

## Effect of financial decentralization on service delivery among administrative staff in Central Equatorial State, South Sudan. A cross-sectional study.

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### Abstract

#### Background:

Financial decentralization refers to the transfer of competencies, responsibilities, and financial resources from the central (state) level to the lower levels of government. Performance of decentralized services by county governments can be measured by indicators of allocative efficiency, accountability, reduction of corruption, and equity in service delivery. The study aimed at determining the effect of financial decentralization on service delivery in Central Equatorial State, South Sudan.

#### Methodology:

The study adopted both descriptive cross-sectional survey research design and explanatory research design to identify, analyze, and describe the relationship between financial decentralization and service delivery. The target population of the study was the county administration staff. A stratified random sampling technique was used. A representative sample of 150 residents (50 from each county) was selected. Data analysis was done using descriptive statistics, correlation, and regression analysis.

#### Results:

There was positive statistically significant relationship between financial decentralization and service delivery ( $p < 0.05$ ), majority 82% of the respondents agreed that county government has sufficient power to decide on how to raise revenue, 52% agreed that the county government met the budget for locally generated revenue in the last financial year and 86% agreed that the county government has the authority to set the rates and charges for devolved services.

#### Conclusion:

There is a statistically significant influence of financial decentralization on service delivery in Central Equatorial State, South Sudan. A positive increase in financial decentralization leads to an increase in service delivery in Central Equatorial State, South Sudan.

#### Recommendation:

The national government and county should put in place a set of deliberate and proactive processes, policies, and structures that support financial decentralization. The national government should review existing policy on financial decentralization with a view to increasing funding to counties.

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**Keywords:** Service delivery, financial decentralization, Central Equatorial state, South Sudan.

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### Background.

Financial decentralization refers to the transfer of competencies, responsibilities, and financial resources from the central (state) level to the lower levels of government (Finzgar & Oplotnik, 2013). Financial decentralization is said to exist when sub-national governments have the decision-making power to raise revenues and perform spending activities (Kim, 2008). Alternatively, Akorsu (2015) posits that financial decentralization refers to a set

of policies designed to increase the revenues or fiscal autonomy of subnational governments. Fiscal decentralization is the most traceable type of decentralization as it is directly linked to budgetary practices. It necessitates the transfer of powers to raise and retain financial resources to fulfill assigned responsibilities to local-level political and administrative organizations. It entails the assignment of functions and responsibilities

regarding revenue collections and spending to sub-national government institutions (Yusoff et al., 2016)

Rodríguez-Pose and Krøijer (2009) summarized arguments in favor of fiscal decentralization. They claim it promotes higher efficiency, better public service, greater transparency, and, eventually, economic growth. It is often argued that decentralization increases economic efficiency because local governments are better positioned than the national government to deliver public services as a result of proximity and informational advantage. This proximity is particularly important in low-income countries or emerging markets where, in the absence of market opportunities, vulnerable populations rely heavily on state action for their survival. In the same context, Gemmell, Kneller, and Sanz (2013) investigated whether the efficiency gains accompanying fiscal decentralization generate higher growth in more decentralized economies, applying pooled-mean group techniques to a panel dataset of 23 OECD countries, 1972 – 2005. The study found that spending decentralization tends to be associated with lower economic growth, while revenue decentralization is associated with higher growth.

Fiscal decentralization policies can assume different institutional forms. An increase of transfers from the central government, the creation of new sub-national taxes, and the delegation of tax authority that was previously national are all examples of fiscal decentralization. Financial decentralization are policies designed to increase the financial autonomy of sub-national governments (Ozmen, 2014). It is an important tool in revenue performance and therefore instrumental in providing services closer to people in large and densely populated economies (Clegg&Greg, 2010). The theories underpinning financial decentralization include the Souffle theory, the Sequential theory of decentralization, and the new public management theory.

Devolving financial authority to lower levels of government reduces the central government's control over public expenditure. It involves the transfer of power to local authorities to make autonomous decisions about revenue collection strategies and expenditure decisions. With such autonomy comes local responsibility, such as that of cost recovery through user charges and property taxes (Stanton, 2009). Fiscal decentralization may confer power on locally elected officials to collect and spend their own revenue. In the most fulsome application of fiscal decentralization, local government is awarded substantial taxing powers and the freedom to determine the extent of public service delivery (Grindle, 2007). By distributing authority and responsibility for fiscal management and public service delivery, minorities are given a stake in the system, and this helps in conflict management (Ndung'u, 2014).

