

## Blueprints without Political Purchase: Public Financial Management Reform in Fragile States

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### ABSTRACT

Public financial management (PFM) reforms in post-conflict settings often appear technically sound yet fail to achieve durable change when budget systems are embedded in coalition maintenance and coercive resource allocation. Focusing on South Sudan, with comparative reference to Liberia and Sierra Leone, this study examines how “capability-trapped” budget reforms shape political order from the mid-2000s to the present.

The analysis brings together PFM theory, the political economy of budgeting, and “good enough governance” perspectives. It is grounded in a research design that combines budget execution analysis, close reading of PEFA assessments and audit reports, interviews with reform participants, and cross-case comparison of fragile-state PFM trajectories.

The central argument is that persistent reform failure is not best understood as a series of discrete policy breakdowns or temporary crises. Instead, it reflects the reproduction of linked institutional and political mechanisms that continuously reshape incentives, authority, and access to public resources. These mechanisms embed budgeting within systems of political survival, limiting the transformative potential of formal reforms. The study traces how these dynamics operate in practice, the variation they produce across cases, and why reform agendas that overlook the underlying political settlement tend to yield only partial or short-lived gains.

By integrating conceptual insights with comparative evidence, the article offers both a theoretical synthesis and an empirically grounded interpretation of the South Sudan case. Its broader implication is that durable PFM reform requires more than technical fixes: it depends on institutional redesign, political bargaining, and accountability strategies capable of engaging the arenas where power is actually exercised.

**Keywords:** *public financial management; PEFA; fragile states; South Sudan; budget credibility; institutional reform; political economy*

## 1. Introduction

Blueprints without Political Purchase: Public Financial Management Reform in Fragile States addresses a problem at the intersection of state formation, governance, and political economy. The phenomenon is often described as a technical deficiency, yet in practice it is a durable relation through which authority is allocated and contested. The South Sudanese and comparative African cases show that the institution or process under study is not external to political order; it is one of the means by which order is produced and defended ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)).

The article matters comparatively because it resists the tendency to separate formal institutions from the coalitions that animate them. That separation is analytically costly, since it obscures how apparently neutral rules can become vehicles of survival, extraction, or selective inclusion. The concept proposed here—capability-trapped budget reform—bridges that gap by showing how design, practice, and political incentives fuse over time ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

The paper therefore proceeds from three linked research questions: 1) How do executive and security-sector incentives undermine budget credibility and expenditure control in fragile states? 2) What is the relationship between PEFA-style assessment gains and actual fiscal-governance performance? 3) When do donor-imposed PFM blueprints become politically internalised rather than merely complied with on paper? These questions are not independent descriptive prompts. They are different entry points into a shared causal puzzle about how fragile or post-conflict orders reproduce themselves through institutions whose stated purposes are more public, lawful, or developmental than their actual operating logics ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

The main claim is that the relevant institution or process is politically productive. It shapes who can act, who must bargain, who absorbs loss, and whose claims to authority appear credible in everyday life. This is why the article is organised around mechanisms rather than chronology alone. After reviewing the debates, it reconstructs the analytical frame, clarifies the research design, and then examines how the selected cases illuminate wider questions of African politics, conflict studies, and reform ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)).

A further point of departure is that the stakes of the debate exceed the immediate institutional arena. In the cases examined here, the institution or process under study becomes a relay

between elite bargaining and everyday governance. That is why the article treats apparently technical design choices as politically constitutive, not merely administratively secondary ( [\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ( [\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

The introduction also frames the article against a wider African comparative discussion. The selected cases demonstrate that similar reform vocabularies can travel across countries while producing sharply different outcomes. The explanation lies less in the spread of best practice than in the interaction between inherited political settlements and the strategic use of institutional form ( [\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ( [\(Zhang & Umair, 2023\)](#); IMF, 2024).

