INFLUENCE OF STRATEGIC CONTROL SYSTEMS ON FINANCIAL SUSTAINABILITY OF NATIONAL NON-PROFIT ORGANIZATIONS IN JUBA, SOUTH SUDAN

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A research project submitted in partial fulfilment of the requirements for the award of Master of Business Administration degree in the School of Business at Africa Nazarene University

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DECLARATION

I declare that this document and the research it describes are my original work and that they have not been presented to any other University for academic work.

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This research was conducted under our supervision and is submitted with our approval as university supervisors.

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DEDICATION

This work is dedicated to my family: my wife and children, Lynda, Declan, Maya and Nailantei.

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ABSTRACT

Non-profit organizations (NPOs) play a critical role in providing healthcare, promoting good governance, and contributing to economic growth and development of a country. This study sought to examine the influence of strategic control systems on financial sustainability of national non-profit organizations in Juba, South Sudan. The study was guided by three key specific objectives namely: to evaluate the effect of internal financial control systems on financial sustainability of national non-profit organizations in Juba; to examine the influence of financial planning on financial sustainability of national non-profit organizations in Juba; and to assess the effect of financial monitoring on financial sustainability of national non-profit organizations in Juba. This study was anchored on the resource-based view theory supported by resource dependency theory and open system theory. The study target population was 332 staff members from 6 of the 60 NPOs based in Juba. The study applied simple random technique to select a sample size of 181 staff members who comprised: program and project managers, head of finance, head of programs, programs coordinators, as well as project officers of NPOs operating in Juba. Primary data was collected using a questionnaire and analyzed using Statistical Package for Social Sciences (SPSS) version 25 to extract descriptive and inferential statistics. Regression analysis was used to determine the relationship between the independent variables and the dependent variable. The study revealed internal financial control systems, financial planning and financial monitoring jointly explain 39.1 percent of the variation on financial sustainability. The study has found that internal financial controls, financial planning and financial monitoring have no statistically significant influence ($p \geq 0.05$) on financial sustainability of national non-profit organizations in Juba, South Sudan. Based on the findings, the study recommends NPOs to focus on other variables of strategic control systems other than internal control systems, financial planning and financial monitoring strategies as these variables have no statistically significant influence on financial sustainability. The study recommends further studies to be conducted using other strategic control systems variables other than those used in this study.

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LIST OF ABBREVIATIONS

EU	European Union.
GDP	Gross domestic product.
LDCs	Least developed countries.
NPO	Non-profit organization.
OCHA	Office for the coordination of humanitarian affairs.
RBV	Resource-based view.
RDT	Resource dependency theory.
SCS	Strategic Control systems
USAID	United States agency for international development.
US	United States

DEFINITION OF TERMS

Strategic control Systems. It entails, among other things, the monitoring and assessment of goals, activities, and results, as well as internal financial control and financial suitability (Fowler, 2017).

Financial sustainability: For the purposes of this study, financial sustainability refers to an organization's ability to meet its financial responsibilities in the present and future (Nkrumah, 2017).

Internal financial control System: Is defined as "financial procedures adopted by an organization to ensure attainment of the entity's objectives, goals, and missions," according to the study (Soloman, 2018).

Non-profit organization: A legal entity that is organized and operated for a communal, public, or social benefit, as opposed to a business that seeks profit (Turary, 2016).

Financial planning: Is defined as the process of establishing financial policies in connection to an organization's investment and administration of finances for the purposes of this study (Hassan & Forhad, 2017).

Financial Monitoring: Is a procedure that assesses the effectiveness of an organization's system (Wedari, 2016).

CHAPTER ONE: INTRODUCTION AND BACKGROUND OF THE STUDY

1.1 Introduction

In Africa, and around the world, the non-profit sector is quickly expanding. A non-profit organization (NPO), also known as a non-business entity (Leon, 2018) or a non-government organization (Turary, 2016), is a legal entity organized and operated for a collective, public, or social benefit, as opposed to a business that aims to make a profit to ensure the organization's financial stability and core objectives. In the least developed countries (LDCs), such as South Sudan and other African countries, non-profit organizations play a critical role in delivering education, social aid, health, and other social welfare projects. As a result, their strategic control systems (SCS) as well as their financial viability must be considered. The study's history, particular aims, scope, significance, limitations, and delimitations are all presented in this chapter. Finally, at the end of the chapter, the conceptual framework and variable operationalization are discussed.

1.2 Background of the Study

Strategic control systems are strategy implementation tools that help an organization's long-term survivability by providing feedback or feed forward to the strategy management process as changes occur in response to external and internal events (Nuka, 2018). As a result, effective strategic controls enable an organization to respond strategically and effectively to changes in the external environment, update its mission and objectives as needed, access new sources of revenue, and adjust its financial procedures and processes to meet new challenges (Mobegi & Deya, 2021). (Malvern, 2016). Three strategic controls will be the subject of this investigation: Internal financial controls, financial planning, and financial monitoring are all aspects of financial management.

The systems, rules, and methods through which an organization monitors and regulates the direction, allocation, and use of its financial resources are known as internal financial controls (Moore, 2017). Financial controls are at the heart of any organization's resource management and operational efficiency (Munene, 2017). The balance sheet, the income statement (sometimes known as a profit and loss statement), and the cash flow statement are the three most significant financial controls (Galag, 2018). The balance sheet is critical because it keeps the organization's management and other stakeholders informed about its financial situation (Bourne, 2019). For example, the International Monetary Fund (IMF) employs balance to convey critical information about economic possibilities and risks (Ader, 2017). Financial frictions and mismatches play a role in causing fragility and magnifying shocks, according to balance sheet analysis. Understanding the macroeconomic outlook, detecting vulnerabilities, and tracing the transmission of prospective shocks and policies are all dependent on this information (Leon, 2018).

The income statement is a financial statement that details the income and expenses of a company. It also reveals if a company is profitable or not for a specific time period (Madut, 2019). The income statement, together with the balance sheet and cash flow statement, aids in the understanding of the financial health of the company by the organization and other stakeholders. The cash flow statement (CFS) is a financial statement that details the inflow and outflow of cash and cash equivalents (CCE) (Madut, 2019). The CFS assesses a company's ability to manage its cash position, or how successfully it generates cash to meet debt commitments and support operating expenses (Obo, 2017).

Financial planning is the process of evaluating an organization's present financial status in order to identify short- and long-term goals and develop a strategic plan to attain those goals (Hassan & Forhad, 2017). As a result, financial planning is a process rather than a product. It entails making the best use of a company's financial resources in order to meet its goals and objectives. The financial plan is required to ensure that the organization's present and future financial obligations are met on a continuous basis (Nyamsogoro, 2018). To construct a concrete and sound financial plan, the company must first set its goals, gather and analyze accessible data, and examine the company's existing and future financial situation (Paredes, 2018). Following the establishment of the plan, the organization should implement and monitor the process to ensure that the necessary control measures are taken as needed to meet the defined objectives (Ogutu, 2018).

Financial monitoring is a systematic and ongoing process of assessing the status of financial activities over time with the goal of identifying gaps and improving financial responsibility in order for an organization to achieve its desired goals (Wedari, 2016). In order to improve resource efficiency and create the highest level of transparency, financial monitoring tools are essential. Understanding and assessing financial and management systems and capabilities (Stokes, 2017), ensuring compliance with rules, regulations, and requirements, protecting state funds against fraud, waste, and abuse, assisting in the identification of potential audit issues, identifying technical assistance and training needs, identifying needed improvements, and following up on issues or corrective actions are all goals of financial monitoring (Paredes, 2018).

In the aftermath of the global financial crisis, which resulted in a reduction in donor money, the financial sustainability of nonprofit organizations has become a global concern. The activities of nonprofit organizations are greatly dependent on external funding and the internal conditions in which they operate. Because of the resulting economic crisis, the medium-term outlook for aid budgets and donations is grim. NPOs are actively investing in creating and maintaining strong personal relationships with their major contributors in the United States (US) and the European Union (EU), where a wide range of fundraising opportunities are available (Goldsmith, 2016). This dynamic and changing environment has generated new interest in the way that the sector needs to evolve and change. In the United Kingdom, there is much talk of need for consolidation, or at least greater collaboration with donors (Brinkerhoff, 2019).

In Papua New Guinea, the management of NPOs have been influenced by external forces such as local ownership, local accountability, control and membership (Karuti, 2016). In Middle East and Asian countries, NPOs have been affected by environmental threats such as insecurity (Stoner, 2017). In the EU, structural funds have become a major source of funding for many of the NPOs within the Northern Tier (Devkota, 2017). However, the effects of such funds are mixed. For instance, in Poland, the availability of EU structural funds at least to established NPOs has lessened their interest to look for other funds or income generation activities and has in some ways ‘stalled’ the NPOs financial sustainability (Nzimakwe, 2017).

In Africa, there are competing financing markets, with national nonprofit organizations in developing economies relying on five markets for public and institutional support: The United States, the United Kingdom, Canada, Germany, and Australia (Brinkerhoff, 2019). Furthermore, financial sustainability appears to be an unattainable goal for

Africa's non-governmental organizations. NPOs' poor sustainability in Sub-Saharan Africa is due to poor project prioritization, which is typically related to strategic blunders committed during the formation of the NPOs (Roll, 2017). From countries such as Gabon, where NPOs operate in a legal vacuum and are at constant risk of being closed down, or Ethiopia, where a new law imposes restrictions on NPOs that receive foreign funding, to South Africa or Kenya, where NPOs play an active role in the policymaking process; vivid diversity, and shared challenges characterize the situation of NPOs sustainability in Africa (Muriithi, 2019).

Non-profit organizations' sustainability index report for Sub-Saharan Africa by the United States Agency for International Development, USAID (2017) shows that Kenya has the best overall score within the East Africa. However, the report indicates that NPOs in Kenya are experiencing financial problems believed to be because of absence of strategic planning activities, poor financial practices, lack of necessary policies and procedures, and dependence on a limited number of funding sources (Lumumba, 2018). Managing financial sustainability in an evolving funding landscape and maximizing the contribution of leadership within the community are some of the challenges many NPOs in Africa are facing (Habib, 2017).

1.2.3 Non-profit Organizations in South Sudan

In South Sudan, there are numerous national and international non-profit organizations. The focus of this study will be on national non-profit organizations in Juba, South Sudan. South Sudan's national non-profit organizations face numerous problems. National non-governmental organizations (NGO) are overwhelmed by the country's humanitarian crises and are finding it difficult to continue their operations in areas where conflict is common and food poverty because of a drought. This predicament is exacerbated by insufficient and sluggish donor finance, an infective donor collaboration structure, and a lack of capacity building (Madut, 2019). In addition to long-standing funding patterns including short-term projects and underfunding of core costs have consistently undermined the capacity of many South Sudanese NPOs (Ludwig, 2018).

Furthermore, South Sudan's government has insufficient capacity to provide basic services to meet the requirements of the population. All these considerations have prompted non-governmental organizations in South Sudan to take a more flexible approach to analyzing and rebuilding their projects, as well as modifying programs to fit the changing needs of the population while focusing on long-term development (Redzuan, 2016).

Financially sustainable non-profits should actively invest in effective internal financial controls in addition to being able to raise money from a range of sources. According to studies, to attain financial sustainability, national non-profits must invest in good financial practices, risk management, and building relationships with donors (Ashoka & Mango, 2016). Internal financial control systems, according to Munene (2017), may help assess, monitor, and manage the risks associated with financial resources on a regular basis in a way that both board members and managers can understand and participate with.

In general, financial sustainability for non-profits is impossible to attain without the ability to plan, manage, and evaluate resources, which necessitates sound financial procedures. Just like in many African nations, financial sustainability for NPOs in South Sudan rests on the donor funding implying the prevalent need for good financial practices such as planning, reporting monitoring & evaluation to qualify for funding (Aosa, 2016).

1.3 Statement of the Problem

In a developing country like South Sudan, non-profit organizations play a critical role in providing healthcare, promoting good governance, and contributing to economic growth and development. However, due to civil strife, NPOs in South Sudan have experienced more problems than ever before. Despite the benefits accrued from the NPOs, most of them are not financially sustainable with only 10% of the NPOs in South Sudan achieving the desired financial sustainability levels and more than 20% NPOs' closing operations (Relief and Rehabilitation Commission, 2017). In addition, there is also the problem of significant reduction in donor funding.

Several studies have been conducted in the line of enquiry. Mobegi L. O and Deya, J. (2021) study on the effect of strategic management practices influence on sustainability at non-profit organizations in Kenya found strategic alliances has a positive relationship with sustainability of nonprofit organizations at the non-profit organizations. Madut (2019) investigated the role of non-governmental organizations (NPOs) in conflict resolution in South Sudan and found that financial sustainability is crucial for NPO stability. Gale (2017) investigated the impact of non-profits on livelihoods in South Sudan and discovered that financial management is critical to the long-term viability of non-profits. These studies primarily focused on the role of non-profits rather than the issues that influence their financial viability. Notably, none of the studies cited looked at the effect of financial planning, internal financial controls, and financial monitoring on the financial sustainability of NPOs in South Sudan. As a result, there is a scarcity of information in this field. This provided a solid foundation for the current research on the impact of strategic control systems on the financial viability of non-profit organizations in Juba, South Sudan.

1.4 Purpose of the Study

The purpose of this study was to examine the influence of strategic control systems on financial sustainability of NPOs in Juba, South Sudan.

1.5 Objectives of the Study

This study was guided by general and specific objectives as follows: -

1.5.1 General Objective

To examine the influence of strategic control systems on financial sustainability of NPOs in Juba, South Sudan.

1.5.2 Specific Objectives

i. To evaluate the effect of internal financial controls systems on financial sustainability of national non-profit organizations in Juba, South Sudan.
ii. To examine the influence of financial planning on financial sustainability of national non-profit organizations in Juba, South Sudan.
iii. To assess the effect of financial monitoring on financial sustainability of national non-profit organizations in Juba, South Sudan.

1.6 This study tested the following Hypotheses

The following were the null hypotheses for this study: -

H_{01}: There is no significant relationship between internal financial controls systems and financial sustainability of national non-profit organizations in Juba, South Sudan.

H_{021}: There is no significant relationship between financial planning and financial sustainability of national non-profit organizations in Juba, South Sudan.

H_{03}: There is no significant relationship between financial monitoring and financial sustainability of national non-profit organizations in Juba, South Sudan.

1.7 Significance of the Study

Financial viability is critical for a variety of organizations. Financial sustainability is concerned with the organization's basic aims or objectives being met. Financial sustainability is a major difficulty for NPOs in Juba, and it poses a serious threat to the region's NPOs' survival. The value of the study is defined as the significance of the topics that the researcher is attempting to solve (Kombo & Tromp, 2016). This study has various implications for NPO management, stakeholders, and policymakers, both conceptually and practically, as it examines the difficulties surrounding NPOs and financial sustainability.

The findings of this study contribute to a better understanding of the elements that influence NPO financial viability. The findings may help national NPO executives devise methods to improve their organizations' financial sustainability. In addition, management may be able to obtain information that is directly related to their decision-making paradigm and carry out their day-to-day operations.

Funders and other stakeholders may find the study useful since they want to see non-profits achieve higher levels of financial sustainability and reduce dependency, as well as cut unnecessary costs and strengthen donor-NPO relationships. The findings of the study may aid policymakers in creating a favorable climate and devising policies that increase national NPOs' financial sustainability while also providing a framework for efficiently operationalizing NPO operations for economic growth.

According to other academics and researchers, the study lays a solid platform for future research into the factors that influence NPO financial viability. Furthermore, the study contains research materials that may be used as a literature review by other researchers and academicians looking into the aspects that influence NPO financial sustainability.

1.8 Scope of the Study

The scope of the study lays out the plans for the study and the blueprint of what the study intends to achieve. The goal of this research is to see how strategic control systems affect the financial viability of non-profits in Juba, South Sudan. Juba is important to the study since it is home to 60 national NPOs and 122 international NPOs in addition to being the capital of South Sudan (Appendix 6). Sudan is also ranked 29th out of 33 LDCs in Africa (USAID, 2019), while South Sudan remains one of the poorest countries on the planet. The country has one of the world's highest maternal death rates and one of the lowest rates of routine immunization (USAID, 2019). This makes it difficult for national non-governmental organizations in Juba to maintain their operations in terms of financial resources, and so warrants more study.

1.9 Delimitations

Delimitations are qualities that limit the scope of the study and establish the parameters within which it will be conducted (Simon, 2016). One of the study's drawbacks is that it only looked at 60 national NPOs based in Juba, implying that not all NPOs in the country were included. Because there are many national NPOs in the city of Juba, collecting data from a cross section as a representative was much more logical and possible. If each was included in this study, it would have taken considerably longer.

Subordinate personnel were not included in this study since they were not regarded important decision-makers in the organization's financial affairs. Non-profit organizations typically have distinct departments responsible for day-to-day operations and implementation of their programs and initiatives. The study only looked at five (5) types of respondents: general managers, finance directors, program directors, program coordinators, and program officers. These groups were chosen because they have a thorough awareness of the organization's internal information. The researcher did not include other junior staff of the organizations in this study because most of them are not mandated to talk on behalf of the management teams.

1.10 Limitations of the Study

Any potential problems that are usually beyond the researcher's control and are strongly related with the chosen research design, model constraints, or funding challenges are all examples of study limitations (Theofanidis & Fountouki, 2018). The researcher used the data of this study to draw conclusions regarding the determinants of financial sustainability of national NPOs in Juba, which was one of the study's limitations. However, because not all NPOs were included in the survey, the actual picture of the state of financial viability of NPOs in South Sudan was not revealed. However, this constraint was minimized by supplementing the primary findings with secondary data obtained from the NGOs Co-ordination Board, United Nations reports, and the records of government and non-governmental organizations.

The current unrest in South Sudan impeded the data gathering process, however the researcher conducted a thorough analysis of the security situation in South Sudan before beginning the actual data collection process. Financial concerns are a highly sensitive topic that no one organization wants to discuss publicly, therefore respondents may be hesitant to provide accurate information. This limitation was addressed by ensuring the correspondents that all information provided for the purpose of this study was kept confidential, and no names were mentioned in the final findings.

The other constraint was a lack of sample frame, which was caused by the lack of accurate information about the total number of employees working for NPOs in Juba, making the sampling technique problematic. However, the researcher overcome issue by employing a form of purposive sampling that was applicable for this study.

1.11 Assumptions

In a study, assumptions are beyond our control but, if they appear, render the entire study irrelevant (Simon, 2017). The assumption that the respondents willfully and truthfully understood the questions posed was one of the assumptions made during this study. The second hypothesis was that the tools utilized in this study elicited accurate and dependable replies. It was also expected that the sample size of 60 NPOs based in Juba would provide a clear picture of the country's financial sustainability issue.

1.12 Theoretical Framework

A theory is described as a collection of ideas and statements that explain a certain occurrence (Cramer, 2018). It can also be defined as a fact that has been subjected to repeated tests or is widely accepted and used in the prediction of a certain natural phenomena (Bryman & Cramer, 2016). As explained above, this study was anchored on resource-based perspective theory and backed by resource dependence theory and open systems theory. Each as these theories are discussed in the next sub-sections.

