase, takes place once the discussions, scrutiny, and amendments to the Executive's Budget Proposal have been completed. The legislature then passes the Enacted Budget, which provides the roadmap for government spending in the coming fiscal year.

The Citizens' Budget can be developed throughout both the formulation and enactment phases, to encourage citizens to understand their civic duty and participate in the budget process to ensure that it is representative of their priorities.

Bureaucrats at the MoFP face a complex and resource-intensive task when it comes to producing the Pre-Budget Statement, Executive's Budget Proposal, and Enacted Budget. In line with PFM ideals of transparency and accountability as well as the OBS criteria, for a document to be considered 'available', it has to be published on the website of the official ministry - in this case the MoFP - within a given period that allows plenty of time for further deliberation. However, this is particularly challenging in environments like South Sudan, where capacity constraints and political considerations pose significant obstacles. As shown in Table 2, the Pre-Budget Statement was not published publicly on the MoFP website throughout the three rounds of self-assessment. This document had been produced; however it was limited to internal use only. The Executive's Budget Proposal was also not published online during both the 2017 and 2019 self-assessments; however, it was published in 2021, available in both soft and hard copy. The Enacted Budget was published online in both 2017 and 2019, but not in 2021. Meanwhile, the Citizens' Budget was not produced at all in 2017, but has since then has

been produced regularly – despite some late submissions that meant it was too late for any deliberation on the document.

Table 2. Types of evidence: Availability of documents in the planning phase

Lorem	Evidence types	2017	2019	2021	Format
Planning	Pre-Budget Statement	Not available to the public	Not available to the public	Not available to the public	Hard copy (produced for internal use only)
	Executive’s Budget Proposal	Not available to the public	Not available to the public	Available to the public	Soft copy (2021)
	Enacted Budget	Available to the public	Available to the public	Not available to the public	Soft copy (2017 & 2019)
	Citizens’ Budget	Not produced	Available to the public	Produced late	Soft copy (2019 & 2021)

Adapted from Open Budget Survey, 2021.

There are a number of factors that contribute to these delays. Firstly, technical capacity constraints hinder the ability of bureaucrats to produce these documents. Often, the skills required to undertake complex economic and fiscal analysis are in short supply, leading to delays in the preparation of these documents. Secondly, insufficient resources may limit the ability of bureaucrats to undertake the data collection, analysis, and stakeholder engagement required to produce high-quality budget documents. Thirdly, staffing capacity can also be a challenge for bureaucrats. Where experts are few and far between, there may be limited human resources available to produce the necessary documents. The MoFP may have to rely on external consultants or advisors – either national consultants from think tanks within the country, such as the Ebony Centre of Strategic Studies, or expertise drawn from institutions such as the UNDP, IMF or World Bank, which attach their personnel for the duration of the assignment to help fill any skills gaps. However, while the recruitment of experts provides the needed capacity, it can also increase the costs and time required to produce the budget documents (World Bank, 2017). When an international institution provides a consultant for a given assignment it will also meet the cost of doing so – but when the ministry is obliged to recruit external staff independently, then it will have to pay its own costs.

Finally, a political environment that does not reward a culture of accountability and transparency can be a significant obstacle for bureaucrats. This manifests itself in the many forms of corruption perpetrated by the political elite that go unpunished at the expense of the stability of the nation. In the recent past, a report released by the UN High Commissioner for Human Rights has cited over USD 73 million in misappropriated funds since 2018, with the BBC putting that figure at USD 4 billion embezzled since national independence. None of this money has ever been recovered, nor have the perpetrators been made to answer for their crimes (United Nations Human Rights Office of the High Commissioner, 2021). In such an environment, there may be little political will to produce high-quality budget documents that are based on evidence and data.

Politicians may prioritise short-term political gains over long-term economic and fiscal sustainability, making it difficult for bureaucrats to produce documents that accurately reflect the government’s economic and fiscal plans.

However, the advent of technology presents opportunities to simplify and streamline the budget process, making it less complex and more accessible to bureaucrats and other stakeholders. Technology can help automate data collection, analysis, and reporting; reduce errors and inconsistencies; and enhance transparency and accountability (Ali et al., 2021). Nonetheless, while technology can make the budget process more efficient, it is not a panacea for all the challenges faced by bureaucrats in producing high-quality budget documents. Bureaucrats still need to possess the technical and analytical skills necessary to use technology effectively, and they must have access to the necessary resources to invest in technology infrastructure and training (Ali et al., 2021; Semela et al., 2023).

ii. Reviewing the national budget

Bureaucrats at the MoFP play a crucial role in the budget cycle processes by providing various reports throughout the year. These reports are essential for ensuring accountability and transparency in the government’s financial activities and budget implementation. They include the In-Year Reports, which track the executive’s progress in implementing the budget; the Mid-Year Review, which provides a detailed assessment of the budget’s status at the six-month mark; and the Year-End Report, a critical document for accountability that is produced by the executive after the end of the fiscal year.

