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Plundering a Nation: how rampant corruption unleashed a human rights crisis in South Sudan

Commission on Human Rights in South Sudan

Preface

1. South Sudan is once again on the brink of catastrophe. By mid-2025, the Revitalized Agreement on the Resolution of the Conflict in the Republic of South Sudan ("the Revitalized Agreement") lay in tatters, as the country spiralled into renewed conflict marked by aerial bombardments by the South Sudan Peoples Defence Forces (SSPDF), arbitrary political detentions of key opposition leaders, as well as armed clashes between signatory parties, and former allies. Killed, displaced and starved, civilians are bearing the brunt of the human rights crisis, while violence by SSPDF in populated civilian areas signals a return to full-scale war. Prospects for a credible and democratic leadership transition have been severely compromised, even as the grave failure of State responsibility and international inaction precipitate a preventable humanitarian emergency, marked by renewed famine alerts.

2. The political unravelling of 2025 is entirely engineered: a culmination of seven years of deliberate undermining of the Revitalized Agreement, whose core provisions political leaders have consistently failed to implement. Critical reforms, particularly the public financial management, accountability, and security sector reforms, have been neglected; despite their potential to consolidate the transition, curb corruption, and de-incentivize the violent competition and pillaging of national resources that has long characterised South Sudanese politics. This inaction is a calculated strategy of predation and systematic mismanagement of governance, designed to enrich narrow elite interests and entrench power through the plunder of the country's resources.

3. South Sudan's political economy is constructed around an entrenched rent-seeking patronage network, through which elites convert public resources into private power, depriving citizens of their most basic rights. Although the 2018 Revitalized Agreement promised structural change, it has barely dented this architecture of extraction. Factional elites continue to deploy armed violence to capture revenue streams, weaponize State institutions and silence dissent. The ensuing cycle of grand corruption aided by total impunity has produced a devastating humanitarian and human rights crisis. As the Commission shows, today's crisis is a direct extension and outcome of entrenched networks and practices, including devastating violent competition over who controls national wealth.

4. Resistance to establishing and deploying the Necessary Unified Forces (NUF; the new national army to be formed under the Revitalized Agreement), and the failure to develop a coherent national security doctrine, have fomented the latest wave of armed violence and associated human rights violations. While more decisive tactical steps – such as the timely deployment of the NUF – might have averted the recent clashes in opposition-affiliated areas like Nasir Town and other parts of the country, the deeper structural problems remain. At the core lies a profound unwillingness by elites to share political power and responsibility or pluralize the political space. Reneging on the security commitments, including timelines envisaged by the peace agreement, they refuse to undertake genuine security sector reform and re-orientation of the security sector. Locked in a zero-sum competition for power and control of resources and territory, South Sudan's elites continue to pursue partisan political ends, mobilizing and exploiting ethnic differences and tensions. They deliberately undermine the prospects for sustainable peace and the protection of civilians – in clear violation of the Government's international human rights and humanitarian law obligations.

5. After losing major oil revenues during 2024 owing to the conflict in Sudan, and reeling from the adverse impacts of fiscal mismanagement and corruption, South Sudan entered 2025 in a significantly weaker economic position. Instead of using its limited funds to meet basic needs of citizens, the Government prioritized spending on political and military elites and sidelined the opposition groups. As a result, many more people could no longer afford essential goods or access to essential services like food, healthcare, and education – deepening inequality, and violating the State's duties and obligations under international human rights law.

6. In this context of reduced revenue, the Sudan People's Liberation Movement in Government (SPLM–IG) has maintained its control of State resources, tightening its grip on the public purse, while deliberately starving the Sudan People's Liberation Movement/Army

in Opposition (SPLM/A-IO) of funds and influence.[1] In South Sudan's patronage-driven political economy, cash buys allegiance, and the Government has continued to outspend its rivals. Through this lens, the expanded conflict in 2025 is best understood like every flare-up before it: as a struggle over the country's resources and the power they confer.

7. A critical component of the transitional arrangements under the Revitalized Agreement is the adoption of a permanent constitution. Through a genuine consultative and inclusive process, this would define the social contract for South Sudan, and establish the foundational pillars of the rule of law and for the protection of human rights. National elections would then be conducted on the basis of that constitution. Constitution-making is critical for addressing the longstanding nation-building deficit, while also providing legal clarity on the systems of government, the structure of national political leadership, and as a basis for building a culture of constitutionalism. From a conflict prevention lens, the mismanagement of the legal and political dimensions of constitution-making, electoral processes and leadership renewal risks deepening existing divisions, and entrenching long-term instability.

8. Regional instability is also increasingly undermining the fragile transition. South Sudan's strong political and economic historical ties to Sudan have made it acutely vulnerable to the fallout from its northern neighbour's ongoing conflict, with Sudanese conflict parties vying for allies among South Sudanese elites and communities. South Sudan is already hosting refugees and displaced populations from the Sudanese conflict, placing additional strain on resources. Uganda – a close historical ally of the SPLM, and a key guarantor of the Revitalized Agreement – has also become embroiled in the ongoing violent internal political contestations and power struggles, seemingly in disregard of its responsibilities under that Agreement. Without sustained and constructive regional engagement, principled mediation and constructive national leadership, committed to implementing the transitional roadmap, South Sudan risks being further drawn into the wider political and economic conflict in the region.

9. South Sudan's crisis starkly confirms the relevance of the analysis and findings of this report, which expose the workings and grave human rights impacts of a political economy driven by rapacious predation, rampant corruption, violent competition, and wilful neglect of the rights and wellbeing of current and future generations, all of which are increasingly entangled with regional conflict dynamics and political economies. Confronting these multiple dimensions, though challenging, is essential, if the devastating cycle of impunity is to be broken, and South Sudan's transition, as envisaged in the Revitalized Agreement, is to be salvaged.

[1] In the first half of 2025, this has included an SPLM-IG campaign implemented by security forces to forcibly dismantle checkpoints on roads and rivers, which constitute a significant source of illicit revenue for SPLM/A-IO.

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Glossary of terms

Law and policy instruments

CEDAW: UN Convention on the Elimination of all forms of Discrimination Against Women.

CRC: UN Convention on the Rights of the Child.

ICESCR: UN International Covenant on Economic, Social and Cultural Rights.

Revitalized Agreement: 2018 Revitalized Agreement on the Resolution of the Conflict in the Republic of South Sudan.

SDGs: UN Sustainable Development Goals.

Entities

Joint operating companies: consortia operating and managing oil production in South Sudan.

NUF: Necessary Unified Forces (the national army to be formed under the Revitalized Agreement).

OPP: Other Political Parties, a Revitalized Agreement signatory and Transitional Government member.

SPLM/A-IO: Sudan People's Liberation Movement/Army in Opposition, a Revitalized Agreement signatory and Transitional Government member.

SPLM-IG: Sudan People's Liberation Movement in Government, a Revitalized Agreement signatory and the largest Transitional Government member.

SSOA: South Sudan Opposition Alliance, a Revitalized Agreement signatory and Transitional Government member.

SSPDF: South Sudan People's Defence Forces.

The Hybrid Court: Hybrid Court for South Sudan, to be established under Chapter V of the Revitalized Agreement, alongside the Reparation Authority and the Truth Commission.

The Reparation Authority: Compensation and Reparation Authority.

The Truth Commission: Commission for Truth, Reconciliation and Healing.

Terms

Cost oil: a provision of South Sudan's oil Exploration and Production Sharing Agreements that govern the joint operating companies, specifying how operating and capital expenses can be recovered. While this mechanism caps the expenses consortia can recover, it has priority claim over profit oil, which the Government shares in to a greater extent than the consortia.

National budget for ministries and government entities (or, the regular national budget): the budget component for core government functions and services, after significant off-budget allocations in the overall national budget, and not subject to regular oversight and control.

Non-concessional loan: a financial arrangement extended on commercial, market-based terms, without the preferential interest rates, grace periods, or repayment conditions which are features of concessional loans.

Off-budget: transactions and financial practices that circumvent the official budget process.

Oil-backed loan: typically a commercial loan to the Government on non-concessional terms, for which the country's future oil revenue is used as security.

Oil cargo: a quantity of South Sudan's crude oil transported as a single shipment, lifted at Port Sudan (the Government’s oil cargoes are 600,000 barrels, as per its current practices).

Oil pre-payment: the Government’s practice of requiring an oil buyer to make a 70 to 80 per cent prepayment on an oil cargo at the time of it being awarded, rather than the more standard 30 to 60 days after lifting the cargo at Port Sudan.

Oil pre-sale: the Government’s practice of taking an upfront payment in exchange for a commitment to allocate future oil cargoes in service of that debt.

Parallel exchange rate: the informal currency exchange rate that more accurately reflects the true market value of the South Sudan Pound for unofficial transactions, free from the artificial restrictions of the Bank of South Sudan's official exchange rate.

Summary, key findings and recommendations

10. This Conference Room Paper examines patterns and instances of human rights violations associated with corruption and related crimes in South Sudan. It has been issued by the Commission on Human Rights in South Sudan in fulfilment of its mandate from the United Nations Human Rights Council, which requires it to report on the situation of human rights, clarify responsibility for violations of human rights and related crimes, and to provide recommendations to prevent deterioration of the situation, with a view to its improvement. Drawing primarily from information independently gathered by the Commission, this paper's main purpose is to identify the circumstances of corruption and economic crimes connected to human rights violations, and to assist the Government of South Sudan by providing recommendations, with a focus on its economic, social and cultural rights obligations.

11. Since 2017, the Commission's work has included reporting on the human rights impact of successive severe economic crises, systemic government corruption and economic mismanagement, and human rights violations associated with the plundering of the country's natural resources, including those occurring in the contexts of armed conflict and associated harms to the environment. In September 2021, the Commission issued a thematic Conference Room Paper on human rights violations and related economic crimes: it concluded that systematic grand corruption severely undermines government capacities to meet human rights obligations, with direct and devastating consequences for South Sudanese lives, for peace, and the country's development.

12. To date, none of the Commission's extensive recommendations to address corruption and related economic crimes have been implemented by the Government. Corruption has been further entrenched, by massive off-budget diversions of oil revenue and the privatization of non-oil revenues collections, diverting more available resources from government services. Given the current context, the results of the Commission's ongoing monitoring are reflected in this additional paper on the theme, drawing primarily from targeted meetings and interviews conducted from between 2022 and 2024, government data, and related materials, supplemented by information in the public domain.

13. This paper pays special attention to South Sudan's obligations under the United Nations International Covenant on Economic, Social and Cultural Rights (ICESCR), to which it acceded on 5 February 2024. In particular, the paper highlights the Government's duty to progressively achieve full realization of the rights to food, health, and education: these rights are not only fundamental to human dignity, but also indispensable to the survival and wellbeing of the population, and they must be respected, protected and fulfilled by the Government. These rights are further reflected in the Sustainable Development Goals (SDGs), reinforcing South Sudan's commitment to international development and human rights standards, under which the Government is obliged to direct maximum available resources toward fulfilling these rights. This key principle also informs the broader frame for addressing the full range of human rights, all of which are indivisible, interdependent, and interrelated.

14. How South Sudan collects and allocates public revenues is thus central to meeting the State's human rights obligations. Patterns of corruption and financial mismanagement identified by the Commission—while not exhaustive—are emblematic of a broader and systemic crisis. Moreover, these failures have direct implications beyond economic, social, and cultural rights; they also violate civil and political rights, including, triggering repression and conflict-related violations, while impeding access to justice. The misuse and misappropriation of public funds invariably undermines the entire framework of rights protection, and entrenches poverty, inequality, increasing State fragility.

Country context

15. Upon gaining independence in 2011, South Sudan emerged from decades of brutal civil war with Sudan, burdened by a legacy of protracted and divisive armed conflict, entrenched militarization, authoritarianism, violent internecine divisions, systemic State repression, and chronic underdevelopment and poverty. While these historical legacies bequeathed a deeply fractured and heavily militarised foundation for the State, the continued entrenchment of inequality, systemic governance mismanagement, and worsening human

rights crisis that continues to plague South Sudan 14 years after independence are attributable to the predations and failures of ruling elites. These include their violent struggles for control over national resources, enabled by a culture of impunity, deliberate sabotage of institutional reforms, and endemic grand corruption.

16. The Commission calculated that from 2011 to 2024, the Government generated more than $23 billion from oil exports and received at least $2.2 billion in oil-backed foreign loans. Despite this vast revenue, its use remains almost entirely opaque: all parts of the country remain underdeveloped, with basic government services and core functions missing or severely deficient institutions are hollowed out; most people live in extreme poverty and acute hunger; and health and development indicators rank amongst the worst globally. Women and children bear the brunt of these conditions and disproportionately suffer the most appalling life outcomes. These outcomes are not accidental. They are the direct results of the nation's wealth being captured and plundered by a small, corrupt elite: predatory actors who siphon public resources for personal gain. Meanwhile, the State has effectively outsourced its obligations to foreign donors, who now still spend more than the Government to address basic needs. This support, while critical, is unsustainable and woefully inadequate.

17. Systemic corruption and impunity in South Sudan have become a single self-reinforcing system. Institutions responsible for upholding the rule of law and ensuring accountability are intentionally denied the basic financial, human and technical resources required to operate effectively. The result is a hollowed-out governance system in name only, where public institutions are unable or unwilling to serve the public interest. In September 2024, the transitional period was again extended, for another two years, and the first national elections postponed again, officially citing "severe funding constraints". Yet between 2022 and 2024, government revenues nearly reached $3.5 billion. Only a fraction of this was used for transitional priorities; the remainder is largely unaccounted for, evidently stolen.

18. South Sudan has adopted a raft of anti-corruption laws, national policies and commitments under the Revitalized Agreement, but none have been enforced. Like the State's failures to address international human rights law commitments, this is not a matter of capacity: it's a deliberate lack of political will. The persistent failure to act against corruption, mismanagement and elite looting and plundering reflects entrenched interests that benefit from the status quo. Unless meaningful enforcement begins, the country's political and economic transition will not just stall – it will unravel with grievous consequences for the South Sudan's people.

Key findings

19. The absence of transparency and accountability in the collection, management and allocation of government revenues in South Sudan has facilitated the systemic misappropriation of significant amounts of the country's wealth by a narrow elite. This has entrenched widespread deprivation among the general population, who live in conditions of extreme poverty and food insecurity, with minimal access to essential government services, and without the protection of their economic, social, and cultural rights. The diversion of public funds – underpinned by entrenched corruption, patronage networks and near-total impunity – constitutes a fundamental barrier to the realization of human rights and the State's fulfilment of its international obligations. These governance failures have become structural drivers of inequality, political grievance, and recurring conflict, in violation of both domestic constitutional duties and South Sudan's obligations under international human rights law, including the ICESCR.

20. South Sudan's extensive natural and financial resources have been persistently mismanaged, with government revenues systematically diverted at all stages – collections, budgeting allocations, disbursements, and expenditure – away from essential public services, and toward political elites and entrenched patronage systems. This deliberate redirection of State resources constitutes a breach of the Government's legal obligations under both domestic law and international human rights law, including its duty to utilize the maximum available resources for the progressive realization of rights under the ICESCR. The result is a chronic failure to deliver basic services to the population, contributing directly to the acute and deteriorating humanitarian and human rights crises, in which women and children suffer disproportionate impacts. They bear the brunt of this deprivation, and the discriminatory

impact of resource misallocation. This underscores the urgent need for accountability and systemic reform.

21. The following patterns in government revenue collections and expenditure, and the corresponding human rights impacts, are identified in this paper, illustrated with specific examples.

22. On the context and circumstances of corruption and human rights violations (Part III):

a) South Sudan's average Gross Domestic Product per capita is now just a quarter of what it was at independence. Its Human Development Index ranking has declined to 192 out of 193 countries, underscoring the Government's sustained neglect of the economy and essential public services. More than four million South Sudanese remain displaced either internally or as refugees. Although subsistence agriculture is the main source of livelihood, the agricultural sector is acutely underdeveloped, leaving the country dependent on food imports. A deepening economic crisis, primarily driven by government mismanagement, continues to erode access to basic needs and entitlements.

b) Foreign donors continue to outspend the Government to support the population, yet humanitarian aid remains woefully inadequate and fails to keep pace with rising needs. Since humanitarians declared 2023 "the worst crisis since independence," levels of acute hunger have risen sharply.

c) Under article 2(1) of the International Covenant on Economic, Social and Cultural Rights and related jurisprudence, States have a positive duty to mobilise, manage and deploy its "maximum available resources" — through equitable revenue collection and transparency, accountable public expenditure — which is central to fulfilling its obligations to respect, protect, and fulfil the full spectrum of human rights owed to their population. South Sudan has manifestly failed to fulfil these international law obligations.

23. On the generation of available resources (revenues collected; Part IV):

a) Since 2011, the Government has reported oil-related inflows exceeding $25.2 billion: approximately $23 billion in revenue and $2.2 billion in oil-backed loans, without providing any audited account of their use.

b) The unregulated and chaotic exploitation of South Sudan's oil fields has gravely undermined the State's fiscal capacity to generate revenue. Persistent neglect of infrastructure, the routine under-pricing of oil exports and systemic misappropriation of public revenues through entrenched corruption reflects a pattern of deliberate misgovernance and dereliction of fiduciary duty by those in positions of authority.

c) Oil production zones are flashpoints of conflict and gross human rights violations, where corporate negligence is enabled by weak State oversight and enforcement, which contribute to contamination of land and water, with disproportionate health impacts on infants alongside the rest of the population.

d) South Sudan's non-oil extractive sector is emerging as a new frontier for corruption through revenue diversion. Most mining activity is informal or illicit, and payments to corrupt officials are not recorded, and kept off-book.

e) A politically-connected company, Crawford Capital Ltd., captures an inordinate share of non-oil revenues through irregular government 'e-services'. Under a 2019 agreement, Crawford retains a 75 per cent profit share of taxes it collects, an arrangement extended in 2024 to an unlawful levy applied to tax-exempt humanitarian agencies, that forced the suspension of critical food aid.

24. The South Sudan Revenue Authority has been complicit in Crawford's schemes and is implicated in additional diversions of non-oil revenues, in clear violation of articles 9 and 10 of the UN Convention against Corruption.

25. On the use of available resources (revenues spent; Part V):

a) Oil constitutes the primary source of government revenue, yet less than half of its total value is allocated to essential services. Instead, a disproportionate share is absorbed

by oil transfers to Sudan, debt repayments, opaque 'special projects,' and losses stemming from mismanagement.

b) An estimated $2.2 billion has been channelled through the 'Oil for Roads' programme, an off-budget scheme widely condemned as a vehicle for corruption and political patronage. The entire scheme is characterized by non-transparent opaque procurement processes, uncompetitive contracting, and the channelling of public funds to politically connected companies owned by political elites – notably Benjamin Bol Mel who was appointed a Vice President in February 2025. Despite its stated infrastructure purpose, few roads have been constructed. From July 2021 to June 2024, oil revenue directed to 'Oil for Roads' amounted to around 60 per cent of the total money disbursed to national government ministries and entities. Following the February 2024 shutdown of the main oil export pipeline (resumed by May 2025 at reduced volumes), the Government allocated 100 per cent of remaining oil entitlements to this scheme. Although the 'Oil for Roads' scheme was formally excluded from the 2024-2025 national budget passed in November 2024, a similarly opaque allocation for agriculture projects suggests that the practice of off-budget diversions will continue: contravening principles of transparency, accountability, and the State's international law obligation to direct maximize available resources to the realization of human rights.

c) Most ministries and government entities tasked with essential government services are grossly underfunded. Between July 2020 and June 2024, the Ministry of Gender, Child & Social Welfare spent $3.7 million, or a mere 0.1 per cent of the Government's total on-budget expenditure. Civil servants remain underpaid, and often unpaid, and little if any money is reaching core services.

d) Budgetary decisions overwhelmingly favour institutions led by SPLM-IG, close to executive power. From July 2020 to June 2024, the Ministry of Presidential Affairs overspent its allocation by 584 per cent (nearly six times its allocation, at $557 million), while critical sectors suffered: the Ministry of Health received just 19 per cent of its allocation (less than one fifth, at $29 million), and the Ministry of Agriculture and Food Security received only 7 per cent (less than one-tenth, at $11 million).

e) Key financial oversight institutions are complicit in misappropriation. Meanwhile rule of law institutions and accountability mechanisms are deliberately defunded and stripped of independence, rendering them unable to combat the entrenched corruption.

f) Despite oil revenues comprising 85 to 90 per cent of total income, the Government has failed to invest in diversifying the economy. Agriculture and non-oil sectors remain underdeveloped. The constitutionally-mandated Future Generation Fund meant to reserve oil wealth for the future has not been funded as required under domestic law as well as intergenerational equity principles.