1.12.1 Resource-Based View Theory

Kay was the first to propose the resource-based theory (RBV) (2005). According to the RBV theory, an organization is a cognitive system with distinctive and context-dependent competencies that are critical to strategic goals (Kay, 2005). Hierarchical capabilities, or sets of routines, involved in the administration of the organization's fundamental business operations that help produce value, influence these. Competencies usually entail the acquisition of specialized knowledge, and companies may find themselves stuck on a path that is difficult to shift effectively in the short to medium term (Ateke & Didia, 2017).

Successful businesses build distinctive capabilities on which their future competitiveness will be built, whose capabilities are typically idiosyncratic or unique to each firm, and may also be implicit and intangible in nature, according to the resource-based view. Successful industries have successful organizations because they have access to a variety of resources and so earn competitive advantages. All tangible and intangible assets, such as cash, loans, capabilities and qualifications, organizational procedures, business qualities, information, and knowledge, are referred to as "resources" in this context (Cleland, 2017).

To summarize, this approach is based on the idea that to achieve financial sustainability, a company must have a particular capability that would help it compete. Having an internal financial management system, a financial planning structure, and financial monitoring are some of the approaches to do this. The resource-based perspective is consistent with all the study's variables since it implies that project sustainability is primarily driven by internal rather than external factors. Organizations follow a variety of historical trajectories, resulting in a variety of qualifications that affect their capabilities in various ways. To anchor all the specific predictor variables in this study, resource-based perspective theory was applied. This theory is relevant to the study because it puts emphasis on the importance of managing the available resources appropriately for a sustainable organisation. This theory support specific objective of the study no (i) and (ii) namely to evaluate the effect of internal financial control system on financial sustainability of national non-profit organizations in Juba, South Sudan and to assess the effect of financial monitoring on financial sustainability of national non-profit organizations in Juba, South Sudan.

1.12.2 Resource Dependency Theory

To achieve their strategic goals, non-profit organizations rely on financial and non-financial resources available in the working environment. Pfeffer and Salancik proposed the resource dependency theory (1978). According to Resource Dependency Theory (RDT), organizations are resource-insufficient and must seek and maintain resources from outside sources. According to the notion, external actors control resources by putting pressure on the organization. These actors see specific benefits in their interactions with the organization and wield power through resource control (Bourne, 2019). The heavier the dependence on external resources, the more the demands of actors controlling these resources are influential. According to the theory, the challenge is for the organization to proactively and effectively manage incompatible and competing demands. National NPOs rely more on external funders (donors), face instability in the flow of funding, and deal with volatile demands (Moore, 2017). As a result, organizational behavior reflects the NPO's management of its reliance on an external resource, as well as the needs of a donor in charge of the resources. If a NPO fails to meet the restrictions imposed by external funders, the donors may withhold funds, putting the organization in a financial bind. This theory is pertinent to the study because it assumes that the extent of resource reliance often dictates a NPO's financial behavior, which impacts the organization's financial sustainability (Bourne, 2019). The resource dependency hypothesis was employed to back up all the specific predictor variables in this study. This theory support specific objective of the study no (i) and (ii) namely to evaluate the effect of internal financial control system on financial sustainability of national non-profit organizations in Juba, South Sudan and to assess the effect of financial monitoring on financial sustainability of national non-profit organizations in Juba, South Sudan (Moore, 2017).

1.12.3 Open Systems Theory

Non-profit organizations can be thought of as operating in an open system, in which both internal and external influences have an impact on the organization's success or failure. According to Bastedo (2019), open systems theory shares the belief that an organization's long-term viability is dependent on its link with the environment. There is a border between the organization and the environment, according to open systems theory (Nkrumah, 2017). The organization must keep this barrier open for information, ideas, and supplies to get through. As a result, the organization is made up of subsystems that are interconnected and interdependent. An open system exists if a porous membrane or boundary exists between the organization and the external environment, according to Lim and Sambrook (2017). This interaction between the internal and exterior surroundings necessitates that such firms' controllers pay attention to their external and internal environments, as well as the wants and reactions of their consumers (Nkrumah, 2017). The theory is relevant to the current topic since it provides a thorough examination of the importance of an organization's internal environment and its impact on its overall function. The theory is especially important in this study since it highlights the importance of the first variable, internal control systems. The theory was used to explain all the specific predictor factors in this study. This theory supports specific objective no (iii) namely to assess the effect of financial monitoring on financial sustainability of national non-profit organizations in Juba, South Sudan. This theory support specific objective of the study no (iii) namely to evaluate the effect of financial monitoring on financial sustainability of national non-profit organizations in Juba, South Sudan (Lynn, 2017).

1.13 Conceptual Framework

The interaction between the study's independent and dependent variables is depicted in a conceptual framework. It serves as a road map for empirical research, ensuring that it is coherent (Miles & Huberman, 2016). The conceptual framework used in this study was a relational model, in which the three independent variables of internal financial control systems, financial planning, and financial monitoring influence the financial sustainability of national non-profit organizations (dependent variable). Government restrictions moderate the relationship between financial sustainability and the independent variables (Brinkerhoff, 2019).

Internal financial controls cover not only the controls over reliable financial reporting, but also the policies and procedures set by the organization to ensure the orderly and efficient operation of its business, including regulatory compliance and the prevention and detection of frauds and errors (Ahmed, 2017). The influence of internal financial control systems on financial sustainability was measured using the following three predictors: fraud detection, communication of variations, and fraud prevention. Internal financial controls and financial sustainability are linked in the sense that variables like communication of variations in an accounting context are critical for organizations to use information for financial management (Wachira, 2017).

Financial planning is an ongoing process that helps non-profit organizations decrease financial stress, support current needs, and establish a nest egg for long-term goals. Financial planning is vital because it allows businesses to make the most of their assets while also ensuring that future project objectives are met (Kiang, 2016). The influence of financial planning on financial sustainability was measured using the following predictors: budget management, overhead ceiling, and financial reporting. A financial sustainability plan forces a company to do a systematic study of its financial ability to deliver services in the long run. It aids an organization in determining if it will have the long-term financial resources to carry out its vision and mission (Zald, 2028).

The 'Monitoring' activity occurs as the project is implemented, whereas the 'Evaluation' activity occurs either after the completion of the complete project or after the completion of important project components. Monitoring is a recurring and ongoing process that takes place at regular intervals during the project's life cycle (Ntongo, 2018). It entails keeping track of the project's regular funding input and applying it to programmed executions. Financial monitoring data and conclusions are instantly transmitted to necessary executors, easing the process of course adjustments, particularly where instances of impropriety or lack of caution in spending are discovered. As a result, monitoring can be considered to provide realistic prescriptions for organizations striving to achieve long-term financial viability (Wachira, 2017). Internal auditing, adoption of globally accepted accounting rules, and financial statement preparation were the three predictors used to assess the influence of monitoring and assessment on financial sustainability.

Financial viability is critical for all forms of non-profits' long-term survival and performance. The dependent variable in this study is financial sustainability, which ensures the organization's competitiveness by ensuring a continuous project execution process (Nikkhah, 2016). This study looked at the following predictors to measure financial sustainability: self-sufficiency ratio; net financial liabilities ratio; and asset sustainability ratio. The overall diagram representation of the relationship between the dependent and independent variables is presented below:

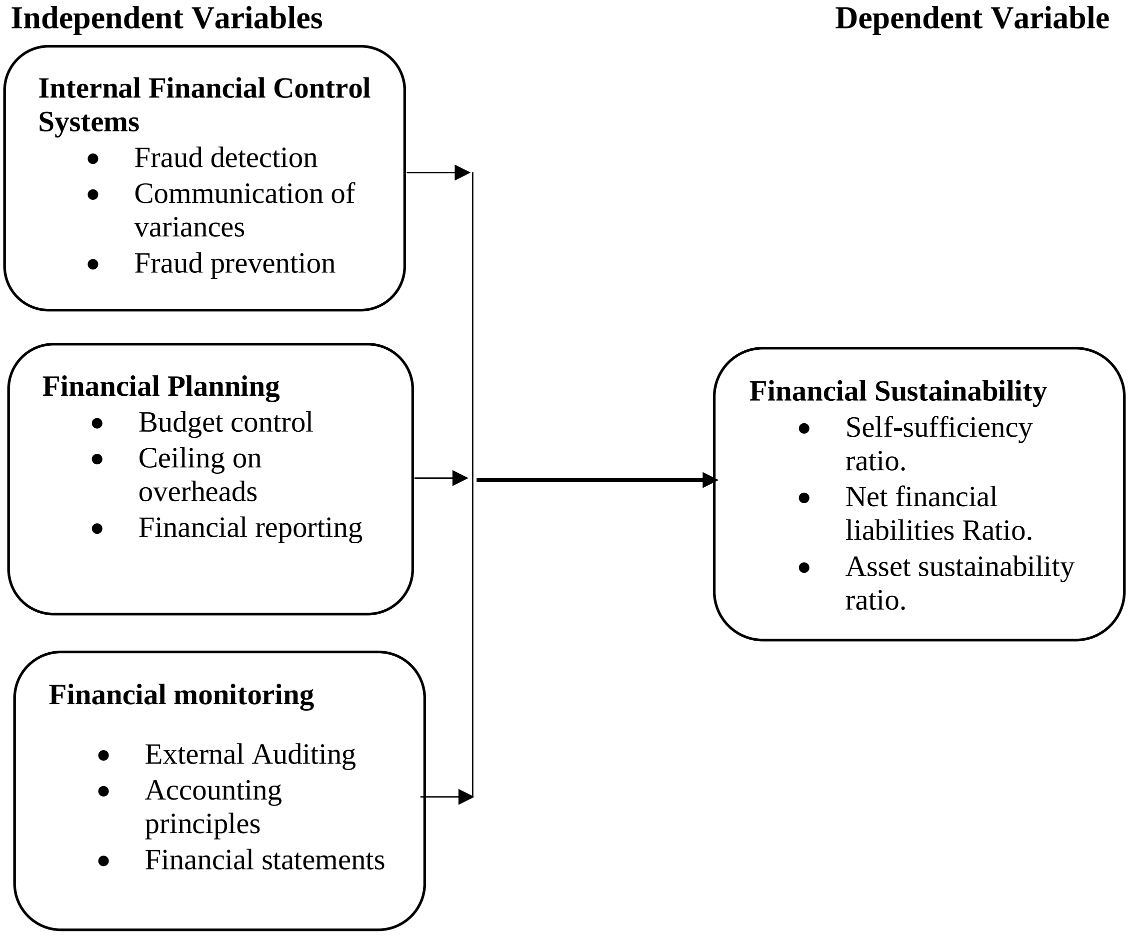


Figure 1.1: **Conceptual framework**

Source: Author (2022)

Table 1.1: Operationalization of Variables

Variable	Indicators	Scale	Analysis
Internal financial control systems.	Value for money on all projects. Communication of variances. Approval of unacceptable variances on budgets.	Ordinal	Descriptive/ Inferential
Financial planning.	Budget control. Ceiling on overheads. Financial reporting.	Ordinal	Descriptive/ Inferential
Financial monitoring	Internal auditing. Adoption of internationally accounting principles. Financial statements preparation.	Ordinal	Descriptive/ Inferential
Financial sustainability.	Self-sufficiency ratio. Net financial liabilities Ratio. Asset sustainability ratio.	Ratio/ordinal	Descriptive/ Inferential

Source: **Author (2022)**

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

The focus of this chapter was on national non-profit organizations' strategic control systems and financial sustainability. Internal financial control systems, financial planning, and financial monitoring and assessment were the three predictor factors of this study, and the empirical review critically analyzed literature based on them. The chapter also includes a summary of the evaluated literature as well as any research gaps that have been identified.

2.2 Empirical review

This section reviewed literature focusing on the independent variables (internal financial control systems; financial planning and financial monitoring) with relation to financial sustainability:

2.2.1 Internal Financial Control Systems and Financial Sustainability of National NPOs

Internal financial control systems are defined in the study as financial measures implemented by an organization to ensure that the entity's objectives, aims, and missions are met (Brinkerhoff, 2019). Internal financial control systems, according to Brennan and Soloman (2018), are rules and procedures that protect an organization's assets, generate trustworthy financial reporting, promote compliance with laws and regulations, and accomplish effective and efficient operations.

Pallant (2018) did a random sampling on ten (10) NPOs in the United Kingdom to assess the key determinants of NPOs' financial sustainability. Probit regression analysis was applied and the findings indicated that internal financial control systems are not only related to accounting and reporting but also relate to the organizations communication processes, internally and externally, and include procedures for: - handling funds received and expended by the organization, preparing appropriate and timely financial reporting to board members and officers, conducting the annual audit of the organization's financial statements, maintaining inventory records of real and other assets and their whereabouts. The study found that good internal financial management systems make it easier to achieve organizational goals (Pallant, 2018). The current study used purposive sample rather than random sampling. The previous study concentrated on internal control systems; however, the current study investigated the determinants of financial sustainability, which was not included in the previous study.

Musah and Zald (2018) explored organizational elements influencing financial sustainability of local non-profits using a census approach on a non-profit organization in Ghana. According to descriptive statistics, the presence of internal financial control systems alone does not guarantee the achievement of intended goals unless they are combined with enforcement and frequent monitoring to measure their efficacy. Internal financial control systems were divided into two types in the study. The first category is accounting controls, which are preserving assets controls that ultimately ensure accuracy in financial records (Musah & Zald, 2018). The second type, accordingly, is the operations or administrative controls which are primarily considered to provide and develop operational efficiency and compliance to financial policies, laws and procedures. The study concluded that the effectiveness of internal financial control systems in organizations endorses reliability of accounting records (Musah & Zald, 2018). However, this was only a case study while the current study sought to undertake a cross section of NPOs based in Juba.

Edmund and Ahmed (2017) studied the important determinants determining the financial sustainability of national NPOs in Ghana, focusing on resource mobilization. Questionnaires were used to collect data, and regression analysis was performed. In order of decreasing importance, national NPOs had a broader view of their sustainability, which included concerns such as leadership, funding availability, development, and administration of need-based and demand-driven programs (Edmund & Ahmed, 2017). The study also discovered that human resource capabilities, fundraising, program creation, management, and material resources are all important aspects that determine NPO financial sustainability. The study concluded that national NPOs were finding it difficult to attract funding from foreign donors to support their programmes. The study recommends that NPOs should diversify their sources of funding with emphasis on domestic sources mobilization (Edmund & Ahmed, 2017). The study focused on resource mobilization while current study sought to examine internal financial control systems, financial planning, financial monitoring which the study did not focus on.

Wachira (2017) used Slovene's formula to sample 18 NPOs to investigate the drivers of financial sustainability of non-profit institutions in Kenya. The study found a positive significant association between internal financial control systems and financial sustainability of NPOs in Kenya using multiple regression analysis. According to Wachira (2017), non-profits should adopt rules and procedures to guarantee that the board of directors and program officers understand their fiduciary responsibilities to ensure that the organization's resources are properly managed, and its philanthropic aims are carried out. It can therefore be concluded that financial standards in ensuring value for money on all projects in the organizations can boost donor support which may result in improved financial sustainability (Wachira, 2017). The study targeted 18 NPOs while the current study sought to study a bigger number which the study did not.

Owolabi (2018) conducted a case study to investigate the factors that influence nonprofit organizations' financial viability in Nigeria. A questionnaire was employed to collect quantitative data for the study. Operations or administrative controls, according to the regression results, are processes designed and influenced by those in charge of governance, management, and other personnel to provide reasonable assurance about the achievement of an organization's objectives in terms of the consistency of variance communication, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations (Owolabi, 2018). The study concluded that reliability of communication of variances in accounting context is very important for the investors who use the information for decision management. A variance in accounting is essentially the difference between the budgeted amount and the actual, expense or revenue (Owolabi, 2018). This was only a case study while the current study sought to undertake a cross section of NPOs based in Juba.

Wandera and Sang (2017) studied the impact of financial sustainability determinants on NPO performance in Kisumu County, Kenya, using a random sample of 15 NPOs. Internal financial control systems, according to descriptive statistics, can assist an organization in achieving its financial aims and performance, hence preventing resource loss. Financial control systems, according to Wandera and Sang (2017), can assist assure accurate financial reporting. Internal financial controls, according to the report, can help ensure that an organization complies with laws and regulations, preventing reputational damage and other consequences. In sum, Wandera and Sang (2017) concluded that financial control systems can help an organization get to where it wants to go and avoid pitfalls and surprises along the way. Wandera and Sang (2017) focused on resource mobilization while current study will seek to examine internal financial control systems, financial planning, financial monitoring which the study did not focus on. The study focused on financial sustainability and performance while current study sought to examine determinants of financial sustainability which the study did not focus on.

Cogger (2018) discovered that an effective NPO program has a clear and consistent vision, mission, and strategy in a longitudinal study to determine the components that affect financial sustainability of NPOs in South Sudan. According to Cogger (2018), clear roles and functions among staff and management, clear lines of communication and accountability within the organization, transparent and functional management decision-making procedures, and appropriate staff and management allocation are all factors that help NPOs maintain their financial viability. The study was longitudinal (Cogger, 2018), but the current study attempted to do a cross-sectional study, which was not the aim of the study.

Kilika and Ali (2017) conducted a cross-sectional study of 15 NPOs in Kenya to investigate the impact of accountability on financial sustainability. According to regression analysis, operations or administrative controls have a considerable impact on an organization's total financial performance. Kilika and Ali (2017) found that implementing proper operational or administrative controls in businesses guarantees that expected financial goals are achieved in the most efficient and effective manner possible. Kilika and Ali (2017) suggested that companies should align projects with their missions to meet their goals within the timeframes allotted and with the resources available to support operations. The study focused on accountability of NPOs while current study sought to examine internal financial control systems, financial planning, financial monitoring which the study did not focus on.

A case study done by Gale (2018) sampled 120 participants to establish the effect of donor relation practices on financial sustainability of NGOs operating in Mwanza, Tanzania discovered that the internal financial control environment is the most important component around which all an organization's other operations revolve. Internal financial control systems, according to the study, focus on aspects like as integrity, ethical principles, commitment, and competence, which constitute the foundation of management's control consciousness and all workers' performance of their assigned obligations. Internal financial control systems, according to Gale (2018), serve to govern risk levels and the type of organizational structure in place with clearly defined duties. The internal control environment, according to Gale (2018), provides the framework around which the other mechanisms are created. The Gale (2018) focused on donor relation practices while current study sought to examine determinants of financial sustainability which the study did not focus on.

However, Moreno (2019) showed that internal financial control systems do not provide absolute confidence that an organization's control objectives will be realized in an empirical study on internal control systems and sustainable fund management by NPOs in Nigeria. According to Moreno (2019), any system has intrinsic limitations such as managerial override, collusion, and human error, among others, which might diminish the level of assurance. The previous study was an empirical analysis, whereas the current study attempted to do a descriptive study, which was not the emphasis of the previous study.

2.2.2 Financial Planning and Financial Sustainability of National NPOs

Financial planning is defined as the process of establishing financial policies in connection to an organization's investment and administration of finances for the purposes of this study. Financial plans, according to Hassan and Forhad (2017), allow businesses to define all major operations required to meet project objectives. It allows for the identification of specific employees who are accountable for ensuring that projects are completed successfully and on time (Paredes, 2018). Budgeting, setting overhead ceilings, financial reporting, analyzing financial plans, and involving stakeholders are all part of financial planning.