Halaskova and Halaskova (2014) posit that measurement of fiscal decentralization includes expenditures of lower levels

of government as a percentage of total expenditures or Gross Domestic Product (GDP). Secondly, it also includes revenues of lower tiers of government as a percentage of total revenues or GDP; the division of tax revenues between central and local governments. Lastly, the level and extent of tax authority and share of expenditures in selected public sector areas, such as education, health, and social security, as a share of total expenditures of lower levels of government. The efficiency of a decentralization framework is high when the intergovernmental fiscal framework is welfare-enhancing, incorporates incentives to encourage prudent fiscal management at all government levels, and responsibilities to tax and spend at the sub-national levels are accompanied by adequate political authority (Ndung'u, 2014). For instance, Shah (2006) identifies matching grants and tax revenue assignments as incentives that may motivate the enhancement of fiscal effort at the sub-national levels of government.

This study focused on four dimensions of financial decentralization, namely revenue decision making, expenditure decision making, local revenue-generating capacity, and national borrowing. These dimensions were chosen as the study postulated that they would have closer relationships with service delivery. There is limited research that has empirically tested the relationship between financial decentralization and service delivery in developing countries. Existing studies have largely been drawn from developed countries and may not be generalized in the local context due to different institutional, regulatory, and cultural factors. This study aimed to determine the effect of financial decentralization on service delivery in Central Equatorial State, South Sudan.

### **Methodology.**

#### **Research Design**

The study adopted an exploratory descriptive survey design. Descriptive research design seeks to obtain information that describes existing phenomena by asking individuals about their perceptions, attitudes, and values (Mugenda and Mugenda, 2003). According to Shuttleworth (2008), descriptive research design is a scientific method that involves observing and describing the behavior of a subject without influencing it in any way. An exploratory descriptive research design is the systematic collection of data in standardized form from an identifiable population or a representative sample. A descriptive approach would, thus, ensure that comprehensive findings and in-depth information are obtained on the subject matter.

#### **Target Population**

The target population of the study was the county administration staff in the three selected counties in Central Equatorial State, namely Morobo (80), Terekeka (99), and

Lainya (75), giving a total population of 254; Morobo, to represent agriculturally rich counties, Terekeka, representing industrial counties, and Lainya, to give a reflection of arid and semi-arid areas. These counties formed the unit of analysis.

Page | 3 **Sample size.**

The sample size of 150 will be targeted as respondents. The study employed the (Bukhari, 2021) tables as cited by Amin (2005) to determine the sample size and went ahead to select those who would participate in the study using a stratified sampling technique. The sampling technique for this research was a non-probabilistic purposive sampling technique, focusing on three (3) counties among those with strategic plans. Owing to the heterogeneity of the counties, a stratified sampling technique was used to select samples among the counties. A stratified random sampling technique was used as it ensures that populations within all 3 counties were independently sampled and represented. A representative sample of 150 respondents (50 from each county) was selected using stratified sampling.

**Data Collection**

Data collection employed two main methods. Primary data was collected through questionnaires containing both open-ended and closed questions. Two types of questionnaires were employed, one targeting the citizens and the other targeting officials working at county offices. The questionnaires were distributed through the “drop and pick” method and in some cases by email. There was a follow-up to ensure that questionnaires were collected on time, and assistance to the respondents having difficulty in completing the questionnaires was offered. Follow-up calls were made to ensure that the questionnaires were duly filled out within a reasonable period of time. This ensured that the information gathered was valid, reliable, and suitable for this study. The other method was an extensive secondary data collection, which covered a wide range of sources. This included relevant textbooks, official publications from national and county governments, and media publications. A range of academic peer-reviewed publications on local government studies and decentralization and devolution literature was also consulted.

**Reliability and Validity**

Validity is the extent to which research results can be accurately interpreted and generalized to other populations. It is the extent to which research instruments measure what they are intended to measure; on the other hand, reliability is a measure of how consistent the results from a test are. A pilot test was conducted in order to test the reliability and validity of the data collection instrument (questionnaire). Validity was enhanced by engaging the supervisor and

experts as supported to check the questionnaire items on their appropriateness of content and to determine all the possible areas that need modification so as to achieve the objectives of the study. Pre-testing is considered important in this study because comments and suggestions by respondents during pre-testing help to improve the quality of the questionnaire (Mugenda and Mugenda, 2003). Pre-testing is meant to reveal deficiencies in the instruments. For example, unclear instructions, insufficient writing space, vague questions, and wrong numbering may be revealed and corrected, thus improving the instrument. The correlation coefficient that was obtained represents the reliability of only half of the instrument. In order to obtain the reliability of the entire instrument, the Spearman-Brown Prophecy formula indicated below was used.