26. On the emblematic impacts on economic, social and cultural rights, and on the rights of women and girls (Part VI and Part VII):

a) The majority of South Sudanese remain unable to access sufficient food, with children suffering the most severe consequences. Acute food insecurity has considerably worsened since independence in 2011; 76 of the country's 79 counties were projected to experience crisis-level hunger or worse by mid-2025. Despite the severity of this humanitarian crisis, the Government allocated only 0.4 percent of total ministerial and government entity expenditure to the two ministries responsible for agriculture, food security, livestock, and fisheries over four consecutive national budgets (2020–2024). This sustained pattern of underinvestment constitutes a violation of South Sudan's obligations under article 11 of the ICESCR, which obliges States to utilise the maximum of their available resources to progressively realize the right to adequate food, particularly for vulnerable and marginalised groups including children.

b) South Sudan is facing one of the most severe public health crises globally. Approximately one in 10 children die in infancy, with 75 per cent of these deaths deemed preventable. Access to healthcare remains extremely limited: the few available health workers are chronically overburdened, underpaid, and lack the essential medicines and basic supplies required to deliver even minimal care. Notwithstanding these urgent and systemic

deficiencies, government budget allocations reflect a stark misalignment with the State's public health obligations. In the 2022-2023 national budget, for example, greater funding was allocated to the Presidential Medical Unit than to the combined community, public, secondary, and tertiary public healthcare system. This pattern continued in the 2023-2024 fiscal year, where reported expenditure on "medical expenses" for the Office of the President was comparable to the Ministry of Health's total expenditure that year. These disparities underscore a failure by the Government to prioritize the right to health, in breach of South Sudan's obligations under article 12 of the ICESCR, which requires States to take deliberate, concrete, and targeted steps towards ensuring access to essential and quality healthcare for all.

c) Education outcomes in South Sudan remain alarmingly poor, with an estimated school enrolment rate of just 37.6 per cent at the primary level and 5.2 per cent at the secondary level. Girls are disproportionately underrepresented, and women experience significantly lower literacy rates. Even where schools do exist, they are grossly underfunded, and many teachers remain unpaid or inadequately supported. Public expenditure patterns reflect this neglect: across four successive budget years under the Transitional Government, the Ministry responsible for higher education – accessible to few – received more than double that of the Ministry responsible for schools. This misallocation contravenes South Sudan's obligations under article 13 of the ICESCR, which requires States to prioritize universal access to free and compulsory primary education, and to ensure equitable educational opportunities at all levels.

d) The Government's persistent and systemic neglect of the population's rights to food, health and education constitutes not merely a failure of public service delivery: it is emblematic of a deeper governance crisis marked by entrenched structural discrimination and a deliberate disregard for economic, social and cultural rights. These omissions amount to sustained breaches of South Sudan's international law obligations and reflect a pattern of State conduct that perpetuates cycles of poverty, marginalization and misery.

e) The deprivation of economic, social and cultural is deeply gendered. The human rights impacts of systemic corruption are disproportionately borne by South Sudan's women and girls, including education, healthcare and maternal support, in flagrant violation of its obligations under domestic law and international human rights law, particularly the Convention on the Elimination of all forms of Discrimination Against Women (CEDAW), and the ICESCR. These failures contribute directly to South Sudan's ranking among the worst globally for women's literacy and maternal health. The exclusion and neglect of half the population gravely undermines national development, entrenching cycles of inequality, poverty, and structural discrimination.

f) South Sudan's children are also disproportionately impacted by the country's systemic corruption, which constitutes a direct assault on their rights, survival and future prospects. Rampant misappropriation of public resources has translated into some of the world's highest rates of acute malnutrition, preventable childhood illnesses and deaths. The widespread denial of access to primary education, and the unlawful diversion of revenues earmarked for the Future Generation Fund mandated by legislation, further amplify the State's abdication of its obligations. This sustained and systemic pattern of predation on the rights and welfare of children violates South Sudan's obligations under the Convention on the Rights of the Child (CRC). Corruption not only erodes childhood, but also entrenches intergenerational cycles of poverty, marginalization and underdevelopment.

27. The Government of South Sudan has persistently and flagrantly violated its binding obligation under article 2 (1) of the ICESCR, to deploy the maximum available resources towards the realization of economic, social and cultural rights. Instead, powerful State institutions have been systematically instrumentalized to divert and misappropriate national wealth for the enrichment of political and military elites. The large-scale misappropriation and diversion of oil revenues constitutes not only a betrayal of the population and a violation of the State's international human rights obligations. This is undermining State capabilities to ensure the equitable distribution of national wealth, to fulfil the economic and social rights of the population, as well as to mobilize and utilize the maximum available resources to progressively realize rights such as health, education, and adequate living standards.

28. Mechanisms for transparency, oversight and accountability in public finance are either non-existent or deliberately dismantled. Grand scale corruption has flourished in an environment of total impunity, enabled by the hollowing out of institutions responsible for enforcing the rule of law and accountability institutions including anti-corruption bodies, auditing authorities, and prosecutorial bodies. These institutions are chronically underfunded, politically compromised, and stripped of their authority, or meaningful independence. In contexts such as South Sudan, where oil revenues constitute the primary source of income, the absence of public oversight mechanisms and the entrenchment of opaque financial practices enable corruption and directly violate core good governance principles of transparency and accountability. The Government's persistent failure to combat corruption and to disclose public financial information severely impairs the population's right to access information, participate in governance, and benefit from essential services. This failure not only exacerbates structural inequality and systemic deprivation, but also amounts to a deliberate denial of economic, social, and cultural rights, and constitutes breaches of binding international legal obligations.

29. South Sudan's persistent and deliberate non-compliance with its international obligations under the ICESCR exposes it to scrutiny and review by global and regional accountability and treaty bodies. The UN Committee on Economic, Social and Cultural Rights, which monitors implementation of the Covenant, may issue severe concluding observations highlighting South Sudan's failure to direct maximum available resources toward realizing rights as well as its failure to ensure effective anti-corruption safeguards and accountability measures. In egregious cases, persistent failures of governance may also engage the attention of other UN bodies, including the Human Rights Council and the High Commissioner for Human Rights, especially where there is evidence of deliberate malgovernance and State-engineered dysfunction resulting in widespread harm and suffering. Furthermore, where corruption, plunder and misappropriation of public resources intersect with and fuel conflict, mass displacement, and deprivation, such conduct may also fall within the purview of complementary legal frameworks such as the UN Convention Against Corruption (UNCAC), or regional mechanisms such as the African Commission on Human and Peoples' Rights. Continued impunity for large-scale economic crimes that directly impact human rights may also strengthen support for future claims before international accountability bodies, or fact-finding missions examining structural violence and State responsibility.

30. South Sudan's political leaders have consistently failed to demonstrate any genuine political will to serve or protect citizens, or to fulfil even the State's most basic obligations– including the population's most fundamental needs essential for dignity and survival. Instead, the country has been captured by a predatory elite that has institutionalized the systematic looting of the nation's wealth for private gain. While a small group of powerful actors pillage and loot the country's wealth and resources, enriching themselves, the State has effectively abdicated its sovereign responsibilities to its population, outsourcing critical services — such as the provision of food, healthcare, and education to international donors. This abandonment of duty has left the population at the mercy of volatile and insufficient humanitarian aid. Grand-scale corruption is not incidental, keeping South Sudan in turmoil, it is the engine of South Sudan's crisis, fuelling State collapse, institutional paralysis and human misery. The Government must be compelled to break this cycle through a demonstrable commitment to address the population's most essential socio-economic needs, to restore public trust, and to foster accountable governance and the rule of law – critical for peace and human rights. The Commission's specific recommendations are directed at supporting the Government to meet its binding constitutional and international law obligations, which it has thus far chosen to neglect.

Key recommendations

31. The Commission's detailed recommendations to the Government of South Sudan identify actions to implement obligations under international human rights law, in line with domestic laws and policies, including the key measures summarized as follows:

a) Immediately re-orient budget processes and public spending to address the economic and social rights of the population - most urgently for the rights to food, health and education, as per the State's obligations under the ICESCR; this must be accompanied by

meaningful investments in rule of law and oversight bodies to effectively combat corruption and protect the full range of human rights.

b) Urgently address the systematic corruption and financial mismanagement which undermine the State's ability to address the human rights of South Sudanese, including by fully implementing Chapter IV of the Revitalized Agreement (on resource, economic and financial management), and enforcing the anti-corruption provisions of domestic laws, which include measures to identify, remove, dismiss and bar from public office individuals who are implicated in grand corruption.

c) Combat systemic mismanagement and corruption in oil and non-oil revenues streams by cancelling illicit and corrupt contracts, auditing oil production and sales, and instituting lawful, competitive, credible and transparent public procurement processes. End the off-budget diversions exemplified in the 'Oil for Roads' scheme and corrupt outsourcing of revenues collections, ensure revenues are transparently recorded in national budgets, and safeguard oil resources through contributions to the Future Generation Fund and other entities as required under domestic law.

d) Invest meaningfully in diversifying South Sudan's economy: develop agriculture and other sustainable non-oil productive sectors, end the extreme dependency on finite oil resources, and initiate an economic strategy to reduce vulnerability to commodity shocks and which supports inclusive and rights-based development.

32. The Commission's detailed recommendations to other stakeholders include:

a) To international partners, including States Members and organs of the African Union, Intergovernmental Authority on Development, and the United Nations: situate anti-corruption and human rights norms as central to engagements with the Government of South Sudan, ensure that assistance enables and requires necessary reforms - while also avoiding entrenching the existing corruption, lack of accountable governance and associated human rights violations - including by pursuing available political, legal, and organizational accountability mechanisms.

b) To private sector actors in South Sudan: conduct heightened human rights and corruption due diligence, as part of the responsibility to respect human rights, and prevent complicity in human rights abuses or violations, and grand corruption.

I. Mandate and methodology

A. Mandate

33. The United Nations Human Rights Council established the Commission on Human Rights in South Sudan in 2016 in its resolution 31/20, for an initial period of one year. The Council extended the mandate for another year in resolution 34/25, requesting the Commission to continue to monitor and report on the situation of human rights in South Sudan, to make recommendations, and provide guidance on transitional justice. The Council has subsequently extended the Commission's mandate, each time for an additional year, in its resolutions 37/31, 40/19, 43/27, 46/23, 49/2, 52/1, 55/1, and most recently 58/1 of 2 April 2025.[2]

34. The Council has requested the Commission "to determine and report on the facts and circumstances of, to clarify responsibility for, violations and abuses of human rights and related crimes," and to "make recommendations to prevent further deterioration of the situation with a view to its improvement." In fulfilment of the Commission's mandate, this paper responds to these requests with a focus on violations of socio-economic rights, which are directly linked to corruption and related economic crimes.

35. The current members of the Commission, appointed by the President of the Council, are Yasmin Sooka (Chair), Barney Afako and Carlos Castresana Fernández. Members of the Commission have conducted 13 visits to South Sudan, most recently in February 2025. The Commission is supported by a Secretariat based in Juba, South Sudan.

36. The Commission extends its gratitude to the Government of South Sudan for facilitating its visits, and for the cooperation extended to its Secretariat. The Commission is also grateful for cooperation received from other governments, particularly in the region, and from United Nations entities for logistical and related assistance. The Commission thanks all those who have shared their experiences, expertise, or analysis, without whom its work would neither be possible nor meaningful.

B. Purpose and scope

37. In its September 2021 paper, entitled "Human rights violations and related economic crimes in the Republic of South Sudan,"[3] and in earlier and subsequent reporting between 2017 and 2024, the Commission has found that political corruption and linked patronage systems have severely undermined government capacities to meet human rights obligations, endangered peace processes, and directly fuelled armed violence and associated gross human rights violations. Further, the Commission has noted that government commitments to address corruption have not been matched with accompanying political will and concrete action, deepening impunity for crimes, eroding trust in government, and contributing to the deteriorating human rights situation. All these findings remain true, and since the Commission's last thematic paper on economic crimes, corruption has further entrenched, with worsening impacts seen in widespread deprivation across the country. None of the Commission's related recommendations have been duly taken up by the Government. Given this context, the Commission has developed this additional paper on the theme.

38. This paper is issued to assist the Government and other stakeholders to identify mechanisms and corrective measures related to corruption and diversion, which constitute and drive human rights violations, and undermine peace prospects. The objectives are to: 1) determine the facts and circumstances of human rights violations, corruption, and related crimes in the generation of government revenues, and where these revenues are directed; 2) highlight impacts of human rights violations associated with corruption; and 3) make recommendations for addressing corruption and the associated human rights violations.

[2] See https://www.ohchr.org/cohrsouthsudan.
[3] A/HRC/48/CRP.3

39. The applicable legal framework is detailed in Part II of this paper, after which the Commission's investigations and analysis are presented in four main areas:

a) The context, circumstances and situation of corruption and human rights violations, including the structural drivers and human rights impacts (Part III).

b) The generation of government revenues, from oil and non-oil sources, which are the available fiscal resources to fund government functions and services (Part IV).

c) The use of available resources by the Government, for which patterns and trends are identifiable in budgeting processes, including off-budget diversions (Part V).

d) The human rights implications of how the Government allocates, spends and otherwise directs revenues on the development and functioning of government institutions, focused on economic, social and cultural rights impacts, which are emblematic of implications for fulfilling the range of human rights (Part VI), and also focused on the gendered impacts of the corruption (Part VII).

40. Part VIII reflects the Commission's detailed conclusions and recommendations, drawing on the findings of this paper, and making reference to findings of its other reporting.

41. As noted above, special attention has been given to the International Covenant on Economic, Social and Cultural Rights – which South Sudan acceded to on 5 February 2024. Beyond economic, social and cultural rights, many of the Commission's findings have direct implications for the full range of human rights, including civil and political rights, notably access to justice, and rights codified in human rights treaties specific to women, and children.[4]

42. This paper does not purport to reflect the full scale and prevalence of human rights violations associated with corruption and related crimes in South Sudan, and their associations with widespread predation, armed violence and conflict. Incidents have been included that illustrate distinct patterns and trends, enabling conclusions on the drivers of violations and crimes, and informing recommendations on what is required to address them. The Commission's findings on economic, social and cultural rights – within resource constraints – are emblematic of the broader patterns of an immense crisis. These findings also serve as a barometer of the political will that exists, and that which is needed, to fulfil the range of human rights.

C. Methodology

Standards and sources

43. This paper has been prepared in accordance with established United Nations fact-finding methodology and international standards, consistent with the Commission's mandate. It is based on the Commission's independent collection and verification of testimonies, documentation, and other forms of evidence. The analysis draws primarily from targeted meetings and interviews conducted in South Sudan and seven other countries between late-2022 and late-2024, supplemented by government records and financial data obtained by the Commission.

44. The Commission has adopted a "reasonable grounds to believe" standard of proof, consistent with its body of reporting, and guidance for United Nations commissions of inquiry.[5] This standard requires that findings are based on corroborated facts, or information that would satisfy an objective observer that the violation, abuse, crime, or other act has occurred.[6] In this paper, findings are only included where the Commission was satisfied that

[4] The 1948 Universal Declaration on Human Rights makes no distinction between civil and political rights with economic, social and cultural rights – all are treated on equal footing. The 1993 Vienna Declaration and Programme on Action on human rights affirms that human all rights are indivisible, interdependent and interrelated.

[5] See "Commissions of Inquiry and Fact-finding Missions on International Human Rights and Humanitarian Law: Guidance and Practice", 2015, https://www.ohchr.org/en/publications/policy-and-methodological-publications/commissions-inquiry-and-fact-finding-missions. See also "Realizing human rights through government budgets," 2017, https://www.ohchr.org/en/publications/special-issue-publications/realizing-human-rights-through-government-budgets.

[6] While the "reasonable grounds to believe" standard of proof is lower than that required to achieve a conviction in criminal proceedings, in many cases it is sufficiently high to justify further investigations. For further discussion, see A/HRC/48/CRP.3.

this standard of proof has been met, after obtaining a reliable body of information, consistent with other material, upon which a reasonable and ordinarily prudent person would believe that the incident or pattern of conduct had occurred.

45. The main focus of this paper is on the State's obligations under international human rights law. Beyond such violations, many of the patterns and conduct detailed in the paper involve violations of other laws, and criminal conduct for which individuals may bear criminal responsibility under laws of South Sudan, and in some instances for international crimes. Individual examples examined in this report are accordingly based on at least one credible direct source of information – such as a direct witness of or participant in the conduct – which was independently corroborated by at least one or more credible source(s) of information.

46. The Commission is at all times guided by the principles of confidentiality, 'do no harm,' and witness protection. Information identifying witnesses and sources has been omitted, some details are omitted where sources are at particular risk of potential harm, and a coding system designed to further protect individuals at risk has been used to reflect sources in the footnotes.

47. The Commission engaged with a range of individuals and institutions who were able to provide information based upon their direct knowledge, contextual knowledge, or as a source or lead of corroborating information. The Commission collected and preserved detailed statements, gathered confidential testimony, conducted meetings, participated in and observed relevant forums and events, visited government offices and businesses in South Sudan and in numerous other jurisdictions. The Commission also had access to documentation, and witness testimony and analysis contained in the publications or submissions of the United Nations, research institutions, and human rights organizations. These materials were supplemented by the gathering of information in the public domain, including through open-source investigations. The findings draw upon these investigations, and reference materials previously gathered or reported by the Commission which support the identification of patterns and trends.

48. For this paper, the Commission provided an advanced draft to the Government of South Sudan on 17 July 2025, inviting it to respond to the findings and recommendations. On 11 September 2025, the Commission received the Government's response, which is reflected in full in the annex to this paper.

Challenges, limitations and approaches

49. The investigation of the economic dimensions of human rights violations is complex. The distinct challenges such investigations pose are heightened in South Sudan, where public information is affected by the repression and reprisals against journalists and other individuals who report or comment on corruption, transparency and access to information on government activities is extremely limited, and the reliability of reported government data is an issue.[7]

50. Given the irregularities, inconsistencies and inaccuracies in government revenue and budget data, any analysis of South Sudan's economy and public financial management must acknowledge the limitations of dealing with this information, particularly regarding accuracy. The Commission has previously reported on the Government's deeply flawed budgeting and expenditure processes.[8] The issues this presents includes that much of the accounting is 'off-budget,' and that few government offices receive or spend their actual budget allocation, among other issues.[9] Nonetheless, government budgets and execution reports are indicative of priorities, and the degree to which the needs of the population are acknowledged, and the extent to which the Government is dedicating the maximum available resources to meet human rights obligations.

51. In this paper, the Commission has primarily conducted budget analysis in United States dollars, except where otherwise indicated. There are several reasons for adopting this

[7] See A/HRC/52/CRP.3, para. 280 and A/HRC/55/CRP.6, paras. 69, 76-79, 88, and 90.
[8] A/HRC/52/CRP.3, paras. 285-286.
[9] For example, in the 2022–2023 fiscal year, only three of 91 government agencies spent within 20 per cent of their allocated budget.

approach. In addition to the primacy of the dollar in South Sudan, for pricing and transactions, government revenue is almost exclusively derived in dollars.[10] Beyond this role of the dollar, the local currency has depreciated so significantly and consistently that one fiscal year cannot be reasonably compared to another in local currency; thereby, analysis in dollars facilitates a fair comparison. This rate of depreciation, however, induces errors in the conversion: for example, the value of a budget allotment in South Sudan pounds (or South Sudanese pounds, prior to the name change) at the start of the fiscal year is not be the same as the dollar value of that allotment at the end of that year, with the currency depreciating more than 100 per cent in some years. For this reason, the exact timing of budget execution induces errors in each fiscal year.[11] The Commission has sought to counteract this problem by converting local currency budget values to dollars at the parallel rate in the month the budget was approved.[12]

52. Although the Government conducts its transactions using its official exchange rate and not the parallel rate, the official rate is artificially manipulated (as detailed in this paper) and does not reflect the real purchasing power in an import-dependent economy where prices are largely tied to the dollar, with currency depreciation becoming imported inflation. For the Commission's analysis, this was not a problem during the 2021-2022 and 2022-2023 fiscal years, as there was little difference between the official and parallel rates. However, in 2020-2021 and 2023-2024, the difference was large and diverted significant funds. The Commission thereby adopted the parallel exchange rate for its analysis, which more accurately represents the true value of spending, while also quantifying the sums lost to those persons and institutions with privileged access to both exchange rates, in the maintenance of the artificial Government rate.

53. The figures presented in this paper adopt current dollars (that is, dollars unadjusted for inflation). For historical analysis of the entirety of the Government's oil revenue and official development assistance over its 14-year history, the Commission has adopted constant December 2024 dollars. Analysis of the entirety of historic oil inflows is included to capture for a reader in 2025 what the total value of oil inflows has been, so these can be contrasted with development and other indicators during that time. Adjusting historic flows for inflation more accurately represents this value. In adjusting these figures to constant December 2024 US dollars, United States Government data has been used as a reference point; specifically, Consumer Price Index data from its Bureau of Labor Statistics. Regardless of the location of dollar-denominated transactions, the United States is the sole issuer and monetary authority of the US dollar, and its domestic inflation rate is the most appropriate measure for assessing changes in the currency's real value over time (the purchasing power of the dollar is determined by economic conditions and monetary policy within the United States, irrespective of the geographical location in which the dollar-denominated transactions take place).