Table 3. Types of evidence: Review phase

Stage of the national budget process	Evidence types
Review	<p>In-Year Reports: issued during the year as the budget is being executed. They are intended to show the executive’s progress in implementing the budget.</p> <p>Mid-Year Review: provides a detailed explanation of the state of the budget six months into the budget, in order to ensure that programmes are being implemented effectively and to identify any emerging problems.</p> <p>Year-End Report: a key accountability document produced by the executive after the end of the fiscal year. Reports extensively on the government’s financial activities and its performance in implementing the budget during the entire fiscal year.</p>

Adapted from Open Budget Survey, 2021.

However, as illustrated in Table 4, in the three years in which OBS has been conducted in South Sudan – 2017, 2019, and 2021 – all of the In-Year, Mid-Year, and Year-End reports were either produced for internal use only or not produced at all, thus severely limiting the information available (OBS, 2021).

Table 4. Types of evidence: Availability of documents in the review phase

Lorem	Evidence types	2017	2019	2021	Format
Review	In-Year Reports	Not available to the public	Not available to the public	Not available to the public	Produced for internal use only
	Mid-Year Review	Not available to the public	Not produced	Not produced	Not produced
	Year-End Report	Not produced	Not produced	Not produced	Not produced

Adapted from Open Budget Survey, 2021).

These review reports often go unproduced due to several challenges. The primary challenge stems from capacity constraints, including a lack of staff and inadequate resources to carry out the necessary review work. Technical and staffing limitations are exacerbated by the fact that experts with the required skills are very difficult to find in post-conflict South Sudan. Moreover, the country’s civil service inherited its bureaucratic traditions and features from the period when Arabic was the official language of government business, and most career bureaucrats were therefore trained in an Arabic-based system. The signing of the Comprehensive Peace Agreement in 2005 introduced a policy shift that established English as an official language, coinciding with the influx of personnel from the Sudanese People’s Liberation Army/Movement (SPLA/M), including soldiers, professionals, academics, and high-ranking military officials. These structural characteristics contribute to broader issues of state capacity, particularly in terms of technical capacity constraints that manifest daily in public administration processes such as budgeting and planning.

In addition, the existence of a political environment that does not reward a culture of accountability and transparency also plays a role in the missing review reports. Since South Sudan’s independence in 2011, the country has been gripped by a wave of political and military conflict interspersed with peace talks and transition periods, which combined have dominated the executive’s agenda (World Bank, 2019). This intense focus on peace and security, coupled with the persistent challenge of corruption within the administration, has hindered the development of institutions that could foster a culture of accountability, such as the auditor general’s office and the broader justice system, both of which remain weak.

Another factor contributing to the difficulties in producing budget review reports is the appropriation of budgets for spending agencies, whereby the allocations are never fully released. As a result, the spending agencies have to adjust their plans to the reduced budgets, which can affect their targets and objectives and often translates into complete under-delivery on government projects (OBS, 2019; 2021; 2023). Such circumstances make it challenging for the MoFP bureaucrats to produce the required reports that ensure accountability and transparency to the budget process.

iiii. Evaluating and auditing the budget

At the end of each fiscal year, the auditor general is mandated to perform annual audits of the final accounts; however, this rarely occurs – as illustrated in Table 6, the audit report has not been published since 2012.

Table 5: Types of evidence: Evaluation & audit phase

Stage of the national budget process	Evidence types
Evaluation & audit	<p>Audit Report: at the end of each fiscal year, the national supreme audit institution performs an annual audit of the final accounts.</p> <p>Reports of OBS self-assessment findings: responses from bureaucrats at the MoFP and spending agencies on the formal processes of the budgeting cycle.</p>

Adapted from Open Budget Survey, 2021.

The audit function of the South Sudanese government is largely under-utilised, due to the same challenges that hamper thorough review processes/reporting. However, international development partners provide support for the design and conduct of public expenditure reviews on key sectors and across government, with a strong focus on evaluating the PFM function. In addition, the South Sudanese national budget process has been evaluated to some extent over the past five years through the country’s involvement in the OBS.

