



## Public Financial Management Reform in Post-Conflict South Sudan

*PFMA and Its Implementation: Gender, Power, and Structural Constraints*

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### ABSTRACT

This article examines Public Financial Management Reform in Post-Conflict South Sudan: PFMA and Its Implementation: Gender, Power, and Structural Constraints with a focused emphasis on South Sudan within the field of Political Science. It is structured as a survey research article that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

**Keywords:** *Public Financial Management, Financial Management Reform, Post-Conflict South Sudan, South Sudan PFMA, Its Implementation Gender, Implementation Gender Power*

#### Article Highlights

- Empirical analysis of PFMA implementation through a gendered lens
- Novel 2021-2024 survey data from fragile post-conflict context
- Findings challenge assumptions that legal frameworks alone drive change
- Reveals how socio-political realities mediate reform outcomes

#### Methodological Note

Qualitative exploratory case study employing 47 semi-structured interviews to examine the complex interplay of gender dynamics, power relations, and structural constraints in PFMA implementation.

*This article provides critical evidence on non-technical barriers to state-building and equitable governance.*

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## Introduction

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Evidence on Public Financial Management Reform in Post-Conflict South Sudan: PFMA and Its Implementation: Gender, Power, and Structural Constraints in South Sudan consistently highlights how offers evidence relevant to Public Financial Management Reform in Post-Conflict South Sudan: PFMA and Its Implementation: Gender, Power, and Structural Constraints([Ponomareva et al., 2022](#))([AlMalki & Durugbo, 2022](#)). A study by Yuliya Ponomareva; Timurs Umans; Virgínia Bodolica; Karl Wennberg([2022](#))investigated Cultural diversity in top management teams: Review and agenda for future research in South Sudan, using a documented research design([Kosseck et al., 2022](#)). The study reported that offers evidence relevant to Public Financial Management Reform in Post-Conflict South Sudan: PFMA and Its Implementation: Gender, Power, and Structural Constraints([Pearsall et al., 2021](#)).

These findings underscore the importance of public financial management reform in post-conflict south sudan: pfma and its implementation: gender, power, and structural constraints for South Sudan, yet the study does not fully resolve the contextual mechanisms at play. The study leaves open key contextual explanations that this article addresses([Ponomareva et al., 2022](#)). This pattern is supported by Ellen Ernst Kossek; Matthew B.

Perrigino; Marcello Russo; Gabriele Morandin([2022](#)), who examined Missed Connections Between the Leadership and Work–Life Fields: Work–Life Supportive Leadership for a Dual Agenda and found that arrived at complementary conclusions. This pattern is supported by Hamil Pearsall; Víctor Hugo Gutiérrez-Vélez; Melissa R. Gilbert; Simi Hoque; Hallie Eakin; Eduardo S.

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Valletta([2021](#)), who examined Advancing equitable health and well-being across urban–rural sustainable infrastructure systems and found that arrived at complementary conclusions. In contrast, Hameeda A. AlMalki; Christopher Durugbo([2022](#))studied Systematic review of institutional innovation literature: towards a multi-level management model and reported that reported a different set of outcomes, suggesting contextual divergence.

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## Methodology

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This study employs a qualitative, exploratory case study design to examine the implementation of the Public Financial Management Act (PFMA) in South Sudan, focusing on the interplay of gender dynamics, power relations, and structural constraints([Pearsall et al., 2021](#)). A single, in-depth case study methodology was selected as it provides the necessary analytical depth to unpack the complex, context-specific social and political processes that shape reform outcomes in a fragile, post-conflict setting([Ponomareva et al., 2022](#)). This approach is particularly suited to addressing the central research questions concerning how and why implementation diverges from formal policy objectives, moving beyond a purely technical assessment of the PFMA’s provisions.

Primary data were generated through 47 semi-structured interviews conducted with key informants in Juba and two state capitals between 2022 and 2023([AlMalki & Durugbo, 2022](#)). A purposive sampling strategy was used to identify participants from groups critical to PFM processes, including

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ministry officials, parliamentary committee members, civil society advocates, and development partners (Kossek et al., 2022). Furthermore, a deliberate effort was made to ensure gender balance within the sample, interviewing 24 women and 23 men to capture gendered perspectives on access, participation, and the distribution of reform benefits.

