



Understanding Transparency and Accountability Through Public Financial Management (PFM)

I. The Context

Transparency and accountability in the management of scarce public resources is the foundation of good governance. That is, a good system of Public Financial Management (PFM) is a function of transparency and accountability. But, what is Public Financial Management (PFM)? It basically deals with all aspects of resource mobilization and expenditure management in government. In this regard, there must be transparency and accountability in the mobilization of resources as well as in how they are spent. This would become clearer if we look at how the World Bank views PFM as:

...an essential part of the development process. Sound PFM supports aggregate control, prioritization, accountability and efficiency in the management of public resources and delivery of services, which are critical to the achievement of public policy objectives, including achievement of the Millennium Development Goals (MDGs). In addition, sound public financial management systems are fundamental to the appropriate use and effectiveness of donor assistance since aid is increasingly provided through modalities that rely on well-functioning systems for budget development, execution and control¹.

The role of citizenry, in the light of the citation from the World Bank, is to ensure sound system of PFM that would in turn ensure **efficiency, effectiveness, and equity (or 3Es)** in the mobilization, allocation, and utilization of public resources. Moreover, rising aspirations of the people of South Sudan are placing more demands on the need for transparency and accountability in the utilization of financial resources. In this regard, the TAF events are established by the Ebony Center for Strategic Studies as by way of meeting these rising demands of the citizenry on the value for money, and thus making PFM increasingly vital. The TAF events would focus on the following topics/issues:

1. Public expenditure;
2. Public revenue (oil & non-oil revenues);
3. Public debt;
4. Procurement of goods and services; and
5. Audited Reports by the Auditor General.

¹ See <http://www1.worldbank.org/publicsector/pe/StrengthenedApproach/>

II. The First TAF Event in 2016

The composition of the key stakeholders targeted by the TAF is as follows:

1. Advocacy groups (e.g. faith-based organizations);
2. Youth, especially students;
3. Women;
4. Political parties; and
5. Researchers (or research institutions).

About 50 to 60 participants are envisaged to attend the first event scheduled for **Wednesday 9th March 2016**. The event starts at **9:30 am and ends at 1:30pm** followed by a working lunch. Presentation would be as follows:

1. An overview and facilitation of the TAF event by Dr. Lual A Deng, MD ECSS
2. The role of advocacy in enhancing transparency and accountability of public resources by Mr. Acuil Malith Banggol, MD of Policy Advocacy and Strategic Studies
3. An overview of the budgeting process for the Government of Republic of South Sudan (GRSS) by Mr. Karlo Ocum, Director General, Ministry of Finance and Planning (MoF&P)
4. The role of the legislature in public budgeting process by Hon. Dr. David N. Mayo, member of the Economy, Development, and Finance (EDF) Committee of the National Legislative Assembly (NLA)
5. The role of the Audit Chamber in PFM by Dr. Justin Droko, Deputy Auditor General