Table 6: Types of evidence: Availability of documents in the evaluation & audit phase

Phase	Evidence types	2017	2019	2021	Format
Evaluation & audit	Audit Report	Not pro-duced	Not pro-duced	Not pro-duced	Produced for internal use only
	Reports of OBS Self-assessment findings	Available	Available	Available	Available

Adapted from Open Budget Survey, 2021.

The OBS self-assessment approach is based on two key principles. Firstly, it values the expertise of government officials involved in daily evidentiary processes, with their inputs contributing significantly to the findings report. This diverges from the common trend of not fully considering government officials’ inputs in decision-making on development funding. Secondly, the OBS fosters peer learning among diverse stakeholders through global, regional, and national events. This provides an avenue for discourse and input for South Sudan’s MoFP officials as they engage with counterparts worldwide. By analysing this approach, we can gain insights into how MoFP officials, along with partners and stakeholders, use evidence to evaluate and audit the South Sudanese national budget. Self-assessment in the OBS process allows bureaucrats to improve decision-making and reflect on their roles, enhancing compliance and understanding of benchmarks.

In the earlier rounds of the OBS in South Sudan, we found that the expert-informed documents related to the budget process, such as the Pre-Budget Statement and Executive Budget Proposal, were being prepared by MoFP officials but were not being publicly shared; in fact, there was a strong resistance to the idea of sharing the documents beyond government circles. With continued advocacy on the importance of sharing these documents publicly during the subsequent rounds of the OBS, we began to notice a change in attitude of ministry officials, who were becoming more open to the idea of uploading these documents on the MoFP website.

With the peer learning and civic and stakeholder engagement built into the OBS process, participants are able to reflect on common experiences and identify areas for improvement. Often these events function as key communication channels with different stakeholder groups; whereas it would ordinarily be challenging for CSOs to access senior MoFP officials, parliamentarians and/or representatives of development agencies, these events provide the opportunities for interaction and knowledge sharing on budget priorities, goals, and outcomes. For instance, during the ‘Integrated National Financing Frameworks (INFF) and Open Budgets for Sustainable Development in Africa 2022’ conference in Abuja, organised by the UNDP, ECA, UNICEF, EU, IBP, and the United Nations Department of Economic and Social Affairs, MoFP government officials and Samahi Research staff were asked to come up with suggestions of priority areas for South Sudan in light of the PFM discussions. The MoFP official briefly remarked on the progress the Republic of South Sudan had made in PFM, and as a representative of civil society from South Sudan, we provided a brief on the OBS 2021 report findings and called for fiscal data to be shared publicly on the governmental portals, so that it is widely accessible (INFF, 2022).

3.2. Politics of evidence communication and use

Communicating evidence in policy circles in South Sudan is perceived as a key technical function; however, it is also largely a political endeavour. How evidence is communicated, and by whom, is routinely determined by the constellation of preferences and capacities of key, influential actors, and by constraining institutional arrangements. The technical aspects of communicating evidence are often undertaken by mid-level public officials and CSOs, who have to navigate political spaces within (and at the nexus of) government and international development policy circles. For this reason, in order to adequately dissect how evidence is communicated in the national budget process, we found it helpful to categorise policymakers into two broad groups: *technocrats and bureaucrats* on one hand, and *parliamentarians* on the other.

We found that technocrats, defined here as mid-level public officials, and bureaucrats, defined as senior-level public officials, both in the MoFP, tend to value data and analysis, and as such require large amounts of data collection as part of the budget and expenditure process. They often heavily rely on international agencies and partners, such as the IMF and the World Bank, to support the ministry in drafting the budget. The data they need is collected from various fiscal bodies, and is used for forecasting, report writing, analysis, and modelling and data analytics. The primary focus of this group is

on the quantitative aspects of the data and analysis. For technocrats and bureaucrats, providing large amounts of raw data, analysis, and modelling is crucial, as they have the expertise to understand the technical aspects of the data.

On the other hand, parliamentary committees tend to rely on synthesised reports and meetings to undertake their budget approval and budget execution oversight function. They often look to spending agencies to provide reports, and then conduct review meetings to evaluate the information presented. For this group, the synthesis of qualitative insights, evaluation, and cost-benefit analysis is key for policymaking. These policymakers are not typically experts in technical areas such as economics or public finance, so they require information to be presented in a clear and concise manner. For parliamentary committees, therefore, providing synthesised reports with clear conclusions and recommendations is more useful, as they require a more accessible and simplified presentation of the data. The legislature, consisting of the National Legislative Assembly, which is the lower house, and the Council of States, the upper house, has various research units that allow for legislators to make informed decisions from the resources available (INASP, 2018).