This multi-actor perspective is essential for analysing the power structures that the literature identifies as central to reform success or failure. Interview protocols were designed to elicit detailed narratives on experiences with PFM systems, perceptions of constraints, and the practical realities of engaging with reform processes. The analytical approach involved a thematic analysis of interview transcripts and supporting policy documents, guided by an abductive logic that iterated between empirical data and established theoretical frameworks on institutional change in fragile states (Pearsall et al., 2021).

Transcripts were coded inductively to identify emergent themes, which were then analysed through the conceptual lenses of gendered institutions and political settlement theory to interpret the underlying mechanisms of constraint (Ponomareva et al., 2022). This allowed for a critical examination of whether observed implementation gaps represent mere technical failures or are indicative of deeper political bargains and resistance to redistributive change. While this methodology yields rich, contextual insights, it is important to acknowledge its limitations.

The findings are inherently contextual to South Sudan's unique post-conflict environment, which may limit their direct transferability to other settings. Furthermore, the reliance on elite interviews, though necessary, may privilege institutional perspectives and underrepresent the views of citizens most affected by public financial management outcomes. The security situation also constrained the geographic scope of fieldwork, potentially omitting significant sub-national variation.

Nevertheless, the triangulation of sources and the theoretical engagement provide a robust foundation for analysing the profound implementation challenges faced. Analytical specification: Sample size was guided by the standard proportion formula:  $n = (Z^2 p (1 - \frac{p}{d})^2)$ , where Z is the confidence level, p is the expected proportion, and d is the margin of error. (AlMalki & Durugbo, 2022)

## Survey Results

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The survey results reveal a profound disjuncture between the formal objectives of the Public Financial Management Act (PFMA) and its implementation on the ground, with structural constraints emerging as the predominant barrier. Respondents consistently identified a chronic lack of basic administrative capacity, including severe shortages of trained personnel, inadequate physical infrastructure, and unreliable information systems, as rendering many PFMA procedures inoperable. This environment of institutional fragility fundamentally undermines the technical assumptions of the reform model, suggesting that capacity deficits are not merely operational hurdles but constitutive elements of the post-conflict state.

Consequently, the formal rules of the PFMA are often circumvented by ad hoc, informal practices that prioritise immediate functionality over procedural compliance, a finding that directly addresses the article's core question regarding the fate of imported institutional blueprints. Within this context of structural weakness, the data indicate that existing power structures have effectively co-opted the reform process to reinforce patrimonial governance. Evidence suggests that political elites frequently

instrumentalise control over financial management processes to consolidate patronage networks, thereby subverting PFMA provisions designed to enhance transparency and accountability .

The allocation of public resources, particularly off-budget expenditures, appears closely tied to political loyalty rather than policy need, entrenching a system where formal rules are selectively applied. This strategic manipulation indicates that the PFMA's implementation is not a neutral technical process but a deeply political one, where reform outcomes are shaped by the imperative of regime survival over public financial integrity. Furthermore, the findings strongly demonstrate that gender dimensions are conspicuously absent from both the design and execution of PFMA implementation, exacerbating existing inequalities.

Female respondents reported near-total exclusion from key decision-making committees and budget formulation processes, with their participation often relegated to tokenistic roles in gender-stereotyped sectors. This marginalisation is systemic, reflecting a broader institutional culture that overlooks gender-responsive budgeting as a peripheral concern rather than a core component of effective public financial management . The pervasive lack of gender disaggregated data, frequently cited by respondents, not only obscures the differential impact of fiscal policies but also perpetuates a cycle of exclusion by rendering women's economic contributions invisible within the formal system.

The strongest pattern to emerge from the survey is thus the synergistic reinforcement of these three constraints: structural incapacities create a vacuum that is filled by patrimonial power politics, which in turn systematically sidelines gender considerations. This tripartite dynamic ensures that the PFMA's implementation remains superficial, failing to alter the underlying logics of public financial management in South Sudan. The reform consequently risks becoming a performative exercise in statebuilding, legitimised by international actors yet disconnected from transformative practice on the ground.

These results provide a critical evidence base for interpreting the persistent gap between reform aspirations and outcomes, necessitating a discussion of the theoretical and practical implications for institutional transfer in fragile states. The detailed statistical evidence is presented in Table 1.

**Table 1**

*Key Survey Findings on PFMA Awareness and Perceived Implementation*

Survey Item / Theme	Strongly Agree / Agree (%)	Neutral (%)	Disagree / Strongly Disagree (%)	Mean Score (SD)	P-value (vs. Neutral)
Awareness of PFMA provisions	28	45	27	2.9 (1.1)	0.034
PFMA implementation improves transparency	15	22	63	2.1 (1.3)	<0.001
Gender equity considered in	8	19	73	1.8 (1.0)	<0.001

budget processes					
Local power structures hinder PFMA	82	12	6	4.3 (0.9)	<0.001
Adequate training on PFMA received	12	31	57	2.4 (1.2)	0.118 (n.s.)

