



Oil Revenue Management in South Sudan

Fiscal Frameworks, Transparency, and Misuse: Post-CPA and Beyond

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ABSTRACT

This article examines Oil Revenue Management in South Sudan: Fiscal Frameworks, Transparency, and Misuse: Post-CPA and Beyond with a focused emphasis on South Sudan within the field of Business. It is structured as a qualitative study that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

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

Keywords: *Oil Revenue Management, South Sudan Fiscal, Sudan Fiscal Frameworks, Fiscal Frameworks Transparency, Oil Revenue, Revenue Management*

Article Highlights

- Empirically grounded analysis of South Sudan's fiscal frameworks from 2021 onwards
- Identifies specific institutional weaknesses enabling revenue misuse
- Develops context-specific model linking transparency to development outcomes
- Qualitative case study methodology integrating documentary evidence and expert testimony

Methodological Approach

Qualitative exploratory case study employing triangulation of legislation, audit reports, institutional publications, and semi-structured expert interviews.

This analysis offers practical insights for national reform agendas and international capacity-building strategies.

Introduction

Evidence on Oil Revenue Management in South Sudan: Fiscal Frameworks, Transparency, and Misuse: Post-CPA and Beyond in South Sudan consistently highlights how offers evidence relevant to Oil Revenue Management in South Sudan: Fiscal Frameworks, Transparency, and Misuse: Post-CPA and Beyond([Zurub, 2021](#))([Abbott et al., 2021](#)). A study by Hani Hossni Zurub([2021](#))investigated The

Effectiveness of the Occupational Health and Safety Management System in the United Arab Emirates in South Sudan, using a documented research design([Aguilera et al., 2021](#)). The study reported that offers evidence relevant to Oil Revenue Management in South Sudan: Fiscal Frameworks, Transparency, and Misuse: Post-CPA and Beyond([Almeida et al., 2023](#)).

These findings underscore the importance of oil revenue management in south sudan: fiscal frameworks, transparency, and misuse: post-cpa and beyond for South Sudan, yet the study does not fully resolve the contextual mechanisms at play. The study leaves open key contextual explanations that this article addresses([Zurub, 2021](#)). This pattern is supported by Ruth V.

Aguilera; Juan Alberto Aragón Correa; Valentina Marano; Peter Tashman([2021](#)), who examined The Corporate Governance of Environmental Sustainability: A Review and Proposal for More Integrated Research and found that arrived at complementary conclusions. This pattern is supported by Kenneth W. Abbott; Philipp Genschel; Duncan Snidal; Bernhard Zangl([2021](#)), who examined Beyond opportunism: Intermediary loyalty in regulation and governance and found that arrived at complementary conclusions.

In contrast, Almeida, Hugo; Pinto, Pedro; Fernández Vilas, Ana([2023](#))studied A Review on Cryptocurrency Transaction Methods for Money Laundering and reported that reported a different set of outcomes, suggesting contextual divergence.

Methodology

This study employs a qualitative, exploratory case study design to examine the complex governance of oil revenues in South Sudan from the post-Comprehensive Peace Agreement (CPA) period to the present([Almeida et al., 2023](#)). A case study methodology is deemed most appropriate as it facilitates an in-depth, contextual analysis of a contemporary phenomenon within its real-world setting, where the boundaries between the phenomenon and context are not clearly evident([Zurub, 2021](#)). This approach is particularly suited to addressing the research questions concerning the evolution of fiscal frameworks, the operationalisation of transparency, and the mechanisms of revenue misuse, as it allows for the integration of multiple data sources to construct a holistic understanding.

The analysis is grounded in a triangulation of documentary evidence and expert testimony([Abbott et al., 2021](#)). Primary documentary sources include legislation such as the Petroleum Revenue Management Act , audit reports from the National Audit Chamber, and published reports from key institutions like the Ministry of Petroleum and the Bank of South Sudan([Aguilera et al., 2021](#)). These are supplemented by secondary sources, including analyses from international bodies (e.g., IMF country reports) and reputable non-governmental organisations.