54. Another challenge is the Government's inconsistent approaches to including commitments in the official budget or as 'off-budget' direct transfers. One example is the 'Oil for Roads' scheme, which in some years appears as 'Capital Expenditure' under the Ministry of Roads and Bridges, in other years appears as 'Other Mandatory Expenses', or as 'net acquisition of non-financial assets', and sometimes is omitted entirely. For this reason, the Commission dealt with 'Oil for Roads' exclusive of the Ministry of Roads and Bridges, removing it from any of our budget analysis. Furthermore, where there was conflicting information about money allocated to 'Oil for Roads' between the dollar-denominated Ministry of Petroleum information and local currency-denominated Ministry of Finance and

[10] The oil revenues and the taxation of humanitarian and international workers' salaries in dollars.

[11] The Commission has converted budget figures at the average official rates from the Bank of South Sudan, across each fiscal year, unless we specifically state we are using the parallel rate. However, the exact timing of the budget disbursements within a fiscal year mean the true US dollar value could be -17 per cent to +63 per cent for fiscal year 2020/2021, -8 per cent to +16 per cent for 2021–2022, -17 per cent to +31 per cent for 2022–2023, and -2 per cent to +3 per cent for the first half of 2023–2024.

[12] This crystalizes the value of the allocation at the time it was confirmed, regardless of what happens to the currency throughout the year. For currency conversion of government spending, where the Ministry of Finance and Planning has published quarterly budget execution reports, the Commission has converted expenditure at the average parallel exchange rate for that quarter. Where quarterly reports are not available, conversion at the average parallel exchange rate for the fiscal year has been adopted; this increases the size of possible currency conversion errors, due to the timing of the transaction during the year and the rate of depreciation.

Planning information, the dollar-denominated information from the Ministry of Petroleum has been adopted.

55. Further inconsistencies are found in production levels and oil marketing from the Ministry of Petroleum. For example, figures in its reports to the international community and presented in public forums are inconsistent with information on the Ministry's website. The Ministry also presents generalized figures on 'Cost Oil'[13] percentages, which do not appear to reflect actual operating expense levels, and impact government oil entitlements. Other conflicting data includes inconsistent representations of the same figure across different Ministry of Finance and Planning publications, and conflicting non-oil revenue collection data from publications of the Ministry and the South Sudan Revenue Authority.

II. Legal framework

56. Corruption is a human rights issue: by diverting national resources, corruption deprives the State of resources for fulfilling core human rights obligations; it also acts as a driver of other violations and related crimes, including in armed conflict where looting and pillaging may amount to conduct constituting war crimes under international criminal law.

57. For this paper, the Commission has conducted its work in reference to laws and policy frameworks applicable in South Sudan, primarily the State's obligations under international human rights treaties, particularly the International Covenant on Economic, Social and Cultural Rights. Consistent with the Commission's paper of September 2021, particular focus is paid to the rights to food, health and education. These are among the Covenant rights which are indispensable to the wellbeing, survival and dignity of the population. Further, these are the three covenant rights South Sudan identified in March 2024 as its priorities for the Sustainable Development Goals (SDGs): SDG2, zero hunger; SDG3, good health and wellbeing; and SDG4, quality education. (The Government's two other priorities are also directly connected with the attainment of these goals and directly impacted by the findings in this paper: SDG13, climate action; and SDG16, peace, justice and strong institutions).

58. This legal and policy framework detailed below identifies and examines six main sources of law and policy: international human rights law; international law and authoritative guidance and policy on corruption and human rights; international criminal law, domestic law of South Sudan; relevant laws in the region and other jurisdictions, and principles on business and human rights. Among other applicable international instruments, of key relevance is the 2003 United Nations Convention Against Corruption, and the African Charter on Human and People's Rights. Attention has also been given to South Sudan's domestic laws, and to key aspects of commitments under the 2018 Revitalized Agreement, particularly Chapter IV on Resource, Economic and Financial Management. Tailored to the context of South Sudan, if comprehensively implemented its provisions can make a critical contribution to addressing the economic dimensions of armed conflict, human rights violations, and underdevelopment.[14]

A. International human rights law

59. International human rights law obligations binding on South Sudan flow from the United Nations Charter, international human rights treaties, including African Union human rights instruments, and customary international law.

60. South Sudan is a State Party to several of the principal United Nations human rights treaties. The Convention on the Rights of the Child, and the Convention on the Elimination of All Forms of Discrimination against Women, were both acceded to in 2015. On 5 February 2024, South Sudan acceded to the International Covenant on Economic, Social and Cultural Rights (ICESCR), the International Covenant on Civil and Political Rights, and the

[13] For further discussion of operating expenses, and cost oil versus profit oil, see paras. 142 and 143.

[14] As recalled by the Human Rights Council in its latest resolution extending the mandate of the Commission, the Revitalized Agreement constitutes a binding commitment upon all signatories to protect human rights. See A/HRC/RES/55/1, preambular paragraphs.

Convention on the Rights of Persons with Disabilities.[15] These treaties are complementary, and the rights they codify are universal, indivisible, interrelated, and interdependent.[16] Each human rights treaty creates specific duties for States Parties to respect, protect and fulfil the human rights codified therein.

International Covenant on Economic, Social and Cultural Rights

61. The ICESCR is of particular relevance to this paper, as it imposes specific obligations on the State to direct the maximum available resources toward the fulfilment of the rights codified therein.[17] These include: the right to an adequate standard of living, including the rights to food, water, and housing; to adequate sanitation; to the highest attainable standard of health, including the right to sexual and reproductive health, especially for women and girls; to just and favourable conditions of work, enabling a decent living; to adequate social security; and to access education, among others. Many of these rights are further elaborated in resolutions of the United Nations General Assembly and the Human Rights Council, including the right to water and sanitation,[18] and the right to a clean, healthy, and sustainable environment.[19] Rights under ICESCR also form essential elements of the '2030 Agenda' for Sustainable Development (the Sustainable Development Goals, or SDGs). Additionally, through the concept of the 'Human Rights Economy,' the United Nations High Commissioner for Human Rights has identified that strengthening the fiscal self-reliance of governments is an important part of fulfilling these obligations, including through actively tackling corruption.[20]

62. Under ICESCR, South Sudan is duty-bound to take immediate and tangible steps "to the maximum of its available resources, with a view to achieving progressively full realization of the rights recognized."[21] This extends to all the rights enshrined in the treaty, including the right to food (as part of the right to an adequate standard of living), and the rights to health and education. Proactive economic and technical steps include legislative, judicial, administrative, budgetary, and other measures. The term 'progressive realization' reflects an acknowledgment of constraints that can exist for States due to the limitations on available resources. A measure of the State's adherence to its obligations is thereby the use of its *available resources*, including how revenues are collected and budgets allocated and executed, alongside indicators of the enjoyment of these rights.[22] How governments collect and utilize revenues for this purpose is central to the realization of these rights, and the full range of obligations codified under international human rights law.

63. Authoritative commentary from the Committee on Economic, Social and Cultural Rights elaborates on the State's obligations regarding the rights to food, health and education. For example on the right to food, the Committee has stated that: "States have a core obligation to take the necessary action to mitigate and alleviate hunger […] even in times of natural or other disasters."[23] On the right to health: "States are obliged to ensure that the right to health will be exercised without discrimination of any kind" and that especially vulnerable or

[15] Human rights treaties to which South Sudan is a State Party also include: the Convention against Torture and Other Cruel Inhuman or Degrading Treatment or Punishment; the Optional Protocol of the Convention against Torture; the Optional Protocol to the Convention on the Rights of the Child on the involvement of children in armed conflict; and Optional Protocol to the Convention on the Rights of the Child on the sale of children child prostitution and child pornography; the Optional Protocol to the Convention on the Rights of Persons with Disabilities; and the Optional Protocol to the International Covenant on Economic, Social and Cultural Rights.
[16] Vienna Declaration and Programme of Action, 12 July 1993, para. 36. A/CONF.157/23.
[17] These rights flow from the treaty and the authoritative commentaries of the Committee on Economic, Social and Cultural Rights. South Sudan's accession in February 2024 was accompanied by accession to its Optional Protocol, which creates a procedure in which, inter alia, the Committee can conduct inquiries and recommend measures.
[18] A/RES/64/292 (3 August 2010) and A/HRC/RES/15/9 (6 October 2010).
[19] A/76/L.7, 26 July 2022.
[20] See "Human Rights: A Path for Solutions. Vision Statement offered by the United Nations Commissioner for Human Rights, Volker Türk – 2024," section 3.
[21] "Each State Party to the present Covenant undertakes to take steps, individually and through international assistance and co-operation, especially economic and technical, to the maximum of its available resources, with a view to achieving progressively the full realization of the rights recognized in the present Covenant by all appropriate means, including particularly the adoption of legislative measures." ICESCR, article 2(1).
[22] While international cooperation is encouraged, a lack of assistance cannot justify insufficiently allocating available resources to implement obligations; the State has the primary duties to respect, protect and fulfil rights.
[23] General Comment No. 12, "The Right to Adequate Food (Art. 11 of the Covenant)," E/C.12/1999/5 (12 May 1999), para. 6.

marginalized groups are not excluded from access to health services.[24] On the right to education "…States parties have immediate obligations in relation to the right to education, such as the "guarantee" that the right "will be exercised without discrimination of any kind" (art.2 (2)) and the obligation "to take steps" (art. 2 (1)) towards the full realization of article 13... Such steps must be "deliberate, concrete and targeted" towards the full realization of the right to education."[25]

64. The Committee on Economic, Social and Cultural Rights has clarified that if significant numbers of the population are deprived of the most essential foodstuffs and services, such as access to primary health care and basic education, the State is *prima facie* in violation of its obligations, unless every effort was made to dedicate its available resources.[26] Retrogressive measures are generally prohibited, such as laws, policies or practices which worsen or otherwise deliberately undermine the protection of rights under the treaty.[27]

65. Furthermore, international human rights standards require that States ensure transparency, accountability, and participatory decision-making in the management of public finances. General Comment No19 of the Committee on Economic, Social and Cultural Rights underscores that effective resource utilization entails not only adequate revenue generation but also transparent and equitable budgeting processes.

African Union human rights instruments

66. South Sudan is also a State Party to the African Charter on Human and Peoples' Rights, and its Protocol on Human and Peoples' Rights of Women in Africa (the 'Maputo Protocol').[28] These instruments incorporate a range of obligations and rights, including in economic and social spheres. In particular, article 21 of the African Charter of Human and People's Rights establishes that "All peoples shall freely dispose of their wealth and natural resources. This right shall be exercised in the exclusive interest of the people". Article 22 of the Charter further guarantees that "All peoples shall have the right to their economic, social and cultural development with due regard to their freedom and identity and in the equal enjoyment of the common heritage of mankind. States shall have the duty, individually or collectively, to ensure the exercise of the right to development".

67. The African Commission on Human and Peoples' Rights[29] has underscored the State's duties to properly manage and allocate available resources to meet its human rights obligations, including service provision.[30] Further, under the African Charter, African Union Member States must guarantee the independence of courts and enable effective access to remedies – this reaffirms general principles of international law, included in the Universal Declaration of Human Rights and the International Covenant on Civil and Political Rights.[31]

B. International criminal law

68. Individual criminal responsibility may arise when violations of international human rights law by the State, and human rights abuses by non-State actors, amount to crimes under international law. Alleged perpetrators may include members of government, non-State armed groups, as well individuals involved in business operations. For example, protections of the right to food, which the State is duty bound to respect under human rights law, are also

[24] General Comment No. 14: "The Right to the Highest Attainable Standard of Health (Article 12 of the Covenant)," E/C.12/2000/4 (11 August 2000), para. 30.
[25] General Comment No. 13: "The Right to Education (Art. 13 of the Covenant),: E/C.12/1999/10 (8 December 1999), para. 43.
[26] See for example, General Comment 3 of the Committee on Economic, Social and Cultural Rights, para. 10.
[27] "…[A]ny deliberately retrogressive measures… require the most careful consideration and would need to be fully justified by reference to the totality of the rights provided for in the Covenant and in the context of the full use of the maximum available resources." CESCR, General Comment No. 3, para. 9.
[28] The African Charter was ratified by South Sudan on 23 October 2013. The Maputo Protocol was acceded to on 7 June 2023. As of July 2025, South Sudan was not yet a State Party to the African Charter on the Rights and Welfare of the Child. See https://www.acerwc.africa/en/member-states/ratifications.
[29] Established under article 30 of the African Charter.
[30] See A/HRC/48/CRP.3, paras. 69—70.
[31] African Charter, Article 26.

found in international humanitarian law, codified in the four Geneva Conventions and its three Additional Protocols, to which South Sudan is a State Party. Interference with the right to food during armed conflict, such as through wilful depravation of food to a civilian population, may amount to a war crime, for which an individual or individuals will bear criminal responsibility; it will also likely be a violation of the State's related human rights obligations to respect or protect. Of particular relevance are Common Article 3 of the four Geneva Conventions of 1949, and articles 14 and 18 of Additional Protocol II, which prohibit conduct in armed conflict which amounts to cruel and degrading treatment, or outrages upon personal dignity of the civilian population; this includes the starvation of civilians or rendering useless objects indispensable for their survival in armed conflict. The Commission has previously noted that the term starvation should be understood to extend to the deprivation or deliberate or arbitrary denial of food, including through the diversion of humanitarian assistance.[32]

69. Notably, in South Sudan, the war crime of pillaging and violations of Common Article 3 are included as offences under article 4 of the draft statute of the Hybrid Court to be established with the African Union, under Chapter 5 of the Revitalized Agreement. Such acts are also likely to constitute crimes under the existing domestic laws of South Sudan.

C. Corruption and human rights under international law

70. The direct connections between corruption and human rights have been recognized by all political bodies of the United Nations, and by the African Union, including in specific reference to South Sudan.

71. In its resolution on South Sudan on 29 April 2024, the United Nations Security Council highlighted "the detrimental effect of corruption and misuse of public funds on the ability to provide services to its population," and stressed that economic reforms are essential for the political transition, and to meet the humanitarian needs of the population.[33] In a subsequent resolution on South Sudan on 8 May 2025, the Security Council, inter alia, called "for the use of a single Treasury account and the required audits, reviews and additional tools for an oil marketing system that is open, transparent, and competitive and roots out corruption so that the South Sudanese public may benefit from the country's oil wealth", while recognizing "the detrimental effect of corruption and misuse of public funds on the transitional government's ability to provide services to its population, and further stresses the need to enhance good economic governance to ensure effective national revenue collection and anti-corruption structures in order to finance implementation of regulatory framework essential for a political transition, and the humanitarian needs of the population."[34]

72. The United Nations General Assembly has made successive resolutions and statements on corruption, including a landmark political declaration adopted in June 2021.[35] The Group of African States spearheaded the adoption of a General Assembly resolution in November 2023 to promote international tax cooperation, including to curb illicit financial flows and corruption.[36] That resolution refers to the 2015 Addis Ababa Action Agenda, which in turn references the right to development, stresses the centrality of combatting corruption to enable the effective mobilization and use of domestic resources, and recognizes the important roles of civil society and media in anti-corruption efforts.[37]

73. The Human Rights Council has also recognized the negative impacts of corruption on human rights, including through a series of resolutions adopted since 2013.[38] Further, the

[32] See A/HRC/45/CRP.3, paras. 34—38. The starvation of civilians is prescribed as a war crime in the Rome Statute of the International Criminal Court; while South Sudan is not a State Party, experts have concluded this may constitute a codification of customary international law, as noted above.
[33] S/RES/2729 (2024), para. 6.
[34] S/RES/2779 (2025), para. 6.
[35] A/RES/S-32/1.
[36] A/C.2/78/L.18/Rev.1.
[37] "Addis Ababa Action Agenda of the Third International Conference on Financing for Development," https://sustainabledevelopment.un.org/content/documents/2051AAAA_Outcome.pdf, paras. 1 and 20.
[38] See for example A/HRC/RES/23/9 and A/HRC/RES/53/17.

Council has identified corruption as an obstacle to achieving the '2030 Agenda' for Sustainable Development, and its Sustainable Development Goals (SDGs). Of the SDGs declared by the Government of South Sudan in March 2024 as a focus, SDG16, 'Peace, Justice and Strong Institutions,' includes the commitment to ending all forms of corruption.[39] A Council Advisory Committee, on the issue of the negative impacts of corruption on the enjoyment of human rights, recommended in 2015 that the Universal Periodic Review process in the Council include an examination of corruption as a cause of human rights violations.[40] In November 2021 in its national report for the Review, the Government identified legislative and institutional measures taken to combat corruption, referring to provisions of the Revitalized Agreement.[41] At the review's conclusion, the Government rejected several specific recommendations to strengthen these measures.[42]

74. United Nations human rights treaty bodies have also identified corruption in South Sudan as a major human rights concern, and an obstacle to the State's compliance with its human rights obligations. Separate assessments of South Sudan, by the Committee on the Elimination of Discrimination against Women in November 2021, and the Committee on the Rights of the Child in October 2022, found that State revenues which should be used to provide services to women and children are instead diverted toward corruption.[43]

75. The negative impacts of corruption and related economic crimes on human rights are well established, particularly for governments' provision of basic services. In situations of widespread extreme poverty, corruption not only affects a person's economic and social rights, but also their civil and political rights, and ultimately their right to life.

76. Corruption also fuels conflict and instability by exacerbating grievances felt by the groups or communities excluded in the allocation of resources. This undermines the rule of law, increases poverty, facilitates the illicit use of State resources, and provides financing for armed conflict. The nexus between illicit wealth and political or military power has contributed to instability and inhibited peace processes in South Sudan, thus incentivizing the resort to violence by groups excluded from distributions of wealth. Given this, the implementation of obligations under anti-corruption and related legal instruments can also strengthen the State's compliance with its international human rights law obligations.

77. As a State Party to the United Nations Convention Against Corruption (UNCAC), South Sudan is obliged to institute legislative and judicial reforms to criminalize corruption and related economic crimes in domestic law.[44] Such measures to combat corruption must always comply with international human rights law, to avoid the potential to cause further violations, particularly of fair trial rights in domestic justice systems.[45]

78. In 2004, the African Commission issued a declaration calling upon African Union Member States to tackle "corruption, misuse and direction of financial resources" as part of "an obligation to ensure the satisfaction of, at the very least, the minimum essential levels of each of the economic, social and cultural rights contained in the African Charter."[46] The African Union Convention on Preventing and Combatting Corruption was signed by South

[39] SDG 16.5: "Substantially reduce corruption and bribery in all their forms." See https://mofp.gov.ss/?p=9845.
[40] Final report of the Human Rights Council Advisory Committee on the issue of the negative impact of corruption on the enjoyment of human rights, A/HRC/28/73, para. 53.
[41] A/HRC/WG.6/40/SSD/1, para. 12. The review was undertaken from late 2021 to early 2022.
[42] A/HRC/50/14/Add.1, para. 4.
[43] Separate assessments of South Sudan, by the Committee on the Elimination of Discrimination against Women in November 2021, and the Committee on the Rights of the Child in October 2022, found that State revenues which should be used to provide services to women and children are instead diverted toward corruption. CRC/C/SSD/CO/1, para. 12. CEDAW/C/SSD/CO/1, para. 9. Other treaty bodies are likely to examine corruption.
[44] Accession by South Sudan on 23 January 2015. All five countries sharing an international border with South Sudan are also States Parties to UNCAC. In a country appraisal in December 2022, UNCAC's implementation review group noted that no cases had been reported to illustrate South Sudan's effective implementation of its obligations, and a series of measures were recommended to improve anti-corruption efforts. CAC/COSP/IRG/1/4/1/Add.71 (19 December 2022). South Sudan is a State Party to the Convention against Transnational Organized Crime, which requires the criminalization of corruption offenses in domestic law, including to combat money laundering, under article 6.
[45] See Human Rights Council Advisory Committee, A/HRC/28/73, para. 11.
[46] Pretoria Declaration on Economic, Social and Cultural Rights in Africa (adopted by the African Commission at its 36th Session) December 2004. For further discussion, see A/HRC/48/CRP.3, paras. 58—63..