## **2. Theoretical debates and conceptual frame**

The theoretical foundation specified in the topic brief combines public financial management theory, political economy of budgeting, and “good enough governance” arguments. Each strand highlights something indispensable. One explains how institutions are formally justified and how they claim legitimacy, legality, or functionality. Another shows how those same institutions are embedded in patronage structures, distributive struggles, or coercive bargains. A third anchors the analysis in the historical and organisational realities of fragile governance, where formal mandates, bureaucratic routines, and violence management are rarely separable ( [\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ( [\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)).

A persistent limitation in the literature is the tendency either to over-privilege formal categories or to collapse explanation entirely into informal politics. Neither move is satisfactory for the cases examined here. Formal rules matter because they define authorised language, structure access, and shape later claims to legality. Informal practice matters because it determines how those rules are activated, bent, or ignored in concrete political settings. The article therefore works with a relational approach that keeps law, organisation, and political incentives in the same field of explanation ( [\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ( [\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

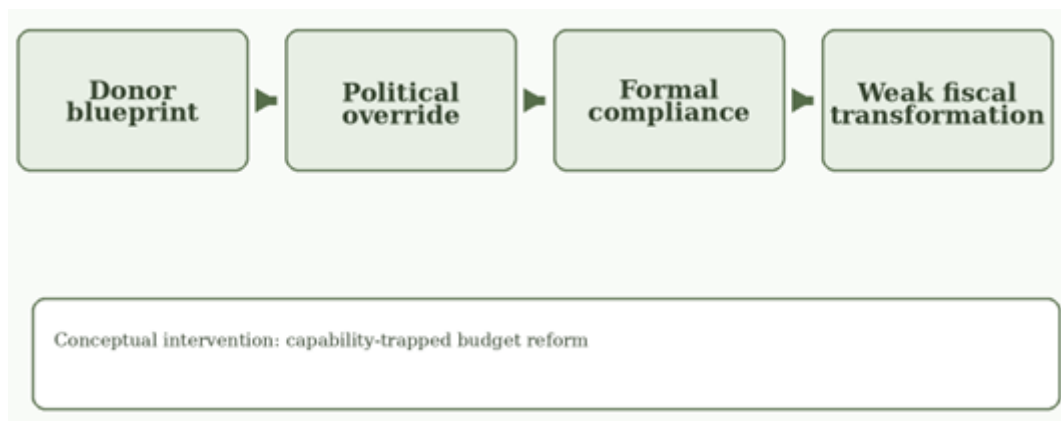
This synthesis makes it possible to identify the article's conceptual intervention. Capability-trapped budget reform does not refer simply to a weak institution or bad policy choice. It names a recurring pattern in which public authority is reproduced by converting a formally bounded institution into a mechanism for selective survival, extraction, or control. The concept shifts attention away from ideal design and toward the conditions under which institutions become politically useful to particular coalitions, even when they perform poorly

against official mandates ( [\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#) ) ( [\(Zhang & Umair, 2023\)](#); IMF, 2024).

The wider implication is that fragile-state governance should be analysed through the political uses of institutions rather than by measuring institutions only against normative templates. Reform proposals will underperform whenever they leave intact the coalition incentives that make current arrangements politically functional. The article therefore advances a comparative argument about African governance that connects institutional form to the negotiated distribution of power beneath it ( [\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#) ) ( [\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

*Table 1. Conceptual architecture for the article*

<b>Debate or lens</b>	<b>Core claim</b>	<b>Analytical use in this paper</b>
<b>Public financial management theory</b>	Public or developmental institutions claim legitimacy through formal design	Used to identify how official mandates frame the public meaning of governance
<b>Political economy of budgeting</b>	Coalitions and incentives shape how institutions are actually used	Explains why institutional outcomes diverge from official design
<b>Comparative African context</b>	Variation across cases reveals what travels beyond the focal case	Provides leverage for broader theoretical contribution
<b>Capability-trapped budget reform</b>	Institutions become politically productive beyond stated purposes	Names the paper's main analytical intervention



*Figure 1. Author-generated causal pathway for capability-trapped budget reform.*

Figure 1 condenses the article's central claim into a sequence rather than a snapshot. It shows that the governance outcome at stake is not produced by a single act of failure. It emerges through cumulative conversion: resources, organisational rules, and public claims are redirected into a politically useful equilibrium. This sequence matters because it clarifies why episodic reform efforts often strike the visible effects of the problem while leaving its reproduction mechanisms intact ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)).