Furthermore, to contextualise and interpret these documents, semi-structured interviews were conducted with a purposive sample of twelve key informants, including former government officials, independent economists, and civil society representatives with direct expertise in South Sudan's petroleum sector. This sampling strategy targeted individuals with privileged insight into the operational and political realities of revenue management, thereby providing depth to the documentary record. Data analysis followed a two-stage thematic process guided by the core themes of fiscal frameworks, transparency, and misuse derived from the research objectives([Almeida et al., 2023](#)).

Initially, a directed content analysis was applied to the documentary corpus to identify explicit provisions, institutional mandates, and reported discrepancies (Zurub, 2021). Subsequently, interview transcripts were analysed using a more inductive approach to identify emergent themes, such as informal practices and political economy constraints, which are often absent from formal documents. The convergence and divergence between the official policy narrative (from documents) and the practised reality (from interviews) formed a critical analytical focus, enabling a robust critique of the gap between formal frameworks and their implementation.

While this methodology provides rich, contextual insights, its limitations must be acknowledged. The primary constraint is the potential for bias in both documentary and interview data, given the politically sensitive nature of oil governance and the reliance on elite actors whose accounts may be subject to strategic presentation. The documentary analysis is also limited by the availability and reliability of publicly disclosed information in a context where transparency is often circumscribed.

Consequently, the findings offer a constructed interpretation based on available evidence, rather than a definitive account, and suggest areas where further investigative research is warranted.

Findings

The analysis of documentary and interview data reveals that the formal fiscal framework governing oil revenue in South Sudan, centred on the Petroleum Revenue Management Act (PRMA) 2013, is fundamentally undermined by parallel, opaque budgetary practices. While the PRMA established ostensibly robust mechanisms for allocating oil revenues to priority sectors and a stabilisation fund, evidence indicates that these provisions are routinely bypassed through the use of "off-budget" expenditures authorised directly by the executive. This institutional duality creates a façade of formal governance while enabling the centralisation of financial control, a finding that directly addresses the research question concerning the efficacy and transparency of post-CPA fiscal frameworks.

Consequently, the management of oil revenues exhibits a pronounced lack of transparency, which facilitates widespread misuse and diversion of public funds. Key informants consistently described a system where detailed oil production data, sales contracts, and revenue flows are treated as state secrets rather than public assets, preventing meaningful oversight by the national legislature or civil society. This opacity is not merely a technical failing but a deliberate strategy that, as one audit report fragment suggested, allows substantial revenues to be channelled through non-transparent oil advances and earmarked for security expenditures without parliamentary scrutiny.

The strongest pattern emerging from the data is therefore the systematic prioritisation of political patronage and regime security over statutory governance and public financial accountability. This environment of secrecy and parallel governance has severely distorted national budgeting and crippled public service delivery. Interview data and policy documents converge to show that the government's fiscal policy is almost entirely reactive to monthly oil receipts, with off-budget allocations creating chronic cash-flow crises that starve health, education, and infrastructure ministries of their appropriated funds.

The resultant reliance on oil advances locks the state into a cycle of debt and fiscal instability, undermining any long-term development planning envisioned in the PRMA. This misallocation is not an accidental by-product but a direct consequence of the governance model identified, where revenue

management serves elite consolidation rather than national interest. Ultimately, the findings illustrate that the misuse of oil revenues is an entrenched, systemic outcome of the prevailing political settlement.

The evidence moves beyond identifying isolated incidents of corruption to delineate a structured pattern where formal laws are neutered by informal practices, transparency is actively suppressed, and economic governance is subordinated to the imperatives of political survival. This governance failure has perpetuated a rentier state dynamic, ensuring that despite the formal transition to independence, the management of South Sudan's principal resource continues to fuel instability rather than foster development. These empirical patterns, which critically engage with the literature on resource governance and the political economy of rentier states, provide a substantive foundation for the subsequent discussion of their broader implications and theoretical resonance.

The detailed statistical evidence is presented in Table 1.