Mofokeng (2016) analyzed financial management capacities and financial sustainability of NPOs in Turkana County, Kenya, using a simple random survey with 300 participants. A financial sustainability plan, according to descriptive statistics, demands an organization to do a systematic study of its financial capabilities to continue providing services over time. Financial planning, according to Mofokeng (2016), aids an organization in determining if it will have the long-term financial resources to continue to fulfill its vision and mission. Because of the importance of financial planning in ensuring an organization's financial sustainability, Mofokeng (2016) found that financial practices can have a significant impact on project sustainability when auditing is done quarterly. Mofokeng (2016) focused on financial management and financial sustainability while current study sought to examine determinants of financial sustainability which the study did not focus on.

Rapoo and Hassan (2016) took a sample of 36 non-governmental organizations (NGOs) in Bangladesh to analyze their involvement in sustainable development. The regression analysis revealed that firms have varied financial planning processes that are different in nature and application, using both descriptive and inferential statistics. However, Rapoo and Hassan (2016) discovered that some financial planning procedures are deceptive and unethical, potentially limiting an organization's financial viability and success. According to the findings, most national non-profits strive to maintain the finest financial planning methods in order to attract interested donors, thereby improving their financial viability. Rapoo and Hassan (2016) recommended that it is irrelevant whether an organization is a good fundraiser or generated own income if it lacks efficient procedures for administration, financial practices, and fiscal planning in conjunction with strategic planning. Rapoo and Hassan (2016) focused on the role of NPOs while current study sought to examine determinants of financial sustainability which the study did not focus on.

Hayoung (2019) used both qualitative and quantitative data to examine the financial sustainability of Ethiopian non-profits and discovered that their goal and vision did not adequately articulate the need for financial sustainability. Hayoung (2019) concluded that strategic financial planning was leading non-profits toward self-sustainability, implying that financial planning methods can help institutions become financially sustainable. The previous study was an empirical analysis, whereas the current study aimed to do a descriptive study on the factors that influence financial sustainability.

This compares with a time series study conducted by Ayom (2019) using a case study to assess the relationship between internal controls and financial sustainability of NPOs in South Africa. Looking at the period 2010 - 2020, regression analysis revealed that the financial planning procedures followed by internal financial controls influenced positively the financial sustainability of the organizations. According to Ayom (2019), a solid financial planning strategy that supports a national NPO's financial sustainability should be able to publish relevant financial statements on a regular basis. Financial planning should address issues such as required types of financial statements, set periods for regular reviews of the statements, ease of comprehension of the statements produced, involvement of board members in fiscal oversight, and a dedicated board committee to look into financial issues (Ayom, 2019). However, this was simply a case study, and the current study aimed to look at a variety of NPOs in Juba.

A comparative study done by Waiganjo, Ng'ethe and Mugambi (2017) sampled 150 participants from five NPOs in Garissa, Kenya to examine the factors influencing sustainable funding of non-profit organizations. Multiple regression reported a strong positive relationship between financial reporting and financial sustainability of the NPOs. Waiganjo et al., (2017) concluded that budget control is a major factor that affect financial sustainability of the non-governmental organizations; and that the best financial planning process also includes the cash flow management. Based on Waiganjo et al., (2017), cash flow management is a process that involves collecting payments, controlling disbursements, covering shortfalls, forecasting cash needs, investing idle funds, and compensating the banks that support these actions. Cash flow management as a financial planning process, according to the study, can be applied to the point where every available dollar is either supporting check payments or earning income (Waiganjo et al., 2017). Given that cash flow management is a complex process that is increasingly centered on the worldwide level, national and local non-profits can benefit from a few effective practices. The previous study concentrated on two organizations, whereas the current study aimed to cover a wide range of Juba-based non-governmental groups.

2.2.3 Financial Monitoring and Financial Sustainability of National NPOs

Monitoring is the process that measures the quality of the organizations system's performance over time. Monitoring controls are designed with the primary aim of ensuring that the internal control systems put in place continue to work as intended (Wedari, 2016).

A case study by Rafindadi and Olanrewaju (2019) applied descriptive research design to examine the factors influencing financial sustainability of non-profit organizations in Tanzania. Descriptive analysis showed that financial planning, financial monitoring, and financial internal control system contributed to financial sustainability of NPOs in Tanzania. According to Rafindadi and Olanrewaju (2019), policies and practices for financial sustainability should be carefully assessed, with the results feeding back into improved approaches. This is related to Edmund and Ahmed, who researched and established organizational elements determining the viability of local non-governmental organizations in Ghana. However, this was merely a case study in Tanzania, whereas the current study aimed to examine a diverse range of South Sudanese non-governmental organizations.

Lewis (2017) investigated the sustainability measures for nonprofit organizations in Egypt throughout general economic downturns in longitudinal research. The study analyzed longitudinal data from five non-profit organizations from 2009 to 2019, and the linear regression analysis revealed that financial monitoring is critical to NPO survival. Lewis (2017) found that funds are spent wisely on activities within the scope of work using financial monitoring strategies such as desk review, onsite visits, and review meetings. As a result, Lewis (2017) proposed that, rather than depending on annual audited accounts, national NPOs should adopt close financial monitoring of funding to accomplish desired objectives. The study was longitudinal research while current study sought to conduct a cross sectional research.

An empirical analysis done by Eckman (2019) analysed key determinants of financial sustainability of non-profit organization in Uganda. Inferential statistics showed that monitoring is generally overlooked and takes a back seat in many organizations budgeting for periodic and formal monitoring. Yet monitoring has the potential to significantly improve projects impacts without high investment costs and can also better inform the decision-making process. Eckman (2019) concluded that reorienting and intensifying monitoring practices contribute to more costs effective, socially effective and successful projects. The study was an empirical analysis while current study sought to conduct descriptive research on determinants of financial sustainability.

Ogilo (2017) employed a random sampling study to sample 10 Tanzanian non-profits and used a descriptive methodology to assess the sustainability of local non-profits, with a focus on financial sustainability. Credit risk management, because of financial monitoring, should be at the center of an organization's operations to preserve financial sustainability (Ogilo, 2017). Monitoring and assessment were found to have an impact on project performance and, more specifically, financial sustainability, according to the study. The risk assessment component, according to Ogilo (2017) is concerned with the critical monitoring of factors that influence the likelihood of not meeting project objectives.

Risk assessment, according to Ogilo (2017), is the identification and analysis of important risks to the project's success, which serves as a foundation for defining how the risks should be managed. The previous study concentrated on the financial sustainability of local non-profits; however, the current study investigated the factors of financial sustainability, which the previous study did not.

Garcia and Santos (2018) conducted a cross-sectional study that looked at the tactics used by 46 non-profit organizations in Spain to improve their financial sustainability. The study found that non-profits are primarily accountable to donors or other stakeholders with economic influence over their organizations, and that they are obligated to conduct frequent monitoring and assessment on the use of funds, based on hypothesis testing. Garcia and Santos (2018) concluded that monitoring practices enhances donor confidence and hence affecting level of financing available to the organizations. Garcia and Santos (2018) focused on strategies adopted by NPOs while current study sought to examine determinants of financial sustainability which the study did not focus on.

Ernest (2018) conducted a correlational study in Nigeria to examine the link between financial sustainability and NPO success. The study discovered that the availability of finances, quality material resources, supportive leadership, the development of needs-based and demand-driven programs, and good management can have a substantial impact on the financial sustainability of local NGOs using linear regression analysis. However, Ernest (2018) discovered that acquiring the appropriate and necessary resources for NPO existence is not the ultimate perspective of an organization's financial sustainability. According to Ernest (2018), auditing is a method of monitoring that monitors and evaluates a project's efficiency and effectiveness. The study recommended that project auditing should involve a systematic approach of evaluating a programmes outputs, inputs and impacts. Ernest (2018) focused on the relationship between financial sustainability and performance of NPOs while current study sought to examine determinants of financial sustainability which the study did not focus on.

A meta-analysis by Nzimakwe (2017) reported that because economic, industry, regulatory and operating conditions for national NPOs will continue to change, monitoring process is desirable to identify and deal with the special risks associated with the change. Nzimakwe (2017) concluded that it is critical for non-profits to determine and assess the level of risk they can tolerate, as well as to ensure that they meet their project objectives. To ensure efficient and effective use of resources and thus financial sustainability, management should design and operate an acceptable internal control system (Nzimakwe, 2017). The previous study concentrated on general monitoring, whereas the current study investigated internal financial control systems as well as financial planning, and financial monitoring which was not included in the previous study.

2.3 Summary of the Reviewed Literature

According to the literature review, most non-governmental organizations in most parts of Sub-Saharan Africa rely on donor funding, which makes them financially unsustainable if the donors leave. Internal financial control systems, such as administrative or operational controls, have also been demonstrated to have an impact on NPO financial sustainability in the empirical research. Operational or administrative controls, for example, are defined by Bateman (2017) as processes implemented by an organization's management and other personnel to offer reasonable certainty that the organization's goals will be realized. It is clear from the literature review that financial sustainability plan forces an organization to engage in systematic analysis about its financial ability to survive over time. It has been emphasized that financial planning helps an organization understand whether there will be long-term financial resources to continue to fulfil its vision and mission.

Furthermore, the empirical analysis revealed that the environment of NPOs in Africa, notably in South Sudan, is changing, raising the question of whether the so-called financial planning will lead to financial sustainability. Internal environment capabilities such as financial planning, monitoring, as well as internal financial control systems, are critical to project sustainability, according to the theoretical review, with resource-based view theory indicating that organizations will only be financially sustainable if they deploy available resources appropriately. Resource dependency theory, on the other hand, contends that organizations are resource-insufficient, and that they must seek and preserve resources from outside sources. The theory argue that resources are controlled by external actors who exert demands on the organization. Generally, it is clear from the existing literature that internal financial control systems, financial planning as well as monitoring are some of the financial factors affecting financial sustainability of NPOs. Hence the need to strengthen internal financial controls to guarantee sustainability of national NPOs.

2.4 Knowledge Gap

Most of the research looked at the impact of non-profits on people's livelihoods. Furthermore, much of the literature evaluated has centered its study efforts on nongovernmental organizations' accountability and financial sustainability. Although studies on the impact of financial sustainability on national NPOs have been conducted in South Sudan, the empirical evidence available does not provide conclusive evidence on the influence of strategic control systems on financial sustainability of those NPOs, making it difficult to reach a substantive conclusion. The empirical literature supports the view that successful projects by national NPOs ultimately depend on financial sustainability of the organization. However, the extent to which the various strategic controls influence NPOs activities contrasts among the examinations surveyed. For instance, some detailed a weak positive connection between financial planning and financial sustainability. Others found a solid positive connection between internal financial control systems and financial sustainability. Unfortunately, based on the reviewed empirical research, there has never been a general understanding of the relationship between strategic control systems and NPO financial sustainability. Furthermore, studies undertaken in different countries contradict one another. As a result, the current study is motivated by variations in previous studies' findings. The current study examined the impact of strategic control systems on the financial sustainability of national non-profit organizations in Juba, South Sudan, to address this vacuum.

CHAPTER THREE: RESEARCH DESIGN AND METHODOLOGY

3.1 Introduction

This chapter presents the research methodology followed in the study. The following sections make up this chapter: research design, research site and justification, target population, sampling technique, data collection procedure, research instrument piloting, validity of findings, research instrument reliability, data analysis, and ethical issues.

3.2 Research Design

A research design is a framework that is chosen or selected to include numerous components of the research to ensure that the research phenomena is addressed in a logical and coherent manner (Hair, 2017). The descriptive research design was used in this study because it allowed the researchers to see and examine the financial situation of non-profits as it is on the ground. Descriptive survey design is a method of data collecting that provides a clear description of the existing nature of the phenomenon being studied (Russell, 2015). The purpose of this study was to find out how internal financial control systems affect the financial sustainability of national non-governmental organizations in South Sudan. What impact does financial planning have on the financial sustainability of national non-governmental organizations in South Sudan? and how does financial monitoring affect the financial viability of national non-governmental organizations in South Sudan? As a result, this research design was chosen in accordance with Ader (2017), who stated that descriptive research design is employed when a researcher wants to learn "what is," "how does," and explain specific behavior as it occurs in the environment. This was the motivation in applying descriptive design in this study with the main aim of describing comprehensively the determinants of financial sustainability of national NPOs with specific reference to Juba.

3.3 Research Site and Rationale

This study was carried out in Juba, South Sudan's capital and largest city, where 60 national non-governmental organizations have their headquarters (Relief and Rehabilitation commission, 2017). Because of the regular escalations of violence, national non-governmental organizations (NPOs) are battling to maintain full activities inside the country. NPOs are now confronted with even greater insecurity, as well as some of the country's long-standing development concerns. Lack of infrastructure, underperforming social institutions, and insufficient basic services are among the other issues (UN Office for the Coordination of Humanitarian Affairs, OCHA, 2019). This, coupled with internal environment of the NPOs makes financial sustainability a challenge and hence the study was timely to assess the determinants of financial sustainability of NPOs in Juba.

Program and project managers, heads of finance, heads of programs, program coordinators, and project officers were among the study's major respondents. These organizations piqued our attention since they were involved in internal financial controls, financial planning, and project monitoring and assessment, either directly or indirectly, and thus supplied reliable data on the subject. The researcher went to the sampled organizations to collect first-hand information via questionnaires and to analyse financial documents to back up the main conclusions. The study helps to close a gap in the literature by addressing the current topic's lack of literature.

3.4 Target Population

A target population is a large group of goods, objects, or even beings with comparable characteristics that the researcher can use to extrapolate research findings (Russell, 2013).

Table 3.2: Target Population

Name of Organization	Staff Population
Help Innocent Child Organization	76
South Sudanese Sisterhood	101
Community Empowerment Agency for Transformation (CEAforT)	60
Relief Council for South Sudan	54
Kit Youth Association	80
Women Mission Development & Humanitarian Child-Aid (WMIDO/HCA)	52
Total	**332**

The 60 national non-governmental organizations (NGO) functioning in Juba were the study's target population (USAID, 2019). NPOs are based in Juba because it is the capital city of South Sudan, and it is where all the NPOs' headquarters are located (Malik, 2018).

3.5 Determination of Study Sample

The study draws a sample from the target population. The next section illustrates the sampling procedure used in this current study.

3.5.1 Sampling Procedure

A sampling technique is a plan that assists in establishing the sample size for a particular study (Derrickson, 2015). Because NPOs in South Sudan operate in the same context and all suit the current topic, the current study employed a simple random technique to represent the entire population. The simple random procedure is a sort of probability sampling in which a researcher selects a subset of participants at random from a population, with each member of the population having an equal chance of being chosen (Mugambi, 2017). This was accomplished by taking a sample of the NPOs that have existed for the past ten years (2010-2020). The researcher believed that this organization of non-profits had useful information about the scenario under study.

3.5.2 Sample Size

Sample size is the number of units or persons that are chosen from which data will be gathered. The study sample size was 181 staff members from a target population of 332 members of the 6 NPOs selected for this study based on Mugenda & Mugenda (2003) theory that 10% - 30% of the target population is a good representation. Therefore, using simple random technique, the researcher selected 10% or 6 NPOs from the total 60 NPOs based in Juba.

The study used Slovene formula to achieve the sample size because this formula has been tested and used in similar studies (Waiganjo, Ng'ethe, Mugambi, Lewis 2017; Swami & Cogger 2018): $\tilde{N} = N/ (N \times d^2 + 1)$ where; $\tilde{N}$ = sample size, N = total population; d =1= degree of confidence with a desired 95% degree of confidence to come up with 181 participants as shown below:

$332 / (332 \times 0.05^2 + 1) = 181$

Finally, the study stratified the respondents based on their job positions as follows: Program and project managers; Heads of finance; Heads of programs; Program's coordinators; and Project officers to fill in the research instruments. This enabled the research to answer questions that meet the objectives of the study.

3.6 Data Collection Measures

3.6.1 Research Instruments

Any type of study requires a research instrument. Measurement devices used to collect data in a study are known as research instruments (Bhattacherjee, 2017). For this study, both primary and secondary data were gathered to complement each other and aid the author in constructing a convincing thesis. The study chose a questionnaire as the primary data collection instrument because it was simple to use, provided confidentiality during the primary study, and saved time. This is supported by Bell (2016)'s research, which found that a questionnaire is good since it allows the author to collect data from a bigger sample. It also ensured a greater feeling of anonymity hence encouraging open responses to sensitive questions and was free from bias which led to accurate and valid data. The questionnaire was administered to respondents through a survey monkey procedure because most participants could access internet. This was also in adherence to the Covid-19 guidelines to ensure physical distance. Survey Monkey is an online cloud-based programming that enables a survey to be carried over the internet phenomenon (Mathers et al., 2017). The tool gathers opinions from the respondents and transforms them into people powered data.

3.6.2 Piloting of Research Instruments

Pilot study of the research instrument is necessary before the main data collection is commenced. A pilot study is a small-scale preliminary study conducted in order to evaluate feasibility, duration, cost, adverse events, and improve upon the study design prior to performance of a full-scale research project (Walton, 2017). Following Mugenda & Mugenda (2003) that 10% - 30% of the target population is a good sample size, the study used 10% or 18 participants of the sample size (i.e.,181) for the pilot study. The pilot test was conducted on NPOs within the target population other than those studied during the main study. This was conducted one week before the primary study began to allow the author to address any shortcomings regarding validity and reliability of the questionnaire. The pilot results were not used for the final study.

3.6.3 Reliability of Research Instruments

The dependability of research instruments is crucial in any study. The degree to which research tools produce the same results each time a test is performed under similar conditions on the same topic is determined by reliability (Walton, 2017). A reliability test was carried out to guarantee that the questionnaire could gather trustworthy data from the field. This was accomplished by using the pilot findings to assess the questionnaire response's internal consistency reliability using Cronbach's alpha. Internal consistency reliability is a measure of how much overall test scores would alter if slightly different items were utilized. Lastly, the alpha value in the range of 0 to 1 to determine the reliability type whereby values greater than or equal to 0.7 implying acceptable reliability (Creswell, 2014) was adopted for purposes of this study.

3.6.4 Validity of Research Instruments

In any research process, validity cannot be wished away. According to Creswell (2014), the extent to which units of measurement accurately measure what they are designed to measure is called validity. The questionnaire was validated to guarantee that it acquired correct data from the field. This was accomplished by reviewing the pilot findings and correcting any ambiguities in the questionnaire by consulting with the supervisor or experts on financial sustainability and non-profit organizations.

3.7 Data Collection Procedure

The primary data for the study was collected via a questionnaire. Because the current study aimed to collect quantitative data for descriptive statistics, a questionnaire was chosen. The questionnaire consisted of closed-ended questions designed to elicit specific responses for quantitative analysis, with the goal of answering the following questions: to what extent does the internal financial control system affect the financial sustainability of national NPOs in South Sudan? What influence does financial planning have on the financial sustainability of national non-governmental organizations in South Sudan? How does financial monitoring affect the financial sustainability of national non-governmental organizations in South Sudan? The questions were grouped on a five-point Likert scale, with 5 indicating strong agreement, 4 indicating agreement, 3 indicating neutrality, 2 indicating disagreement, and 1 indicating strong disagreement. A maximum of 10 questions were sufficient for each Likert scale.

3.8 Diagnostic Tests

The following diagnostic test were undertaken to test the assumptions of linear regression model before regression analysis was performed.

3.8.1 Normality Test

The null hypothesis is that "sample distribution is normal," and the normality test compares the sample's scores to a normally distributed set of scores with the same mean and standard deviation. The distribution is non-normal if the test is significant (Willy, 2013). In this study, the Chi-square normality test was employed to determine if the data utilized in the study was sampled from a normal distribution.