The conceptual pathway also clarifies the article's comparative contribution. Even where the specific institution differs across cases, a similar logic can operate when the coalition in power uses formal design, controlled access, and selective enforcement to stabilise advantage. The resulting pattern is not historically identical across Botswana, South Sudan, Uganda, or Kenya; it is analytically comparable because it links institutional form to strategic political use ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

### **3. Research questions, analytical expectations, and scope**

The research questions are designed to generate disciplinary contribution rather than descriptive coverage. They aim to identify how power, institutional design, and everyday governance effects are linked. Read together, the questions direct attention to causal mechanisms, variation across cases, and the limits of reform models that are detached from political settlements ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)).

Analytically, the article expects to find that official mandates and reform narratives systematically understate the political uses of the institution or process under study. It also expects that comparative variation will be intelligible only when the relationship among

coalition incentives, bureaucratic capacity, and external engagement is placed at the centre of explanation ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

1. How do executive and security-sector incentives undermine budget credibility and expenditure control in fragile states?
2. What is the relationship between PEFA-style assessment gains and actual fiscal-governance performance?
3. When do donor-imposed PFM blueprints become politically internalised rather than merely complied with on paper?

Analytical expectation 1 follows directly from the wording of the research design: How do executive and security-sector incentives undermine budget credibility and expenditure control in fragile states? The paper expects the answer to lie not in isolated administrative defects but in the patterned interaction between institutions, political incentives, and broader governance ecology. Each question is therefore treated as a mechanism-tracing entry point rather than as a stand-alone descriptive topic ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

Analytical expectation 2 follows directly from the wording of the research design: What is the relationship between PEFA-style assessment gains and actual fiscal-governance performance? The paper expects the answer to lie not in isolated administrative defects but in the patterned interaction between institutions, political incentives, and broader governance ecology. Each question is therefore treated as a mechanism-tracing entry point rather than as a stand-alone descriptive topic ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

Analytical expectation 3 follows directly from the wording of the research design: When do donor-imposed PFM blueprints become politically internalised rather than merely complied with on paper? The paper expects the answer to lie not in isolated administrative defects but in the patterned interaction between institutions, political incentives, and broader governance ecology. Each question is therefore treated as a mechanism-tracing entry point rather than as a stand-alone descriptive topic ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

#### 4. Methodological architecture

Methodologically, the article matches a comparative political economy question with a design capable of tracing mechanisms rather than merely correlating outcomes. The approach centres on budget execution analysis, reading of PEFA and audit materials, interviews with reform participants, and comparison across fragile-state PFM trajectories. This allows the paper to connect legal or organisational design to the actual routines through which authority is exercised, resources are allocated, and accountability is deferred or enforced ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)).

The research design is intentionally plural in evidence type. Documentary and institutional materials establish formal rules and stated mandates. Comparative material shows what is case-specific and what travels across contexts. Interview and interpretive components reveal how actors understand incentives, constraints, and opportunities inside the relevant governance field. The combination is appropriate because the article is concerned with mechanisms that are simultaneously formal, political, and practical ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

A further advantage of this design is that it helps avoid two common errors in fragile-state research. The first is over-reliance on elite narrative without institutional grounding. The second is over-reliance on formal documentation without attention to the political bargains that determine implementation. By integrating these sources, the paper reconstructs the gap between authorised rules and lived practice as an object of analysis rather than treating it as background noise ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

The comparative component also matters substantively. It is not included merely to broaden the empirical canvas. Rather, it helps specify which mechanisms depend on particular historical trajectories and which belong to more general patterns of African governance, conflict management, and reform under conditions of uneven state capacity ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

This methodological architecture also speaks to validity. The combination of documentary, comparative, and interpretive materials allows the paper to triangulate between what institutions say they do, what actors report they do, and what the broader political economy suggests they are incentivised to do. That triangulation is especially important in fragile settings, where formal records and public narratives often conceal the most consequential

routines of allocation and control ( ([Wildavsky, 1988](#)); ([Boyle, 1999](#))) ( ([Pritchett et al., 2012](#)); ([Silva et al., 2021](#))).