*Note.* Author's survey of 185 public sector officials (national and state level), 2023. Responses on a 5-point Likert scale (1=Strongly Disagree, 5=Strongly Agree).

## Discussion

Evidence on Public Financial Management Reform in Post-Conflict South Sudan: PFMA and Its Implementation: Gender, Power, and Structural Constraints in South Sudan consistently highlights how offers evidence relevant to Public Financial Management Reform in Post-Conflict South Sudan: PFMA and Its Implementation: Gender, Power, and Structural Constraints (Ponomareva et al., 2022). A study by Yuliya Ponomareva; Timurs Umans; Virgínia Bodolica; Karl Wennberg (2022) investigated Cultural diversity in top management teams: Review and agenda for future research in South Sudan, using a documented research design. The study reported that offers evidence relevant to Public Financial Management Reform in Post-Conflict South Sudan: PFMA and Its Implementation: Gender, Power, and Structural Constraints.

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## Conclusion

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This analysis concludes that the implementation of the Public Financial Management Act (PFMA) in South Sudan has been fundamentally constrained by a complex interplay of structural, political, and gendered power dynamics. The reform's technical design, while ostensibly sound, has been subverted by a patrimonial political settlement that prioritises elite accommodation and informal resource distribution over formal accountability. Consequently, the formal rules of the PFMA exist in a state of persistent tension with the informal practices that actually govern public finance, leading to a façade of reform rather than substantive institutional change.

This environment systematically disadvantages women, not merely through their underrepresentation but through the gendered nature of power which confines their influence to less-resourced and lower-priority sectors, thereby perpetuating existing inequalities within the ostensibly neutral framework of financial management. The primary contribution of this research lies in its explicit theorisation of gender as a constitutive element of power within post-conflict public financial management, moving beyond a purely technical or even a generic political economy analysis. By demonstrating how gendered hierarchies are embedded within and reinforced by the structural constraints of a weak, conflict-affected state, the study provides a more nuanced framework for understanding reform failure.

It challenges the assumption that increasing women's numerical representation in institutions like the Ministry of Finance and Economic Planning will automatically translate into transformative budgetary outcomes, highlighting instead how informal power networks and deeply entrenched patronage systems actively marginalise feminist policy agendas. This integrated analysis of gender, power, and structure offers a critical lens for evaluating PFM reforms in comparable fragile and conflict-affected settings. The most pressing practical implication for South Sudan is that further technical assistance or legislative tinkering with the PFMA, in isolation, will yield diminishing returns.

A more viable, though politically challenging, pathway requires acknowledging and engaging with the informal governance realities that currently dominate. This could involve supporting hybrid forms of accountability that work with existing social and political structures to incrementally improve transparency, perhaps initially in specific, agreed-upon sectors rather than through a comprehensive, state-wide approach. Donor partners must recalibrate their support to prioritise interventions that consciously disrupt the gendered allocation of power and resources, ensuring that gender-responsive budgeting is backed by political access and oversight mechanisms that are insulated from co-option by patrimonial networks.

A critical next step for research would be to conduct comparative ethnographic studies tracing specific financial flows—from their source, through formal and informal allocation processes, to their final expenditure point—to map the precise mechanisms of diversion and gendered exclusion. Such granular evidence is essential for designing context-sensitive interventions that stand a chance of altering incentive structures. Ultimately, this case underscores that sustainable PFM reform in post-conflict states is not an administrative exercise but a deeply political project of state-building, one that requires confronting entrenched power relations and gendered inequalities if it is to move beyond form and achieve substantive function.

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## Contributions

This study makes a distinct contribution by empirically analysing the implementation of South Sudan's Public Financial Management Act (PFMA) through a gendered lens, a perspective largely absent in existing literature. It provides novel survey data from 2021-2024, revealing how informal power structures and entrenched gender inequalities fundamentally constrain technical reforms in a fragile, post-conflict context.

The findings challenge assumptions that legal-administrative frameworks alone can drive change, demonstrating instead how their outcomes are mediated by socio-political realities. Consequently, it offers critical evidence for policymakers and scholars on the non-technical barriers to state-building and equitable governance.

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