3.8.2 Multicollinearity Test

When independent variables in a regression model are correlated, this is known as multicollinearity. The current study calculated correlation coefficients for the predictor variables to test for two types of multicollinearity: structural and data-based multicollinearity, which are the most common in observational studies and can lead to incorrect regression estimations. When a study generates a model term out of other terms, this is known as structural multicollinearity. Rather than being present in the data itself, it is a by-product of the model that a study describes (Karim, 2015). For example, squaring term X to model curvature, clearly there is a correlation between X and X^2. Data-based multicollinearity is present in the data itself rather than being an artefact of the model. Observational experiments are more likely to exhibit this kind of multicollinearity (Arnold, 2013) like in the case with the current study.

3.8.3 AutoCorrelation Test

Autocorrelation, also known as serial correlation, is the correlation of a signal with a delayed copy of itself as a function of delay (Karim, 2015). The present study used Pearson's simple correlation analysis to test autocorrelation between values of the process at different times. Informally, it is the similarity between observations as a function of the time lag between them. In statistics, the autocorrelation of a random process is the Pearson correlation between values of the process at different times, as a function of the two times or of the time lag. Let X be a random process, and t be any point in time (t may be an integer for a discrete-time process or a real number for a continuous-time process). Then X_t is the value (or realization) produced by a given run of the process at time t. suppose that the process has mean μ_t and variance σt^2 at time t, for each t.

3.8.4 Homoscedasticity Test

Homoscedasticity (meaning "same variance") is central to linear regression models and is present when the size of the error term differs across values of an independent variable. This study used a scatterplot of residuals versus predicted values to check for homoscedasticity. There should be no clear pattern in the distribution; if there is a cone-shaped pattern, the data is heteroscedastic.

3.9 Data Analysis and Presentation

Primary data collected by use of questionnaires was coded, edited and any data requiring cleaning was carried out before any further analysis takes place. The Statistical Program for Social Sciences (SPSS) version 21 was used to process and analyse data in order to obtain the results of the study. SPPS offers a broad range of highly flexible statistical models adequate for data analysis requirements of this study. The process of data analysis involves packaging of the collected data and arranging them appropriately so as to structure their major elements in a manner that the obtained outcomes can be efficiently communicated (Bhattacherjee, 2017). The study used descriptive statistics, inferential statistics and regression to analyze data and test the study hypotheses. For descriptive analysis, the mean and standard deviations for predictor variables was derived. Mean scores show the ranking of the various aspects affecting financial sustainability, this indicates the aggregate relative prevalence of each variable in non-profits in Juba South Sudan. Standard deviation shows the variation among respondents. The data analysis consists of descriptive statistics for the respondents, Pearson's correlation analysis, analysis of variance (ANOVA) F-statistics and t-tests and multiple regressions analysis.

The multiple regression model for this study was as follows: Multiple linear regression model with dependent variable (Y)–Financial sustainability, independent variables X_1 (Internal financial control systems), X_2 (Financial planning), X_3 (Financial monitoring), ε will be the error term denoting there may be a non-linear relationship between the independent and dependent variables which is referred to as "noise". The regression model equation was illustrated as follows:

$$\mathbf{Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon}$$

3.10 Legal and Ethical Considerations

Any type of research must be guided by ethics. Ethics refers to the legal conduct that a researcher is supposed to follow when conducting research (Munro & Thanem, 2018). The researcher obtained a permit for data collection from Africa Nazarene University (ANU) prior to the data gathering exercise as part of the ethical requirement for every study. The Southern Sudan Research Council was asked for permission to perform the study in South Sudan. Furthermore, when collecting data for the study, the researcher protected human dignity because respondents have a right to privacy and confidentiality. The study obtained consent from the sampled NPOs as well as the participants in order to adhere to the principle of sensitivity and gain access to the NPO's employees and offices. Individuals who did not want to participate in the study were not forced to do so because of ethical concerns. The information given was kept in strict confidence and was solely used for academic purposes. Data was collected using a survey monkey process with a secure account and login credentials that can only be accessed by authorized personnel.

CHAPTER FOUR: RESEARCH FINDINGS

4.1 Introduction

This chapter is divided into four parts. The first part presents respondents' demographic characteristics of the study area and how these characteristics influence strategic control systems adopted by the NPOs in Juba, South Sudan. The second part analyses the effect of internal financial control systems on financial sustainability; while the third part analyses the influence of financial planning on financial sustainability; the fourth part analyses the effect of monitoring on financial sustainability, and lastly the fifth section analyses indicators of financial sustainability. The findings are presented using tables and figures.

4.2 Response Rate

This section sought to present the actual number of respondents who participated in the questionnaire response compared to the targeted sample size. The section indicates the number of respondents who successfully answered the questions in the questionnaire in the study area (Table 4.1).

Table 4.1: Response Rate

Particulars	*Number of participants*
Sample Size	181
Participants available	146
Total response	88
Non – response bias	39.7%
Usable responses	88
Un – usable responses	58
Usable responses rate	60.3%

Table 4.1 shows that, of the 181participants sampled to participate in this study, only 146 staff members were accessible for the survey. 88 questionnaires were completed

effectively through Survey Planet technique and were usable for study. As indicated by Baruch (2008) when there is a distinction between returned versus usable questionnaires, researchers ought to use the number of usable responses as the numerator in figuring reaction rate. Along these lines, the response rate for this study was 60.3% (or 88/146x100). According to Mugenda and Mugenda (2003), a response rate of 50% is adequate for analysis and reporting; a rate of 60% is good and a rate of 70% and over is excellent. For example, studies done by Swami (2018); Pallant (2018); and Kostner (2019) had response rates of 63%, 71% and 54% respectively.

4.3 Demographic Characteristics of the Respondents

This section presents some of the demographic aspects of the respondents from the study area. The main demographic features of the respondents in this section include gender, age, level of education, and tenure.

4.3.1 Gender of the Respondents

This subsection sought to present the gender of the respondents who participated in the study. The findings show that out of 88 participants, majority (45%) of respondents in the study area were Male, while Female made up 45% (Figure 4.1). This goes to mean that the NPOs under study are dominated by Male gender. The findings are supported by a recent report from The United Nations Development Programme (UNDP, 2017) that gender inequalities are particularly salient in the new Republic of South Sudan and that negative phenomena such as the ‘glass escalator’ (how men in feminized workplaces rise through the ranks because of gender norms and gendered job expectations) and the ‘sticky floor’ (women who occupy low-paying jobs) may be a factor in non-governmental organisations. Gender was important in this research because different genders potentially bring diverse attributes and thinking styles which are important for strategic control systems and financial sustainability in the study area. Figure 4.1 shows distribution of respondents by gender:

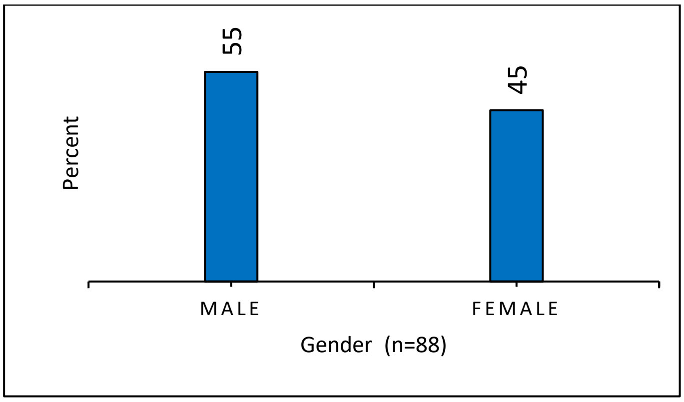


Figure 4.1 Distribution of Respondents by Gender

4.3.2 Distribution of Respondents by Age

This subsection sought to present the age of the respondents in the study area. The findings indicate that out of the 88 participants, majority of the respondents (65%) were within the age bracket of 31-40 years, followed by 18% within the age group of 41- 50 years, while 9% of the respondents were within the age bracket of 20-30 years. Only 8% were over 50 years. These findings go to mean that majority of the respondents in the study area are in their 30s and 40s; an age bracket which is more knowledgeable and techno savvy. This finding therefore justifies the reliability of this information since majority of the respondents are youthful and knowledgeable. Those of age of 50 years and above have enough information due to long experience and interaction with NPOs in the study area. Figure 4.2 shows distribution of respondents by age:

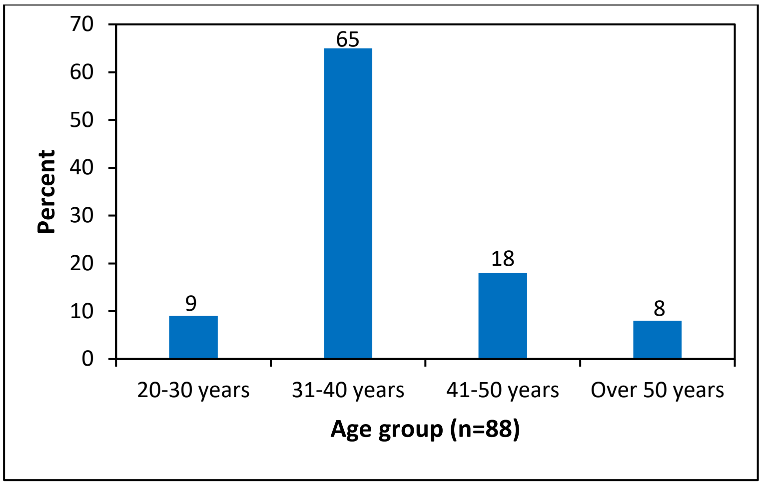


Figure 4.2: Distribution of Respondents by Age

4.3.3 Distribution of Respondents by Level of Education

This section presents education levels of the respondents interviewed. Education levels were divided into five categories, that is to say: primary certificate, secondary certificate, diploma, undergraduate degree, masters and PhD. The findings reveal that the highest number of respondents (50%) had attained a bachelor's degree followed by Masters (23%). The results also show that a relatively sizeable number (18%) of respondents in the study area had attained a diploma. It was also noted that few participants (7%) had secondary education while 4% were PhD. No one (none) in the study area had a primary certificate (Figure 4.5). It is clear from the results that majority of the employees in the sampled NPOs are either bachelor's degree or master's holders. This goes to mean that the sampled NPOs in the study area recruits staff based on merit and qualifications.

This could also mean that the high level of literacy among the participants influences the strategic control systems and financial sustainability within the sampled NPOs in the study area. However, according to United Nations Educational, Scientific and Cultural Organization (UNESCO, 2017), South Sudan has an adult literacy rate of

34.52% - the lowest in the world, whereby the male literacy rate is 40.26%, for females is 28.86%.

The level of education was key to this study because informed respondents have higher ability in handling information and can settle on substantive decisions and along these lines, education level can influence strategic control systems and the overall financial sustainability of an organization. Table 4.2 shows distribution of respondents by level of education:

Table 4.2: Distribution of Respondents by Level of Education

Category	***Frequency***	***Percent***
Primary certificate	0	0
Secondary certificate	5	6
Diploma	11	12
Bachelor’s degree	48	55
Master’s Degree	20	23
PhD	4	4
Total	**88**	**100**

4.3.3 Distribution of Respondents by Tenure

This section presents the duration (years) the respondents have worked for the sampled organizations. Results show that close to half (47%) of the participants interviewed have worked for the sampled NPOs for a period between 5-8 years while 22% of the respondents had worked for the sampled organizations for a period between 2-5 years during the time this study was conducted. Another 22% of the participants indicated that they had worked for the sampled organizations for over 8 years. Only 9% of the respondents engaged had worked for the sampled organizations for a period of less than two years. Going by these findings, relatively high number of the participants in the study area have worked for the organizations for over 5 years. The results could imply that majority of the participants have great experiences of the internal functions of the organizations as well as vital information on strategic control systems and financial sustainability of the sampled NPOs. Figure 4.4 shows distribution of respondents by tenure:

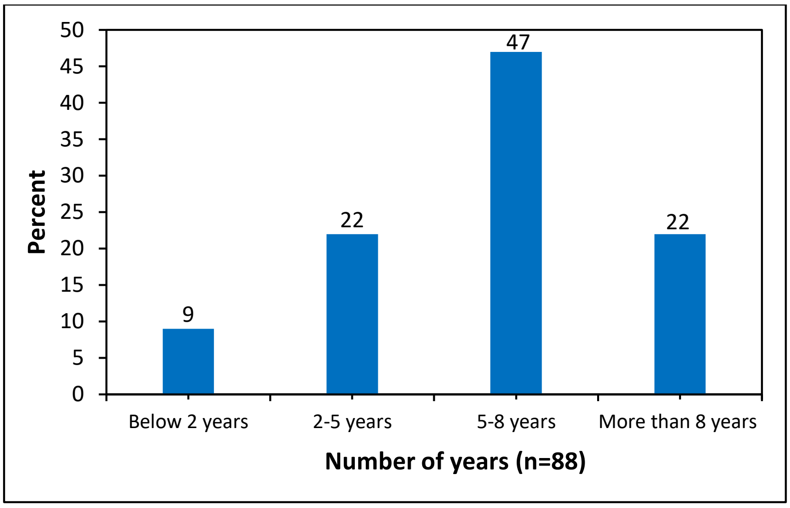


Figure 4.4: Distribution of Respondents by Tenure

4.4 Descriptive Statistics

4.4.1 Internal Financial Control system on Financial Sustainability

This section analyzed the effect of internal financial controls on financial sustainability of national non-profit organizations in Juba, South Sudan. To achieve this, data obtained using Likert scale was coded and each case was evaluated according to the level of agreement or disagreement on a scale of 1-5: (5- Strongly agree; 4-Agree; 3-Neutral; 2- disagree; 1- strongly disagree) and the information was run on SPSS version 25 to extract descriptive statistics (Table 4.3).

Table 4.3: Internal Financial Control Systems and Financial Sustainability

Indicator	*N*	*Min*	*Max*	*Mean*	*Std. Deviation*
Variances of the budgets are communicated annually to stakeholders and full justification obtained.	88	1	5	4.22	1.129
Value for money is determined on all projects.	88	1	5	3.98	1.286
The organization has a functional internal audit unit.	88	1	5	3.94	1.473
There are unacceptable variances on budgets that the management must seek approval from the Stakeholders.	88	1	5	3.35	1.794
Budget performance reports are communicated to the donors and other financiers.	88	1	5	3.44	1.508
The project committee meet regularly to review financial reports for implementation progress.	88	1	5	4.05	1.389
Budget committee is expected to focus on the optimization of shareholders' wealth and prevent the maximization of personal interests by the top management.	88	1	5	4.07	1.346
Budget committee evaluates budget bids, including alignment with the organization's priorities.	88	1	5	3.67	1.387
Financial reporting process for donor funds is clear and easy to understand for staff.	88	1	5	3.38	1.790
Valid N (listwise)	88				

The highest mean (*mean=4.22*) indicates that variances of the budgets are communicated annually to stakeholders and full justification obtained. This could mean that the NPOs in the study area keen on implementing organizational strategic plan to assist in determining management's basic expectations about future economic, competitive, and technological conditions, and their effects on financial sustainability, both long-term and short-term. The findings could also mean that the NPOs conduct situational analysis that involves examining their strengths and weaknesses and the external opportunities available and the threats.

It is also important to note that, a relatively sizeable percentage of participants (*mean=4.07*) opined that budget committee focuses on the optimization of shareholders' wealth to prevent the maximization of personal interests by the top management. This goes to imply that, if the NPOs in the study area continues in this trajectory, the organizations are able to identify potential internal financial controls that could enable achievement of financial sustainability.

A sizeable number of respondents (*mean=4.05*) stated that the project committee meet regularly to review financial reports for implementation progress. It is also crucial to note that a relatively sizeable number of respondents (*mean=4.98*) were of the view that the value for money is determined on all projects. This goes to mean that the NPOs in the study area are able to calculate organization's budget at any time based on the time already elapsed and makes it possible for the organization to ensure the project team is effective and that the defined objectives are achieved.

The results clearly reveal that the organizations have a functional internal audit unit (*mean=3.94*). This could mean that the NPOs in the study area are keen on an effective control system, which ensures that individuals are held accountable for their internal control responsibilities. This is supported by an empirical analysis by Moreno (2019) which found that external audits provide important and valuable insights into the information that exist within an organization. The audit processes give an organization the confidence and reassurance that their information and the way they conduct business is genuine and legitimate.

The findings could partly be attributed to the demographic characteristics of this study where the results indicated that the sampled NPOs recruit staff on merit and qualifications. Because of this, the results go to mean that the staff can implement effective internal financial controls to achieve financial organizational goals through financial sustainability. It is easier for the qualified finance department to develop superior internal financial controls to achieve financial sustainability. The findings are supported by Pallant (2018) who argued that for NPOs to remain financially sustainable; they should employ staffs that are capable of planning strategically, implementing the plan and doing appropriate financial analysis to manage and maintain good financial status in terms of cost recovery, cash flows and capital structure.

The findings of the study are also supported by Brennan and Soloman (2018), who contended that by following internal financial control procedures, an organization will significantly increase the likelihood that the financial information is reliable, so that managers and the board can depend on accurate information to make decisions. By following internal financial controls, Musah and Zald (2018) argued that the assets and records of the organization are not stolen, misused or accidentally destroyed and that the organization's policies are followed, and financial sustainability is achieved. Musah and Zald (2018) explained that a good way to set up internal control systems and procedures is to use the direct approach where the firm encourages the right action, preventive approach where the firm deter the wrong actions, detective approach where the firm identify if and where it has gone wrong, and corrective approach where correction to errors or losses are made. Similarly, Wandera and Sang (2017) stated that internal controls have significant positive impact on financial sustainability of the NPOs when measured using economy and efficiency, but many people within such organizations are not sure of the presence of such controls and they are therefore not aware of the individual roles that they should play to strengthen the system.

4.4.2 Financial Planning on Financial Sustainability

This section analyzed the effect of financial planning on financial sustainability of national non-profit organizations in Juba, South Sudan. To achieve this, data obtained using Likert scale was coded and each case was evaluated according to the level of agreement or disagreement on a scale of 1-5: (5- Strongly agree; 4-Agree; 3-Neutral; 2-disagree; 1- strongly disagree) and the information was run on SPSS version 25 to extract descriptive statistics (Table 4.4).

Table 4.4: Financial Planning and Financial Sustainability

Indicator	*N*	*Min*	*Max*	*Mean*	*Std. Deviation*
The organisation prepares budgets on annual basis that guide spending for the NPO.	88	1	5	3.97	1.458
The management seeks counsel and guidance from financial professional advisors.	88	1	5	3.55	1.653
Expenditure outside the budget requires director's approval and must be fully justified.	88	1	5	3.98	1.485
Administration and overheads expenditure have a ceiling which is set in relation to expected funding.	88	1	5	3.83	1.649
There is full and accurate reporting on the financial planning to the stakeholders.	88	1	5	3.58	1.617
Financial proposals are analysed and debated vigorously by all stakeholders before they are approved and implemented.	88	1	5	3.73	1.666
Stakeholders of the organization participate in budgetary process.	88	1	5	4.09	1.483
The organization develops budget timetables and identify responsibilities for budget preparation.	88	1	5	3.75	1.408
Budget committee evaluates budget bids, including alignment with the organization's priorities.	88	1	5	3.87	1.492
Valid N (listwise)	88				

The findings show that majority of the participants (*mean=4.09*) agreed that stakeholders of the organization participate in budgetary process. A sizeable number of participants (*mean=3.98*) opined that expenditure outside the budget requires director’s approval and must be fully justified. This goes to mean that most NPOs had adopted budgets as financial planning tools. This could also imply that approval for expenses above the budgets was being practiced by majority of the NPOs in the study area.