$$Re = \frac{2r}{1 + r}$$

Where r – reliability

Re – reliability coefficient

The closer the reliability coefficient value is to 1:00 the higher the degree of reliability of the data. According to Gay (1981), any research instrument with a correlation coefficient between 0.7 and 1.0 is accepted as reliable enough. According to Mugenda and Mugenda (2003), if the correlation coefficient (Re) is greater than 0.7, then the instrument is considered reliable enough for the research, but if less, the researcher has to make corrections to the instruments in order to provide accurate results.

**Pilot Test Results**

To establish validity, the research instrument was given to two experts who were experienced in decentralization of operations and performance of county governments to evaluate the relevance of each item in the instrument in relation to the objectives. The same were rated on the scale of 1 (very relevant) to 4 (not very relevant). Validity was determined by the use of the content validity index (CVI). CVI was obtained by adding up the items rated 3 and 4 by the experts and dividing this sum by the total number of items in the questionnaire. A CVI of 0.747 was obtained. (Onen, 2016) state that a validity coefficient of at least 0.70 is acceptable as a valid research, hence the adoption of the research instrument as valid for this study.

The questionnaires used had questions measured using a Likert scale. For reliability analysis, Cronbach's alpha was calculated by application of SPSS. The value of the alpha coefficient ranges from 0 to 1 and may be used to describe the reliability of factors extracted from dichotomous (that is, questions with two possible answers) and/or multi-point formatted questionnaires or scales (i.e., rating scale: 1 = poor, 5 = excellent). A higher value shows a more reliable generated scale. Cooper & Schindler (2008) indicated 0.7 to be an acceptable reliability coefficient. The study involved

questionnaires from 3 respondents. Since the alpha coefficients were all greater than 0.7, a conclusion was drawn that the instruments had an acceptable reliability coefficient and were appropriate for the study.

**Table 1: Showing Reliability Results**

Variable	Cronbach's Alpha	Items
Health care services	.79	2
Education	.77	1
Agricultural sector	.71	2
Transport sector	.73	1

**Source: Author (2023)**

**Data Analysis.**

The data collected was analyzed using descriptive statistics. After the data collection, the questionnaires were edited for accuracy, consistency, and completeness. The responses were coded into numerical form to facilitate statistical analysis. Data was analyzed using the Statistical Package for the Social Sciences (SPSS) based on the questionnaires. Results were presented in tables and charts. Inferential statistics using simple regression analysis was carried out to establish the nature of the relationship that exists between the variables. In this case, service delivery performance (Y) was the dependent variable. The independent variable (X) was the degree of decentralization of government functions.

Inferential statistics involve making inferences, predictions, or conclusions about characteristics of a sample from a population. Inferential statistics is used to establish whether a relationship exists in the larger population from which the sample was drawn. This helped in making relevant generalizations, whereby a Pearson correlation coefficient was calculated to determine and test the correlation between the dependent variable and the independent variable.  
 $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \epsilon$  Whereby: Y = County Government Performance (UP); X1 = Health care services (HS); X2= Education (E); X3= Agricultural sector (AS); X4= Transport sector (TS);  $\beta_1, \beta_2, \beta_3, \beta_4$  =Regression model coefficients; and  $\epsilon$  = Error Term.

**Results.**  
**Descriptive Analysis for Financial Decentralization.**

**Table 2: Responses to Financial Decentralization items**

Opinion Statements	SD	D	N	A	SA	M	Std. Dev.
	%	%	%	%	%		
The county government has sufficient power to decide on how to raise revenue	4.4	6.7	7	48.9	33	3.99	1.04
The county government met the budget for locally generated revenue in the last financial year	5.9	23	19.7	38.7	13	3.30	1.13
The county government has the authority to set the rates and charges for devolved services	0.7	4.1	9.6	53.3	32.2	4.12	0.80
The county government has significant power to decide on how to spend the county's revenue	3	2.2	11.5	52.6	30.7	4.06	0.88
The county government borrows loans from the national government	9.7	13	24.9	35.7	16.7	3.37	1.19
The national government consults with the county government on new taxes affecting counties	5.6	14	26.8	35.3	18.6	3.48	1.11
The county government has the authority to incur debt	4.8	6.7	20	45.6	23	3.75	1.04

**Key:** *n* = 275, *SD* = strongly disagree, *D* = disagree, *N* = neutral, *A* = agree, *SA* = strongly agree, *M* = mean, *Std. Dev.* = standard deviation.