Sudan in 2013 but is yet to be ratified.[47] In 2016, South Sudan also joined the East African Community, whose organs include the East African Court of Justice, which has served as a forum for South Sudanese to challenge human rights violations.[48]

D. Human rights responsibilities of businesses

79. While the protection of human rights is the primary duty of the State, third party actors including companies and investors carry responsibilities to respect human rights throughout their business operations. The United Nations Guiding Principles on Business and Human Rights outlines the State duty to protect human rights, the corporate responsibility to respect human rights, and centrality of access to remedy. Corporate complicity in human rights violations and abuses can arise when the conduct of a business enables, exacerbates, or facilitates wrongful conduct. As part of the responsibility to respect human rights, businesses must avoid causing or contributing to adverse human rights impacts, address these impacts when they arise, and more broadly to take steps to prevent or mitigate adverse impacts which are linked to their business activities, even when the business has not contributed to those impacts directly. In addition to respecting human rights, businesses are responsible to ensure that persons affected by their activities have access to remedy, including through effective non-judicial grievance mechanisms. Corporate responsibility is particularly important in contexts where access to remedy is limited in the domestic system, and where there is a heightened risk of business activities being associated with human rights violations or abuses.

80. In many jurisdictions, companies and individuals operating in South Sudan, and associated with violations or abuses, may encounter reputational, regulatory and even criminal exposure in their country of domicile or citizenship, for instance for acts of bribery, corruption, or for war crimes.[49] Companies and individuals involved in business activities in South Sudan may incur criminal or civil liability in foreign jurisdictions for unlawful acts, including breaches of environmental and other regulatory frameworks, information reporting requirements, and anti-corruption and anti-money laundering laws. Furthermore, international criminal law and emerging jurisprudence in foreign courts have expanded prospects for individuals to be held accountable for unlawful conduct in the context of business operations in South Sudan, including the aiding or abetting of relevant crimes.[50]

E. Domestic law of South Sudan

81. The domestic laws of South Sudan derive authority from the 2011 Transitional Constitution.[51] It enshrines a ‘Bill of Rights’ which includes positive obligations for the Government, including duties to provide free primary education, health care and emergency services, among other rights. Based on a decentralized system of governance, the Transitional Constitution broadly indicates that the provision of basic services is the remit of the ten states of South Sudan, whose exclusive executive and legislative powers include: social welfare; pre-school, primary and secondary education; population policy and family planning; and the provision of health care, including hospitals and other health facilities. Health policy and the ‘delivery of public services’ are among the areas listed as ‘concurrent powers’ shared between states and the national government.[52]

82. The Transitional Constitution affirms that natural resources, specifically petroleum and gas, are owned by the people of South Sudan, and managed by the national government

[47] South Sudan’s accession to the treaty is incomplete, despite the Revitalized Agreement including a government commitment to completing the process. See further A/HRC/48/CRP.3, paras. 69—70.
[48] Treaty for the Establishment of the East African Community, chapter 8.
[49] For example, under Canada’s Corruption of Foreign Public Officials Act, the United Kingdom’s Bribery Act, the United States’ Foreign Corrupt Practices Act, and under provisions against bribery of foreign officials in many States’ criminal codes. “See below/above” references to be updated with specificity upon finalization of the report.
[50] In a landmark case in Sweden, two individuals are being prosecuted in a trial under the principle of universal jurisdiction, for alleged complicity in war crimes committed in the territory of South Sudan when it was part of Sudan and they were CEO and Director (Swedish and Swiss citizens, respectively) of an extractive Swedish oil industry. See above, para-X.
[51] A Permanent Constitution has not yet been adopted, but this is required under the Revitalized Agreement.
[52] Chapter III. See also Schedules A, B and C, which are to be read with applicable constitutional provisions.

for the population's benefit.[53] A chapter on revenue lists sources for both the national and state governments, and mandates that five per cent of net national oil revenue be allocated to the oil producing states.[54] The national government is required to allocate national wealth in a manner enabling each level of government to discharge its duties.[55] Further, the Transitional Constitution provides for the establishment of a Civil Service Commission, and an Anti-Corruption Commission whose members hold investigatory and prosecutorial powers.[56] Senior public office holders are expressly prohibited from receiving remuneration or taking employment from any source other than government.[57]

83. South Sudan has numerous laws that directly address corruption and related economic crimes, and which provide requirements for transparency and accountability in governance, including for the financial management of revenues. Acts of corruption were proscribed as criminal offences in legislation passed soon after independence, such as in the 2012 Anti-Money Laundering and Counter Terrorist Financing Act.[58] Another key source of law is the Anti-Corruption Act of 2019 (its amendment was promulgated on 23 December 2023, following the review called for in the Revitalized Agreement).[59] The Anti-Corruption Act refers to provisions of the Penal Code which proscribe corrupt acts as criminal offences, and provides further offences such as where public officials fail to report corruption. The Act also elaborates functions and powers of the constitutionally enshrined Anti-Corruption Commission. Separately, the Appropriations Act addresses financial mismanagement in budget execution, making it an offence to engage in or promote practices intended to overspend government budget allocations. Given the lack of a functional judiciary and Anti-Corruption Commission, immediate prospects for effective enforcement of these laws are remote, and fair trials are highly unlikely; nonetheless, these laws define the scope of lawful conduct.

84. The 2012 Petroleum Act specifies that the government shall manage petroleum resources on behalf of the people of South Sudan (the owners) to contribute fully to economic prosperity and human development, shall be managed in an ethical, efficient, transparent and accountable manner, with the people benefiting equitably and the value of petroleum resources maximized to be converted into lasting benefits for current and future generations. The 2013 Petroleum Revenue Management Act specifies how revenues from this national resource must be allocated. The 2011 Public Financial Management and Accountability Act (since amended), prohibits the government from engaging in non-concessional loans.[60]

85. Chapter IV of the Revitalized Agreement, on 'Resource, economic and financial management,' opens with a pledge for political leaders and relevant stakeholders to ensure transparency and accountability in governance, including to "establish effective leadership and commitment in the fight against corruption."[61] This includes the commitment that leaders implicated in corruption shall be held accountable and barred from holding public office.[62] As part of implementing Chapter IV, six institutions are identified that shall be established, and 12 laws are listed to be subjected to review as part of the implementation of the

[53] Section 173. See also A/HRC/40/CRP.1, para. 657—660.
[54] This consists of a "two per cent allocation to the states" and "three per cent to the communities." See sections 177-179. The Auditor General has concluded that there was not satisfactory evidence that this obligation has been adhered to by the Government (see para. 200 and fn. 349). See also A/HRC/48/CRP.3, para. 86.
[55] See section 169, and in particular section 169(6).
[56] Sections 143 and 144.
[57] Section 120(1).
[58] The 2012 Act proscribed money laundering and other related economic acts considered criminal offenses, listing corrupt practice and theft amongst the predicate offences for money laundering crimes. The Act was amended in 2024, but the Commission was unsuccessful in its efforts to obtain a copy from the Government, so it was not clear if these provisions proscribing acts of corruption had been retained in the amended legislation presently in force. (This reflects a broader issue with the limited availability of and public access to legislation in South Sudan; this compromises the principle of legality, which is a recognized general legal principle, requiring that law needs to be fairly certain, predictable and thereby capable of being respected).
[59] Assented to by the President on 21 December 2023.
[60] Section 39.
[61] Sections 4.1.1 and 4.1.2. It also includes a requirement for an environment impact certificate to be used for any project in South Sudan, under section 4.9.2.
[62] Section 4.1.2.

commitments.[63] Most of these required reviews of laws have not yet been completed. On 21 September 2024 the Transitional Constitution was amended, to extend the transitional arrangements of the Agreement by another two years.[64]

F. Laws in the region and other jurisdictions

86. All States are duty-bound under international law to combat corruption and related crimes. Domestic laws in other jurisdictions that address money laundering, bribery and related economic crimes can be tools to combat corruption, empowering authorities to direct seizures of money and property located within their jurisdiction, when assets are suspected or found to be proceeds of crime.[65] Under such laws, acts of corruption in South Sudan can potentially be criminally prosecuted in other jurisdictions, or appropriate civil penalties imposed.

87. All five countries sharing borders with South Sudan are States Parties to United Nations and African Union treaties on corruption and crime. Among them, Kenya and Uganda have introduced domestic measures to implement international obligations.[66] Accordingly, the governments of these countries could undertake prosecutions and other interventions to counter illicit financial inflows from South Sudan, which constrain the country's development, fuel instability, and finance conflict. However, the governments of Kenya and Uganda are yet to deploy anti-money laundering provisions with respect to citizens of South Sudan moving proceeds of corruption across borders. As noted in this paper (see paragraph 116), authorities in jurisdictions including Australia and the United Kingdom have taken legal actions against South Sudanese officials on suspicion of economic crimes, mostly focused on freezes, seizure or forfeiture of assets.

88. Several sanctions regimes, imposed by the United Nations, the European Union, and several States, are in effect for designated individuals and entities associated with South Sudan. Of the national jurisdictions implementing sanctions, the United States Government for example has sanctioned South Sudanese individuals under its Global Magnitsky Act targeting human rights abusers and corruption, as well as its South Sudan sanctions program and related laws.[67] Other States have also passed 'Magnitsky style' legislation,[68] and targeted financial sanctions are increasingly used to seek extraterritorial accountability for human rights violations. The United Nations Security Council enacts a broad range of enforcement actions, overseen by the South Sudan Sanctions Committee,[69] which includes an arms embargo, a travel ban, and assets freeze.

[63] This list includes the Anti-Corruption Act, the National Audit Chamber Act, the Public Finance Management and Accountability Act, the Petroleum Revenue Act, the National Revenue Authority Act, as well as the Petroleum Revenue Management Act. For an analysis of the banking regulatory system, see A/HRC/48/CRP.3, annex II.

[64] See "South Sudan: extension of transitional government will compound dire human rights crisis if leaders do not change course - UN experts," 25 September 2024, https://www.ohchr.org/en/press-releases/2024/09/south-sudan-extension-transitional-government-will-compound-dire-human.

[65] An act of corruption in South Sudan can constitute a predicate offence for money laundering crimes, meaning that individuals bearing responsibility may be prosecuted or subjected to penalties abroad. For South Sudanese holding dual citizenship, they may be subject to investigations and prosecutions in their other country of nationality for acts in South Sudan. For further discussion of jurisdiction in such cases, see A/HRC/48/CRP.3, para. 70.

[66] Including laws that introduce or strengthen disclosure obligations for companies, further articulate criminal conduct in the context of corruption and related activity, and in the case of Uganda, whistleblower protections.

[67] This is in addition to its dedicated sanctions programme for South Sudan, and restrictions on United States nationals and entities under its Foreign Corrupt Practices Act. See also A/HRC/48/CRP.3, paras. 93-95.

[68] For example, Australia, Canada, the United Kingdom, certain European Union Member States (and the EU itself). See https://ofac.treasury.gov/sanctions-programs-and-country-information/global-magnitsky-sanctions

[69] Security Council Committee established pursuant to resolution 2206 (2015) concerning South Sudan.

III. Context

89. The acts of corruption, economic crimes and government fiscal decisions detailed in this paper – and the accompanying human rights impacts – are indicative and illustrative of the context of patterns of predation and economic mismanagement since the country's independence. This section presents an overview of this context, highlighting key figures, patterns and illustrative cases focused on five core themes: a) underdevelopment; b) endemic economic crisis; c) dependencies and debt risks; d) impunity; and e) peace endangered.

A. Underdevelopment

90. At independence in 2011, South Sudan inherited the status of a Least Developed Country. Since then, more than $52 billion has been directed to the country in combined oil-related inflows to the Government, and in international official development assistance, at approximately $25.2 billion and $27.5 billion, respectively (adjusted for inflation).[70] Yet nearly 14 years later, all parts of the country remain visibly poor and underdeveloped, and the country ranks around the bottom in all global development indicators: South Sudan's Human Development Index has steadily declined, ranking at 192 out of 193 countries in 2025;[71] average Gross Domestic Product per capita is one quarter of what it was in 2011;[72] life expectancy is at global lows; 92 per cent of the population are estimated to live in poverty (with two-thirds of the population in extreme poverty);[73] and women and children are disproportionately represented in figures reflecting the appalling health outcomes – including in infant and maternal mortality rates which are among the worst in the world. These dire indicators represent the scale and gravity of the human rights and humanitarian crises.

91. The World Food Programme and United Nations Children Fund (UNICEF) declared 2023 as South Sudan's "worst humanitarian crisis since independence."[74] Acute food insecurity then worsened in 2024, and 7.69 million people were projected to face crisis levels or worse by 2025.[75] Overall displacement figures have not improved since the signing of the 2018 Revitalized Agreement: 2.3 million South Sudanese are internally displaced in their country and 2 million live as refugees in the region; while South Sudan also hosts around 500,000 refugees from neighbouring countries.[76] Millions of displaced persons are fearful or reluctant to return home, with key reasons being trauma, armed conflict and violence, challenges of reestablishing livelihoods, insecurity, and the lack of access to basic services. These figures of millions of people in need have increased over successive years, with around three quarters of the population deemed to be in critical need of humanitarian assistance – a staggering 9 million people.[77]

[70] Adjusted for inflation at December 2024 dollars. On the $25.2 billion figure, this is comprised of $23 billion in oil revenue and $2.2 billion in outstanding oil-backed loans, calculated by the Commission based on analysis of government data: budgets and budget execution reports of the Ministry of Finance and Planning, and oil production and marketing reports, and annual reports of the Ministry of Petroleum. The analysis starts at independence in July 2011 and ends in December 2024. On the $27.5 billion figure, for the period 2011 to 2022, World Bank data on ODA was used: $19.7 billion (or $24.85 billion adjusted for inflation as constant December 2024 dollars). For 2023 to 2024, as World Bank data on ODA was not yet available, UN OCHA data for reported humanitarian funding only was used: at $1.313 billion in 2023 ($1.362 adjusted), and $1.316 billion in 2024 ($1.322 adjusted). Based on historic data, final ODA for 2023 and 2024 is likely to be approximately 25 per cent higher than the figures reported by UN OCHA.

[71] The HDI is a measure of development outcomes focused on life expectancy, knowledge, and living standards. The HDI ranked South Sudan at 187 of 192 countries assessed in 2011 (0.408 on the index), 187 of 189 in 2017 (0.388), and 192 of 193 (0.381) in the latest data, which was published for 2022. https://hdr.undp.org/data-centre/human-development-index.

[72] Declining from $1,660 to $421. International Monetary Fund data, https://www.imf.org/external/datamapper/.

[73] World Bank, "South Sudan Economic Monitor," seventh edition March 2025, , https://www.worldbank.org/en/news/press-release/2025/03/13/world-banks-afe-south-sudan-economic-monitor-urges-swift-and-sustained-reforms. "Republic of South Sudan South Sudan Poverty and Equity Assessment," June 2024, https://www.worldbank.org/en/news/press-release/2024/12/10/new-report-reveals-that-poverty-and-vulnerability-remain-endemic-in-afe-south-sudan.

[74] https://docs.wfp.org/api/documents/WFP-0000157757/download/, page 3.
https://www.unicef.org/southsudan/media/10331/file/South-Sudan-Country-Programme-2023-2025.pdf, page 3.

[75] Integrated Food Security Phase Classification System, "South Sudan: Acute Food Insecurity Situation for September - November 2024 and Projections for December 2024 - March 2025 and for April - July 2025," November 2024, https://www.ipcinfo.org/ipc-country-analysis/details-map/en/c/1158829/?iso3=SSD.

[76] OCHA, "South Sudan: Humanitarian Snapshot," September 2024. See A/HRC/55/26, para. 58.

[77] Comparison of South Sudan Humanitarian Response Plans for 2019 and 2024.

92. Most of the population lack access to functioning schools, health facilities, courthouses, roads, and other basic essential services such as water and improved sanitation. Basic public infrastructure is missing or in dire condition. Electrification is extremely limited, and the user costs are at global highs;[78] internet penetration and telephone networks also remain accessible to few.[79] While agriculture is the primary livelihood activity and arable land is extensive, South Sudan is a net importer of food, highly dependent on food production in neighbouring countries and food aid delivered by humanitarians.[80] Mechanized agriculture, irrigation and flooding prevention infrastructures are limited and most activity is subsistence-based.[81] Cattle raising is mostly transhumant and its great potential is underdeveloped. Access to credit for livelihood and enterprise activities is unavailable to most, the banking sector is undeveloped, and economic crises are endemic. The private sector is small and mostly informal, there is a small non-oil extractive sector, and no sizeable industry. Persistent armed conflict and insecurity, widespread corruption, the absence of rule of law, and other difficulties of life and trading constrain business activity and development. Formal employment is limited outside of posts in government, diplomatic missions, and organizations funded by international development assistance; even this income is precarious, subject to fluctuations in government payments or aid disbursements, and currency depreciation, while access to scarce jobs can be highly political and contested. For much of the population, the main economic asset is cattle: ownership and grazing rights are major violence flashpoints, and great cultural significance is attached to cattle, including in its use in dowries exchanged for women and girls in marriage.

93. While women and girls bear a disproportionate burden of agricultural labour, they are typically denied access to land ownership including through inheritance, and rarely have decision making roles in their communities.[82] Women are underrepresented in formal employment, where sexual and other forms of gendered harassment are common.[83] Female-headed houses are common due to conflict and insecurity, including the killing or disappearance of spouses, and where children have been born from rape when the mother was unmarried or has subsequently been abandoned by her spouse.[84] These women and girls can carry higher work load burdens given the accompanying heightened financial responsibilities. Low social status attributed to women reflects and is a major contributor to the country's underdevelopment.

B. Endemic economic crisis

94. The severe macroeconomic crisis which emerged in the first half of 2024 is the latest aggravation of South Sudan's endemic economic crisis since independence.[85] Signs of economic stress were visible in the second half of 2023, when the Government suspended foreign debt repayments and public sector salaries,[86] and currency depreciation accelerated in December 2023, as detailed below. Then in mid-February 2024, government revenues were impacted by a significant interruption to oil exports. This shaped the economy's deterioration throughout 2024. Extreme poverty levels and humanitarian needs further increased, as did the Government's susceptibility to seeking new foreign loans, even further

[78] Electrification is very limited, and few people have access to electricity. There is a high reliance on expensive fuel-powered generators, and studies rank the country in the top ten most-expensive for electricity costs. https://data.worldbank.org/, https://worldpopulationreview.com/country-rankings/cost-of-electricity-by-country, https://www.cable.co.uk/energy/worldwide-pricing/.
[79] See A/HRC/54/CRP.6, page 19.
[80] According to the Ministry of Agriculture, 80 per cent of South Sudan's land is arable but only 3.4 per cent is cultivated; other government figures estimate cultivated land at 5 per cent. Documents and reports on file.
[81] South Sudan report to UNFCCC, 2018, page 58. The World Bank estimated in 2019 that 92 per cent of South Sudanese are self-employed (predominantly in agriculture), with 90 per cent of the labor force meeting the criteria of vulnerable employment. UNESCO South Sudan Education Sector Analysis and World Bank/ILOSTAT 2019.
[82] CEDAW/C/SSD/CO/1, para. 44.
[83] See for example A/HRC/54/CRP.6, pages 19-20.
[84] A/HRC/49.CRP.4, para. 158.
[85] The independence period has seen recurrent economic crises, with negative effects on the human rights of an already vulnerable population. See for example A/HRC/40/CRP.1, paras. 137-138.
[86] R7349927, Ministry of Petroleum oil cargo data, R5800816

eroding the value of future oil sales.[87] Consistent with past patterns, currency depreciation drastically inflated the prices of food and basic commodities, which were already difficult to access for much of the population.[88]

95. The interruption of oil exports from February 2024 was the outcome of the armed conflict in Sudan, where some of the oil pipeline pumping stations used for South Sudan's oil exports were left without sufficient diesel to circulate heating oil, due to dynamics of the conflict.[89] This led to damage to one of South Sudan's two oil-exporting pipelines, decreasing the temperature of the crude, causing it to gel, and creating a blockage that forced South Sudan to shut down its Dar Blend production. At the time, Dar Blend accounted for the majority of the Government's oil exports. The pipeline damage cost the Government between 60 and 65 per cent of its oil revenue, based on production levels at the time: equating to around $80 million per month, at February 2024 prices.[90] (Around one year later, by early February 2025, Dar Blend production had partially resumed; and by May 2025, initial new oil cargoes pumped through this pipeline had been exported).[91]

96. Although Government officials publicly attributed deteriorating economic conditions to the partial shutdown of oil exports, a range of other important factors contributed to the crisis. The depreciation of the South Sudan Pound had already started before the oil pipeline shutdown: losing 30 per cent of its value between December 2023 and February 2024.[92] A major factor was the Government's monetary financing (releasing new money into circulation by borrowing from the Bank of South Sudan – the central bank). International Monetary Fund analysis indicates the strength of the South Sudan Pound is much more closely tied to the Government's monetary financing than it is to oil revenue receipts, with the Fund estimating that a 1 per cent increase in reserve money equates to a 1 per cent currency depreciation.[93] Between December 2023 and the pipeline shutdown in February 2024, the Government had increased its overdraft with the central bank by 44 per cent (or $298 million), causing the exchange rate to depreciate by 30 per cent, as noted above. By September 2024, the Government had more than doubled its overdraft with the central bank from the start of December 2023, for a total of $693 million.[94]

97. An outcome of this extreme depreciation is that more physical currency is required to represent the same value in dollars, which caused a scarcity of South Sudan Pound notes in circulation, hindering financial transactions at multiple times in 2024 and 2025. The Government responded by seeking multiple emergency, expensive deliveries of new currency, and placing restrictions on amounts of cash that can be withdrawn from banks. Neither action solved the underlying problem, while restrictions on bank account use further erodes public trust in the banking sector (the Government still has not repaid foreign currency deposits it previously seized during times of financial difficulty, dating back to 2015).[95]

98. There were other signs of economic distress before the oil pipeline shutdown, indicated by the extreme fiscal measures taken by the Government in the second half of 2023. In August 2023, the Government had suspended long-term debt repayments, and in October 2023 suspended public sector salaries. This was despite significant oil revenues being generated: for the 2022-2023 and 2023-2024 fiscal years, ranking as the fourth- and fifth-largest inflows in the country's 13 fiscal-year history.[96] The extreme fiscal measures, despite the availability of such resources, indicates spending decisions were the largest contributors

[87] Oil buyers need increasingly large returns to justify taking on the increasing risk of financing the Government of South Sudan with oil-backed loans. These large returns come in the form of repayment terms that are highly unfavourable to the Government, which reduces the amount of money South Sudan receives for its future oil sales.
[88] See for example A/HRC/40/CRP.1, para. 128 and A/HRC/52/CRP.3, para 281.
[89] R6215667, R3606062, R3717532.
[90] A/HRC/58/27, para. 91.
[91] https://www.bloomberg.com/news/articles/2025-02-11/china-national-petroleum-resumes-crude-production-in-south-sudan. Government documents, on file.
[92] Exchange rate data, on file.
[93] International Monetary Fund, Third Review Under the Staff-Monitored Program with Board Involvement, Annex II. Money Supply, the Exchange Rate, and Prices in Republic of South Sudan.
[94] Calculated by the Commission based on the parallel exchange rate from Bank of South Sudan data, on file.
[95] R7972660, Bank of South Sudan Circular No. BoSS/DBO/001/24, on file with the Commission, R1126158, R7846512, R8330410, R7381341
[96] Based on the Commission's analysis of government data from 2011 to 2024.

to the economic decline in late 2023. Such fiscal management leaves little buffer room for external shocks, like the pipeline shutdown that followed in early 2024.