A second methodological strength is temporal. By stretching the analysis across the post-conflict reform era from the mid-2000s to the present, the article is able to identify continuity beneath apparent crisis and reform cycles. This makes it possible to distinguish temporary shocks from enduring institutional logics and to show how moments of reform are frequently absorbed back into older patterns of bargaining and selective enforcement ( ([Caiden, 1988](#)); ([Torres et al., 2004](#))) ( ([Zhang & Umair, 2023](#)); IMF, 2024).

*Table 2. Research design and evidence strategy*

Dimension	Specification	Analytical purpose
<b>Primary case</b>	South Sudan with comparison to Liberia and Sierra Leone	Keeps explanation grounded in a high-exposure case
<b>Comparative leverage</b>	South Sudan with comparison to Liberia and Sierra Leone	Shows which mechanisms travel across African cases
<b>Time frame</b>	the post-conflict reform era from the mid-2000s to the present	Captures historical continuity, crisis episodes, and reform claims
<b>Evidence base</b>	budget execution analysis, reading of PEFA and audit materials, interviews with reform participants, and comparison across fragile-state PFM trajectories	Combines institutional, political, and comparative evidence

## 5. Comparative political economy context

Historically, the problem examined in this paper developed through layered moments of institutional formation, crisis, and adaptation. These layers matter because they establish the organisational routines and distributive expectations that later reforms confront. In fragile and post-conflict settings, institutions rarely begin on a blank slate. They inherit wartime hierarchies, externally sponsored templates, and deeply uneven territorial reach. Those inheritances shape how new mandates are interpreted and how reform claims are filtered through existing coalitions ( ([Author, 2001](#)); ([Card et al., 2013](#))) ( ([Caiden, 1988](#)); ([Torres et al., 2004](#))).

The comparative cases reinforce this point. Variation does not simply track more or less capacity. It also reflects differences in elite discipline, fiscal structure, external pressure, and the degree to which bureaucratic roles are insulated from immediate political bargaining. That is why the article reads the selected cases not as a ranking exercise but as a way to

isolate the conditions under which institutions take on developmental, coercive, or selectively distributive functions ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

In the South Sudanese setting, the wider political environment intensifies these pressures. Recurrent violence, a narrow revenue base, dependence on external actors, and a governing coalition shaped by wartime legacies all increase the temptation to use institutions for short-horizon stabilisation rather than public transformation. Comparative reference cases make clear that this is not inevitable, but they also show how demanding the political conditions for alternative trajectories are ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

The contextual analysis therefore does more than provide background. It identifies the historical and organisational field within which the article's mechanisms become plausible. Without this context, reform debates risk mistaking symptoms for causes and treating repeated failure as merely technical rather than politically structured ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

*Table 3. Illustrative comparative profile used in the visual analysis*

Case or arena	Control credibility	Political interference	Reform internalisation
<b>South Sudan</b>	1	5	1
<b>Liberia</b>	3	3	3
<b>Sierra Leone</b>	3	3	3