We found that the current approach to evidence communication to policymakers in the national budget process tends to place more importance on descriptive and quantitative types of evidence. As the source of evidence, technocrats and bureaucrats tend to communicate evidence with a heavy focus on the quantitative aspects of data and analysis and do not adequately address the qualitative aspects that parliamentary committees require. This is part of a broader international trend in development and academia, where what is considered rigorous, scientific, and empirical evidence is typically associated with the quantitative and experimental methods. This value perspective is then incorporated into the mechanisms through which international development partners attempt to build state capacity in countries receiving development assistance.

In the case of South Sudan, international development partners are keen to impart support to the MoFP and government agencies across South Sudan to inculcate a culture that values scientific evidence. This is generally done by providing technical assistance to address the limited analytic capabilities and skills of ministry staff, often focusing on quantitative data and skills. For example, the content of the IMF and World Bank training offered to government officials is focused on economic models, forecasting techniques, and analytical tools to help countries design and implement their budget policies. Similarly, the UNDP and UNICEF provide support for research, data collection, and policy implementation in areas such as health, education, and social welfare. These efforts are helpful and welcome but, in our view, they overwhelmingly overlook the contextual barriers and political considerations, which are often not quantifiable, and lack the elements of qualitative insights, evaluation, and cost-benefit analysis that are key to policy-making.

Furthermore, the OBS findings suggest that political demands on bureaucrats create conditions where they are compelled to formally present themselves as following best practices when it comes to accountability and transparency, while informally having to protect political interests. This situation may result in a situation where transparency efforts are focused on non-political sectors that are funded by development partners, such as education, health, and social welfare, while sectors from which government revenues are derived – such as the petroleum sector – and sectors to which government resources are dedicated – such as defence – are not subject to the same level of governance and international scrutiny. It is important to note how these political interests and influences play out in significant ways, particularly on the transparency and accountability efforts of bureaucrats, and plays a role in shaping the latter’s behaviour.

Evidence communication in the PFM space is influenced by political interests, particularly in the engagement between international and local CSOs and research institutes. While local CSOs and universities possess the necessary capabilities to provide detailed inputs into the national budget process, they are often overlooked in favour of international firms contracted by international partners. Despite their demonstrated value, local CSOs and firms are predominantly seen as partners in civic engagement, rather than as providers of technical research support. This has created a situation where under-resourced CSOs and research institutes struggle to play their part as key evidence brokers, which involves conducting the necessary research, analysis, and synthesis as well as the ‘invisible’ relationship brokering that takes place to support the communication of evidence to policymakers.

4. Impact of evidence use

In discussing the impact of evidence use in the PFM sector, and specifically in the national budget process, in line with categories presented by Goldman and Pabari (2022) and Johnson et al., (2009), we posit that evidence is used conceptually, instrumentally and, to an extent, in process. We argue, however, that these three forms of evidence use impact each other and are not mutually exclusive.

The instrumental impact of evidence is evident through actions taken, such as the implementation of the OBS. This includes conducting the survey itself and the subsequent advocacy measures undertaken. These measures involve activities such as uploading the survey to the MoFP website, presenting the findings to government officials, and engaging with stakeholders in offices or workshops. As a result of the engagement with the different participants, more of such information sharing has been called for, to be replicated in the legislature with other members and in other government ministries and CSOs.

The uploading of the OBS reports, Citizens' Budget, draft budget, quarterly reports, and other budget-related documents on the MoFP website is a result of actions taken by engaging with officials in the Budget Directorate or liaising with the UNICEF South Sudan Country Office's Social Policy, Planning, Monitoring, and Evaluation section. In these instances where the reports have been uploaded on time, South Sudan's OBS performance on the transparency index has registered an improvement, with transparency scores moving from 5% in 2017 to 7% in 2019 and 15% in 2021. The increase across these years was due to the publication of documents such as the Citizens' Budget and the draft budget (OBS, 2021). While the scores give a gratifying feeling of accomplishment, the underlying issue is that MoFP are cooperating to publish these documents and evidence is being shared and made accessible to anyone who wants to use it.