99. In March 2024, a government response to the extreme depreciation was to reintroduce the gap between the official exchange rate and the parallel rate, which creates significant losses for many participants in the economy while creating opportunities for some to profit off the difference.[97] This undid one of the only public financial management successes the Government has achieved, which was previously commended by the Commission.[98] The reintroduction of this gap further diverts significant government revenue to elites. The Commission estimates that in the 2020-2021 fiscal year, the national finances lost $395.8 million to maintaining this gap. The losses for 2021-2022 and 2022-2023 had shrunk to $16.8 million and $20.8 million, respectively, once this gap was closed. Then in 2023-2024, maintaining this gap diverted another $341.8 million which could have been spent on measures to improve the economic situation, such as paying public service salary arrears: which has been a recurring problem significantly impacting on services, with some civil servants owed around one year of salary payments as of October 2024.[99]

100. Additionally, and significantly, the severe governance crisis in which State institutions have little money to pay staff and perform core functions already existed before 2024, so cannot be reasonably attributed to the economic crisis nor to the partial oil export shutdown. During the six-month period preceding the economic deterioration that emerged in early 2024, from July to December 2023, nearly 50 per cent of total expenditure under the national budget for ministries and government entities was executed by just two ministries at the centre of political power and patronage networks: $136.3 million by the Ministry of Finance and Planning (excluding transfers to other parts of Government), and $106 million by the Ministry of Presidential Affairs. A further $375 million was directed in this period to 'Oil for Roads.' It was in this context that the Government aggressively restarted monetary financing in late 2023, triggering the extreme currency depreciation. When the economic crisis emerged, no steps were taken to reprioritize spending patterns in order to address the needs of the citizenry. Drawing from the Petroleum/Oil Revenue Stabilization Account was not a remedial option because the Government has not complied with legal requirements to pay into it (see paragraph 200).

101. The extreme currency depreciation in 2024 also increased the cost of aid delivery by humanitarian organizations. As humanitarians are generally required to convert funds for local currency in-country expenditure at the official rate, they lose the purchasing power of the gap between this and the parallel rate. In 2024, this gap was at its largest on 29 July, exceeding 180 per cent (1,591 to the dollar at the official rate; 4,475 at the parallel rate). At that time, converting donor funds at the official rate could have cost humanitarian implementers up to 64.5 per cent of the money earmarked for providing aid, for instance in the context of cash transfers to beneficiaries.

102. Systems of unaccountable governance, corruption, and patronage networks are structural causes of the endemic economic crisis since South Sudan's independence. Corruption and mismanagement of the national finances contributes to and increases the potential for such crises, including failures to build stabilization funds able to respond to shocks, and the systematic revenue diversions from core governance functions.[100] These factors also fuel elite competition for money and power, creating major flashpoints for political violence and conflict. At the same time, the lack of investments in human

[97] In a process called "round-tripping," this diverts government revenue converted at the official rate, as well as the money international donors and aid organizations bring into the country – directly privatizing this donor money for elite interests. Of the funds the Government spent in the 2023-2024 fiscal year, approximately $342 million was lost to those with beneficial access to the Government's official exchange rate. This is more than the combined expenditure of 81 of the 85 Government ministries and spending agencies with outturns in 2023-2024. Some ministries and government entities reported no outturns in 2023-2024, such as the Public Procurement and Disposal of Asset Authority, the Judicial Services Commission, the Health Care Support Fund, the Universal Access Fund, the Health Care Support Fund, and the National Public Health Institutes.

[98] A/HRC/52/CRP.3, para. 295.

[99] While information on status of arrears payments between November and December 2024 was unclear and contested at the time of reporting, the problem had persisted. In February 2025, Vice President Benjamin Bol Mel publicly promised that timely payments would be made; this did not appear to have happened by late April 2025.

[100] Including non-compliance to fund the Petroleum/Oil Revenue Stabilization Account (see para. 200), and apparent resistance to redirect revenue allocations toward services and salaries from 'Oil for Roads' (see Part V, section B).

development and basic infrastructure, and the mismanagement of available resources, has continued to shrink the overall pool of national wealth – potentially intensifying the contestation over access to it. The extreme dependence on oil also increases the potential for crises and exacerbates impacts.

C. Dependencies and debt risks

Oil dependency and associated debt risks

103. The Government has recognized that South Sudan is "the most oil-dependent country on earth," making it highly vulnerable to oil market volatility. Armed conflict in the country and the region threatens physical oil infrastructure and includes violent contestation over access to the resource and revenue.[101] Based on government data, oil exports represent 85 to 90 per cent of the national revenue.[102] The Commission's analysis of government data found that from July 2011 to December 2024, the Government reported generating more than $23 billion from oil exports.[103] Additionally, during this period the Government received at least $2.2 billion in outstanding oil-backed foreign loans,[104] bringing the total estimated oil-related inflows to at least $25.2 billion.[105]

104. Mounting public debt is impacting on South Sudan's national finances: in the 2022-2023 fiscal year, the servicing of loans equated to 26 per cent of the total national budget made available for government ministries and entities, before the Government ceased making repayments in the second half of 2023.[106] In May 2024, a senior legislator suggested the 2024-2025 budget would need to be financed by loans and the Minister of Finance confirmed in September 2024 the Government was seeking loans to fund the budget deficit.[107] Most of South Sudan's debt is accrued from expensive and predatory commercial loans backed by future oil sales, and the Government has increasingly faced litigation in investor-State dispute mechanisms and foreign courts for defaulting on such loans. In February 2024, the International Centre for Settlement of Investment Disputes found South Sudan liable to repay more than $1 billion for one loan, the funds from which were largely stolen in the 2012-2015 Letters of Credit corruption scandal.[108] In a separate case in the United Kingdom in May 2025, a High Court judge found South Sudan owed $657 million to the African Export-Import Bank (Afrexim), for three loan facilities originated in 2019 and 2020.[109] The Court

[101] See for example Republic of South Sudan, "First National Adaptation Plan for Climate Change," 2021, page 39.
[102] In 2022-2023, oil represented 85 per cent of national revenue reported in government budget data, and in 2023-2024, oil represented 88 per cent of reported national revenue. However, in both fiscal years there are significant discrepancies and irregularities in the reporting of both oil and non-oil revenues, which put the accuracy of these proportionate figures in doubt. In particular, there appears to have been underreporting of total non-oil revenues, which means that oil revenue as a proportion of total national revenues may be artificially inflated in these figures. For instance, the Commission identified that non-oil revenue may have constituted up to 17 per cent of total national revenue in 2023-2024, rather than the 12 per cent implied in the figure attributing 88 per cent of total revenue to oil. For the fiscal year 2024-2025, oil revenue may have reduced to represent approximately 75 per cent of national revenue, based on average historic collections and current levels of Nile blend production, and assuming that no Dar blend production and continued current levels of Nile blend output.
[103] See para. 90 and fn. 70.
[104] Loans to be repaid with oil or oil revenues. Figures unadjusted, due to uncertainties on when loans were sourced.
[105] Budget documents of the Ministry of Finance and Planning, oil production and marketing reports of the Ministry of Petroleum, and external debt stock take for the Ministry of Finance and Planning, on file. Government information on the debt status is unreliable, with many data fields left blank and not all creditors contacted in a debt audit supported by the United Nations Development Program. Experts believe actual debt is higher.
[106] Ministry of Petroleum data indicates that 23 per cent of national oil revenue from January 2022 to July 2023 was applied to loan repayments, or $632.9 million of $2.8 billion. On file. 2023–2024 budget execution information, on file. R1408174
[107] Transitional National Legislative Assembly's First Deputy Speaker. https://thedawn.com.ss/2024/05/28/finance-minister-asked-to-seek-funding-for-2024-25-budget/. https://www.bloomberg.com/news/articles/2024-09-25/south-sudan-pins-hopes-on-oil-resumption-for-1-6-billion-budget
[108] Taken from the Qatar National Bank between 2012 and 2018. https://globalarbitrationreview.com/article/qatari-bank-wins-billion-dollar-award-against-south-sudan, https://sudantribune.com/article285519/.
[109] The Government did not engage with or attend the Court proceedings, submitting no alterative version of events to Afrexim's claims, which the Court ultimately adopted. In this case, the Government had already made $226.6 million in repayments on a total principal of $656 million. Therefore, for the use of $656 million, the Government owes Afrexim no less than $883.6 million, plus 13.5 percent on the remaining $657 million judgment. Documents on file.

also determined that the outstanding balance will accrue an additional 13.5 percent interest, from January 31, 2025.[110]

105. These cases highlight risks associated with such loans, particularly in the context of the government mismanagement and corruption. When the south was part of Sudan, increasing foreign debt in the context of interrupted oil production significantly contributed to economic crises and food insecurity.[111] While South Sudan is a young country with limited debt relative to its debt-distressed neighbours, given the limited lifespan of oil exports and the patterns of taking non-concessional loans, it also risks accruing an unmanageable debt burden.[112]

106. Although the Government had purportedly suspended debt repayments in the latter half of 2023, the United Nations Panel of Experts found that during this time the serving Minister of Finance and National Planning had negotiated an oil-backed loan of $13 billion from a company registered in the United Arab Emirates.[113] The Commission gathered further information alleging involvement in this deal of Ashraf Seed Ahmed Al-Cardinal, a sanctioned Sudanese national who the Commission has previously identified as receiving corruption payments from the Government of South Sudan.[114] The reported loan would eclipse any long-term financing the country has previously undertaken, and could encumber at least 17 years of South Sudan's oil production. In May 2024, the Minister of Cabinet Affairs denied the national cabinet had any knowledge of the loan.[115] By the end of 2024, the status of the loan remained unclear, and information shared with the Commission indicated it was unlikely to be realized. Given this lack of transparency, and the corruption associated with the national finances, loans run the risk of being diverted and squandered, leaving future governments with hefty bills.[116] This risk was highlighted by the Pan African Lawyers Union in a separate case involving South Sudan, filed in the East African Court of Justice in June 2024.[117]

107. A lesser albeit significant aspect of South Sudan's national finances in recent years has been the International Monetary Fund's 'Rapid Credit Facility,' with the Government accessing three disbursements in the period 2020 to 2023. Successive audits undertaken as a condition of these disbursements found several problems, including: irregularities in the use of funds; money missing in financial statements; irregular and unauthorized transfers including to the South Sudan Revenue Authority;[118] and public procurement processes which do not follow legal requirements or provide agreed deliverables (such as medical supplies, in the case of the 2023 disbursement).[119] The resort to International Monetary Fund assistance to fund basic service delivery – and the apparent presence of corruption, diversion, or at best mismanagement of the funds – is symbolic of the Government's reliance on and abuse of international assistance. Amidst the deteriorating economic situation, in early 2024 the Government sought a fourth round of assistance from the Fund.[120] This would be its largest yet, but is unlikely to be offered in the near future, given South Sudan had not met

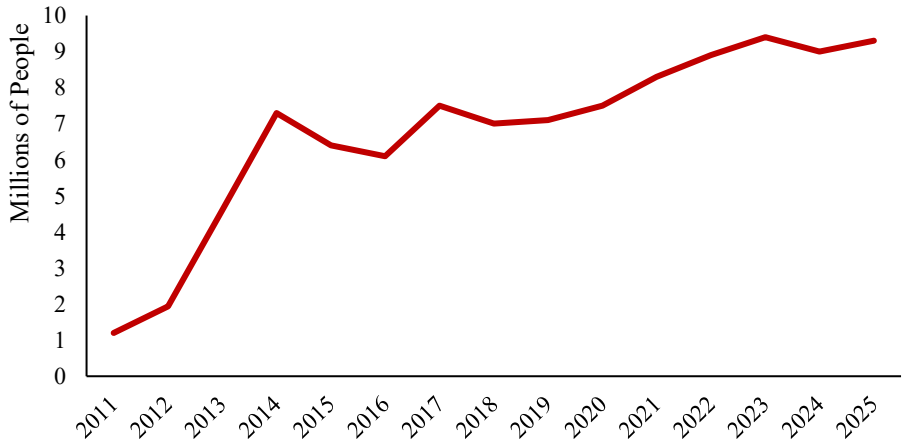
[110] https://www.bailii.org/ew/cases/EWHC/Comm/2025/1079.html. Documents on file. These judgments again decrease the money South Sudan can receive for future oil sales. While Afrexim could have won a default judgment due to South Sudan's refusal to engage with the proceedings, they requested summary judgment, to help their enforcement of the order in other jurisdictions. This indicates Afrexim's interest in pursuing South Sudan's assets to recover the debt. The country's oil buyers take note of this and require additional discounts to justify the additional risk. As South Sudan makes oil lifters prepay for its cargoes, these judgments increase the risk that an oil buying company prepays for a cargo only to have it seized as part of the enforcement of these judgments. M-100631, M-100636.
[111] See Human Rights Watch, 2003, page 110.
[112] Africa is the only continent where public debt is growing faster than GDP. The global evidence is that loan repayments detract from services investments. UNCTAD, "World of Debt," 2024, page 7. A/HRC/20/23, para. 3.
[113] The Panel reported that the then-Finance Minister Bak Barnaba Chol appeared to have signed documents with Hamad Bin Khalifa Department of Projects, a UAE-registered company. S/2024/343, paras. 185-188.
[114] R4726294.
[115] https://www.eyeradio.org/dr-lomuro-denies-allegations-govt-signed-13-billion-uae-loan-deal/.
[116] On 13 June 2024, the UN High Commissioner on Human Rights highlighted that almost half the world's population have governments which spend more servicing debt than on service delivery. https://www.ohchr.org/en/statements-and-speeches/2024/06/high-commissioner-address-unctad60-global-leaders-forum.
[117] The Pan African Lawyers Union in its case filings cited risks of resource-backed loans as "an inter-generational economic complication which will affect… children and grand-children and other future generations." PALU press release, 24 June 2024.
[118] Until 2023, called the National Revenue Authority.
[119] South Sudan National Audit Chamber reports, on file.
[120] https://www.bloomberg.com/news/articles/2024-05-29/oil-rich-south-sudan-seeks-250-million-from-imf-to-spur-growth.

benchmarks required by November 2024, and strong opposition from the United States.[121] Future funding would likely be contingent upon South Sudan successfully completing a 'staff monitored program,' which the country has been unable to do so far.[122]

D. Humanitarian aid dependency

108. South Sudan's risk of dependency on foreign aid was apparent at independence, and donor dependency has since entrenched.[123] Official development assistance directed at the country between 2011 and 2024 amounted to at least $27.5 billion.[124] Most of this money is humanitarian aid intended to address the unmet basic needs of the population, and does not pass through the Government, which most foreign donors do not trust to spend their assistance. For 2024, the humanitarian sector set a target to provide "some form of humanitarian support" to six million people, leaving a gap of three million in need receiving nothing.[125] Even then, only around two thirds of funding requirements that year were reported as committed or disbursed by donors.[126] South Sudan's population is heavily dependent on foreign assistance, while the Government has abandoned even its most essential duties to the humanitarian sector.

Graph 1: trend of increasing humanitarian aid needs and dependency, 2011 to 2025[127]



109. More than ever since independence, humanitarian aid does not meet needs of the population. The costs of providing aid have increased: commodity prices and transportation costs are rising, affected by currency depreciation[128] and the war in Sudan, and the significant

[121] In October 2022, the United States policy changed to officially oppose international financial institution funding to South Sudan. The United States proactively implemented this opposition, issuing demarches to other members of the International Monetary Fund Executive Board, instructing them to vote against future funding. The strength of this opposition, and South Sudan's failures against required benchmarks, means new (particularly, large) funding is unlikely in the near future. R8763574. See A/HRC/52/CRP.3, fn. 420.
[122] R8114320.
[123] See for example "Special Report: in South Sudan, a state of dependency," Reuters, 10 July 2012, https://www.reuters.com/article/idUSBRE86909Y/.
The Commission reported in April 2023 on the October 2022 official change in United States government policy to officially oppose international financial institution funding to South Sudan.. The strength of this opposition, and South Sudan's failures against the required benchmarks, means new funding, particularly large funding, is unlikely in the near future
[124] See para. 90 and fn. 70.
[125] OCHA, South Sudan: Humanitarian Needs and Response Plan 2024 (Issued November 2023)
[126] See https://fts.unocha.org/countries/211/summary/2024 (data as of 10 February 2025).
[127] Data complied based on the Commission's analysis of United Nations humanitarian appeals and consolidated response plans for the period 2011 to 2025. Note that for 2013 and the period from 2015 to 2025, the number reflects the total identified "people in need". For several preceding years, the "people in need" figure was not applied or used uniformly in these documents, therefore the figure has been adopted based on: total people requiring food assistance (2011); calculation of the number of identified beneficiaries (2012); and "people at risk" (2014). While this methodological approach is imperfect for specificity, it nonetheless demonstrates the trend.
[128] Insecurity on South Sudan's roads means a lot of cash is transported by air. As South Sudan's highest denomination note is 1,000 South Sudan pounds, a depreciation from 1,000 pounds per US dollar to 5,000 pounds per US dollar necessitates a five-fold increase in the weight required to transport the same value in foreign currency.

losses in currency conversions at the official rate, as highlighted above.[129] Meanwhile many donors are reducing and reprioritizing aid. The global funding outlooks for humanitarian assistance are worsening, and further significant reductions in the aid money available for South Sudan are emerging. In the 2024-2025 fiscal year, the three leading donor countries to South Sudan signalled or implemented significant cuts to global humanitarian and development assistance, including the United States Government, which contributed 54.3 per cent of total reported humanitarian funding to South Sudan in 2024.[130] These factors, and the redirection of aid from South Sudan to other crises, have come as costs of delivery are rising, leaving humanitarian organizations with less resources and diminished purchasing power at the same time that the needs in South Sudan are increasing.[131] Displacements and lost supply routes from Sudan further strain this system.[132] Donor fatigue is visibly intensifying among major development partners, as their representatives air frustrations at not seeing contributions augmented by the Government, and call upon authorities to increase spending on basic services.[133] Senior humanitarian leaders in the country have made similar appeals.[134] Even in this context, of the total 2024–2025 national budget for ministries and entities passed in November 2024, the Government allocated less than one per cent to the social and humanitarian affairs sector.[135]