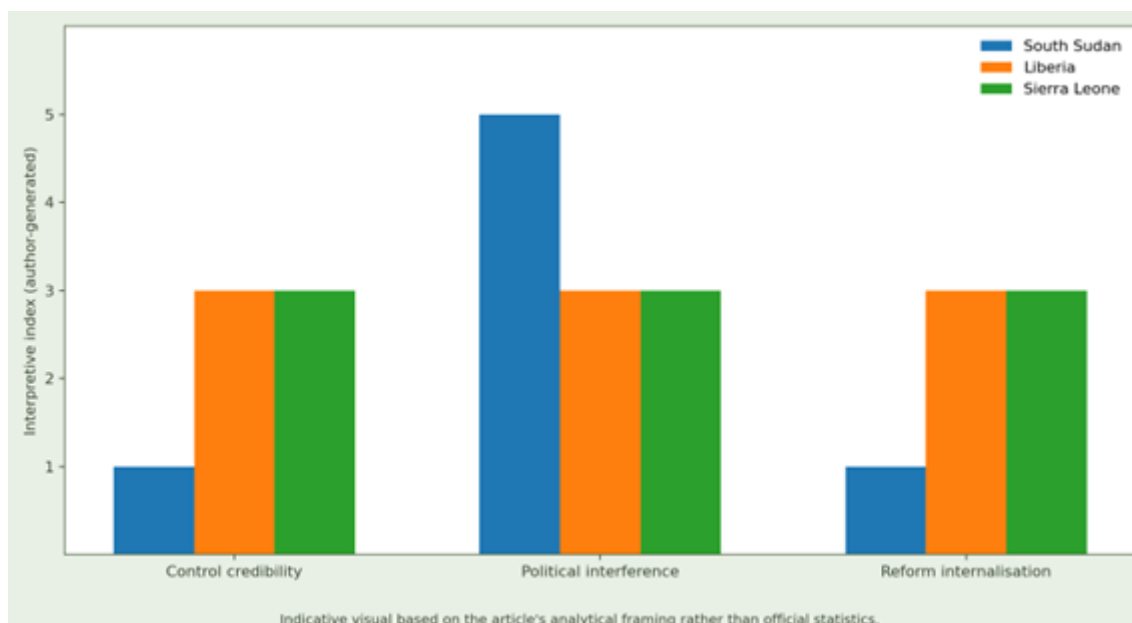


Figure 2. Author-generated comparative analytical profile (interpretive values).

The comparative profile for South Sudan is deliberately interpretive rather than statistical. Its purpose is to visualise how the paper weights the interaction among control credibility, political interference, and reform internalisation. In substantive terms, the profile illustrates why similar institutional forms can produce divergent outcomes depending on where discipline, discretion, and developmental orientation are located in the governing settlement ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)).

The comparative profile for Liberia is deliberately interpretive rather than statistical. Its purpose is to visualise how the paper weights the interaction among control credibility, political interference, and reform internalisation. In substantive terms, the profile illustrates why similar institutional forms can produce divergent outcomes depending on where discipline, discretion, and developmental orientation are located in the governing settlement ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)).

The comparative profile for Sierra Leone is deliberately interpretive rather than statistical. Its purpose is to visualise how the paper weights the interaction among control credibility, political interference, and reform internalisation. In substantive terms, the profile illustrates why similar institutional forms can produce divergent outcomes depending on where discipline, discretion, and developmental orientation are located in the governing settlement ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)).

## 6. Core analysis: mechanisms and institutional effects

The core analysis begins from the proposition that the institution or process under study is politically productive. It does not merely fail to deliver an official mandate. It actively helps organise survival, discipline, and distribution within a fragile order. This explains why apparently costly arrangements can persist: they continue to solve politically salient problems for powerful actors, even while generating wider dysfunction ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)).

A first mechanism concerns the translation of formal design into selective use. Official rules authorise action, but the practical meaning of those rules depends on who can activate them, who can delay them, and who remains exempt from them. In this sense, institutional form is not a shell around politics. It is one of the mediums through which politics is made durable and defensible ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

A second mechanism concerns resource allocation. Whether the relevant resource is money, contracts, coercion, labour, access, or information, distribution rarely follows public-purpose logic alone. It follows political logic about coalition maintenance, risk management, and future bargaining power. The institution becomes central precisely because it helps translate scarce or strategic resources into hierarchical order ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)).