Table 2 indicates that two items had a standard deviation that was below 1.0. The item “The county government has the authority to set the rates and charges for devolved services” had the lowest standard deviation of 0.80. The percentages indicate that 0.7% and 4.1% of the respondents scored for strongly disagree and disagree, while 53.3 % and 32.2 % scored for agree and strongly agree, respectively. This shows that the two items had no extremes, hence are good measures. However, five items had a standard deviation that was above 1.0. This shows that the respondents were spread to the positive and to the negative, hence the high standard deviation witnessed. The item “The county government borrows loans from the national government” had the highest standard deviation of 1.19, which shows extremes. The percentages indicate that 9.7% and 13% of the respondents scored for strongly disagree and disagree,

respectively, while 16.7 % and 35.7% scored for strongly agree and agree, respectively. This shows extremes. The findings do not reflect where the respondents are, as they viewed the items from different angles. Most of the items, hence, are not a good measure.

Additionally, the overwhelming majority, 82% of the respondents, agreed that the county government has sufficient power to decide on how to raise revenue, but 11% disagreed. In addition, 52% agreed that the county government met the budget for locally generated revenue in the last financial year, and an overwhelming majority 86% agreed that the county government has the authority to set the rates and charges for devolved services. Further, 83% agreed that the county government has significant power to decide on how to spend the county revenue, and 52% agreed that the county government borrows loans from the national

government. Moreover, 54% of the respondents agreed that the national government consults with the county government on new taxes affecting counties, and 69% agreed that the county government has the authority to incur debt.

Further, the highest mean was 4.12, with the lowest being 3.3. This shows the respondents took a positive position (above 3.0). All items had a mean of above 3.0. This shows that the general position was that the respondents agreed

with the items. The scores for this section indicate that most county government officials agreed that financial decentralization was a key driver of service delivery in the Central Equatorial State, South Sudan. This is evidenced by 69% who agreed and strongly agreed on the statements. This information was corroborated by the themes that emerged from the open-ended questions, where, on average, informants indicated that financial decentralization is a key driver of devolution and service delivery.

### Descriptive Analysis for Service Delivery

**Table 3: Responses to Service Delivery items.**

Opinion Statements	SD %	D %	N %	A %	SA %	M	Std. Dev.
In the last three years, the quality of sewer services rendered by your county government has greatly improved	14.2	21.8	15.3	30.2	18.5	3.17	1.344
In your opinion, the county government provides sewer service in a satisfactory manner	13.5	25.5	20	31.6	9.5	2.98	1.222
In your own town, you rarely experience sewage pipe bursts and blockages	21.8	17.5	18.5	28.7	13.5	2.95	1.37
In the last three years, many households in your town have been connected to the sewer line	20	17.5	22.2	27.3	13.1	2.96	1.333
The sewer line in your town is regularly repaired as soon as it breaks down	21	17.2	17.6	33	11.2	2.96	1.34
In the last three years, the quality of the health services at county health centers has greatly improved	9.5	10.5	15.6	40.4	24	3.59	1.227
Am satisfied with the health services provided by county health centers	19.3	24.4	17.5	25.8	13.1	2.89	1.338
Drugs are always provided to patients in the county government health centers	21.5	20.4	13.8	32	12.4	2.93	1.371
Prompt attention is always given to the patient who visits county government health centers or hospitals	21.1	20	13.8	34.2	10.9	2.94	1.351
After devolution, most of the health centers became accessible to the citizens	9.5	13.1	22.2	30.9	24.4	3.48	1.254
Drugs are always provided to the patients in the hospitals or county government health centers	25.5	15.6	19.3	25.5	14.2	2.87	1.41
In the last 3 years, the quality of most county roads has greatly improved	17.1	17.5	13.1	32.4	20	3.21	1.395
My county government maintains county roads in a satisfactory manner	15.6	18.5	20.4	26.9	18.5	3.14	1.345
Most of the rural roads in our county are now accessible after devolution	15.6	13.8	18.5	33.1	18.9	3.26	1.338