E. Impunity

110. Entrenched and systemic corruption on a grand scale infects nearly every part of government in South Sudan – previous findings of the Commission remain unchanged.[136] The pattern of diverting government revenues for private gain and sectarian interests dates back to the pre-independence period, including during the Interim Period of autonomous government of 2005 to 2011.[137] South Sudan is viewed as the world's most corrupt country, according to Transparency International's Corruption Perception Index.[138] The Africa Integrity Indicators initiative rates the country at zero out of 100 for investigating allegations of corruption in government.[139] The pervasiveness of corruption is experienced or witnessed in everyday life, and has been acknowledged by the most senior political leaders, including in public forums.[140]

111. Although in South Sudan constitutional and domestic law prohibit individuals involved in corruption from holding public office,[141] there are corrupt officials throughout government. Where rare prosecutions have occurred, case selection and penalties have appeared politically motivated and subject to executive interference. Furthermore, this paper shows that the biggest government procurement contracts have gone to persons already associated with corruption, consistent with practices identified in the Commission's past reporting. As is the case for even the most serious crimes under domestic and international

[129] The armed conflict in Sudan for example has meant humanitarians have lost the ability to bring commodities into South Sudan from there, which has significantly increased the costs of food aid distributions in South Sudan's northern states, particularly when expensive air assets have been used to access the hardest to reach communities.
[130] In 2024, UN data indicates that Germany had contributed 6.8 per cent of the total, the United Kingdom Government 6.2 per cent. The other big donor, albeit not a country, was the European Commission, at 9.8 per cent. It is worth noting that not all Member States may consistently report such contributions, so there may be variances between figures published by the UN and actual figures. https://fts.unocha.org/countries/211/summary/2024
[131] A/HRC/49/78, para. 48. A/HRC/52/26, para. 24.
[132] A/HRC/55/26, paras. 60-62.
[133] A statement in September 2023 by a group of major donors stated that the international community had provided more US$ 1 billion that year alone. https://ss.usembassy.gov/joint-statement-on-humanitarian-aid/.
[134] https://www.unocha.org/publications/report/south-sudan/humanitarian-agencies-south-sudan-forced-reduce-aid-amidst-funding-crisis-and-aggravated-humanitarian-situation
[135] Divided amongst six government entities, and excluding the allocation to a "Humanitarian and Emergency Fund' introduced in the 2024-2025 budget, which remains opaque. Commission's analysis of government budget data.
[136] A/HRC/43/56, para. 33, A/HRC/48/CRP.3, para. 9.
[137] See A/HRC/52/CRP.3, para. 282.
[138] https://www.transparency.org/en/cpi/2024.
[139] Based on the assessment/data for 2024, under the indicator "In practice, allegations of corruption against senior level politicians and/or civil servants of any level are investigated by an independent body." https://www.africaintegrityindicators.org/data
[140] Corruption scandals and high-level acknowledgements of them date to the Dura saga in 2008, and post-independence with 'Letters of Credit' scandal. A/HRC/52/CRP.3, para. 282. See also De Waal, 2014, page 358.
[141] See Part VII.

law,[142] officials accused of corruption often stay in office or return after a suspension, often ranked higher. Furthermore, notoriety for involvement in corruption has presented no barrier to being appointed to government posts at the highest levels. This was highlighted in February 2025 by the ascendancy of Benjamin Bol Mel to Vice President: Economic Cluster. He was appointed by the President despite being known and sanctioned for acts of corruption. Therefore, the situation of widespread impunity becomes an invitation for public officers to continue expanding their corrupt practices.

112. The Commission has reported in detail on the absence of an independent and properly functioning judicial system throughout the country, resulting from failures of leaders to commit to and allocate available resources toward its development. The chronic lack of funding presents opportunities for, and also facilitates practices of, corruption; in 2022–2023, the judiciary received less than one per cent of the total national budget,[143] and in 2023-2024 this dropped to below 0.1 percent. The Government has neither earmarked nor disbursed funding for the establishment of the three transitional justice institutions envisaged under the Revitalized Agreement: the Commission for Truth, Reconciliation and Healing (the Truth Commission); the Compensation and Reparation Authority (the Reparation Authority); and the Hybrid Court for South Sudan (the Hybrid Court). This failure undermines the implementation of binding obligations under the peace agreement and signals the lack of political will to advance truth, justice, and accountability in order to achieve sustainable peace in South Sudan.

113. South Sudan is required to guarantee the effective realization of victims' rights to truth, justice, and reparation – in line with its international law obligations, the UN Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law,[144] and the Updated Set of Principles for the Protection and Promotion of Human Rights through Action to Combat Impunity (the 'Joinet/Orentlicher Principles').[145]

114. In September 2015, the African Union's Peace and Security Council, sitting at the level of Heads of State and Government, called for a full range of transitional justice measures to address the situation in South Sudan, including the establishment of a Hybrid Court.[146] Furthermore, the 2019 African Union Transitional Justice Policy provides a framework and reference point enjoining States to adopt a holistic transitional justice approach to prevent impunity, promote human rights and build inclusive societies, among others.[147] The African Union has specific responsibility under the Revitalized Agreement for the establishment of the Hybrid Court and advancing transitional justice in South Sudan.[148]

115. While in November 2024, the Government enacted legislation to establish the Truth Commission and the Reparation Authority, in accordance with Chapter V of the Revitalized Agreement,[149] the creation and implementation of the Hybrid Court, mandated to be established by the African Union in collaboration with the Government of South Sudan remains stalled. These three complementary transitional justice institutions are mandated to, interdependently: investigate and establish the root causes and circumstances of conflicts in South Sudan; identify and pursue accountability for individuals responsible for human rights

[142] For instance, the Commission has identified senior government officials implicated in serious crimes under international law who have not been independently investigated or prosecuted let alone held accountable. See for example A/HRC/52/CRP.3, section II.
[143] See A/HRC/55/26, para. 66.
[144] United Nations General Assembly, Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law, A/RES/60/147 (16 December 2005), principles IX and 12–23.
[145] United Nations, Updated Set of Principles for the Protection and Promotion of Human Rights through Action to Combat Impunity (commonly known as the Joinet/Orentlicher Principles), E/CN.4/2005/102/Add.1 (8 February 2005), Principles 1, 19, and 31.
[146] African Union Peace and Security Council, Communiqué, 547th Meeting at the Level of Heads of State And Government, in New York, USA, 26 September 2015, PSC/AHG/COMM.1 (DXXVII), section 22(i), https://www.peaceau.org/uploads/psc.547.comm.south.sudan.26.09.2015-.pdf. See also S/2016/328, paras. 6—10. The commitment of the African Union to establish a Hybrid Court for South Sudan was included in the 17 August 2015 Agreement on the Resolution of the Conflict in the Republic of South Sudan, section 3.1 (reaffirmed in Chapter V of the 2018 Revitalized Agreement).
[147] See https://au.int/sites/default/files/documents/36541-doc-au_tj_policy_eng_web.pdf.
[148] See 2018 Revitalized Agreement, including sections 5.1 and 5.3 For further information on the involvement of the African Union on transitional justice in South Sudan, see for example A/HRC/45/CRP.4, paras. 40—43.
[149] See also A/HRC/58/27, paras. 85—87.

violations, international crimes and other serious crimes under South Sudanese law; provide reparations to victims; recommend legal and institutional reforms to prevent recurrence; and lead local and national reconciliation and healing efforts. The Truth Commission, the Reparation Authority and the Hybrid Court, therefore, provide significant avenues to investigate past violations, pursue accountability, provide reparation, and initiate institutional measures to combat systemic corruption and economic crimes in South Sudan.

116. In the region, in Kenya and Uganda, the Commission observed that anti-money laundering laws and evidence available to authorities are sufficient to investigate economic crimes related to human rights violations in South Sudan, with a view to effective prosecutions. Yet to date, no such prosecutions appear to have been initiated in either jurisdiction.[150] Insider information shared directly with the Commission indicates that although officials possess significant evidence of money laundering, investigations and prosecutions are not pursued against South Sudan's political elites, for fear of damaging diplomatic relations and lucrative export trade.[151] Further abroad, authorities in jurisdictions including Australia and the United Kingdom have taken legal actions against South Sudanese officials on suspicion of economic crimes, mostly focused on freezes, seizure or forfeiture of assets.[152]

117. Separately, in a landmark case in Sweden, two former executives of Lundin Energy AB are on trial for allegedly aiding and abetting war crimes perpetrated by Sudanese armed forces and allied militia against civilians between 1997 and 2003.[153] Lundin Energy AB was a Swedish oil company that operated in Unity State during the armed conflict when the territory was part of Sudan. The accused are charged with supporting war crimes allegedly conducted on their behalf in the context of developing oilfields and related infrastructure. The trial is being conducted on the basis of universal jurisdiction, which under Swedish law enables the prosecution of international crimes in cases where the crime has a link to Sweden; one of the indicted individuals is Swedish, and the company the two accused worked for was also based in Sweden. The prosecutors have also proposed that the company be penalized. This case highlights the alleged role of businesses in crimes related to human rights violations and presents the potential for South Sudanese victims to pursue accountability in foreign courts, including for ongoing violations.[154]

F. Peace endangered

118. Since the Revitalized Agreement was signed in September 2018, its key processes and reforms have systematically been unfunded or underfunded by the Government. This reflects the obfuscations of key political leaders in advancing peace and human rights, and the prioritization of corruption and diversions of government money over its implementation. The deliberate, chronic lack of government funding to peace processes and institutions has undermined the Agreement and directly led to a series of extensions of its transitional arrangements. On 26 April 2025, amidst the unfolding of the current crisis including the arbitrary detentions of SPLM/A-IO political and military leaders and escalating armed violence involving main parties to the Agreement, Minister of Cabinet Affairs Martin

[150] The Human Rights Committee in concluding observations, expressed concern in 2023 about undue interference with the judiciary and corruption in it in Uganda, and in 2021 noted that in Kenya the effective prosecution of corruption is limited. CCPR/C/UGA/CO/2, paras. 38-29 (on Uganda), CCPR/C/KEN/CO/4, paras. 6-7 (on Kenya).

[151] R4361825.

[152] Australian Federal Police seized property in 2018 in possession of the family James Hoth Mai, on the basis it had been acquired with proceeds of corruption. A legal challenge by his family to recover the assets was unsuccessful. Hoth Mai is the incumbent Minister of Labor. In 2020 the incumbent Minister of Cabinet Affairs, Martin Lomuro, had assets seized on suspicion of corruption in the United Kingdom, where related legal proceedings are pending.

[153] https://www.domstol.se/nyheter/2023/08/trial-commences-in-case-regarding-complicity-in-grave-war-crimes-in-sudan/. See also A/HRC/40/CRP.1, paras. 678-680. The accusation relies, among other facts, on the deployment by Khartoum of Sudanese army forces to the south of the river Bahr el Ghazal in order to protect Lundin's oil fields and displace civilian population of the area. The deployment south the river was a violation of the previous ceasefire agreement signed by the government of Omar Al Bashir with the South Sudanese insurgent forces, and triggered new fighting, causing many civilian casualties. The trial's end is expected in mid-2026.

[154] The case was pursued by prosecutors following the work of civil society actors who conducted research and advocacy on the situation, particularly the European Coalition on Oil in Sudan (ECOS). See https://unpaiddebt.org/ecos/. For the time being, victims' reparations claims have been rejected in the trial by the Court, reserving for them the possibility of making separate civil claims.

Lomuro presented a proposal for yet another roadmap to be drafted on timelines and processes to implement its provisions.[155]

119. In February 2020, the Revitalized Transitional Government of National Unity was established, following a lengthy 'pre-transitional' period. Its term was to end by late 2022, accompanied by the adoption of a permanent constitution and the establishment of an elected government. Yet in August 2022, with the key tasks unaccomplished, timeframes were extended by two years under a 'Roadmap,' with the country's first elections postponed to December 2024. Progress continued to stall, with available finances persistently diverted. For example, in June 2024 it emerged that $10 million allocated to the critical processes of constitution-making, the proposed establishment of a National Human Rights Council, and others was redirected via the Minister of Cabinet Affairs to 'special projects' under the Presidency.[156] In an appearance before legislators, Minister Lomuro indicated the President had authorized the disbursements; he soon backtracked on these comments but did not clarify the apparent funds diversion.[157]At the time, members of the institutions tasked to lead constitution-making and electoral processes had been publicly calling for funding and even their own salaries, as the timeframe narrowed for the completion of key tasks. By September 2024, such critical tasks had not progressed, and parties to the Revitalized Agreement announced another two-year extension to its transitional arrangements.

120. In the September 2024 document further extending the transitional governance arrangements under the Revitalized Agreement, "severe funding constraints" were cited as the cause of the delays, without any reference to systematic diversion of resources. However, the Commission calculated that during the period of the previous two-year extension from August 2022, government revenues likely reached $3.5 billion, mostly from oil exports.[158] Little of this money was directed toward implementing the key tasks committed to under the Revitalized Agreement, including forming and deploying the Necessary Unified Forces (the new national army), preparing for the country's first ever elections, and funding initiatives for recovery from conflict – most of this money appears unaccounted for. While the need for financial accountability and the reprioritization of government resources is emphasized in the text for the latest extension, this rings hollow without evidence of newfound fiscal prudence. The patterns of diversions since continued, including the deliberate government strategy to deprive of funds the institutions and processes required under the Revitalized Agreement, making implementation of its core provisions unachievable, and directly fuelling conflict.

121. Peace in South Sudan is endangered by the obfuscations, delays and corrupt diversions of national wealth from implementing the Revitalized Agreement. This has deprived the country of critical mechanisms and processes for addressing the cyclical conflict and systemic impunity, including for the three transitional justice mechanisms required to support national recovery and stability. Without meaningful budgetary allocations, these mechanisms cannot become operational or effective. Tackling revenue diversion and losses in revenue, and the reprioritization of public expenditure, must translate into concrete support for the transitional justice programme. Mere rhetorical commitments alone are insufficient: the State is legally obligated to ensure that these institutions are adequately and predictably resourced. Failure to do so not only violates victims' rights, but also perpetuates impunity – and jeopardizes prospects for sustainable peace.

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[155] In a press conference the Minister presented a document entitled, "Strategic Response of the Revitalized Transitional Government of National Unity (R-TGoNU) to the Nasir Incident and Reinvigoration of the Revitalized Agreement on the Resolution of the Conflict in the Republic of South Sudan (R-ARCSS). (Date of Incident: 4th March 2025, Location: Nasir County, Upper Nile State)." See its section 6.6: "Roadmap Development: Draft a comprehensive roadmap outlining timelines and processes for resolving contentious or delayed articles in the R-ARCSS, ensuring inclusivity and enforceability." On file.

[156] The Cabinet Affairs Minister indicated to legislators that the President authorized the disbursements. He soon backtracked on this but did not clarify the apparent diversion. Documentation produced in the Transitional National Legislative Assembly in June 2024 flagged an alleged withdrawal from Ministry of Cabinet Affairs accounts of more than $1 million to 'NAS peace implementation.' Documents on file. Video on file, 6 or 7 June 2024.

[157] Minister of Cabinet Affairs Martin Lomuro, video on file, 6 or 7 June 2024. "Lomuro retracts remarks on alleged special projects account in office of President," The Dawn, 11 June 2024, https://thedawn.com.ss/2024/06/11/lomuro-retracts-remarks-on-alleged-special-projects-account-in-office-of-president. See also https://www.eyeradio.org/dr-lomuro-admits-to-diverting-peace-funds-to-special-projects/ and https://www.radiotamazuj.org/en/news/article/cabinet-minister-dr-lomuro-refutes-diverting-peace-funds-for-other-projects.

[158] Analysis of government data. See A/HRC/58/27, para. 8.

IV. Government revenues

122. The collection of government revenues is central to the fulfilment of human rights obligations, as a primary determiner of the fiscal resources available for government budgets. As part of the State duty to direct maximum available resources toward fulfilling human rights, decisions and practices for revenue mobilization and collection need be designed to maximize revenues. This may include harnessing feasible income from the exploitation of resources, with due regard for population health and environmental sustainability,[159] and requires the effective management of available resources, including by combatting corruption in revenue collection. Maximizing revenue is especially critical where failures to do so would contribute to depriving a population of the most essential foodstuffs and services. Concurrently, revenue generation that deliberately or predictably impacts negatively on human rights, such as where pollution negatively affects public health, is considered as retrogressive and a human rights violation.[160]

123. This section of the paper first examines oil in South Sudan – constituting around 85 per cent of total revenues – with Part A focused on: key figures; background of oil and armed conflict; infrastructure and operators; declining production and sales; diversion and corruption; harms to health and the environment. An examination of non-oil revenue follows, building on the Commission's paper of September 2021 and reflecting subsequent developments, with Part B focused on: underdevelopment and corruption limiting the tax base; collections outsourced to Crawford Capital Ltd.; personal income tax; and the South Sudan Revenue Authority.

A. Oil Revenue

Key figures

124. Oil exports are the source of approximately 85 per cent of government revenues.[161] This is despite production levels of South Sudan's oil declining significantly since independence, primarily due to government mismanagement and armed conflict. As noted above, the Commission calculated that from July 2011 to December 2024, oil exports from South Sudan generated more than $23 billion in government revenue.[162] At least another $2.2 billion in outstanding oil-backed loans were received in this period,[163] bringing total estimated oil-related inflows to at least $25.2 billion.[164] (These figures do not account for oil revenue to the SPLM/A Southern Government during the Interim Period from 2005 to 2011).[165] An eventual end to oil production in the country is envisaged in domestic law, and government forecasts have estimated that existing production will have reduced to almost

[159] In line with sustainable development, while mitigating harms to population and environment which may give rise to human rights abuses by corporate actors and violations of the State's human rights law obligations.
[160] Under international human rights law, the State must demonstrate the necessity of such a measure, and that it has been introduced after careful consideration of alternatives; and affected persons have the right to effective remedies.
[161] Oil accounted for $1.64 billion of $1.94 billion of Government revenue in the 2022-2023 fiscal year: the last full fiscal year with no oil production interruptions. Budget data, Ministry of Petroleum sales data, South Sudan Revenue Authority collection data. In 2023-2024, oil accounted for $1.60 billion of $1.81 billion in reported revenue (including non-oil revenue collections that were almost certainly manipulated downwards).
[162] See para. 90 and fn. 70.
[163] Loans to be repaid with oil or oil revenues. Figures unadjusted, due to uncertainties on when loans were sourced. The true figure is likely significantly higher than $2.2 billion as of May 2025, as there had been legal rulings against the Government for being in default to two lenders (Qatar National Bank and African Export-Import Bank), for a combined total in excess of $1.6 billion. The Government also has outstanding facilities with and obligations to other lenders, such as China Export-Import Bank, and several oil buying companies.
[164] Budget documents of the Ministry of Finance and Planning, oil production and marketing reports of the Ministry of Petroleum, and external debt stock take for the Ministry of Finance and Planning, on file. Government information on the debt status is unreliable, with many data fields left blank and not all creditors contacted in a debt audit supported by the United Nations Development Program. Experts believe actual debt is higher.
[165] Figures exclude international financing institutions financing since 2011, including over $340 million from IMF.

nothing by 2035.[166] However, there are many variables involved in such forecasts, and the actual time horizons are unknown.

Historical linkages between oil and armed conflict

125. For more than four decades, oil has dominated the political economy of violent contestation, political factionalism, corruption and human rights crises in the territory of South Sudan. Prospectors first found oil in southern Sudan in the late 1970s. In 1983, the Government of Sudan abolished the south's autonomous status gained through the 1972 Addis Ababa Agreement and asserted central control over oilfields then under early development. This sparked a civil war from 1983 to 2005, characterized by gross human rights violations and abuses.[167] In the southern oil zones, civilians experienced forced displacement and accompanying atrocities employed by all sides of the internal armed conflict as tactics to control oilfield territories and revenue potential. Due to persistent conflict-related interruptions, oil production only started in earnest in 1997 and was accompanied by intensified violence in oil zones until around 2002. Ethnic dimensions to the resource competition, violence, atrocities, and southern factionalism emerged and were inflamed and fomented by the central authorities in Khartoum.[168] Several oil companies, particularly from Europe and North America, were allegedly implicated in human rights abuses.

126. By August 1999, a pipeline from the southern oilfields to the Red Sea had been completed. The first crude oil exports were shipped, the International Monetary Fund lifted restrictions imposed on Sudan, and oil wealth flowed to Khartoum, soon doubling Sudan's total national revenues. Peace talks restarted in July 2002, and by 2003 the major SPLM/A factions had reunited. The 2005 Comprehensive Peace Agreement marked a formal end to the north and south conflict although tensions and occasional hostilities continued between the two sides. The Agreement provided for an interim, semi-autonomous government in the south, wealth sharing, and for the referendum of 2011. SPLM/A formally took on governance functions and oversaw the new oil revenues, with Southern Sudan entitled to 50 per cent of revenue generated from southern oil. Since mid-2005, all southern governments have been led by SPLM/A under the leadership of Salva Kiir, deputized for most of this period by Riek Machar, who later established the SPLM/A-IO.