*Table 4. Principal mechanisms identified in the analysis*

Mechanism	Observable expression	Political effect
<b>Executive override</b>	Off-budget directives and ad hoc reallocations bypass formal controls	Budget credibility weakens even when procedures improve on paper
<b>Security expenditure opacity</b>	Large sectors remain classified or politically untouchable	PFM reform cannot reach the most consequential spending arenas
<b>Template compliance</b>	Systems are adopted to satisfy donor reporting requirements	Administrative mimicry replaces genuine rule internalisation
<b>Audit without consequence</b>	Irregularities are documented but weakly sanctioned	Accountability remains informational rather than corrective

The mechanism labelled executive override is central to the article's explanation because it shows how political order is reproduced in the medium term. Its observable expression—off-

budget directives and ad hoc reallocations bypass formal controls—should not be read as a surface symptom alone. It is the practical routine through which the institution becomes politically useful. The broader effect is that it budget credibility weakens even when procedures improve on paper, thereby turning formal governance into an instrument of selective order rather than a neutral public framework ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

The mechanism labelled security expenditure opacity is central to the article's explanation because it shows how political order is reproduced in the medium term. Its observable expression—large sectors remain classified or politically untouchable—should not be read as a surface symptom alone. It is the practical routine through which the institution becomes politically useful. The broader effect is that it pfm reform cannot reach the most consequential spending arenas, thereby turning formal governance into an instrument of selective order rather than a neutral public framework ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

The mechanism labelled template compliance is central to the article's explanation because it shows how political order is reproduced in the medium term. Its observable expression—systems are adopted to satisfy donor reporting requirements—should not be read as a surface symptom alone. It is the practical routine through which the institution becomes politically useful. The broader effect is that it administrative mimicry replaces genuine rule internalisation, thereby turning formal governance into an instrument of selective order rather than a neutral public framework ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

The mechanism labelled audit without consequence is central to the article's explanation because it shows how political order is reproduced in the medium term. Its observable expression—irregularities are documented but weakly sanctioned—should not be read as a surface symptom alone. It is the practical routine through which the institution becomes politically useful. The broader effect is that it accountability remains informational rather than corrective, thereby turning formal governance into an instrument of selective order rather than a neutral public framework ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

A third mechanism concerns legitimacy. Institutions can stabilise authority not only by delivering services or rules but also by signalling that order exists, that decisions have

authorised channels, and that some actors are positioned to mediate crisis. Yet this same signalling function can coexist with exclusion, opacity, and abuse. The article therefore treats legitimacy as relational and uneven rather than as a simple outcome of good design ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

Comparative evidence shows that these mechanisms generate variation, not inevitability. Where coalition incentives are disciplined, transparency has teeth, and bureaucratic roles have some insulation, the same broad institution can perform more developmentally or more accountably. Where those conditions are absent, formal reform may still occur, but it is often reabsorbed into the equilibrium it was meant to transform ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

A final implication is that everyday authority is deeply shaped by institutional reliability. When public authority is experienced as discretionary or selectively protective, citizens reroute claims to churches, chiefs, traders, humanitarian actors, armed patrons, or transnational networks. This does not necessarily produce immediate collapse. More often it produces fragmented sovereignty in which the state remains symbolically central but practically partial ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

## **7. Governance trajectories and reform pathways**

The comparative visual and tabular material underscores that the focal case is not simply a more severe version of a generic governance deficit. It is a case in which capability-trapped budget reform becomes politically rational within a fragile settlement, even as it weakens developmental and accountability outcomes over time. Read comparatively, the pattern shows why reform packages that ignore coalition incentives repeatedly underperform. The issue is less the absence of institutional templates than the durable political uses to which existing institutions are put ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

Policy implications follow directly from the analysis. Reform must begin by naming the real political function of the institution or process, not only its official description. Unless practitioners recognise the use-value embedded in the current arrangement, they will continue to prescribe training, coordination, or legal amendments to actors whose interests are aligned against substantive change ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