It is also important to note that, a relatively sizeable number of the participants (*mean=3.97*) were of the view that the organizations prepare budgets on annual basis that guide spending for the NPO. These findings could imply that the budgets by the NPOs in the study area are well formulated and implemented to enhance the financial operations in an organization. A sizeable number of participants (*mean=3.87*) stated that budget committee evaluates budget bids, including alignment with the organization’s priorities. This could mean that financial plans implemented by the organizations in the study area enable them to identify all the major activities required to achieve project objectives and at the estimated actual work time.

The results show that administration and overheads expenditure have a ceiling which is set in relation to expected funding (*mean=3.83*). This goes to mean that the NPOs are keen on expenditure outside the budget and may require directors’ approval or must be fully justified. This implies that approval for expenses above the budgets was being embraced among the organizations sampled.

The findings of this study agree with a study done by Ayom (2019); and Rapoo & Hassan (2016) which reported that financial planning is an essential tool, whether in paper or computerized form. Financial plans enable organizations to identify all the major activities required to achieve the project objectives. Financial plans enable identification of the specific person responsible for ensuring that the organizational objectives are completed successfully and within the estimated time. Waiganjo, Ng'ethe and Mugambi (2017) stated that financial planning involves budget control, having ceilings on overheads, financial reporting, analysis of financial proposals, and stakeholders' participation. In addition, financial sustainability requires that NPOs be able to meet all their resource and financing obligations and remain in existence for unforeseeable future. Poor financial management in specific categories such as strategic planning, plan implementation and financial analysis led to poor management of financial stability of NGOs (Waiganjo, Ng'ethe and Mugambi, 2017).

4.4.3 Financial Monitoring on Financial Sustainability

This section analyzed the effect of financial monitoring on financial sustainability of national non-profit organizations in Juba, South Sudan. To achieve this, data obtained using Likert scale was coded and each case was evaluated according to the level of agreement or disagreement on a scale of 1-5: (5- Strongly agree; 4-Agree; 3-Neutral; 2-disagree; 1- strongly disagree) and the information was run on SPSS version 25 to extract descriptive statistics (Table 4.5).

Table 4.5: Financial Monitoring and Financial Sustainability

Indicator	*N*	*Min*	*Max*	*Mean*	*Std. Deviation*
There exist a fully functional internal financial monitoring department including internal audit.	88	1	5	3.55	1.708
Organization's expenditure is continuously monitored in relation to the budget and the planned use of NGO funds.	88	1	5	3.50	1.619
Financial transactions are recorded immediately they occur to facilitate finance monitoring.	88	1	5	4.05	1.389
Financial statements and management reports are timely and reliable.	88	1	5	3.99	1.497
Financial statements and reports are prepared and presented following internationally accepted accounting principles and practices.	88	1	5	3.39	1.615
Financial Monitoring programmes are conducted at completion of projects.	88	1	5	4.11	1.385
The results of monitoring exercises is communicated to the stakeholders.	88	1	5	4.16	1.329
The organization has a structured financial monitoring system in place for financial reports.	88	1	5	3.14	1.525
Project team respects financial accounting policies.	88	1	5	3.57	1.624
Valid N (listwise)	88				

The highest mean (*mean=4.16*) indicates that the results of monitoring exercises is communicated to the stakeholders. This could mean that the NPOs in the study brings all stakeholders on board and that no one is left on the dark to offer each one of them an opportunity to verify activities, internal control system, governance, ascertain beneficiary satisfaction and review paperwork. This also means that the NPOs can verify the activities, conduct vendor visits, voucher review and expense analysis and budget reallocation to improve financial sustainability. The results could also mean that the NPOs in the study area are able to determine the viability of programmes or projects and facilitate decisions on further resource commitment.

A sizeable number of participants (*mean=4.11*) opined that monitoring programmes are conducted at completion of projects. It is also important to note that, a relatively sizeable number of participants (*mean=4.05*) were of the view that financial transactions are recorded immediately they occur to facilitate finance monitoring. This could mean that the NPOs are keen on transparency which leads to better financial accountability. The findings could also mean that with information so available, the organizations keep everything above board which makes it much harder to deceive stakeholders. As a result of this, the organization will create, initiate, and monitor both long-term and short-term plans for financial sustainability.

The findings indicate that financial statements and management reports are timely and reliable (*mean=3.99*). This goes to mean that the NPOs in the study area can design a detailed blueprint through financial monitoring of everything that went right and everything that went wrong during a project. It is also crucial to note that a relatively sizeable number of respondents (*mean=3.57*) opined that project team respects financial accounting policies. This goes to mean that financial monitoring helps the projects/objectives of the NPOs in the study area to stay on track and perform well. The results could also imply that, since the organizations track, analyze, and report on a project during the monitoring phase, there's more transparency.

The findings are supported by Rafindadi and Olanrewaju (2019) who argued that a thorough financial monitoring process allows organizations to pinpoint specific failures, as opposed to just guessing what caused problems. Often, organizations can learn more from their mistakes than from their successes. Further, Lewis (2017) stated that the information collected through monitoring reveals gaps or issues, which require resources to address. Without financial monitoring, it wouldn't be clear what areas need to be a priority.

4.4.4 Financial Sustainability of National Non-Profit Organizations in Juba, South Sudan.

This section analyzed the financial sustainability of national non-profit organizations in Juba, South Sudan. To achieve this, data obtained using Likert scale was coded and each case was evaluated according to the level of agreement or disagreement on a scale of 1-5: (5- Strongly agree; 4-Agree; 3-Neutral; 2- disagree; 1- strongly disagree) and the information was run on SPSS version 25 to extract descriptive statistics (Table 4.6).

Table 4.6: Financial Sustainability

Indicator	*N*	*Min*	*Max*	*Mean*	*Std. Deviation*
The organization's annual statement of income and expenditure always has surplus.	88	1	5	3.55	1.708
The organization's funding is fully diversified where donor funding does not exceed 40 percent of organization funding.	88	1	5	3.50	1.619
The organization has less percentage of fixed cost as compared to total cost.	88	1	5	4.05	1.389
The organization has a positive operating margin ratio.	88	1	5	3.99	1.497
Valid N (listwise)	88				

Findings show that majority of the participants (*mean=4.05*) were of the view that the organizations have less percentage of fixed cost as compared to total cost. It is also important to note that a sizeable number of participants (*mean=3.99*) opined that the organizations have a positive operating margin ratio. This could be attributed to effectiveness in internal financial controls. The results also show that the organization's annual statement of income and expenditure always has surplus (*mean=3.55*). This finding could mean that most of the organizations in the study area meet their organizational objectives. Based on the results, it is clearly seen that the NPOs in the study area could be keen on financial accountability which is a major feature of internal financial controls, financial planning and financial monitoring. However, the findings are not consistent with a study done by Galag (2018) which found that the increasing reliance on pre-financing has made it more difficult for South Sudanese NPOs to establish a track record and prove themselves as financially sustainable.

4.5 Inferential Statistics

4.5.1 Diagnostic Tests Results

The following are the results of diagnostic tests conducted on the data.

4.5.1.1 Normality Test

The null hypothesis is that "sample distribution is normal," and the normality test compares the sample's scores to a normally distributed set of scores with the same mean and standard deviation. The distribution is non-normal if the test is significant (Willy, 2013). In this study, the Chi-square normality test was employed to determine if the data utilized in the study was sampled from a normal distribution.

Table 4.7: Normality Test – Financial Sustainability

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Financial sustainability	0.332	9	0.316	0.738	9	0.004

a. Lilliefors Significance Correction

Table 4.7 shows that the significance value is 0.316 which is greater than the alpha value (0.05). This means that the data comes from a normal distribution. This indicates that majority of the elements in the data set utilized in this study are relevant to the study variables and that the data is symmetrical and not distorted.

Figure 4.5 shows that the data does cluster around the trend line which provides further evidence that the distribution was normal.

Figure 4.5: Financial Sustainability Graph

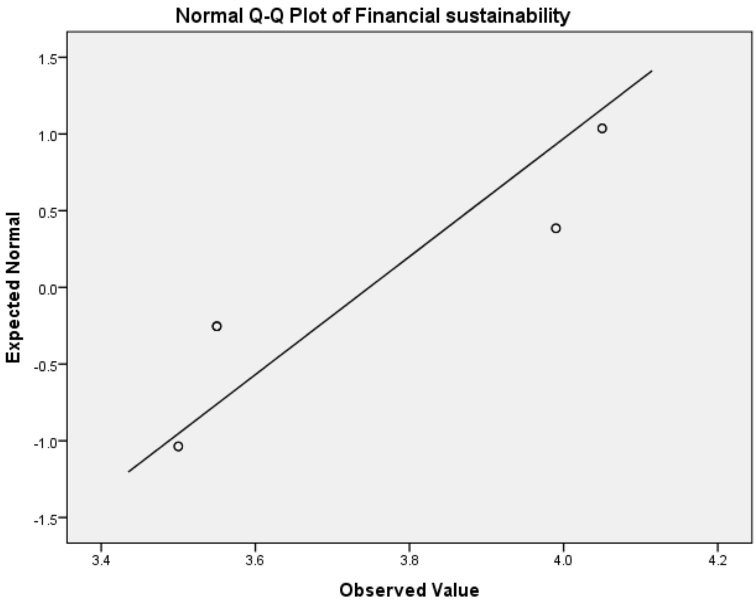


Table 4.8: Normality Test- Internal financial controls

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	Df	Sig.
Internal financial controls	0.230	9	0.184	0.884	9	0.175

a. Lilliefors Significance Correction

Table 4.8 shows that the significance value is 0.184 which is greater than the alpha value (0.05). This means that the data comes from a normal distribution. This goes to mean that most of the elements within the data set used in this study are relevant to the study variables and that the data is symmetrically distributed with no skew.

Figure 4.6 shows that the data does cluster around the trend line which provides further evidence that the distribution was normal.

Figure 4.6: Internal Financial Controls Graph

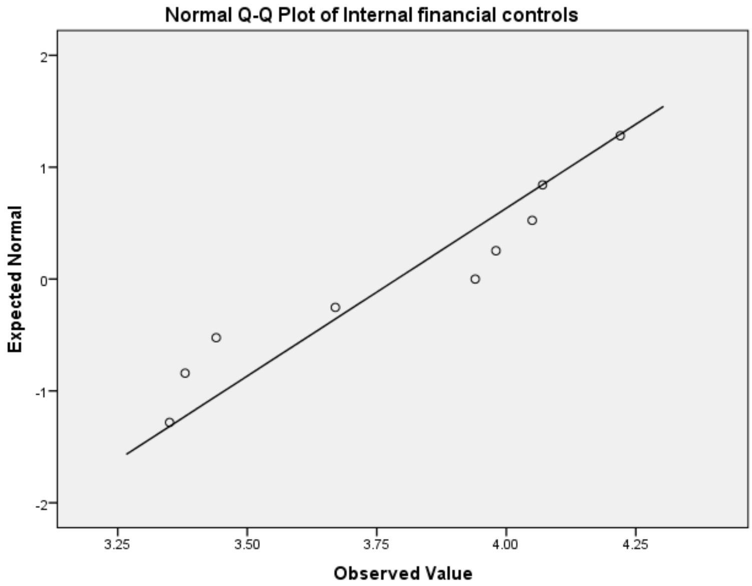


Table 4.9: Normality Test- Monitoring & Evaluation

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
financial monitoring	0.216	9	0.200*	0.904	9	0.277

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Table 4.9 shows that the significance value is 0.200 which is greater than the alpha value (0.05). This means that the data comes from a normal distribution and that most of the elements within the data set used in this study are relevant to the study variables and that the data is symmetrically distributed with no skew.

Figure 4.7 shows that the data does cluster around the trend line which provides further evidence that the distribution was normal.

Figure 4.7: Monitoring & Evaluation

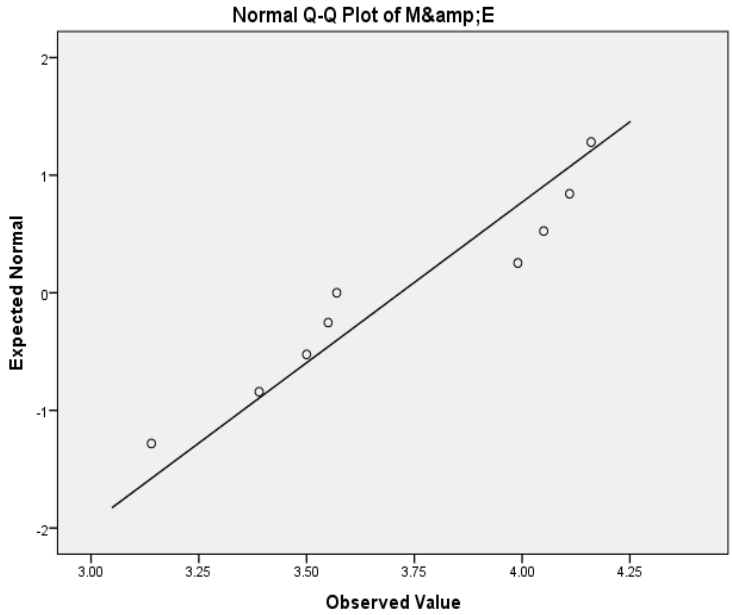


Table 4.10: Normality Test- Financial Planning

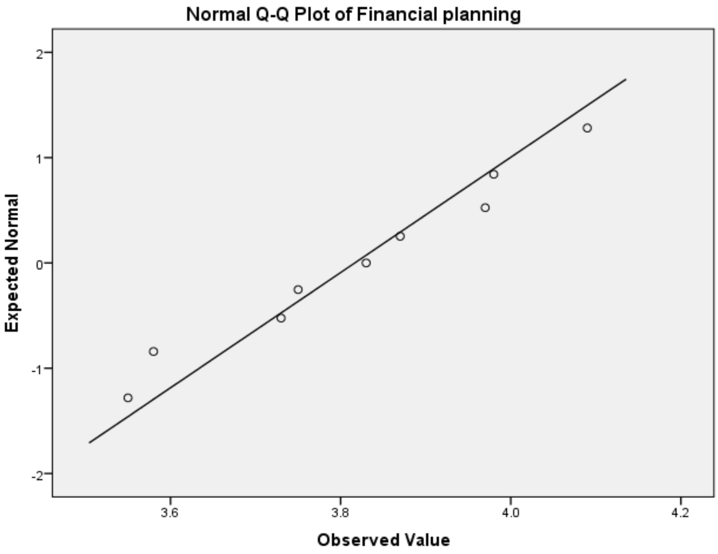
	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	Df	Sig.
Financial planning	0.133	9	0.200*	0.961	9	0.810

*. This is a lower bound of the true significance.
a. Lilliefors Significance Correction.

Table 4.10 shows that the significance value is 0.200 which is greater than the alpha value (0.05). This means that the data comes from a normal distribution. This indicates that the elements in the data set utilized in this study are relevant to the study variables and that the data is symmetrical and not distorted.

Figure 4.8 shows that the data does cluster around the trend line which provides further evidence that the distribution was normal.

Figure 4.8: Financial Planning Graph



4.5.1.2 Multicollinearity Test

Multicollinearity in regression analysis occurs when two or more predictor variables are highly correlated to each other, such that they do not provide unique or independent information in the regression model.

Table 4.11: Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.088	1.957		0.556	0.602		
	Internal financial controls	-0.231	0.291	-0.296	-0.793	0.464	0.875	1.142
	Financial planning	0.870	0.600	0.611	1.450	0.207	0.686	1.458
	financial monitoring	0.058	0.296	0.082	0.196	0.853	0.699	1.431

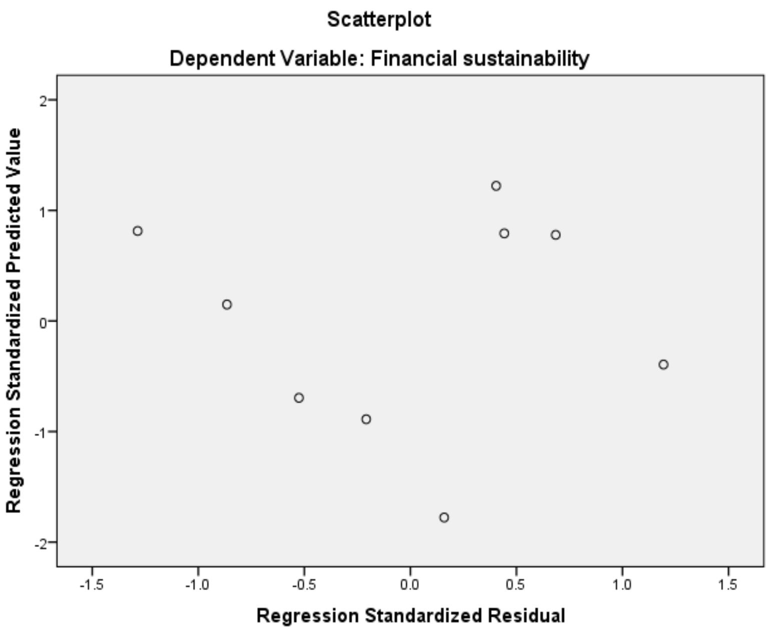
a. Dependent Variable: Financial sustainability

A VIF value between 1 and 5 indicates moderate correlation between a given predictor variable and other predictor variables in the model, but this is often not severe enough to require attention (Willy, 2013). Table 4.11 shows that none of the VIF values for the predictor variables in this study are greater than 5, which indicates that multicollinearity was not a problem in the regression model.

4.5.1.3 Homoscedasticity Test

Homoscedasticity (meaning "same variance") is central to linear regression models and is present when the size of the error term differs across values of an independent variable. This study used a scatterplot of residuals versus predicted values to check for homoscedasticity. Figure 4.10 shows no clear pattern in the distribution hence a confirmation of existence of homoscedasticity.

Figure 4.9: Scatter plot



4.5.2 Multiple Regression

Multiple regression was conducted to determine the relationship between the independent variables (i.e., internal financial controls, financial planning, & financial monitoring) and the dependent variable which is financial sustainability of national non-profit organizations in Juba, South Sudan. This is in line with Branco (2013) who stated that regression analysis is a statistical process for estimating the relationships among variables.

The regression model equation was as follows:

$Y= \beta_0+ \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \varepsilon$

Dependent variable (Y): - Financial sustainability,

Independent variables:

X_1 -Internal financial control systems,

X_2 - Financial planning,

X_3 - Financial monitoring

ε is the error term denoting a non-linear relationship between the independent and dependent variables which is referred to as "noise".

Table 4.12: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.625[a]	0.391	0.025	0.25659

a. Predictors: (Constant) Internal financial controls, financial planning and financial monitoring)

The model summary show R Square of 39.1 percent meaning that, jointly the independent variables explain 39.1 percent of the variation of the dependent variable while the remaining 60.9 percent (that is 100% -39.1%) is explained by other factors that were not considered in this study.

The F-ratio in the ANOVA Table 4.13 tests whether the overall regression model is a good fit for the data.