The OBS findings have been used by development partners such as UNICEF to inform their work and their understanding of South Sudan's PFM sector (UNICEF, 2020). For instance, UNICEF incorporates OBS details in its country briefs on PFM, while USAID's International Data and Economic Analysis includes OBS findings on transparency, public participation, and oversight (USAID, n.d.). Civil society actors with a PFM focus have also published scores of the OBS findings for South Sudan on their websites (CGA Technologies, 2019). To this end, conducting the study and the advocacy measures that followed has provided access to evidence that is deliberately sought by various actors.

Samahi Research has benefited from the PFM interventions, being conducted presently and in the past, which have allowed for the OBS discussion to be sustained and serve as a manifestation of the impact of conceptual and process use of evidence. The OBS has come at a time when PFM reforms are being actively pursued as per the R-ARCSS signed in 2018, and donors are also voicing demands for better management of public

finances in South Sudan. The government is equally active in sharing updates on the PFM reforms, as demonstrated by the PFM Secretariat's regular radio talk shows, which keep the public informed about progress in the field. The PFM-OC has published a concept note, which sets out plans for a number of studies to be conducted in the course of implementing the PFM reforms, including the World Bank's Public Expenditure and Financial Accountability (PEFA) study. This will provide a situational analysis and diagnosis of the PFM sector in South Sudan, and the findings are expected to be widely shared (MoFP, 2021).

There are also 'spin-offs' from PFM interventions across different sectors, which are being conducted by various development partners. For example, the IMF is providing support worth approximately USD 114.8 million to South Sudan within the 'Food Shock Window' of the Rapid Credit Facility programme; this emergency financing will help South Sudan in addressing food insecurity, in tandem with maintaining socially-improving and growth-enhancing spending (IMF, 2021). This IMF support specifically requires the government of South Sudan to regularly publish its reports and audits on the MoFP website, in line with budget transparency ideals. Interventions such as this create an increased level of awareness and engagement, thus allowing for further deliberations on the PFM reforms to take place among interested parties.

Other prior interventions related to the PFM reforms have included: a tripartite project of support to PFM from the UNDP, the African Development Bank, and the government of Japan, implemented by the UNDP; a local governance and service delivery project by World Bank, alongside the latter's other evaluations in the South Sudanese PFM space; European Union technical assistance to South Sudan for PFM and payroll; and others, which have all contributed to evidence generation and facilitated further engagement in the PFM sector. Furthermore, each of these partners shares their evaluation reports and audits publicly and obtaining in-depth information is therefore easy for someone in need of such data (UNDP, 2020).

The impact of the PFM reforms is also evidenced within government agencies, which are utilising evidence-informed decision-making to make their budgets more relevant to their needs. It should also be noted that the impact of evidence use is not limited to the availability of the OBS findings but encompasses a range of other interventions in the PFM space, which are generating evidence and making it available to anyone who wishes to use it. Additionally, the impact of evidence use – and the way forward that this charts for South Sudan – comes not just from the government's specific actions, but also from the momentum of the wider PFM reforms and donors' demands for the sharing of information in an open portal.

5. Conclusions

The national budget process is a critical element of a country's PFM systems. Exercises such as the OBS provide an opportunity for governments to evaluate and improve these systems, and for officials to conduct valuable reflection and self-assessment. Nevertheless, it is a highly technical and demanding process that requires significant resources and expertise.

Capacity constraints within government agencies and a lack of technical expertise among staff further complicate evidence-informed policy-making. This makes it difficult for governments to undertake the process on their own, which is why they often rely on technical assistance and support from international agencies like the World Bank and the UNDP.

Furthermore, the political demands and influences that can arise during evidence-informed policy-making must be recognised. In some cases, political leaders may prioritise short-term political gains over long-term improvements to financial management systems. This can lead to a lack of commitment to the self-assessment process and a failure to implement necessary reforms.

The executive and parliament of South Sudan's engagement in the national budget process, despite the huge structural and political challenges it presents, is a positive step towards a growing awareness of the benefits of evidence-based policy-making.

5.1. Transferable insights

In addition to the importance of building local capacity and expertise for evidence-based policy-making, there are valuable lessons that international policymakers can learn about the role of local CSOs as evidence brokers. In South Sudan's case, local CSOs have played a critical role in generating and using evidence to inform policy decisions. However, the significance of their contributions is often overlooked or undervalued, particularly by external actors such as international agencies.