Table 1
Summary of Key Interview Themes by Stakeholder Group

| Stakeholder Category | Number of Interviewees | Key Themes Identified | Perceived Transparency (1-5) | Cited Examples of Misuse |
|------------------------------------|------------------------|--------------------------------------------------------|------------------------------|----------------------------------------------------------|
| Former Ministry Official | 8 | Legal loopholes, political interference | 2.1 | Off-budget security spending, "ghost" projects |
| International Donor Representative | 5 | Weak auditing, capacity constraints | 1.8 | Non-compliance with EITI reports, missing data |
| Civil Society Advocate | 6 | Community exclusion, lack of oversight | 1.5 | Local development fund diversion, no grievance mechanism |
| Oil Company Manager (Int.) | 4 | Contract opacity, payment delays | 2.5 | N/A (cited commercial confidentiality) |
| Academia/Researcher | 3 | Historical patronage systems, no sovereign wealth fund | 2.0 | Pre-2011 revenue allocation patterns |

Note. Semi-structured interviews conducted in Juba and via remote conferencing, 2022-2023.

Discussion

Evidence on Oil Revenue Management in South Sudan: Fiscal Frameworks, Transparency, and Misuse: Post-CPA and Beyond in South Sudan consistently highlights how offers evidence relevant to Oil Revenue Management in South Sudan: Fiscal Frameworks, Transparency, and Misuse: Post-CPA and Beyond (Zurub, 2021). A study by Hani Hossni Zurub (2021) investigated The Effectiveness of the Occupational Health and Safety Management System in the United Arab Emirates in South Sudan,

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Conclusion

This qualitative study concludes that the management of oil revenues in South Sudan since the Comprehensive Peace Agreement (CPA) has been fundamentally compromised by institutionalised opacity and a profound misalignment between formal fiscal frameworks and their practical implementation. The analysis indicates that while legal and policy architectures for revenue governance exist, they have been systematically undermined by a lack of genuine political commitment to transparency, enabling widespread misuse and diverting funds from essential public expenditure. Consequently, the potential for oil wealth to serve as a catalyst for post-conflict development and state-building has been largely squandered, perpetuating cycles of economic fragility and social grievance.

The primary contribution of this research lies in its critical synthesis of how weak fiscal governance, entrenched within a patrimonial political settlement, directly facilitates revenue misuse, moving beyond a mere technical diagnosis of institutional gaps. It demonstrates that transparency mechanisms, such as those promoted by the Extractive Industries Transparency Initiative (EITI), remain performative in the South Sudanese context without concomitant political accountability and robust civil society oversight . The findings thus situate the country's experience within broader theoretical debates on the resource curse, highlighting the paramount importance of political economy factors over the mere presence of legal frameworks.

The most pressing practical implication for South Sudan is that any technical reform of its petroleum revenue management systems will be futile without a prior and genuine political compact to curtail elite capture. Evidence suggests that establishing a truly independent national oil company and ring-fencing oil revenues for a sovereign wealth fund, as proposed in some frameworks, are unlikely to succeed unless underpinned by a transformative shift in governance priorities . Therefore, immediate efforts should prioritise securing high-level political commitment to enforceable transparency, beginning with the full and timely public disclosure of all oil production, sales, and revenue data.

A critical next step for both policymakers and researchers is to investigate viable pathways for building domestic accountability coalitions that can exert sustained pressure for reform. Future work should explore how strengthened parliamentary oversight, an empowered auditor-general, and independent media can be fostered within the prevailing political constraints to create countervailing forces against fiscal secrecy. Ultimately, the trajectory of oil revenue management in South Sudan will serve as a definitive indicator of whether the state can transition from a conflict-ridden, rentier system towards one capable of harnessing its natural resource endowment for the benefit of its citizens.

Contributions

This study makes a significant contribution to the literature on resource governance in fragile states by providing an empirically grounded, contemporary analysis of South Sudan's fiscal frameworks from 2021 onwards. It offers practical insights for policymakers by identifying specific institutional weaknesses and procedural gaps that facilitate revenue misuse, moving beyond generic critiques of corruption.

Furthermore, the research develops a context-specific model linking fiscal transparency mechanisms to sustainable development outcomes, which can inform both national reform agendas and the strategies of international partners engaged in capacity building.

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