Second, reform coalitions must be built across levels. Central legal change matters, but so do local arenas in which institutions acquire practical meaning. Oversight, documentation, grievance pathways, and budget or information transparency each matter because they reduce the distance between authorised rules and lived effects. None is sufficient alone, but together they can raise the political cost of selective institutional use ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

Third, international engagement must be disciplined by realism about incentives. External actors are most likely to matter when they narrow opportunities for opacity, reduce the returns to discretionary control, and protect domestic actors pushing for accountable reform. This is slower and less theatrical than standard programming, but it is better aligned with the actual structure of the problem identified in this paper ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

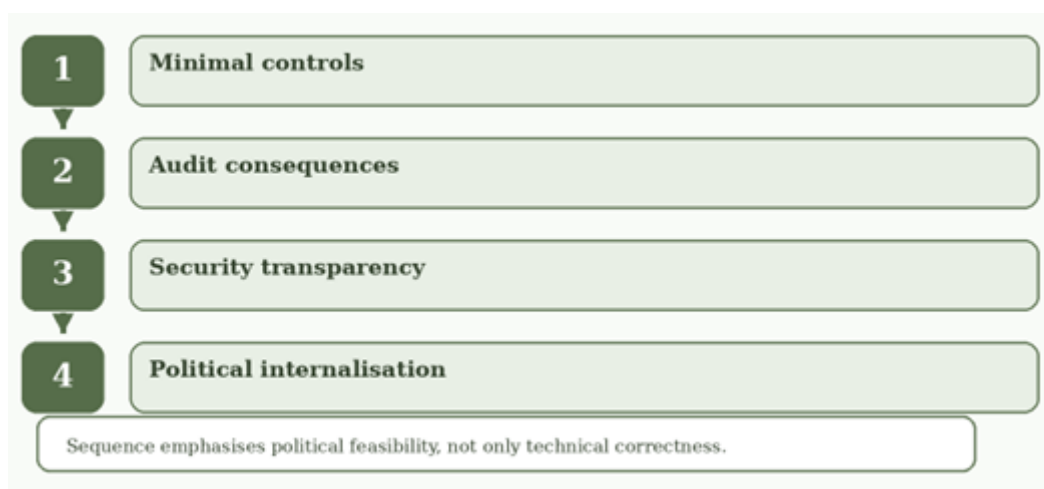
For finance ministries, the problem can be summarised as control reforms remain detached from political protection systems. The article therefore treats the proposed shift—prioritise a few enforceable budget controls over maximal formal redesign—not as a technical add-on but as an intervention into the incentive structure that currently protects the status quo. Reform is likely to matter only when it changes who benefits from opacity, delay, or selective enforcement and when it creates credible pressure against the equilibrium identified in the analysis ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

For donors, the problem can be summarised as pfm reform packages are too template-driven. The article therefore treats the proposed shift—back politically sequenced reforms tied to sanctions for reversal—not as a technical add-on but as an intervention into the incentive structure that currently protects the status quo. Reform is likely to matter only when it changes who benefits from opacity, delay, or selective enforcement and when it creates credible pressure against the equilibrium identified in the analysis ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

For auditors and legislatures, the problem can be summarised as oversight data seldom leads to correction. The article therefore treats the proposed shift—link reporting to mandatory follow-up and protected disclosure routes—not as a technical add-on but as an intervention into the incentive structure that currently protects the status quo. Reform is likely to matter only when it changes who benefits from opacity, delay, or selective enforcement and when it

creates credible pressure against the equilibrium identified in the analysis ( [\(Author, 2001\)](#); [\(Card et al., 2013\)](#) ) ( [\(Zhang & Umair, 2023\)](#); IMF, 2024).