One of the key reasons for the importance of local CSOs is their ability to navigate the complex political environment in which evidence-based policy-making occurs. Relationships with government officials, agencies, and other actors are essential to this process, and local organisations often have a more nuanced understanding of these networks and how to leverage them effectively. This is true not just in South Sudan, but also in other countries where political dynamics and interests can be competing and complex.

International policymakers can benefit from recognising and leveraging the role of local CSOs as evidence brokers. By building relationships with these organisations, international actors can gain a deeper understanding of the local context and political environment, which can inform more effective and sustainable policy interventions. Furthermore, by supporting and investing in local CSOs, international actors can help to build local capacity and expertise, which is essential to sustaining evidence-based policy-making over the long term.

The lessons from South Sudan's experience with evidence-based policy-making through the scrutiny of the national budget process demonstrate the importance of investing in local capacity and expertise, recognising the role of local CSOs as evidence brokers, and building strong relationships with all stakeholders involved in the policy-making process. These lessons are applicable not just in South Sudan, but in other developing and developed countries alike, and can inform more effective and sustainable policy interventions globally.

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Appendix A: Ministry of Higher Education, National Budget Allocations on Priority Areas for Enacted Budget Financial Year 2022/23 and Draft Budget 2023/24

Ministry of Higher Education, Science and Technology			
Strategic Objectives	To ensure that higher education institutions meet the national and international standards to produce highly skilled human capital for re-engineering socio-economic development.		
Mission Statement	To ensure that higher education institutions meet national and international standards with the objectives of producing highly skilled human capital capable of re-engineering the process of achieving knowledge-based society and robust economy in the Republic of South Sudan.		
Priority Areas	Activities		
Task 1: Increase access, equity to quality and affordable higher education	Process national admission to higher education institutions (universities and polytechnics)		
	Process scholarship for study-abroad students		
	Fast track the development of dual mode of admission(face-to-face and online)		
Task 2: Build capacity and capacities for higher education policies, science technology innovation, and research	Build capacity of lecturers and administrators in higher education institutions		
	Strengthen institutions reforms through conducting annual census		
	Annual policy reviews to address the challenges in the teaching/learning environment		
	Maintain, upgrade and construct new university campus, furnish and equip		
	Upgrade/renovate existing infrastructure		
	Procure equipment, equipment and vehicles for staff mobility		
Pursue the implement of the world-class universities projects			
Budget Allocations; Agency Summary	Enacted FY 2022/23	Proposed FY 2023/24	Budget Increment in %
• Ministry of Higher Education, Science and Technology	22,732,281,457	69,744,351,071	207%
• Wages and Salaries	17,308,293,983	61,352,096,064	254%
• Use of Goods and Services	5,423,987,474	8,392,255,007	55%
• Transfers and Grants			
Grand Total	22,732,281,457	69,744,351,071	207%
Budget Allocations; Programme and Directorate Summary	Enacted FY 2022/23	Proposed FY 2023/24	
Ministry of Higher Education, Science and Technology	22,732,281,457	69,744,351,071	207%

Support Services	425,254,465	3,871,362,639	810%
• Administration & Finance	425,254,465	3,871,362,639	810%
Higher & Tertiary Education	22,307,026,992	65,872,988,433	195%
• Rumbek University	2,004,549,493	6,401,405,555	219%
• Planning, Budgeting and Grants	1,229,368,704	1,353,072,574	10%
• Training and External Relation	430,165,859	837,315,764	95%
• Admission, Evaluation & Auth of Cert	186,217,089	643,139,165	245%
• Science, Technology and Innovation	265,600,783	932,120,088	251%
• Acc of Private & Foreign Higher Inst	131,058,610	644,728,482	392%
• G. Secretariat of the Nat Council	138,020,467	360,587,493	161%
• University of Juba	5,773,505,570	18,887,624,990	227%
• University of Upper Nile	3,897,216,541	13,061,534,287	235%
• University of Bahr el Ghazal	3,843,454,748	14,259,391,705	271%
• Dr. John Garang University	2,165,400,133	6,839,955,829	216%
• Northern Bahr El Ghazal Poly-technic	168,983,421	342,680,252	103%
• Torit Science & Techn Poly-Technic	170,959,243	353,288,520	107%
• Western Equatoria Poly-Technic	170,959,243	353,288,520	107%
• Bentiu University (Poly-Technic)	150,194,445	268,248,171	79%
• National Students Welfare Funds	126,292,936	178,561,009	41%
• Research and Development Centre	1,455,079,706	156,043,029	-89%
Grand Total	22,732,281,457	69,744,351,071	207%



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