The majority of roads being built by the county government usually take a long time to complete	16.7	14.5	15.6	28.4	24.7	3.3	1.416
My county government regularly builds new roads in both rural and urban areas	22.2	14.9	17.8	29.5	15.6	3.01	1.401
The quality of water supply in our county has greatly improved in the last 3 years	21.5	14.9	12.7	34.5	16.4	3.09	1.416
I am satisfied with the water supply schedule of the county government	25.1	22.2	17.5	22.5	12.7	2.76	1.381
The county government supplies us with enough clean water on a daily basis	21.8	19.3	18.2	25.1	15.6	2.93	1.394
There are frequent unplanned water supply interruptions	19.3	20	17.1	23.6	20	3.05	1.418
In the last 3 years, many households have been connected to the water supply	25.1	16.4	20	24.4	14.2	2.86	1.402

**Key:** *n* = 275, *SD* = strongly disagree, *D* = disagree, *N* = neutral, *A* = agree, *SA* = strongly agree, *M* = mean, *Std. Dev.* = standard deviation

Table 3 shows that all twenty-one items had a standard deviation above 1.0. The highest standard deviation for the items was 1.418, which shows there were extremes in the scoring. In the item “There are frequent unplanned water supply interruptions”, 19.3% and 20% of the respondents scored for strongly disagree and disagree, while 20% and 23.6 % scored for strongly agree and agree, respectively. This shows the respondents were spread to the positive and to the negative, hence the high standard deviation witnessed. This implied that the majority of the respondents viewed the items from different angles; hence, the items were not a good measure. The findings also revealed that the majority of the respondents were neutral with most of the service delivery items. In the item “in the last three years the quality of the health services at county health centers has greatly

improved” 40.4% and 20 % of the respondents agreed and strongly agreed, respectively. In the item “I am satisfied with the water supply schedule of my county government”, 25% and 22% of the respondents disagreed and strongly disagreed, respectively. On average, the overall score of the responses for this section was neutral at 45.8%, indicating that most employees neither agreed nor disagreed with the statements concerning service delivery in the county governments in Central Equatorial State, South Sudan. Furthermore, the highest mean was 3.590 while the lowest was 2.76. Out of the 21 items, 10 of them had a mean of above 3.0. This shows the respondents took a neutral position (above 3.0). The general position was that the respondents were neutral about service delivery items.

**Aggregation of Variables and Test of Reliability.**

**Table 4: Descriptive Statistics of Aggregated Variables and Test of Reliability.**

	No. of items	Cronbach’s Alpha	Mean	Std. Deviation
Financial Decentralization	7	0.703	3.06	0.82

After each set met the threshold, the items that were retained were aggregated by getting the mean to get specific variables for the study. The 7 items under financial decentralization (X1) were aggregated by getting the average to give the X1 score for each respondent. The 21 items under service delivery (Y) were aggregated by getting the average to give a Y score for each respondent. The description of the variables X1, Z, and Y.

Table 4: The majority of the respondents agreed about financial decentralization, as the variable had a mean of 3.06. This position implies that it can be said that financial decentralization is also being practiced in county governments in Central Equatorial State, South Sudan. The standard deviation for financial decentralization is 0.81898, which is low. This indicates that the respondents generally agreed on the scoring and hence a good measure.

Further, the independent variable was tested for internal consistency to ensure they were reliable. Reliability is a measure of the degree to which a research instrument yields consistent results or data after repeated trials (Mugenda & Mugenda, 1999). Cronbach’s alpha was used to test for internal reliability of each variable used in the study. The alpha can take any value from zero (no internal consistency) to one (complete internal consistency). As a rule of thumb, acceptable alpha should be at least 0.70 (Maizura et al., 2009). However, Cronbach’s alpha as low as 0.50 is acceptable (Kilungu, 2015; Kipkebut, 2010). Cronbach’s reliability value for each of the variables was calculated. The results obtained showed that the variables tested achieved a Cronbach’s alpha value of above 0.7.

**Normality of the Dependent Variable**

The purpose of the normality test was to assess whether the sample was obtained from a normally distributed population. Saunders (2007) posits that when this assumption is violated, the study results are likely to give biased estimates of the parameters. Kolmogorov-Smirnov and Shapiro-Wilk tests were used to test the normality of the dependent variable (service delivery). The null hypothesis in the Kolmogorov-Smirnov and Shapiro-Wilk test of normality is that the data for the variable is normally distributed. The desirable outcome for this test is to fail to reject the null hypothesis. The tests fail to reject the hypothesis of normality when the p-value is greater than or equal to 0.05 (Shapiro&Wilk, 1965). The decision rule is such that fail to reject H0 if P-value is greater than the 0.05 alpha level, otherwise reject H0 if P- value is less than 0.05 alpha level. The hypotheses were stated as follows:

- H0:** The data is normal
- H1:** The data is not normal.