127. Upon independence in July 2011, South Sudan inherited ownership of southern oil infrastructure, which had previously constituted most of the oil assets in Sudan. In January 2012, South Sudan shut down oil production in a revenue dispute with Sudan, and in mid-2012 members of the two countries' armed forces clashed in borderland oil zones, threatening a new war.[169] In September 2012, the two States agreed a Transitional Financial Arrangement (essentially an oil revenue sharing agreement) as part of their Cooperation Agreement.[170] Oil exports resumed in June 2013 with revised revenue sharing agreements in place. Yet the disruption had triggered an economic crisis and increased internal political tensions, while the number of people requiring food aid had doubled.[171]

128. Against this backdrop, in December 2013 armed conflict started in Juba and spread throughout the country, continuing until 2018. Oil production ceased in Unity State while it continued at lower levels in Upper Nile State. After a peace agreement inked in 2015 faltered, most of the main conflict parties signed the Revitalized Agreement in September 2018. Oil zones were focal points of intense battles, forcible displacement of civilians, and gross human

[166] Ministry of Petroleum and Mining Market Report, July 2011-January 2012. And Ministry of Environment and Forestry, "Initial National Communication to the United Nations Framework Convention on Climate Change," 2018. South Sudan. National communication (NC), page 7.
[167] The Sudan People's Liberation Movement/Army (SPLM/A) opposed southern oil production during this period. The authorities in Khartoum saw oil as a means to address economic crises and fund internal wars, and sought control over the oilfield zones by fomenting divisions, and arming aligned southern forces and northern militias.
[168] For example in 1997, the central government inked an agreement with southern military leader Riek Machar, that included provisions on protecting the oil production (he had first split from SPLM/A in 1991).
[169] See International Crisis Group, "Oil or Nothing: Dealing with South Sudan's Bleeding Finances." 6 October 2021, https://www.crisisgroup.org/sites/default/files/305-south-sudan-oil_0.pdf
[170] This was implemented after an implementation matrix was agreed to in March 2013; then the oil started flowing.
[171] OCHA, "Humanitarian Snapshot: November 2012," December 2012.

rights violations and abuses, particularly in Unity, where ethnic tensions again intersected with violent contestation for territorial control.[172] Since then, oilfields and states hosting them have remained highly militarized and volatile sites of armed conflict, human rights violations, and increasingly widespread acute hunger.[173] Revenue diversion from government budgets continues to finance and fuel armed conflict, undermining peace prospects and resulting in human rights violations and abuses. This includes its apparent application by SPLM-IG to incentivize and reward defections from its opponents.[174] Overall, the diverted oil money is used to lubricate precarious patronage networks of political-military elites.[175]

Infrastructure and operators

129. South Sudan's oil assets and infrastructure consist of fields and pumping stations in the northern border states of Unity State and Upper Nile State.[176] From each state, an underground pipeline runs crude oil to Sudan's capital Khartoum, where the two pipelines converge and run parallel to Port Sudan on the Red Sea, for shipping to international markets. Three 'joint operating companies' operate and manage the oil production in South Sudan: in Unity, the Greater Pioneer Operating Company (GPOC) and the Sudd Petroleum Operating Company (SPOC), both producing 'Nile Blend'; and in Upper Nile, the Dar Petroleum Operating Company (DPOC), producing 'Dar Blend'. As detailed in the Commission's previous reporting, the majority shareholding companies in these consortia have been from China, India or Malaysia, all partnering with the State-owned Nile Petroleum Company (Nilepet).[177] In August 2024, Malaysia's Petronas announced its exit from all three consortia, and initiated international arbitration proceedings against the Government; Petronas claims the Government wrongfully blocked its sale of shares to Savannah Energy PLC for more than a year then expropriated its assets.[178] (As of June 2025, the arrangements for and status of any expropriation by the Government was not yet clear).

130. South Sudan's Dar Blend pipeline carries production to Port Sudan from Upper Nile State, which emerged from the 2013 to 2018 armed conflict as the country's largest oil production centre; these oil exports stopped after pumping operations were affected by the armed conflict in Sudan, as detailed above. Sudan declared *force majeure* on its oil cargo delivery obligations in March 2024, and DPOC stopped producing Dar Blend as its storages approached capacity.[179] Sudan lifted the *force majeure* in January 2025,[180] after the Government of South Sudan announced agreements had been made with the warring parties.

[172] As noted by this Commission and by the African Union Commission of Inquiry.

[173] Administrative control remains contested and boundaries have been remapped, as political-military elites seek access to oil revenues earmarked for local communities, including in the Ruweng Administrative Area of Unity State, established in 2020. See also A/HRC/40/CRP.1, para. 647. More recently, in June 2024 subcontractors of a consortium producing oil in northern Unity State again resorted to evacuating employees, following armed clashes. https://www.radiotamazuj.org/en/news/article/several-killed-3-oil-firms-shut-in-ruweng-unity-violence.

[174] In a recent example, the defection of the top SPLM/A-IO commander for Unity State in October 2023 directly led to violence and increased insecurity. A/HRC/55/26, paras. 34-36. Documentation produced in the Transitional National Legislative Assembly in June 2024 flagged an alleged withdrawal from Ministry of Cabinet Affairs accounts of more than $1 million to 'NAS peace implementation.' See also A/HRC/40/CRP.1, paras. 653-656.

[175] This dates back to the Interim Period before independence. See Alex de Waal, "When kleptocracy becomes insolvent: brute causes of the civil wat in South Sudan," 2014, African Affairs, 113/452, pages 347-369. Joshua Craze, "Pay day loans and backroom empires: South Sudan's Political Economy since 2018," October 2023, HSBA / Small Arms Survey Briefing Paper.

[176] Ministry of Petroleum and Mining Market Report, 2011-2012.

[177] As of 2024, before Petronas announced their exit from the consortia, the GPOC shareholders were: China National Petroleum Company (CNPC, 40 per cent), Petronas (30 per cent); the India-based Oil and Natural Gas Corporation (ONGC, 25 percent); and NilePet, the Nile Petroleum Corporation (5 percent). SPOC shareholders were: Petronas (68 per cent); ONGC (24 percent); and NilePet (8 percent). DPOC shareholders were: CNPC (41 per cent); Petronas (40 per cent); NilePet (8 per cent); Sinopec (6 per cent); and South Sudan Tri-Ocean (5 per cent). A/HRC/40/CRP.1, paras. 643-635. A/HRC/48/CRP.3, annex III.

[178] Agreed between the companies in December 2022, the proposed sale had been valued at up to $1.25 billion. https://www.savannah-energy.com/application/files/3916/8664/5640/2022-12-11-South-Sudan-SPA-Announcement-FINAL.pdf.
https://www.bloomberg.com/news/articles/2024-08-26/malaysia-s-petronas-sues-south-sudan-over-abandoned-oil-fields. R9657578, R8843012, R1506131, R9546009.

[179] Memo from the Sudan Ministry of Energy and Petroleum, "Subject: Declaration of Force Majeure," 16 March 2024, on file. South Sudan's waxy oil requires pipelines to be heated to prevent gelling, with pumping stations powering the heating. In February, restricted oil flow was detected in the DPOC pipeline after conflict-associated diesel fuel shortages affected operations at pumping station four, 60 kilometres north of Khartoum. Once diesel fuel was delivered, an attempt to clear the restriction apparently created new problems requiring more time to repair.

[180] https://www.reuters.com/world/africa/sudan-lifts-force-majeure-oil-port-sudan-2025-01-06/.

Dar Blend production did not reach the marine terminal in Sudan until around the end of April 2025.

131. It was unclear if production levels would ever fully recover; when production resumed after past shutdowns, some wells were capped for no longer being economically viable.[181] Petronas' exit from South Sudan has further destabilized the oil sector. While the Government assumed Petronas' share of the oil production entitlement, they were unable to cover Petronas' proportional share of the restart expenses.[182] As a result, these costs were absorbed by the remaining foreign partners in the joint operating company, delaying the resumption of the Dar Blend production. Furthermore, the Oil Exploration and Production Sharing Agreements specify that all of the joint operating company partners are required to contribute financial and human capital proportionate to their equity shareholding. However South Sudan has been unable to match the scale of Petronas' larger ownership stake and former commitments.[183] This has deepened the Government's reliance on foreign partners to bridge the operational gap, further skewing operational control, and subjecting the country to disadvantageous revenue distributions. This structural imbalance undermines South Sudan's permanent sovereignty over its natural resources, as recognised under UN General Assembly Resolution 1803 (XVII),[184] which affirms that the right of peoples and nations to freely dispose of their natural wealth and resources must be exercised in the interest of national development and the well-being of the people. The impact is evident: following the production restart in early 2025, four of the first five Dar Blend cargoes were allocated to the foreign partners for 'Cost Oil' recovery—substantially reducing the State's immediate fiscal benefit, and eroding its economic self-determination.[185]

132. In the first half of May 2025, drone attacks attributed to the Rapid Support Forces damaged oil infrastructure in Port Sudan, illustrating how South Sudan's oil production still faces ongoing security risks and challenges associated with armed conflict and possible export disruptions.[186]

Declining production and revenue

133. Oil production levels in South Sudan have declined since independence, in a trend projected to continue.[187] Beyond conflict-related interruptions, oil revenue has been impacted by the lack of investments in infrastructure which are necessary to increase efficiencies in production, and to protect against significant harms to health and the environment in the oil zones.[188] At the same time, there has been a lack of meaningful efforts to diversify revenues away from fossil fuels, necessary to decarbonize the economy and enhance its resilience. Overall, this lack of investment in oil infrastructure reflects the gross government mismanagement of the resource.

134. A significant part of the government mismanagement of oil resources are oil-backed, non-concessional loans taken from commercial lenders, and advance payments from oil traders (pre-sales). In addition to creating a mounting debt burden on the national finances, these costly loans contribute to a reduced market and lower prices for oil exports. Recent arbitration judgments against South Sudan for failing to repay these loans have also increased the risk associated with buying South Sudanese oil, reducing the amount the Government receives for the same cargo (see below). This was contemplated by drafters of the 2011 Public Financial Management and Accountability Act, under which the Government was expressly

[181] R4276168.
[182] R5723815, R7904004.
[183] R1481540, R6332124.
[184] UN General Assembly resolution 1803 (XVII) of 14 December 1962, "Permanent sovereignty over natural resources."
[185] R5218300.
[186] The Commission reviewed a letter from the Republic of the Sudan Ministry of Energy and Petroleum to the South Sudan Ministry of Petroleum, which appears to be authentic, reporting damage to pumping station five which is used to export South Sudanese oil. Document on file, dated 9 May 2025. See also https://www.aljazeera.com/news/2025/5/6/explosions-huge-fire-in-sudanese-city-of-port-sudan and https://www.cityreviewss.com/south-sudan-resumes-oil-exports-after-rsf-attack-in-port-sudan/.
[187] South Sudan's maximum monthly production entitlement in 2011 was 2.5 times greater than what it was in 2023. Ministry of Petroleum and Mining Market Report, July 2011-January 2012. Ministry of Petroleum production and marketing data for 2023.
[188] R3683488, R6604270

prohibited from borrowing non-concessional loans.[189] The practice of taking non-concessional loans has violated this provision.[190]

135. Since 2012 when the Government sought financing after shutting down oil production, long-term and non-concessional financing on oil cargo pre-sales have reduced its revenue for specific cargoes. For loans, this results from contractual arrangements with extremely favourable terms to lenders, including significant discounts on oil cargoes. For advance payments, information gathered by the Commission indicates the Government has agreed to terms which allow the oil traders to choose which month's mean oil price to use: the month of lifting, the previous month, or the following month.[191] The Commission calculated, for example, that such price selection may have cost South Sudan more than $7.6 million on just its August 2024 cargoes. Long-term arrangements can enable even more advantageous discounts to oil traders. For example, in a recent 12-month period, the Commission identified one company appearing to save $30 million in payments (then equivalent to more than one month of non-oil revenue); another company appeared to save $60 million from the benchmark value during the same period.[192]

136. An additional problem related to the oil-backed loans and advances is the Government's compromising of its tender process for oil sales, further reducing revenue potential. While the tender process sets the price of an oil cargo,[193] a government authority confirmed to the Commission that before a winning bidder is assigned, relevant ministries must coordinate to consider the Government's long-term obligation schedules.[194] Given this, bidders understand that although a tender sets the price of a cargo, it does not determine which company takes ownership.[195] This creates uncertainty, as oil traders have little way of increasing their likelihood of winning operationally-important cargoes. A corporate complaint shared with the Commission was that this makes a mockery of the tendering, as companies without capacity to perform are able to submit high bids, increasing the price of the cargo, and thereby the costs of competitors, disincentivizing bidding, reducing the pool of buyers.[196]

137. A related disincentive for bidders has been instances where the Government re-awards a cargo already assigned to a company.[197] Companies have reported the winning bidder losing significant money from such cargo re-awarding, including losses incurred from arranged shipping vessels.[198] One affected company claimed that its advance payments[199] were then converted by the Government into a long-term financing arrangement, without prior consent.[200] In such scenarios, companies also face the opportunity cost of not having directed their investment elsewhere. An outcome of these issues, and other challenges including the risk of exposure to *force majeure*, is a reduced pool of companies willing and able to bid, which depresses prices. For willing buyers, these risks are converted into significant

[189] 2011 Public Financial Management and Accountability Act, section 39: "Terms of Foreign Borrowing: Subject to the provisions of the Constitution, the Government shall only borrow and/or guarantee foreign loans that are on strictly concessional terms, as may be defined by the regulation issued under the provisions of this Act."
[190] While there is nothing to indicate that section 39 of the 2011 is not still applicable, this conclusion must be read with the caveat that a 202 Act amending the 2011 Act is not publicly available and was not shared with the Commission despite requests to authorities, and its currently applicable provisions are thereby unclear. Nonetheless, the practice of taking non-concessional loans predates the 202 amendments to this Act.
[191] R6830390. As previously reported, a government practice to access quick cash is to request an advance payment of 70 to 80 per cent of the cost from the companies lifting South Sudan's oil. A/HRC/52/CRP.3, para. 291.
[192] R3374136. Calculations based on government budget and revenue data, and Dated Brent crude oil prices during that period, September 2023 to August 2024 (the most recent month of data available at the time of analysis). The companies which received the largest cumulative discounts during this period were the South Sudan-registered Trinity Energy (saving $30 million), and the UAE-based OESA Trading DMCC which is formerly known as Addax Energy (saving $60 million).
[193] Excluding the $1.50 pre-payment discount, and any additional discounts tied to previous financing arrangements
[194] R3514078. An exception is where oil traders making advance payments choose which month's mean price.
[195] R8468214
[196] R8421419
[197] R6302467, R9874838, R9198678, R3041794
[198] R7256039, R9820029
[199] The Commission has previously reported on the Government's practice of requiring 70-80 per cent advance payments, in return for a $1.50 per barrel discount. This practice violates the insurance of some buyers, further reducing the available pool of bidders, resulting in a further reduction in the final price achieved. A/HRC/52/CRP.3 para. 291
[200] R3195382.

discounts on what they pay South Sudan, further reducing how much the oil benefits the South Sudanese.

138. Due to the issues detailed above, as well as increasing geopolitical risks, companies report facing increasing problems in securing trade financing and insurance for purchases of oil cargoes from South Sudan.[201] Several traders of South Sudan's oil suggested that new entrants to this market can no longer secure trade financing.[202] This also reduces the number of firms who can bid to those who either can afford to pay for the cargo outright without financing, or those willing to take on an unrelated loan; both of which carry accompanying risks, detailed above. These risks limit potential buyers and create larger discounts on prices, further reducing government revenue. The Commission's review of oil cargo discounts estimated a loss to South Sudan of over $390 million from the benchmark price in the period from January 2022 to December 2024, or almost $4.2 million per 600,000-barrel cargo.[203]

139. These increasing risks – combined with the Government's increased resort to cash and oil advances since the February 2024 shutdown – continue to decrease the amount of money South Sudan earns from its cargoes. In 2023, the Commission reported that South Sudan's oil selling practices cost the country about $4 per barrel, which included a $1.50 discount the country offered for buyers pre-paying for the cargo at the time of award, not lifting.[204] In the 2023-2024 fiscal year, this average discount increased to $7.36, reflecting desperation for finance, partly induced by the partial export shutdown and also the seizure risk for a pre-paid cargo after the Qatar National Bank judgment[205] -- both in the first quarter of 2024. Then from July to December 2024, this average discount increased to $10.70 per barrel, on an average benchmark price of about $78 per barrel.

Diversion and corruption

140. There is an extreme lack of effective oversight and accountability for decision-making on how South Sudan's oil resources generate revenue, and on how it is allocated and spent (see below). The Anti-Corruption Commission, government auditors and the judiciary are all severely under-resourced, while the better-resourced Transitional National Legislative Assembly has not yielded effective oversight. This enables the systemic mismanagement of oil and its corrupt diversion. The resort to oil-backed loans and advances is one aspect of arrangements and mechanisms which contribute to diversion and inefficiencies, causing significant losses to government revenue, and often breaking domestic law.

141. In this context, and with such a large proportion of government revenues coming in as individual transactions worth tens of millions of dollars each, with limited oversight, opportunities for diversion can arise through requesting oil companies re-route a transaction or simply the misreporting of data. Even small adjustments to recording the numbers of oil barrels lifted, or the price received, can create large amounts of unaccounted money, which the Commission has previously identified. The Government's many incidences of conflicting economic data suggests significant revenue diverted, likely to corruption.

142. The manipulation of cost recoveries for the oil producing consortia has presented another opportunity for corrupt, off-budget diversions. 'Cost oil' is a mechanism included in the oil Exploration and Production Sharing Agreements (EPSAs), which entitle consortia partners to recover the operating expenses incurred each month. Subject to a cap of 40 to 50 per cent of that month's total production,[206] 'cost oil' has primacy over profit sharing ('profit oil'),[207] and thereby has the priority claim on billions of dollars of South Sudan's oil.[208] In

[201] Including armed conflict in Sudan and insecurity in the Red Sea for the tankers loading oil. Advance payments can also violate some companies' insurance policies. R5804857. R1957327, R9994731, R7085583, R1141335.
[202] R6176654, R1900470, R1927203.
[203] From the Dated Brent mean of month market price. Based on available Ministry of Petroleum marketing data.
[204] A/HRC/52/CRP.3 para. 291.
[205] See para. 90 and fn. 70.
[206] Exploration and Production Sharing Agreements specifying varying percentages across oil fields and by production levels.
[207] In which the Government has a share of between 70 and 75 per cent.
[208] These figures vary depending on the joint operating company, oil field, and the monthly production level. Capital expenditure costs are recoverable over four or five years, while operating expenses are fully recoverable in the period they incur. If the recovery exceeds the cost oil cap, then the recovery rolls over to the next period.

'cost oil,' the joint operating company partners have the largest share, while the Government of South Sudan takes the majority of profit oil.

143. In available data, the Ministry of Petroleum calculates the cap on 'cost oil' as being 45 per cent and being reached every month, yet this is inconsistent with more credible oil production information from government and corporate sources.[209] Concurrently, the same Ministry has acknowledged that vast amounts classified as 'cost oil' have been non-compliant with the cost recovery arrangements in place.[210] The Commission's analysis of Ministry data calculated that from 2015 to 2019, total 'cost oil' charged by and received across the consortia appeared to exceed the real operating expenses by $578 million.[211] The most recently available data set, from 2021, shows the overpayments continuing. These discrepancies indicate government acquiescence in diverting oil money to the consortia, which in all the cases, in addition to the Chinese, Malaysian and Indian majority partners, include the State-owned NilePet.[212] 'Cost oil' also includes the expenses of South Sudanese businesses that subcontract to the joint operating companies. Presenting 'cost oil' as maxed out also reduces the amount of oil revenue the Government accounts for in financial documents. This is a significant diversion of available resources from government budgets to the ostensible benefit of NilePet, the foreign partners, and joint operating company subcontractors. All this raises questions about who in fact financially benefits from the manipulation and artificial increase of 'cost oil'.

144. Another contributor to South Sudan's significant oil revenue losses has been Sudan's inland lifting of crude oil as payment in-kind for the transit, transfer and processing of that oil, as well as the Transitional Financial Arrangement between governments of the two countries. On 3 April 2023, the Commission reported that the Government of South Sudan claimed to have met its obligations under the Transitional Financial Arrangements, but that Sudan continued to lift oil, amounting to overpayments under this arrangement.[213] Government figures shows that inland lifting in excess of the agreed transit, transfer, and processing fees continued in the 2022-2023 fiscal year; the outbreak of armed conflict in Sudan in April 2023 further complicated these arrangements, and the prospects for reconciling any overpayments. In November 2023, the Minister of Petroleum presented the value of these overpayments at more than half a billion dollars and claimed that Sudan continued to lift oil that it was not entitled to.[214] Prior to the conflict in Sudan, the Transitional Financial Arrangement appeared to be used in part as a vehicle to divert revenue to political elites entwined across both countries. Precarious new dynamics have emerged since the conflict-related damage to the pipeline, including opaque financial deals and transfers involving South Sudan and Sudan, where the pipelines traverse territories controlled by the main Sudanese warring parties.[215]

[209] R8189959.