Table 4.13: ANOVA[a] -Analysis of Variance

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	0.211	3	0.070	1.068	0.001[b]
Residual	0.329	5	0.066		
Total	0.540	8			

a. Dependent Variable: Financial sustainability
b. Predictors: (Constant) Internal financial controls, financial planning and financial monitoring)

Table 4.13 shows that F statistic is equal to 1.068. The distribution is df (3, 5), i.e., for 3 numerator degrees of freedom and 5 denominator degrees of freedom implies that 0.60 is the upper limit of the acceptance region for a significance level of $\alpha = 0.05$.

The ANOVA table shows that the significance value (i.e., $p = 0.001$) is below 0.05 and, therefore, this goes to mean that there is a statistically significant relationship between predictor variables (internal financial controls, financial planning and financial monitoring) and the dependent variable (financial sustainability).

Table 4.14 Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	1.088	1.957		0.556	0.602	-3.942	6.117
	Internal financial controls	-0.231	0.291	-0.296	-0.793	0.464	-0.979	0.517
	Financial planning	0.870	0.600	0.611	1.450	0.207	-0.672	2.411
	financial monitoring	0.058	0.296	0.082	0.196	0.853	-0.704	0.820

a. Dependent Variable: Financial sustainability

The overall Regression model is as follows:

$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$

Therefore, from the results in table 4.8 above we deduce the following:

Y = 1.088 + -0.231 (internal financial controls) + 0.870 (financial planning) + 0.058 (financial monitoring) + 1.957 (ε)

4.5.3 Hypotheses Testing

The output shows that ALL predictor variables are not statistically significant because their p-values (sig.) are greater than 0.05 (> 0.05) (Table 4.14) and this indicates strong evidence for the null hypothesis. This means that the study failed to reject all the three null hypotheses that:

H_1: There is no significant relationship between internal financial controls systems and financial sustainability of national non-profit organizations in Juba, South Sudan.

H_1: There is no significant relationship between financial planning and financial sustainability of national non-profit organizations in Juba, South Sudan.

H_1: There is no significant relationship between financial monitoring and financial sustainability of national non-profit organizations in Juba, South Sudan.

Further, the coefficient Table 4.14 reveals that, the unstandardized coefficient for internal financial controls is -0.231, meaning that for each internal financial controls pursued by the organisations in the study area, the predicted financial sustainability decreases by 23.1% given that all the other predictor variables are held constant for each additional strategic control to internal financial controls.

Results also show that, the unstandardized coefficient for financial planning is 0.870, meaning that for each financial planning strategy pursued by the organizations in the study area, the predicted financial sustainability increases by 87% given that all the other predictor variables are held constant for each additional strategic control to financial planning.

The unstandardized coefficient for financial monitoring is 0.058, which indicates that for each financial monitoring strategic control pursued by the organizations in the study area, the predicted financial sustainability increases by 5.8% given that all the other predictor variables are held constant for each additional strategic control to the financial monitoring.

Looking at the different unstandardized coefficients of the independent variables comparing them with each other, the findings imply that financial planning (87%) was the best strategic control followed by financial monitoring (5.8%).

CHAPTER FIVE: DISCUSSION, SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter summarizes the findings of the primary study, draws conclusions based on the findings of the study, provide recommendations as well as insight in the areas for further research.

5.2 Discussion

The discussion here is guided by the specific objectives of the study namely: to evaluate the effect of internal financial controls on financial sustainability of national non-profit organizations in Juba, South Sudan; to examine the influence of financial planning on financial sustainability of national non-profit organizations in Juba, South Sudan; and to assess the effect of financial monitoring on financial sustainability of national non-profit organizations in Juba, South Sudan. Each of these specific objectives is discussed in the next sub-section.

5.2.1 Internal Financial Controls and Financial Sustainability

The study found that NPOs in the study area are interested in implementing an organizational strategic plan to aid in determining management's basic expectations about future economic, competitive, and technological conditions, as well as their long- and short-term effects on financial sustainability. This means that the NPOs in the research area can conduct situational analysis, which entails analyzing their strengths and weaknesses, as well as the external opportunities and dangers present. Internal financial controls have enabled the NPOs in the study to attain financial sustainability, according to the findings. The NPOs in the research area can also compute an organization's budget at any time based on the amount of time that has passed, allowing the organization to ensure that the project team is effective and that the set goals are met.

According to the findings, organizations value an effective control system that ensures individuals are held accountable for their internal control obligations. Internal financial controls, on the other hand, were the least significant strategic control in the research region, as per the regression results. External audits provide crucial and valuable insights into the information that exists within a company, according to the examined literature (Moreno, 2019). The auditing processes provide assurance and trust to an organization that its information and business practices are genuine and legal. The study found that the sampled NPOs hire people based on their merit and capabilities, and that as a result, the employees are able to establish efficient internal financial controls to help the organization accomplish its financial goals through financial sustainability.

Pallant (2018) argued, based on the literature review, that in order for NGOs to remain financially viable, they must employ staff capable of strategically planning, implementing the plan, and conducting appropriate financial analysis in order to manage and maintain good financial status in terms of cost recovery, cash flows, and capital structure. Brennan and Soloman (2018) further claimed that by implementing internal financial control methods, an organization can considerably increase the possibility that financial information is credible, allowing management and the board to make choices based on accurate data. Musah and Zald (2018) agreed, stating that internal financial controls ensure that the organization's assets and documents are not stolen, misused, or mistakenly destroyed, that the organization's policies are followed, and that financial sustainability is attained. According to the reviewed literature, using the direct approach, where the firm encourages the right action; preventive approach, where the firm deters the wrong actions; detective approach, where the firm determines if and where it has gone wrong; and corrective approach, where errors or losses are corrected, is a good way to set up internal control systems and procedures (Musah and Zald, 2018). The finding of this current study is inconsistent with the premises of resource-based view theory, resource dependency theory and open system theory as the findings show internal financial control systems have no statistically significant influence on financial sustainability.

5.2.2 Financial Planning and Financial Sustainability

The study found that the majority of NPOs in the study region have adopted budgeting as a financial planning tool, which indicates that the majority of NPOs in the study area discuss approval for spending that exceed budgets before releasing funds. The survey reveals that non-profits are eager to spend money outside of their budgets, which may require board approval or must be adequately explained. This suggests that the organizations surveyed were open to spending money outside of their budgets. The study found that the budgets of the non-profits in the study area are well-formulated and implemented, resulting in improved financial operations. Financial plans adopted by organizations in the study region allow them to define all major actions required to meet project objectives while staying within the expected actual work time. The study determined that financial planning was the best strategic control, followed by financial monitoring, based on the regression coefficients of the independent variables and their comparisons.

Financial planning, whether on paper or on a computer, is an important tool, according to the research (Ayom, 2019; Rapoo & Hassan, 2016). According to the existing literature analysis, financial plans assist businesses to define all of the major operations required to meet project goals (Waiganjo, 2017). Financial plans, according to Mugambi (2017), allow for the identification of the single person responsible for ensuring that the organization's objectives are met successfully and on schedule. According to Ng'ethe (2017), financial planning entails budget control, overhead ceilings, financial reporting, financial proposal analysis, and stakeholder interaction.

According to the literature assessment, financial sustainability needs non-profits to be able to meet all of their resource and funding responsibilities and to continue to exist indefinitely. NGO financial stability was poorly managed due to poor financial management in various areas such as strategy planning, plan implementation, and financial analysis (Ng'ethe, 2017). The finding of this current study is inconsistent with the premises of resource-based view theory, resource dependency theory and open system theory as the findings show financial planning has no statistically significant influence on financial sustainability.

5.2.3 Financial Monitoring and Financial Sustainability

According to the study, NPOs in the study region get all stakeholders on board and ensure that no one is left in the dark, allowing each of them to verify activities, internal control systems, governance, determine beneficiary satisfaction, and examine paperwork. As a result, non-profits can check operations, perform vendor visits, analyze vouchers and expenses, and reallocate budgets to increase financial sustainability.

The study found that non-profits in the study area can determine the sustainability of programs or projects and facilitating resource commitment decisions. It's also worth noting that, according to the survey, NPOs value transparency, which leads to improved financial accountability. The study found that because information is so readily available, organizations keep everything above board, making it far more difficult to fool stakeholders. As a result, the organization will develop, implement, and monitor both long- and short-term financial sustainability plans. The study discovered that non-profits in the study area can provide a complete blueprint of everything that went right and wrong throughout a project using monitoring. It is also important to highlight that financial monitoring assists NPOs in the study area in keeping their projects/objectives on track and performing well. This means that there is more transparency because organizations track, analyze, and report on a project during the monitoring phase.

According to the literature examined, thorough monitoring documentation enable firms to pinpoint failures rather than simply assuming what caused difficulties (Rafindadi &Olanrewaju, 2019). Organizations can often learn more from their failures than from their victories. Furthermore, according to Lewis (2017), monitoring information indicates gaps or concerns that require resources to resolve. Without financial monitoring, it would be unclear which regions should be prioritized. Resources could be squandered on something that isn't the source of the problem. Monitoring and assessment aids in the prevention of waste (Rafindadi & Olanrewaju, 2019). The finding of this current study is inconsistent with the premises of resource-based view theory, resource dependency theory and open system theory as the findings show financial monitoring has no statistically significant influence on financial sustainability.

5.3 Summary of Findings

Internal financial controls have not enabled the NPOs in the study to attain financial sustainability, according to the findings. The NPOs in the study area can also compute the organization's budget at any time based on the amount of time that has passed, allowing the organization to ensure that the project team is effective and that the set goals are met. The survey found that most non-profits in the study area use budgeting as a financial planning tool, which means that approval for spending that exceed the budget must be reviewed before money are granted. Financial planning was the best strategic control, followed by financial monitoring, according to the regression results. The findings are supported by previous studies on strategic control systems and financial sustainability of different organizations in different industries conducted by Moreno (2019); Pallant (2018); Brennan and Soloman (2018); Musah and Zald (2018); Ayom (2019); and Rapoo & Hassan (2016); Waiganjo, Ng'ethe and Mugambi (2017); and Rafindadi & Olanrewaju (2019). Using different research designs as well as different sample sizes, the studies reported a positive correlation between strategic control systems and financial sustainability of the different organizations.

5.4 Conclusions

Internal financial control systems and financial sustainability: based on the results of the null hypothesis one, the conclusion is that internal financial control systems do not have a statistically significant influence on financial sustainability of national non-profit organizations in Juba, South Sudan. Based on this, the study suggests that low costs can help to retain customers and expand market share. As a result, the NPOs in the research region can compute the organization's budget at any time depending on the amount of time that has passed, allowing the organization to ensure that the project team is effective and that the set objectives are met.

Financial planning and financial sustainability: Based on the results of the null hypothesis two, the study conclude financial planning does not have a statistically significant effect on financial sustainability of national non-profit organizations in Juba, South Sudan. As a result, the study determined that the organizations in the study region should not invest in developing, implementing, financial planning strategies to influence financial sustainability of national non-profit organizations in Juba South Sudan.

Financial monitoring and financial sustainability: The conclusion is that financial monitoring does not have a statistically significant influence on the financial sustainability of national non-profit organizations in Juba, South Sudan, based on the results of null hypothesis three. As a result, the study determined that the organizations in the study region should not invest in developing, implementing, and monitoring long- and short-term financial sustainability strategies.

5.5 Recommendations

The management of the sampled NPOs should reconsider the parameters for adopting internal financial controls, since they do not appear to be beneficial to the organization's financial sustainability. Internal controls must be improved immediately, according to the research, as they were well below the needed requirements. Compromise on internal control mechanisms will put the NPOs in Juba in grave danger, necessitating an urgent examination and response by the management of these organizations. According to the survey, NPOs should keep to financial planning and financial monitoring strategies because they are critical for financial sustainability.

The study acknowledges that NPO donors play an important role in financial sustainability; however, donors must recognize that there are real strategic control challenges, and donors must conceptualize operational and financial means that are equally important in the management of NPOs to improve financial sustainability.

Future research should include a topic on the effect of internal financial controls on NPO financial sustainability, according to the authors. Internal financial controls and financial sustainability should be clearly stated in the literature, with efforts made to illustrate what this implies in practice for financial sustainability.

5.6 Areas of further Research

As shown by the inferential statistic result, the study recommends that, because the NPO sector in Juba, South Sudan, is still growing, it is critical for NPOs to examine the many elements that contribute to financial sustainability. As a result, the researcher recommends that more research be done on the strategic control structure and the financial viability of non-profits.

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APPENDICES

Appendix 1: Letter of Introduction

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

<u>RE: REQUESTING FOR PERMISSION TO CONDUCT ACADEMIC RESEARCH</u>

I am Bonface Otieno Ombima, pursuing a postgraduate degree in Business Administration at Africa Nazarene University, Kenya. Am supposed to conduct a research study related to finance in order to qualify for the award of the masters' degree. Therefore, this research study seeks to assess the influence of strategic control systems and financial sustainability of NGOs in juba, South Sudan

I am writing to kindly request you to fill this questionnaire appropriately with any relevant information you may possess. Any information you will provide will be regarded as confidential. Thank you for your support.

Sincerely

Bonface Otieno Ombima

Africa Nazarene University

Appendix 2: Questionnaire

The questionnaire seeks to collect information on the INFLUENCE OF STRATEGIC CONTROL SYSTEMS AND FINANCIAL SUSTAINABILITY OF NGOs IN JUBA, SOUTH SUDAN. The questionnaire is divided into six sections. Please answer the questions below as precisely and truthful as possible. Any information provided will be held with strict confidentiality and anonymity. Your answers will be used for academic purposes only. Kindly tick your responses against each question in the spaces provided.

SECTION: A PERSONAL INFORMATION

General Information

1. Please indicate your gender

   Male [ ]   Female [ ]

2. Please indicate your age

   20-30 years [ ]   Above 30-40 years [ ]

   Above 41-50 years [ ]   Above 50 years [ ]

   Others (specify) ……………………………..……………

3. What is your level of education?

   Primary certificate [ ]   Secondary certificate [ ]

   Diploma [ ]   Undergraduate degree [ ]

   Masters [ ]   PhD [ ]

4. For how long have you worked in this organisation?

   Below 2 years [ ]   Between 2-5 years [ ]

   Above 5-8 years [ ]   More than 8 years [ ]

SECTION B

Internal Financial Control Systems and Financial Sustainability

5. What is your level of agreement/disagreement on the following statements? On a scale of 1-5: (where: 5- Strongly Agree; 4-Agree; 3-Neutral; 2- Disagree; 1- Strongly Disagree).

No.	***Indicator***	***1***	***2***	***3***	***4***	***5***
1.	Variances of the budgets is communicated annually to stakeholders and full justification obtained.					
2.	Value for money is determined on all projects.					
3.	The supply chain has reported a positive cost-efficient trend over the years.					
4.	There are unacceptable variances on budgets that the management must seek approval from the Stakeholders.					
5.	Budget performance reports are communicated to the donors and other financiers.					
6.	The project committee meet regularly to review financial reports for implementation progress.					
7.	Budget committee is expected to focus on the optimization of shareholders' wealth and prevent the maximization of personal interests by the top management.					
8.	Budget committee evaluates budget bids, including alignment with the organization’s priorities.					
9.	Financial reporting process for donor funds is clear and easy to understand for staff.					

SECTION C

Financial Planning and Financial Sustainability

6. What is your level of agreement/disagreement concerning the following statements? On a scale of 1-5: (where: 5- Strongly agree; 4-Agree; 3-Neutral; 2- disagree; 1- strongly disagree).

No.	***Indicator***	***1***	***2***	***3***	***4***	***5***
1.	The organisation prepares budgets on annual basis that guide spending for the NPO.					
2.	The management seeks counsel and guidance from financial professional advisors.					
3.	Expenditure outside the budget requires directors approval and must be fully justified					
4.	Administration and overheads expenditure have a ceiling which is set in relation to expected funding					
5.	There is full and accurate reporting on the financial planning to the stakeholders.					
6.	Financial proposals are analysed and debated vigorously by all stakeholders before they are approved and implemented.					
7.	Stakeholders of the organization participate in budgetary process.					
8.	The organization develops budget timetables and identify responsibilities for budget preparation.					
9.	Budget committee evaluates budget bids, including alignment with the organization’s priorities.					

SECTION D

Financial Monitoring and Financial Sustainability

7. What is your level of agreement/disagreement concerning the statements? On a scale of 1-5: (where: 5- Strongly agree; 4-Agree; 3-Neutral; 2- disagree; 1- strongly disagree).

No.	***Indicator***	***1***	***2***	***3***	***4***	***5***
1.	There exist a fully functional internal financial monitoring department including internal audit.					
2.	Organization’s expenditure are continuously monitored in relation to the budget and the planned use of NGO funds.					
3.	Financial transactions are recorded immediately they occur to facilitate financial monitoring.					
4.	Financial statements and management reports are timely and reliable.					
5.	Financial statements and reports are prepared and presented following internationally accepted accounting principles and practices.					
6.	Financial monitoring programmes are conducted at completion of projects.					
7.	The results of financial monitoring exercises is communicated to the stakeholders.					
8.	The organization has a structured financial monitoring on system in place for financial reports.					
9.	Project team respects financial accounting policies					

SECTION E

Financial Sustainability

8. Kindly indicate the extent to which the following statements. On a scale of 1-5: (where: 5- Strongly agree; 4-Agree; 3-Neutral; 2- disagree; 1- strongly disagree).

No.	***Indicator***	***1***	***2***	***3***	***4***	***5***
1.	The organization’s annual statement of income and expenditure always has surplus.					
2.	The organization’s funding is fully diversified where donor funding does not exceed 40 percent of organization funding.					
3.	The organization has less percentage of fixed cost as compared to total cost.					
4.	The organization has a positive operating margin ratio.					