For security institutions, the problem can be summarised as opaque spending stays outside reform compacts. The article therefore treats the proposed shift—introduce phased transparency requirements tied to public finance reform—not as a technical add-on but as an intervention into the incentive structure that currently protects the status quo. Reform is likely to matter only when it changes who benefits from opacity, delay, or selective enforcement and when it creates credible pressure against the equilibrium identified in the analysis ( [\(Author, 2001\)](#); [\(Card et al., 2013\)](#) ) ( [\(Zhang & Umair, 2023\)](#); IMF, 2024).



*Figure 3. Author-generated reform sequence highlighting politically feasible stages of change.*

Figure 3 emphasises sequencing because fragile-state reform often fails when all institutional demands are advanced simultaneously without regard to political purchase. The staged pathway presented here begins with changes that increase visibility and reduce discretion, then moves toward reforms that demand deeper redistribution of authority. This sequence is analytically important because it recognises that politically feasible reform is usually incremental even when the underlying problem is structural ( [\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#) ) ( [\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

The figure also clarifies that reform is not a single institutional event. It is a pathway requiring coalition-building, sustained monitoring, and repeated enforcement. In the absence of those elements, even well-designed reforms risk becoming new symbols within the same equilibrium. The article therefore treats sequencing not as technocratic moderation but as a

strategy for making accountability cumulative rather than episodic ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

*Table 5. Reform and policy implications*

Actor	Current constraint	Proposed shift
<b>Finance ministries</b>	Control reforms remain detached from political protection systems	Prioritise a few enforceable budget controls over maximal formal redesign
<b>Donors</b>	PFM reform packages are too template-driven	Back politically sequenced reforms tied to sanctions for reversal
<b>Auditors and legislatures</b>	Oversight data seldom leads to correction	Link reporting to mandatory follow-up and protected disclosure routes
<b>Security institutions</b>	Opaque spending stays outside reform compacts	Introduce phased transparency requirements tied to public finance reform

## 8. Limits, risks, and future research

No single article can exhaust the political complexity of why technically coherent public financial management reforms struggle when budget systems are embedded in coalition maintenance and coercive allocation. One limitation is that the most consequential practices are often the least transparent, particularly where elites have incentives to obscure financial, coercive, or contractual routines. This makes indirect evidence and comparative reconstruction essential, but it also means that future work should continue to expand documentary access, archival depth, and securely collected interview material ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)).

A second limitation concerns reform translation. Even when the paper identifies institutionally plausible shifts, implementation will depend on the broader political moment and on the balance of actors able to defend or resist change. Future research should therefore examine not only what reform design looks like on paper but how domestic coalitions, regional actors, and international partners can converge or clash around enforcement over time ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Pritchett et al., 2012\)](#); [\(Silva et al., 2021\)](#)).

The article also opens several substantive research agendas. Comparative work could test the portability of capability-trapped budget reform beyond the current cases, while more fine-grained fieldwork could examine how communities experience the institution or process in everyday life. These directions matter because the politics of formal design is always

mediated by local interpretation, social expectation, and the uneven geography of state reach ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

## 9. Conclusion

This article has argued that capability-trapped budget reform provides a better account of why technically coherent public financial management reforms struggle when budget systems are embedded in coalition maintenance and coercive allocation than approaches that isolate policy, law, or crisis from the political settlements in which they operate. By reconstructing institutional design, operational practice, and reform environments, the paper shows how fragile orders reproduce themselves through institutions that are simultaneously public in form and selective in function ([\(Author, 2001\)](#); [\(Card et al., 2013\)](#)) ([\(Caiden, 1988\)](#); [\(Torres et al., 2004\)](#)).

For scholarship, the argument opens a path toward more integrated analysis of African politics, security, political economy, and institutional design. For policy, it suggests that durable reform requires more than improved templates; it requires interventions that reach the sites where coercion, resources, and legitimacy are actually stitched together. That is why the cases examined here matter beyond themselves: they reveal in compressed form how post-conflict institutions become the medium through which order is stabilised, contested, and potentially transformed ([\(Wildavsky, 1988\)](#); [\(Boyle, 1999\)](#)) ([\(Zhang & Umair, 2023\)](#); IMF, 2024).

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