**Table 5: Normality of Service Delivery.**

	Kolmogorov-Smirnov	Shapiro-Wilk			
	Statistic	df	Sig.	Statistic	df
Service Delivery	0.037	275	.200*	0.992	275
					0.122

Table 5 shows that the Kolmogorov-Smirnov and Shapiro-Wilk statistics were 0.037 and 0.992, respectively. The associated p-value was 0.200 and 0.122 for Kolmogorov-Smirnov and Shapiro-Wilk statistics, respectively. Since the p-values for both tests were greater than the significance level (0.05), the service delivery data is normal. The study, therefore, concluded that the service delivery variable is normal in distribution and hence subsequent analysis could be carried out.

**Discussion of study findings.**  
**The Effect of Financial Decentralization on Service Delivery in Central Equatorial State, South Sudan**

The purpose of the study was to establish whether financial decentralization influences service delivery in Central Equatorial State, South Sudan. From this, it was hypothesized that there is no relationship between financial decentralization and service delivery in Central Equatorial State, South Sudan. The results of this study showed a positive, statistically significant relationship between financial decentralization and service delivery in Central Equatorial State, South Sudan. Therefore, hypothesis H01: there is no significant relationship between financial decentralization and service delivery in Central Equatorial State, South Sudan, was rejected, and concluded that financial decentralization has a significant effect on service

delivery. The findings, therefore, confirmed that financial decentralization is a determinant of service delivery in Central Equatorial State, South Sudan. It is notable that the relationship at this stage was not as strong as expected. The researcher attributes this to the fact that devolution in Kenya is still young, and we are at the initial stage of implementation of the Central Equatorial State, South Sudan.

The findings are consistent with those of Simiyu et al. (2014), who used a descriptive survey design with a sample of 98 respondents in Kimilili to examine the effects of devolved funding on socio- economic welfare services. The researchers revealed that devolved funds (financial decentralization) played an important role in the social and economic aspects of the lives of the locals and called on policymakers to improve the management of the devolved funds. The findings also concur with those in Saavedra (2010), who asserts that fiscal decentralization positively and significantly influences the health care and water provision. Moreover, Ghuman and Singh (2013) analyzed the impact of decentralization on public service delivery. The study found that the impact of decentralization on public service delivery is contingent on factors such as the design of the decentralization policy, implementation bottlenecks, and diluting the model of decentralization for accommodating the dissenting segments of stakeholders, including employees, and participatory governance. In

particular, the study revealed that decentralization has resulted in improvements in the delivery of local services where devolution as a mode of decentralization is accompanied by a sound financial resource base of local governments, full autonomy to local governments in human resource management matters, regular capacity building of local officials, performance-based incentive structures, and participatory governance. These results are in line with those of Olatona and Olomola (2015), who concluded that fiscal decentralization had significant positive effects on service delivery. Additionally, Freinkman and Plekhanov (2009) also concluded that decentralization positively influenced the quality of municipal utilities provision in Russia.

### Conclusion.

The findings confirm that there is a statistically significant influence of financial decentralization on service delivery in Central Equatorial State, South Sudan. A positive increase in financial decentralization leads to an increase in service delivery in Central Equatorial State, South Sudan. It can be concluded from this study that financial decentralization was statistically significant in explaining service delivery in Central Equatorial State, South Sudan.

### Recommendations.

The study recommends that the national government and the county should put in place a set of deliberate and proactive processes, policies, and structures that support financial decentralization.

The national government should review existing policy on financial decentralization with a view to increasing funding to counties.

The study recommends that the national government should come up with strategic interventions to promote financial decentralization to enhance service delivery to the citizens.

The study recommends that the central government (executive and parliament) should appreciate the strategic philosophy of financial decentralization by restraining its line ministries from interfering in the management of decentralized services. This will eliminate conflict between the national government and county governments.

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### List of Acronyms

GDP	Gross Domestic Product
ISA	Institute for Social Accountability.
LAs	Local Authorities
SID	Society for International
Development	

SPSS	Statistical Package for Social
Sciences	
TI	Transparency International
TOC	Theory of Constraints.

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### Conflict of interest.

The authors declare no competing interests.

### Author's biography.

Charles Modi is a student of master of Public Administration at Teams University.

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