Thank you for your cooperation

Appendix 3: List of Registered National & International NPOs in South Sudan

NAME	CATEGORY
1. STAR CARE INITIATIVE SOUTH SUDAN	NGOS
2. KONGOR DEVELOPMENT ASSOCIATION	NGOS
3. SAVE SOUTH SUDAN FEDERATION	NGOS
4. ADVOCATES FOR GRASSROOTS MATTERS	NGOS
5. WORLD AGAINST WARS	NGOS
6. INTRAHEALTH INTERNATIONAL	NGOS
7. SOUTH SUDANESE DEVELOPMENT AND RELIEF AGENCY (SSUDRA)	NGOS
8. ABYEI CENTER FOR CULTURE ARTS AND DEVELOPMENT	NGOS
9. SUPPORT EARLY GIRL EDUCATION	NGOS
10. WOMEN ACTION SUSTAINABLE INITIATIVE	NGOS
11. LIFELINE SOUTH SUDAN	NGOS
12. COALITION FOR RESILIENCE	NGOS
13. GREATER UPPER NILE CONCERNS YOUTH FOR PEACE AND STABILITY	NGOS
14. GREEN GENERATION INITIATIVE SOUTH SUDAN	NGOS
15. REGIONAL AID (RA)	NGOS
16. NETWORK FOR EMPOWERMENT AND DEVELOPMENT (NED)	NGOS
17. CULTURE AND EDUCATION	NGOS
18. BIEH COMMUNITY DEVELOPMENT SERVICES	NGOS
19. CONSUMERS’ PROTECTION ORGANIZATION	NGOS
20. GREENBELT RELIEF AND DEVELOPMENT SUPPORT ORGANIZATION	NGOS
21. SAVE LIVES INITIATIVE SOUTH SUDAN	NGOS
22. COMMUNITY TRANSFORMATION AND DEVELOPMENT ORGANIZATION	NGOS
23. HOPE ALIVE RESILIENCE ORGANIZATION	NGOS
24. CHILDREN HELP FOUNDATION	NGOS
25. ANYUAK RECOVERY TRUST	NGOS
26. WOMEN ACTION FOR AND WITH SOCIETY	NGOS
27. POVERTY ERADICATION AND COMMUNITY EMPOWERMENT	NGOS
28. DIOCESE OF EL OBEID	NGOS
29. THE CHILDREN APPEAL	NGOS
30. EMPATHY FOR ALL ORGANIZATION	NGOS
31. INTERNATIONAL PARDON FOUNDATION	NGOS
32. FANGAK COMMUNITY DEVELOPMENT INITIATIVE (FCDI)	NGOS
33. SOLIDARITY WITH CHRISTIAN ACTION FOR DEMOCRACY AND DEVELOPMENT ORGANIZATION (SCADDO)	NGOS
34. COMMUNITY ORGANIZATION FOR DEVELOPMENT	NGOS
35. TECHNOSERVE	NGOS
36. PAN-NYOK WOMEN DEVELOPMENT ASSOCIATION	NGOS
37. JALLE ORPHANAGE CARE PROGRAMME (JOCP)	NGOS
38. ASSOCIATION FOR MEDIA WOMEN IN SOUTH SUDAN	NGOS
39. CENTER FOR HUMAN RIGHTS LAWYERS	NGOS
40. MADINGAWEIL DEVELOPMENT ASSOCIATION	NGOS
41. SAGE SOUTH SUDAN	NGOS
42. GENDER IMPROVEMENT	NGOS
43. SISTER ALICE UNIVERSAL FOUNDATION (SAUF)	NGOS

44. NEW DAY AID ORGANIZATION	NGOS
45. TARGET ASSOCIATION	NGOS
46. ADVOCATES WITHOUT BORDERS	NGOS
47. ENHANCE DISABLED GIRLS EDUCATION	NGOS
48. SUPPORT WOMEN & CHILDREN IN CONFLICTS	NGOS
49. FOOD ON WHEELS SOUTH SUDAN INC	NGOS
50. INTEGRATED PARTICIPATORY APPROACH TO DEVELOPMENT	NGOS
51. AFRICAN FORUM ON WOMEN NETWORK	NGOS
52. WOMEN AND CHILDREN IN CONFLICT SUPPORT NETWORK	NGOS
53. FARMERS TRAINING INSTITUTE	NGOS
54. MAYOR MOSES ANGONG	NGOS
55. VOICES FOR PEACE, PROTECTION AND DEVELOPMENT	NGOS
56. MEDICAL APPLICATIONS FOR LONGER LIFE IN AFRICA (MEDALIA)	NGOS
57. PILLAR FOR PEACE CHARITABLE ORGANIZATION (PPC0)	NGOS
58. ANGLICAN DIOCESE OF ABYEI FOR RELIEF AND DEVELOPMENT (ADARD)	NGOS
59. HOPE RELIEF COUNCIL (HRC)	NGOS
60. IN DEED AND TRUTH MINISTRY	NGOS
61. CHRIST MISSION CONTINUES MINISTRY	NGOS
62. CHILD ASSISTANCE (CA)	NGOS
63. LABOR FOR ENVIRONMENT AND LIFE SAVING	NGOS
64. RENEWABLE ENERGY COUNCIL OF SOUTH SUDAN (RECOSS)	NGOS
65. PIONEERS OF PEACE DEVELOPMENT ORGANIZATION	NGOS
66. NATIONAL CHRISTIAN DEVELOPMENT ORGANIZATION (NCD)	NGOS
67. RISE UP FOR DEVELOPMENT AND HUMANITARIAN ORGANIZATION	NGOS
68. SERVING AND LEARNING TOGETHER DEVELOPMENT AGENCY (SALT)	NGOS
69. MARIDI SERVICE AGENCY	NGOS
70. JAPAN INTERNATIONAL VOLUNTEER CENTRE (JVC)	NGOS
71. AUXILIARY FOR WOMEN AND CHILDREN	NGOS
72. COMMUNITY HUMANITARIAN ACTION FOR DEVELOPMENT	NGOS
73. CENTER FOR EMPOWERMENT (CERADO)	NGOS
74. ST. JOHN THE BELOVED HOLY	NGOS
75. COMMUNITY INTEGRATED RURAL DEVELOPMENT	NGOS
76. ALUMNI ASSOCIATION OF OSA EXCHANGE	NGOS
77. VOICE OF THE PEACE	NGOS
78. ACTION FOR COMMUNITY (ACTD)	NGOS
79. THE VALENTINO ACHAK DENG FOUNDATION	NGOS
80. THE NILE FOUNDATION	NGOS
81. HELP HUMANITY INTERNATIONAL SOUTH SUDAN	NGOS
82. MOBILE VETERINARY AGENCY	NGOS
83. MAIRO COMMUNITY DEVELOPMENT ORGANIZATION	NGOS
84. CHRISTIAN AID ORPHAN CHILDREN ASSISTANT	NGOS
85. UPPER NILE LEARNING ORGANIZATION	NGOS
86. PROGRAM FOR FOOD AND DEVELOPMENT ORGANIZATION	NGOS
87. NILE ORPHAN CARE	NGOS

88. SAMARITAN AID	NGOS
89. NILE INSTITUTE OF ENVIRONMENTAL HEALTH	NGOS
90. PARTNER FOR HOLISTIC DEVELOPMENT (PHD)	NGOS
91. RURAL INITIATIVE	NGOS
92. UNIVERSAL NETWORK FOR CHILD DEFENSE RIGHTS	NGOS
93. PEOPLE INITIATIVE DEVELOPMENT ORGANIZATION	NGOS
94. CONSCIENCE ORGANIZATION FOR REFUGEES (COFR)	NGOS
95. CENTRE FOR WOMEN AND YOUTH EMPOWERMENT (CEWAYE)	NGOS
96. LAW AND JUSTICE SUPPORT ORGANIZATION (LJSO)	NGOS
97. CARITAS TORIT SOUTH SUDAN (CTSS)	NGOS
98. SUPPORT PEACE INITIATIVE DEVELOPMENT ORGANIZATION (SPIDO)	NGOS
99. PANDA DEVELOPMENT INITIATIVE (PDI)	NGOS
100. ERADA	NGOS
101. REACH OUT MINISTRY	NGOS
102. JUBA BELIEVERS TABERNACLE	NGOS
103. RIFT VALLEY INSTITUTE	NGOS
104. SOUTH SUDANESE FELLOWSHIP MISSION	NGOS
105. ECSS EDUCATION AND TRAINING	NGOS
106. HOPE FOR CHILDREN AND WOMEN ORGANIZATION	NGOS
107. FARM ACTION ORGANIZATION	NGOS
108. MERCY SOUTH SUDAN	NGOS
109. NATIONAL EDUCATION COALITION	NGOS
110. COMMUNITY	NGOS
111. ALLIANCE FOR ENVIRONMENT AND RURAL DEVELOPMENT	NGOS
112. THE HEALING KADI FOUNDATION SOUTH SUDAN	NGOS
113. ADVANCE AFRICA INITIATIVE (ADAFIN)	NGOS
114. HOPE RESTORATION ORGANIZATION	NGOS
115. EMPOWERING VULNERABLE PEOPLE OF SOUTH SUDAN	NGOS
116. GREATER EQUATORIA LAND ALLIANCE	NGOS
117. GREATER UPPER NILE LAND ALLIANCE	NGOS
118. GREATER BAHR-EL-GHAZAL LAND ALLIANCE	NGOS
119. JSI RESEARCH AND TRAINING INSTITUTE INC.	NGOS
120. DREAM COMMUNITY EMPOWERMENT AND DEVELOPMENT AGENCY	NGOS
121. LIBITO INITIATIVE FOR EDUCATION AND DEVELOPMENT	NGOS
122. PEOPLE’S EMPOWERMENT CENTRE- SOUTH SUDAN	NGOS
123. MODA AGRICULTURE ORGANIZATION	NGOS
124. QATAR RED CRESCENT	NGOS
125. AFRICAN RELIEF AND DEVELOPMENT FOUNDATION	NGOS
126. THE ENGAGEMENT ALLIED MISSION (TEAM)	NGOS
127. SOUTH SUDAN ENVIRONMENTAL SERVICES AGENCY (SSESA)	NGOS
128. PEOPLE’S EDUCATION SOCIETY	NGOS
129. PEOPLE AID AND DEVELOPMENT ORGANIZATION	NGOS
130. HEALTH AND EDUCATION RESPONSE ORGANIZATION	NGOS
131. GLOBAL AGRICULTURE INNOVATION AND SOLUTIONS, GAIS	NGOS
132. OPERATION CHRIST ABROAD ORGANIZATION	NGOS
133. SOUTHERN SUDAN HEALTHCARE ORGANIZATION	NGOS
134. STONE CHARITY ORGANIZATION	NGOS

135. AGENCY FOR COMMUNITY AND CIVIC ENGAGEMENT ON SOCIAL SERVICE (ACCESS)	NGOS
136. PROACTIVE GREEN MOVEMENT PEACE VEHICLE (PRO-GREEN MPV)	NGOS
137. WHITAKER PEACE AND DEVELOPMENT INITIATIVE (WPDI)	NGOS
138. NATIONWIDE STREET CHILDREN CARE AND REHABILITATION	NGOS
139. WELLSPRING MISSION	NGOS
140. CENTRE FOR COMMUNITY DEVELOPMENT ORGANIZATION	NGOS
141. CENTRE FOR PEACE AND FOOD SECURITY	NGOS
142. PEACE DIVIDEND DEVELOPMENT	NGOS
143. SOUTH BRIDGE OF HOPE ORGANIZATION	NGOS
144. UNITED WORLD COLLEGES (UWC) ORGANIZATION	NGOS
145. SOLIDARITY ACTION GROUP	NGOS
146. YIKILO ORGANIZATION FOR PEACE, RECONSTRUCTION AND DEVELOPMENT (YOPRD)	NGOS
147. IMPACT RELIEF AND DEVELOPMENT (IRD)	NGOS
148. RURAL DEVELOPMENT ACTION AID (RDA)	NGOS
149. CATHOLIC ORGANIZATION FOR DEVELOPMENT AND PEACE (CODEP)	NGOS
150. DAK ORGANIZATION FOR RECOVERY AND DEVELOPMENT (DORD)	NGOS
151. AFRICAN CHILDREN FUTURE AND HOPE FOUNDATION	NGOS
152. HOPE & PEACE FOUNDATION	NGOS
153. SOLUTIONS AND SUPPORT CARE (SOSUCARE)	NGOS
154. ACTION FOR CHILDREN FOUNDATION—SOUTH SUDAN	NGOS
155. COMMUNITY STRENGTHENING FOR RELIEF AND DEVELOPMENT	NGOS
156. TOMORROW’S FOUNDATION ORGANIZATION	NGOS
157. KUOLAWOU FOUNDATION	NGOS
158. SAVE THE LOST AND HELP THE NEEDY	NGOS
159. MADRAL DEVELOPMENT ORGANIZATION	NGOS
160. NATIONAL DEVELOPMENT AID	NGOS
161. CADO	NGOS
162. JUSTICE FOR CHILDREN ORGANIZATION (J4CO)	NGOS
163. MAMADA SOUTH SUDAN CHARITY ORGANIZATION (MASSCO)	NGOS
164. FAMINE EARLY WARNING SYSTEMS NETWORK (FEWS NET)	NGOS
165. COMMUNITY HELP INITIATIVE ORGANIZATION	NGOS
166. ALLIANCE FOR ACTION AID (AFAA)	NGOS
167. NATION’S AID ORGANIZATION	NGOS
168. HEALTH FOUNDATION AFRICA (HEFA)	NGOS
169. SOUTH SUDAN WRESTLING FEDERATION	NGOS
170. SOUTH SUDAN CIVIL SOCIETY ALLIANCE	NGOS
171. RURAL COMMUNITY DEVELOPMENT INITIATIVE (RCDI)	NGOS
172. ENVIRONMENTAL INITIATIVE DEVELOPMENT ORGANIZATION	NGOS
173. WIPED MY TEARS FOUNDATION	NGOS
174. NATIONAL RELIEF AND AID ORGANIZATION	NGOS
175. LIFE ABOVE POVERTY ORGANIZATION	NGOS
176. WOMEN TRAINING & PROMOTION (WOTAP)	NGOS
177. COMMUNITY INITIATIVE (CIPAD)	NGOS

178. SOCIAL DEVELOPMENT ORGANIZATION FOR SOUTH SUDAN (SDOSS)	NGOS
179. CHILD CARE COMMUNITY	NGOS
180. NYANDHIEB HANDCRAFT DEVELOPMENT ORGANIZATION	NGOS
181. ADOLESCENT HEALTH EDUCATION PROGRAMME ORGANIZATION	NGOS
182. DRY TEARS ORGANIZATION	NGOS
183. SOUTH DEVELOPMENT ORGANIZATION	NGOS
184. SOWETO COMMUNITY BASED ORGANIZATION	NGOS
185. SOUTH SUDAN CENTER FOR STRATEGIC & POLICY STUDIES (INCC)	NGOS
186. GOOD SHEPERD FOUNDATION (GFSSS)	NGOS
187. SUNRISE INTERNATIONAL MISSION	NGOS
188. RESCUE THE NATION ORGANIZATION	NGOS
189. RESOURCE CENTRE CIVIC LEADERSHIP (RECONCILE)	NGOS
190. THE ADVOCATES FOR HUMAN RIGHTS AND DEMOCRACY (TAHRD)	NGOS
191. ACHIER HUMANITARIAN ACTION DEPT.	NGOS
192. MAYOR MOSES ANGONG	NGOS
193. NATIONAL VOICE FOR PEACE AND DEVELOPMENT	NGOS
194. ADD A SMILE	NGOS
195. RESTORE HOPE FOUNDATION	NGOS
196. COMMUNITY EFFORT FOR PEACE AND DEVELOPMENT (CEPO)	NGOS
197. COMMUNITY HEALTH AND AGRO-DEVELOPMENT FUND	NGOS
198. SOUTH SUDAN VETERANS ASSOCIATION	NGOS
199. INFORMATION COMMUNICATION TECHNOLOGY SOCIETY	NGOS
200. EDUCATION PROJECT PASS PROJECT	NGOS
201. BISHOP MICHAEL LUGOR PEACE AND DEVELOPMENT AGENCY	NGOS
202. PEACE AND UNITY FOR THE CHILDREN	NGOS
203. ACTION MISSION FOR RURAL DEVELOPMENT	NGOS
204. COMMUNITY INTEGRATED EDUCATION	NGOS
205. GLOBAL EMPOWERMENT FOR POVERTY ALLEVIATION (GEPA)	NGOS
206. RESCUE AFRICAN PROGRAMME AND INTE (RAPID)	NGOS
207. COMMUNITY ORGANIZATION FOR PEER EDUCATORS	NGOS
208. HEALTH ACTION AID	NGOS
209. ACTION FOR INTEGRATED RURAL TRANSFORMATION	NGOS
210. SHALOM	NGOS
211. ATOK YOUTH UNON	NGOS
212. NEIGHBORHOOD COMMUNITY WELFARE	NGOS
213. THE RESCUE INITIATIVE	NGOS
214. PUBLIC EYE FOUNDATION ORGANIZATION	NGOS
215. ALPHA CHRISTIANS ORGANIZATION	NGOS
216. CREED AFRICA	NGOS
217. FRIENDS OF IBBA GIRLS SCHOOL, SOUTH SUDAN	NGOS
218. SAMARITAN PEACE ASSOCIATION	NGOS
219. NATIONAL HOPE—SOUTH SUDAN	NGOS
220. GREATER AWEIL WOMEN EMPOWERMENT GROUP (GAWEG)	NGOS
221. HOPE FOR ARIANG—SOUTH SUDAN	NGOS

222.	ATEKER FOUNDATION SOUTH SUDAN CHAPTER	NGOS
223.	GRACE AID SERVICES (GASS-SS)	NGOS
224.	GLOBAL RELIEF	NGOS
225.	AGRICULTURAL RESETTLEMENT FOR SOUTH SUDAN	NGOS
226.	NEW GENERATION KIDS (NGK)	NGOS
227.	CHILD EYE ORGANIZATION	NGOS
228.	AFRICA DEVELOPMENT INITIATIVE	NGOS
229.	PEACE AND DEVELOPMENT FOUNDATION (PDF)	NGOS
230.	ATTAINING COMPREHENSIVE COMMUNITY EMPOWERMENT IN SOUTH SUDAN	NGOS
231.	MUBADIROON ORGANIZATION	NGOS
232.	WOMEN AND CHILDREN ADVANCEMENT ORGANIZATION	NGOS
233.	THE UPPER NILE WOMEN WELFARE ASSOCIATION (UNWWA)	NGOS
234.	CROSS MINISTRY CHURCH	NGOS
235.	TULUL OF PEACE ORGANIZATION	NGOS
236.	CHILDREN ORGANIZATION FOR PEACE OUT REACH AND DEVELOPMENT	NGOS
237.	NYARJUANAMER COMMUNITY ASSOCIATION (NNCA)	NGOS
238.	YOUTH AND WOMEN ADVOCACY NETWORK (YAWAN)	NGOS
239.	SOLID HEALTH FOUNDATION	NGOS
240.	SOUTH JUWEL-SOUTH SUDAN	NGOS
241.	COMMUNITY HUMANITARIAN AID	NGOS
242.	LIGHT OF THE GOSPEL MINISTRY FOR ALL NATION	NGOS
243.	COMMUNITY DEVELOPMENT AND RELIEF AGENCY	NGOS
244.	REACH AFRICA ORGANIZATION (RAO)	NGOS
245.	CHANGE IN SOCIETY HEALTH AID	NGOS
246.	DENGLOTHCHAM WOMEN AND CHILDREN AIDS	NGOS
247.	LENGI NATIONAL WOMEN	NGOS
248.	SELF HELP ORGANIZATION	NGOS
249.	PEOPLE DEVELOPMENT FORUM	NGO
250.	SUDD DEVELOPMENT INITIATIVE	NGO
251.	HUMBLED SHEPHERD HUMANITARIAN AID	NGOS
252.	BRETHREN GLOBAL SERVICES (B.G.S)	NGOS
253.	AJUBA WOMEN ASSOCIATION	NGO
254.	CHILDBRID SOLIDARITY	NGOS
255.	HUMANITARIAN ORGANIZATION FOR PEOPLE EMPOWERMENT (HOPE)	NGOS
256.	POPULATION HEALTH ENABLEMENT ORGANIZATION (PHEO)	NGOS
257.	KHORFULUS COMMUNITIES ASSOCIATION (KCA)	NGOS
258.	JUBEK STATE UNION OF THE VISUALLY IMPAIRED PERSON	NGOS
259.	SOLIDARITY FOR WOMAN RIGHTS	NGOS
260.	AKER COMMUNITY DEVELOPMENT AGENCY (ACODA)	NGOS
261.	GREENBELT WOMEN INITIATIVE FOR DEVELOPMENT	NGOS
262.	AFRICAN RELIEF ACTION (ARC)	NGOS
263.	HOPE FOR CHILDREN	NGO
264.	FOOD AND AGRICULTURE COMMUNITY DRIVEN DEVELOPMENT ORGANIZATION	NGO
265.	THE LUMA YOUTH ASSOCIATION	NGO

266. INNOVATIVE INITIATIVE FOR PEACE AND DEVELOPMENT (IIPD)	NGO
267. COMMUNITY ORGANIZATION FOR RESILIENCE AND DEVELOPMENT (CORD)	NGO
268. PEOPLES AID SOUTH SUDAN	NGOS
269. CHRIST MISSION TO THE WORLD	NGOS
270. INTERNATIONAL RESCUE AND RELIEF SERVICES	NGO
271. COMMUNITY LIFELINE IN DEVELOPMENT ORGANIZATION	NGO
272. HAND TOGETHER	NGO
273. RED ARMY CLUB	NGO
274. ADIO COMMUNITY DEVELOPMENT ASSOCIATION (ACDA)	NGO
275. SMILE CHILD INTERNATIONAL	NGOS
276. AFRICA 'S VISION FOR IMPROVING LIVESTOCK AND AGRICULTURE DEVELOPMENT (AVILAD)	NGO
277. YAMBIO DEVELOPMENT PROGRAME	NGO
278. SHINING HOPE ORGANIZATION	NGOS
279. GIVE LIFE ORGANIZATION	NGO
280. MIND FOR COMMUNITY DEVELOPMENT ORGANIZATION (MCDD)	NGO
281. WULU DEVELOPMENT & RESCUE ORGANIZATION	NGO
282. MUSTARD SEED MINISTRY (MUSEM)	NGO
283. RENT DEVELOPMENT AND RELIEF AGENCY	NGO
284. SOUTH SUDAN HEALTH DEVELOPMENT ORGANIZATION (SSHDO)	NGO
285. AWAKE YOUTH & WOMEN EMPOWERMENT ORGANIZATION	NGO
286. COMMUNITY AID FOR RELIEF AND DEVELOPMENT ORGANIZATION (CARDO)	NGO
287. PATUK YOUTH DEVELOPMENT FUND	NGO
288. MASS PEACE & DEVELOPMENT ORGANIZATION	NGO
289. HEALTH, EDUCATION & DEVELOPMENT	NGO
290. HOPE FOUNDATION ORGANIZATION	NGO
291. JONGLEI WOMEN UNITED (JWU)	NGO
292. WOMEN AND CHILDREN RIGHTS AGENDA (WACRA)	NGO
293. EQUATOR WRESTLING AND DANCING ASSOCIATION	NGO
294. FARM STEW SOUTH SUDAN	NGO
295. PEACE POWER SOUTH SUDAN	NGO
296. HELP INNOCENT CHILD ORGANIZATION	NGO
297. COMMUNITY RESCUE ORGANIZATION (CRO)	NGO
298. GRASSROOT WOMEN NETWORK	NGO
299. PEACE AND INTEGRATED DEVELOPMENT PROGRAME (PIDP)	NGO
300. YIRO COMMUNITY DEVELOPMENT ORGANIZATION (YCDO)	NGO
301. GRASS-ROOT INTEGRATED NET-WORK FOR DEVELOPMENT	NGO
302. CHRISTIAN HEALTH INITIATIVE	NGO
303. COMMUNITY POLICY & JUSTICE FORUM	NGOS
304. COMMUNITY DEVELOPMENT PROGRAM ORGANIZATION (CDPO)	NGO
305. WAKE UP SOUTH SUDAN	NGO
306. STREET CHILDREN MINISTRY (SCM)	NGO
307. NOBLEWOMEN INITIATIVE (N.I)	NGO
308. WATOTO CHURCH (W.C)	NGO
309. COMMUNITY RESILIENCE CONSORTIUM (S.SUDAN)	NGO

310. YOUTH EMPOWERMENT AND DEVELOPMENT ORGANIZATION	NGO
311. RAISE WOMEN HOPE	NGO
312.	NGO
313. SAVE THE PEOPLE	NGO
314. GIRLS SUPPORT ORGANIZATION	NGO
315. YUBU DEVELOPMENT AGENCY	NGO
316. KAKUMA GENERATION FOUNDATION (KGF)	NGO
317. COMMUNITY COOPERATION SERVICES ORGANIZATION (CCSO)	NGOS
318. HOLISTIC PEOPLE EMPOWERMENT SOUTH SUDAN (HOPE-SOUTH SUDAN)	NGO
319. HUMANITARIAN ACTION FOR PEACE AND DEVELOPMENT AGENCY (HAPDA)	NGO
320. THE PEACE & CULTURE CENTRE (THE PC CENTRE)	NGO
321. MALAIKA ORPHANAGE AND CHARITY ORGANIZATION	NGO
322. JARWENG EDUCATIONAL DEVELOPMENT ORGANIZATION	NGO
323. GOD PROVIDE TRUST	NGO
324. CENTRE FOR INNOVATION PROGRAME	NGO
325. AWIEL INTEGRATION DEVELOPMENT INITIATIVE (AIDA)	NGO
326. THE GOVERNANCE,PEACE AND DEVELOPMENT INSTITUTE (GPDI)	NGO
327. CHRISTIAN RELIEF AND DEVELOPMENT AGENCY (CRADA)	NGO
328. NUBA MOUNTAIN HUMAN RIGHTS MONITOR ORGANIZATION	NGO
329. IFWOTU COMMUNITY FOR DEVELOPMENT ASSOCATION	NGO
330. HAUSA COMMUNITY ASSOCIATION	NGO
331. FR. JERVAS CARE , SOUTH SUDAN	NGO
332. CHRISTIAN NETWORK FOR PEACE & DEVELOPMENT	NGO
333. AFRO-ASIAN RESEARCH AND TRAINING INSTITUTE	NGO
334. UURUBA YOUTH ASSOCIATION	NGO
335. AFRICA STREET CHILDREN DEVELOPMENT	NGO
336. SOUTH SUDAN COMMUNITY ADVOCACY NETWORK	NGO
337. MORING TEARS SOUTH SUDAN	NGO
338. ADOLESCENT SUPPORT ORGANIZATION	NGO
339. PAN-PIOL AND NYANY FOUNDATION FOR DEVELOPMENT	NGO
340. BOUTHANYITH YOUTH ORGANIZATION FOR DEVELOPMENT	NGO
341. NYARMONG COMMUNITY ORGANIZATION	NGO
342. PANIKANO ASSOCIATION FOR SOCIAL DEVELOPMENT	NGO
343. MONYO-MIJI SUPREME COUNCIL	NGO
344. NETWORK FOR COMMUNITY DEVELOPMENT	NGO
345. ISLAMIC DEVELOPMENT AND RELIEF AGENCY (IDRA)	NGO
346. WOMEN MISSION DEVELOPMENT & HUMANITARIAN CHILD-AID (WMIDO/HCA)	NGO
347. ASSOCIATION OF WOMEN IN DEVELOPMENT AFFAIRS	NGO
348. CONCERN CITIZEN’S FORUM INTERNATIONAL	NGO
349. GLOBAL SOCIETY INITIATIVE FOR PEACE AND DEMOCRACY	NGO

350. INTERGRATED HUMANITARIAN NETWORK FOR TRANSFORMATION (INTENT)	NGO
351. KONGGOR COMMUNITY AREA (KCA)	NGO
352. BAB FOR PEACE EDUCATION	NGO
353. JONGLEI FOOD SECURITY INITIATIVE	NGO
354. AYOKDIIL FOR EMPOWERING WOMEN ORGANIZATION	NGO
355. AMANBOL URBAN NETWORK FOR COMMUNITY DEVELOPMENT	NGO
356. KNIT COMMUNITY DEVELOPMENT AGENCY (KCDA)	NGO
357. CENTRE FOR DEMOCRACY AND HUMAN RIGHTS	NGO
358. KIYOKA COMMUNITY BASED ORGANIZATION	NGO
359. GIRLUP SOUTH SUDAN	NGO
360. MERCY PHILANTHROPIC	NGO
361. BESIND 7 CHARITABLED ORGANIZATION	NGO
362. CENTER FOR CIVIC EDUCATION & LEGAL AID	NGO
363. UNITED VISION	NGO
364. NILE CENTRE FOR ENGLIGHTENMENT ORGANIZATION (NCEHD)	NGO
365. VISION FOR GENERATION ORGANIZATION (VGO)	NGO
366. COMMUNITY ACTION AGAINST POVERTY	NGO
367. REFORMED CHURCH AID	NGO
368. PEOPLE HOPE ORGANIZATION	NGO
369. SERVE ADOLESCENT VOICE	NGO
370. SUSTAINABLE RELIEF AND DEVELOPMENT (SRD)	NGO
371. NATIONAL BUILDERS – SOUTH SUDAN (NB-SS)	NGO
372. EYIRA ADVENTIST VOCATIONAL ACADEMY - ALUMUI	NGO
373. INITIATIVE FOR COMMUNITY ADVANCEMENT ORGANIZATION (ICAO)	NGO
374. CENTER FOR EXTRACTIVE INDUSTRIES	NGO
375. BISHOP VINCENT MOJWOK CHARITY ORGANIZATION	NGO
376. AGENCY FOR ACCELERATED RURAL DEVELOPMENT (AFARD)	NGO
377. TEARPLAN MAMA AFRICA	NGO
378. KIT YOUTH ASSOCIATION	NGO
379. HOPE FOUNDATION DEVELOPMENT	NGO
380. HOPE AMBASSADORS SOUTH SUDAN	NGO
381. LEER COMMUNITY ASSOCIATION	NGO
382. KONGGOR COMMUNITY SOCIETY	NGO
383. FEMALE JOURNALISTS NETWORK	NGO
384. DELIVERED RESILIENCE AND DEVELOPMENT (DRDP)	NGO
385. NILE CARE ADVOCACY FOR PEACE AND DEVELOPMENT	NGO
386. HELP LIFES DEVELOPMENT FOUNDATION	NGO
387. LIVE CONNECTION RELIEF AID ORGANIZATION	NGO
388. NATIONAL ORGANIZATION FOR ORPHANS WAR CHILD REHABILITATION	NGO
389. FREEDOM CHRISTIAN ORGANIZATION	NGO
390. INITIATIVE FOR CULTURAL AWARNESS AND PROMOTION AGENCY (ICAPA)	NGO
391. ACTION FOR GRASSROOT ORGANIZATION (AGRO)	NGO
392. PASSION FOR THE NEEDY (PFTN)	NGO
393. LIGHT FOR HOPE ORGANIZATION	NGO
394.	
395. DPI (DEVELOPMENT PROGRAMME INITIATIVE)	NGO

396.	RELIEF COUNCIL FOR SOUTH SUDAN	NGO
397.	GLORICARE	NGO
398.	NATIONAL ORGANIZATION FOR ORPHANS WAR CHILD REHABILITATION (NOOW)	NGO
399.	COMMUNITY HOPE FOR AGRO & RELIEF DEVELOPMENT	NGO
400.	VENUS ORGANIZATION COMMUNITY DEVELOPMENT	NGO
401.	+6	NGO
402.		NGO
403.	WURANYIN AGRICULTURAL	NGO
404.	ADVENTIATE INTERVENTION FOR STREET CHILDREN FUND (ADISCFUND)	NGO
405.	TRAUMA EDUCATION INITIATIVE SOUTH SUDAN	NGO
406.	HOPE ORGANIZATION (HUMANITARIAN OPERATION PROJECTS EMERGENCY)	NGO
407.	CHRISTIAN EVANGELIZATION FOR INTERNATIONAL MINISTRY	NGO
408.	COMMUNITY EMPOWERMENT AGENCY FOR TRANSFORMATION (CEAFOT)	NGO
409.	ENVIRONMENTAL AND HEALTH DEVELOPMENT ORGANIZATION	NGO
410.	CHRISTIAN INITIATIVE FOR DEVELOPMENT ACTION	NGO
411.	PALLIATIVE CARE SOUTH SUDAN	NGO
412.	SUDANESE CHRISTIAN MINISTRIES (SCM)	NGO
413.	SOUTH SUDANESE SISTERHOOD	NGO
414.	CENTRE FOR DEVELOPMENT & RESEARCH	NGO
415.	GLOBAL HUMANITARIAN PARTNER	NGO
416.	TRAUMA AND STRESS MANAGEMENT ORGANIZATION	NGO
417.	EPISCOPAL DEVELOPMENT AID (EDA)	NGO
418.	CHRISTIAN WIDOWS, TEARS WIPES	NGO
419.	WORLD ACTION FUND	NGO
420.	SAFER COMMUNITY ORGANIZATION SOUTH SUDAN (SCOSS)	NGO
421.	MOON ENVIRONMENT ORGANIZATION	NGO
422.	HUMANITARIAN AGENCY FOR COMMUNITY INITIATIVE	NGO
423.	CHRISTIAN RELIEF AID	NGO
424.	ACTIVE PARTNERS FOR DEVELOPMENT & AGENCY (APDA)	NGO
425.	SOCIETY TRANSFORMATION & EMPOWERMENT PROGRAMME	NGO
426.	SAVE THE WOMEN AND GIRL IN AFRICA	NGO
427.	DOSHI FOUNDATION ORG.	NGO
428.	CHILDREN’S HEART ORGANIZATION	NGO
429.	REMEMBERING THE ONE WE LOST	NGO
430.	HOMELAND CHARITY ORGANIZATION	NGO
431.	RURAL COMMUNITY SUPPORT MISSION (RCSM)	NGO
432.	HOKMA HUMANITARIAN AID	NGO
433.	CANADIAN ECONOMIC DEVELOPMENT ASSISTANCE FOR SOUTH SUDANESE (CEDASS)	NGO
434.	CENTER FOR ENERGY RESEARCH AND DEVELOPMENT ORGANIZATION (CERDO)	NGO
435.	AGENCY FOR PEACE AND PEOPLE’S LIVELIHOOD ENCHANCEMENT ORGANIZATION (APPLE)	NGO
436.	COMMUNITY OF THE ALFALATA,ALHUSA,AL-FULNEI AND AL-BARNO ASSOCIATION	NGO

437. JUBEK FOUNDATION FOR DEVELOPMENT	NGO
438. SOUTH SUDAN VETERAN CARE INTERNATIONAL	NGO
439. SALAAM ACTION NETWORK (SAN)	NGO
440. HEALTH PARTNER, FOUNDATION (HPF)	NGO
441. NATION HOPE ORGANIZATION	NGO
442. AFRICAN YOUTH AND CHILDREN NETWORK FOR HUMAN RIGHT (AYCN)	NGO
443. SPRINGS ADVANCACY NETWORK (SAN)	NGO
444. KANDAKA INTERNATIONAL	NGO
445. SOUTH SUDAN YOUTH ORGANIZATION FOR HUMAN WALFARE	NGO
446. WOMEN AND CHILDREN HOPE INITIATIVE	NGO
447. ATOKTHOU COMMUNITY ASSOCIATION	NGO
448. NUBA FOUNDATION	NGO
449. AKOT COMMUNITY IN JUBA	NGO
450. YOUNG WOMEN FOR CHANGE (YWOC)	NGO
451. SAVE A LIFE INTERNATIONAL	NGO
452. COMMUNITY HEALTH ADVANCE	NGO
453. ACTION FOR IMPACT AND DEVELOPMENT	NGO
454. YOUNG-ADULT EMPOWERMENT INITIATIVE	NGO
455. PASSIONATE HARMONY CAMPAIGN (PATCH)	NGO
456. AFRICA HUMANITARIAN DEVELOPMENT AGENCY	NGO
457. AFRICAN LITERACY SOCIETY	NGO
458. THE ENVIRONMENTAL HEALTH ORGANIZATION (TEHO)	NGO
459. PANYIJIAR INTELLECTUAL ROUNDTABLE	NGO
460. TRANSFORMED COMUNITIES	NGO

(South Sudan Relief and Rehabilitation Commission, 2020)

Appendix 4: Research permit

AFRICA NAZARENE
UNIVERSITY

28th June 2021

E-mail: researchwriting.mba.anu@gmail.com

Tel. 0202711213

Our Ref: 16J03DMBA031
Research Body in South Sudan

Dear Sir/Madam:

RE: RESEARCH AUTHORIZATION FOR: BONFACE OTIENO

Mr. Bonface is a postgraduate student at Africa Nazarene University in the Master of Business Administration (MBA) program.

In order to complete his program, Mr. Bonface is conducting research entitled: "Influence of Strategic Control Systems on Financial Sustainability of National Non-Profit Organizations in Juba, South Sudan"

Any assistance offered to him will be highly appreciated.

Yours Faithfully,

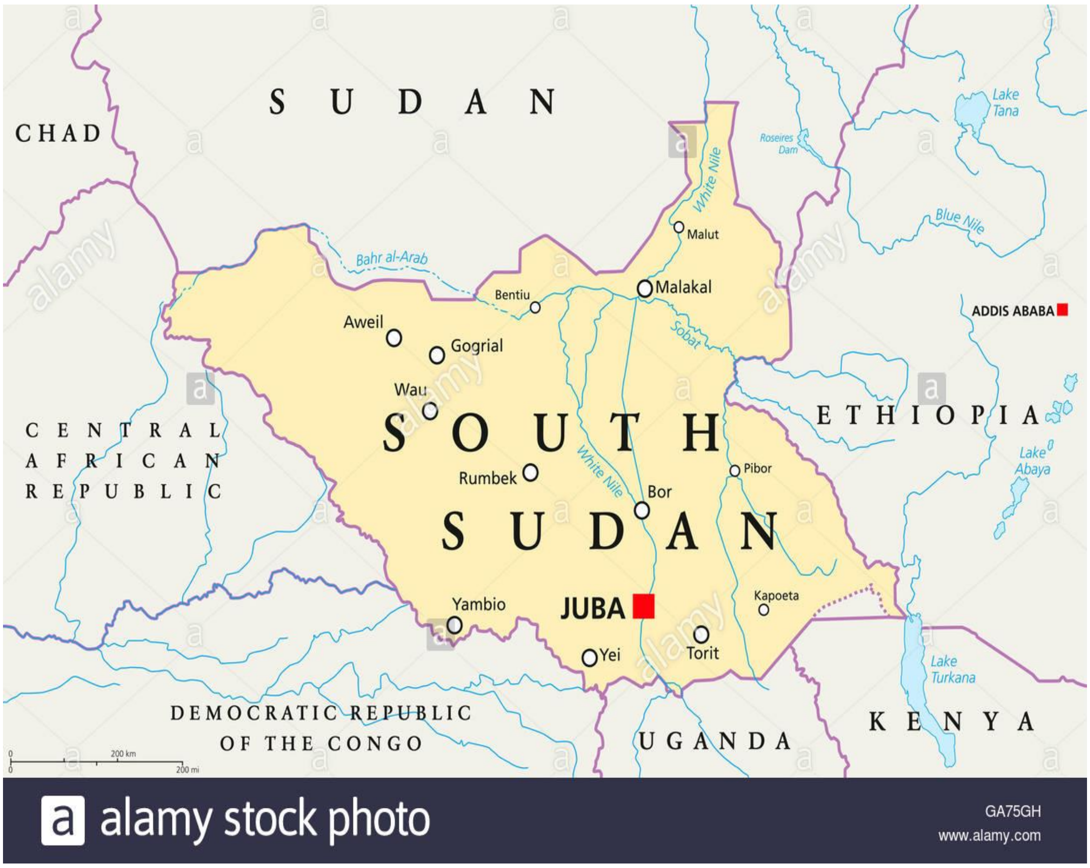
DR. Kimani Gichuhi,

MBA, Coordinator,

School of Business,

Africa Nazarene University.

Appendix 5: Map of Juba, South Sudan



Source: Alamy (2017)