[210] For instance, in a government audit, for which the vast figures have not been accepted as fact, but nonetheless indicate the potential scale of the irregularities, as well as official recognition of these. 'Cost Recovery Audit Findings' for the period of 9th July 2011 to 31st December 2021, presented by the Ministry of Petroleum.

[211] The Ministry of Petroleum published annual reports from 2011 through to 2021, which detail operating expenses. The Commission conducted its 'cost oil' analyses of those figures, contrasted with claimed production amounts and 'cost oil' allocations, to assess how 'cost oil' may be operating. Any potential calculation errors are derived from inaccuracies in that published data. The Ministry of Petroleum ceased publication, or at least public release, of its annual petroleum reports that include 'cost oil' and operating expense information, after May 2021.

[212] Note too that in addition, Tri-Ocean which holds 5 per cent of DPOC is from Egypt.

[213] A/HRC/52/CRP.3, para. 292. The recuperation of this has been further complicated by the conflict in Sudan. The Commission has seen a May 2022 contract for $25 million of sorghum that the Sudan would supply to South Sudan, to be distributed as subsidized sorghum to Northern Bahr El Ghazal, which the UN Panel of Experts wrote about extensively in its 2023 Interim Report. See S/2023/922, annex 6. Despite this being a reconciliation between two governments, it was fulfilled by a private company, Klean and Klear Services Co. Ltd,, with the sorghum overvalued by approximately 30 per cent, or $7.5 million. In another scenario, the Government has also provided subsidized sorghum to Warrap state in 2023. The Commission has on file the final report of the Warrap State Ministerial Management Committee for Dura Distribution. This program, in the president's home state, saw sorghum and cash go missing, with opportunities for diversion at every step of these repayment-in-kind processes.

[214] The Minister also claimed that between March 2022 and October 2023, Sudan had taken $645.8 million of oil it was not entitled to, and that after having reconciled $136.1 million of this amount, the balanced owed was $509.6 million. Ministry of Petroleum Presentation to the Public Financial Management (PFM) Oversight Committee, by Puot Kang Chol, 23 November 2023, on file.

[215] R3560322.

145. Yet another diversion scheme emerged in January 2023, involving the private company Crawford Capital Ltd. ("Crawford"), when the Ministry of Petroleum issued a directive introducing a fee on purchases of oil from South Sudan.[216] As detailed below, Crawford has emerged as a central player in a range of corruption schemes and diversion mechanisms involving non-oil revenue collections, and its ownership composition is connected to seniormost political elites in South Sudan (see paragraphs 153 and 165). In this scheme involving Crawford taking oil revenue through an 'e-Crude Accreditation Permit' mechanism, foreign companies lifting oil onto ships in Port Sudan have to apply online and pay 0.3 per cent of the cargo's market value, through eGovernment Services (https://mop.eservices.gov.ss).[217] Payments started in September 2023 after a subsequent directive informed oil consortia the fees were effective immediately.[218] On direction of the then-Deputy Commissioner General of the National Revenue Authority,[219] the fees are directed to the payment processor for Crawford, which is the private company implementing government 'e-services' with the Ministry of Information, Communication Technology and Postal Services (ICT and Postal Services).[220] Documents gathered by the Commission show that the Minister of ICT and Postal Services, Michael Makuei, had proposed the 0.3 per cent fees to the Minister of Petroleum in August 2022, and in November 2022 both ministries agreed to implement the fees through 'e-services.'[221] Contractual arrangements specify that Crawford receives 75 per cent of the money from these fees; while the Ministry of ICT and Postal Services receives 25 per cent, which does not appear to go to the national government budget. (For further detail on this arrangement, and the corporate ownership of Crawford, see paragraphs 154 and 155, and graph 3).[222]

146. From the Commission's analysis of crude oil export data in the first month of payments alone (September 2023), Crawford likely received approximately $1.1 million, and the Ministry of ICT and Postal Services approximately $368,000 (see graph 2, below).[223] Based on oil production levels and international benchmark prices at the time, Crawford stood to gain $9.6 to $11.5 million per year, and the Ministry, $3.2 to $3.8 million.[224] The fact that the private company that facilitates the online processing receives 75 per cent of the fee, while the Ministry in whose favour the fee is instituted receives 25 per cent, cannot be justified, and is an indication of bribery of government officials by the beneficiary private company, and the resulting abuse of public office. Moreover, oil companies report that traders have reduced their bids on South Sudan's oil by 25 cents per barrel, to adjust for the new fee and not to suffer themselves its impact in the final price.[225] The permit has not increased the cost per cargo that buyers pay, but formally diverts oil revenue to private accounts and the Ministry of ICT and Postal Services.

[216] Directive of 10 January 2023. Authorities in Sudan were notified on 6 February 2024. Documents on file.
[217] The implementation contract of 4 November 2022 specifies that "all the Crude Oil Off-takers to pay a fee of 0.3 per cent of the value of the crude oil cargo benchmarked against the international brent price as per the day of application through its MOP's automated system on (www.mop.eservices.gov.ss)." On file.
[218] The Ministry's directive was issued on 29 August 2023, soon after receiving advice on the payment arrangement from the National Revenue Authority on 18 August 2023. Documents and correspondence on file.
[219] Africano Mande Gedima, who later served as Commissioner General of the South Sudan Revenue Authority. In October 2023, the Transitional National Legislative Assembly changed the name of the National Revenue Authority to the South Sudan Revenue Authority.
[220] To the Capital Pay Client Trust Account. Capital Pay is part of Crawford and takes additional processing fees.
[221] Correspondence of 18 August 2022 and documentation of 4 November 2022, on file.
[222] Although the initial contract indicated a 65 per cent share to Crawford, the subsequent references to profits are for it to receive 75 per cent, with the other 25 per cent going to the Ministry of ICT and Postal Services.
[223] Calculations made from government data, incorporating volume and brent price.
[224] Based on annual oil production levels of 50 million to 60 million total barrels, and an average oil price of $85.
[225] R1410842, R3661955, R4438096.

Graph 2: 'e-Crude Accreditation Permit' first month payment estimates, September 2023

Lifting Date	JOC	Volume (bbl)	Shipper	Brent Price	Min. of Information Revenue	Crawford Capital Revenue
05 – 06 Sep	DPOC	600,000	RSS	$91.25	$41,063	$123,188
08 – 09 Sep	DPOC	600,000	Joint Marketing	$91.85	$41,333	$123,998
14 – 15 Sep	DPOC	456,000	Joint Marketing	$95.20	$32,558	$97,675
		144,000	*NilePet Share*		$10,282	$30,845
16 – 18 Sep	GPOC	600,000	RSS	$95.55	$42,998	$128,993
21 – 23 Sep	GPOC	600,000	Joint Marketing	$93.70	$71,663	$214,988
	SPOC	400,000				
22 – 23 Sep	DPOC	600,000	Joint Marketing	$93.99	$42,296	$126,887
26 – 28 Sep	GPOC	150,000	RSS	$94.46	$42,507	$127,521
	SPOC	450,000				
29 – 30 Sep	DPOC	600,000	RSS	$95.86	$43,137	$129,411
					$367,837	**$1,103,506**

Harms to health and the environment

147. In the oil zones, there have been significant harms caused to population health and the environment, including birth deformities, due to poor infrastructure and the lack of effective environmental pollution management and enforcement of regulations.[226] The government mismanagement, and the underinvestment by authorities and consortia, exacerbated by the multiple production shutdowns, have left the country's oil infrastructure poorly maintained. The absence of effective government regulatory bodies, and the lack of environmental safeguard enforcement, has enabled certain companies to the apply cheaper operational approaches – to maximize profits at the expense of protecting public and environmental health.

148. Poorly maintained infrastructure is prone to ruptures that let pipelines fill with water and corrode, causing oil spills that can mix with community water sources. Beyond oil spills, negligence and money-saving approaches are also evident in the handling of produced water – an oil extraction byproduct. The Commission noted that oil consortia continue to use cheaper, less effective, and riskier methods of pollution management than what is technologically available and economically viable.[227] Cheaper methods increase pollution risks, especially in these flood prone areas where 'storm event overflows' can see produced water mixing with flood water, spreading the contamination and impacts. The Commission has previously reported the presence of heavy metals in the Nile River and waterways associated with the pollution in Unity and Upper Nile states. Pregnant women and children are particularly affected by pollution exposure, which can be directly attributed to devastating birth defects in some areas.[228] These are just some of the human rights impacts of the government mismanagement, the cost-cutting and negligence among oil producing consortia, and the broader underinvestment. It seems clear that the Government is violating its duty "to ensure that developmental and environmental needs are met in a sustainable, fair and equitable manner," as well as the "fundamental obligation of adopting preventive measures," and is failing to apply the precautionary principle.[229]

[226] For communities, this compounds unaddressed legacies of human rights violations and abuses associated with the presence of oil, including forced displacement, and decades of militarization. See A/HRC/40/CRP.1, para. 666.

[227] Instead of investing in the most effective but more expensive available methods of handling produced water, the JOCs store produced water in open-air evaporation ponds that pass the water through reed beds which naturally extract most of the contamination. This process is unmanaged for some of the JOCs, which increases the risk of oil-related water contamination, with the consortia not investing in oversight of the process which adjusts production to rainfall levels to prevent storm event overflows. R3708734. Yet most open-air ponds do not have effective linings, such as high-density polyethylene, that would seal them and prevent chemical and crude from seeping into the water table. See also A/HRC/48/CRP.3, annex IV.

[228] A/HRC/48/CRP.3, para. 84 and annex IV.

[229] Articles III and IV of the African Convention on Natural Resources.

149. Dating back to 2013, a series of government investigations have confirmed links between the oil operations and harms to health.[230] In October 2023, the Minister of Health said recent tests pointed to such pollution as a cause of birth deformities.[231] Members of the Transitional National Legislative Assembly again discussed this problem in April 2024.[232] Yet despite more than ten years of such official findings and acknowledgements, environmental standards are not enforced, oil consortia have not adhered to environmental standards, and affected populations lack access to effective remedies,[233] enabling the pollution and human rights consequences to continue. The Commission previously reported on an oil pollution case brought by lawyers in the East African Court of Justice, suing the Government for $720 million.[234] While the Commission understands that in 2021 a settlement of just $1 million was agreed upon, it was unclear if the settlement funds made it to the affected communities.[235]

150. The effects of pollution from the oil industry are exacerbated by climate change and flooding events, increasing the risks of contaminants spreading. Since 2019 in Unity State, which hosts the Sudd wetland, communities have experienced successive years of unseasonal flooding, and the number of people affected rose significantly during flooding in 2024.[236] This affects vulnerable populations, with the impacts felt most acutely by children.[237] Climate shocks are regarded as a leading contributor to the acute food insecurity faced by around half the country's population,[238] disproportionately affecting Unity and Upper Nile states. Changing weather patterns also increase the prevalence of diseases such as malaria.[239] The Government depends on revenue from fossil fuels that cause climate change yet fails to invest in adaptation and modernization of infrastructure, and to provide humanitarian assistance for those affected.

B. Non-oil revenues

Underdevelopment and corruption limiting the tax base

151. South Sudan has the lowest non-oil revenues to GDP ratio in Sub-Saharan Africa.[240] This reflects its underdevelopment and lack of productive economic activity: legacies of decades of conflict and neglect, which have been greatly exacerbated by poor governance and grand corruption. The lack of productive agriculture, the scarcity of medium and large enterprises, and an absence of significant industry all diminish the possible tax base from businesses and wage earners; these factors contribute to and reflect poverty, affecting 9 in 10 residents of South Sudan.[241] The revenue potential from the country's non-oil extractive resources is mostly unrealized, because so many of the mining and logging operations are conducted informally or illegally, with a combination of quasi-legitimate royalty payments and off-the-books kickbacks to authorities staying off government budgets.[242] As noted by

[230] A/HRC/48/CRP.3, paras. 7-8. On its website, the Ministry of Petroleum has also included an acknowledgement, that the "petroleum sector historically caused a loss of grazing land, soil and water contamination as well as other health risks in and around oil-producing areas." https://www.mop.gov.ss/hse (accessed June 2024).
[231] https://www.eyeradio.org/some-tests-show-oil-pollution-linked-to-birth-defects-says-yolanda/
[232] https://www.radiotamazuj.org/en/news/article/parliament-summons-3-ministers-over-oil-pollution
[233] For further details on attempts at seeking remedies, see A/HRC/48/CRP.3, annex IV.
[234] A/HRC/48/CRP.3 Annex IV, para 16
[235] R9537139.
[236] The Sudd also extends into Jonglei State and part of Lakes State. In 2024, heavy rains combined with controlled water releases from Lake Victoria in Uganda have raised the White Nile River levels. https://www.unocha.org/publications/report/south-sudan/south-sudan-floods-snapshot-5-september-2024.
[237] UNICEF, The Climate Crisis is a Child Rights Crisis: Introducing the Children's Climate Risk Index, 2021. A/HRC/49/78, para. 51. A/HRC/52/26, para. 27. A/HRC/55/26, para. 39.
[238] See Integrated Food Security Phase Classification (IPC)_, 6 November 2023.
[239] See also Médecins Sans Frontières, "The health effects of climate change in Old Fangak," 28 November 2023, https://www.doctorswithoutborders.org/latest/photos-health-effects-climate-change-old-fangak.
[240] International Monetary Fund, Republic of South Sudan: 2023 Article IV Consultation, and First and Second Reviews under the Staff-Monitored Program with Board Involvement-Staff Report.
[241] World Bank, "South Sudan Economic Monitor," seventh edition, March 2025.
[242] IR-100049. Since 2018, the Commission has reported on contestation over these resources fueling armed conflict, and human rights violations and abuses. Resource-rich Greater Equatoria is particularly affected. A/HRC/37/CRP.2, para. 70. Among many associated

the Commission in its September 2021 paper,[243] information on non-oil revenues lacks transparency, and this remains the case. The patterns of misappropriation, corrupt procurements, money laundering and fraud detailed in that paper continue to divert non-oil revenues from government budgets. So too does the theft of personal income tax, mainly sourced from the dollar-denominated salaries of humanitarians.[244]. Further, the introduction of digitized tax and duty collections, implemented by a politically connected private company, has created new corruption mechanisms and involved increased predation on humanitarians.

Collections outsourced to Crawford Capital Ltd.

Single source procurement for digitization of collections

152. In late 2019 South Sudan began a migration toward digitized systems for the assessment and collection of taxes, customs duties and related non-oil revenues. In its paper of September 2021 the Commission noted having observed the prevalence of manual systems in government offices for non-oil revenue collections, and suggested that electronic systems may be more effective at preventing leakages and fraud.[245] While digitization presented an opportunity to address diversion and corruption in revenue collections, the Commission found that 'e-Services,' implemented through private company Crawford Capital Ltd. ("Crawford), have instead facilitated organized corruption and predation, resulting in further revenue diversion.

153. Crawford is a company with political connectedness exemplified by the breadth of government institutions involved in facilitating increasing State capture. Government entities facilitating Crawford's new contracts and fees have included the Ministry of Information Communication Telephone and Postal Services (ICT and Postal Services), the National Communications Authority, the National Security Service, the Ministry of Finance and Planning, the South Sudan Revenue Authority, the Ministry of Petroleum, the Ministry of Trade and Industry, the Ministry of Health, the Ministry of Justice and Constitutional Affairs, the office of the Vice President of the Services Cluster, and the Transitional National Legislative Assembly. The ownership of the company includes individuals connected with elite political patronage networks, as detailed below.

154. In November 2019, Crawford was contracted as the exclusive provider for 'e-Government Services,' in a partnership with the Ministry of Information, Communication Technology and Postal Services (ICT and Postal Services) under its minister Michael Makuei.[246] The Ministry and the National Communications Authority were among the institutions which lobbied for contracting Crawford. Government correspondence gathered by the Commission shows that in October 2019, the Ministry of Finance and Planning had approved a single sourcing procurement, noting "the National Security concern attached to the project."[247] The approval followed written advice from Akol Koor Kuc, then-Director General of the Internal Security Bureau (ISB) of the National Security Service, in which he proposed that Crawford "should work in partnership with the ISB ICT Department since they are aiming to create huge databases and integration of services that can be accessed online."[248] In addition to the corruption concerns, the nature of the intelligence service's involvement in the single-source procurement process suggests that 'e-Services' are also likely to be used without any consideration for personal data protection to facilitate unlawful State surveillance of citizens, an established tactic of repression in South Sudan.[249]

human rights impacts, illegal operations increase the vulnerabilities of the communities living in resource-rich areas, and of the workers in these operations, who include children. A/HRC/55/26, para. 57.

[243] A/HRC/48/CRP.3, para. 87.

[244] A/HRC/55/26, para. 81.

[245] A/HRC/48/CRP.3, paras. 163-164.

[246] Contract, on file.

[247] Correspondence to the Ministry of ICT and Postal Services, October 2023. On file.

[248] Correspondence to the Minister of ICT and Postal Services, September 2023. On file. See also A/HRC/54/CRP.6, paras. 32-27..

[249] See "Entrenched repression: systematic curtailment of the democratic and civic space in South Sudan, 5 October 2023, A/HRC/54/CRP.6. The Commission has noted that in addition to revenue collections there have been plans to extend Crawford's operations to the administration of South Sudan population data, including birth registration, passport applications, and a 'National

155. Under the 16 November 2019 contract arrangement between Crawford and the Ministry of ICT and Postal Services, 75 per cent of the 'eServices' profit share goes to Crawford, and 25 per cent to the Ministry (as for 'e-Crude Accreditation Permit' fees; see paragraphs 145 and 146).[250] That contract arrangement, reviewed by the Commission, purports to exempt Crawford from paying taxes during the first ten years of 'eServices' implementation, including corporation tax, import tax, and value added tax. Documents reviewed by the Commission show that Crawford proposed the Ministry should "be the face of the project," while the company remained in the background but still retaining majority shares.[251] Crawford has since entered into similar arrangements with other government entities.

Other 'e-Services' money-making corruption mechanisms

156. In late 2020, the Ministry of Interior launched an online portal to enable 'e-Visa' applications for entry to South Sudan, and to facilitate visa fee payments.[252] The Commission identified that the website set up by Crawford uses the same 'e-Citizen' platform developed by Webmasters Kenya for use by the Government of Kenya.[253] Although Crawford did not build the platform software, nor significantly customize it for South Sudan, it nonetheless takes 75 per cent of the profits it generates. This is highly lucrative for Crawford. Regular visa fees for citizens of most countries start at $100 for one month and rise to $350 for six months of multiple entries.[254] Crawford's payment processing subsidiary Capital Pay Ltd., also charges an additional service fee of $20.16 on top of their 75 percent profit share for the $100 visa. While the lack of available arrivals data makes the total monetary sums difficult to quantify, the arrangement evidently diverts significant revenue from the Government to Crawford.

157. A November 2020 contract with the National Revenue Authority to be its 'e-Tax' collector also gives Crawford a legal entitlement to 2 per cent of all digitally assessed taxation in the country.[255] This figure is highly inflated, for example, commercial banks report receiving just 0.5 percent for collecting, storing, and transporting physical cash revenues to the central bank. Based on 'eTax' collection estimates, Crawford likely receives more than $5 million per year, increasing by 35 to 40 per cent annually if trends continue.[256] Further, the Commission received information that in late 2023, after a change in the Commissioner General of the National Revenue Authority, commercial banks collecting non-oil revenues were instructed to deposit collections into accounts controlled by Crawford, rather than into National Revenue Authority accounts, as required by law.[257] Persons with direct knowledge of this arrangement, including bankers, indicated that Crawford representatives make irregular withdrawals from these accounts, before remitting revenues to the Authority, exceeding their contractually allowed, although inappropriately high, 2 per cent retention.[258] Despite banks processing and managing the collections on behalf of Crawford, including its withholding percentage, the Commission understands that they have not seen the eTax contract directing them to withhold those collections for Crawford's benefit.[259]

158. In January 2021, the Ministry of Health inked an agreement with Crawford after the company proposed it adopt a 'unified electronic certificate' for COVID-19 tests, then mandatory to exit the country. The Ministry granted a license that the company then used to claim $6 per test conducted in South Sudan, while its subsidiary Crawford Laboratory Ltd. got involved in running tests. Ensuing dysfunctionality in the system's roll-out led to an

Identity Card.' This raises human rights concerns about the introduction of such digital systems, particularly related to privacy, personal data protection, and unlawful surveillance. Documents and correspondence, on file. See also: https://crawfordcapital.africa/#project and https://www.eservices.gov.ss (accessed January 2025).

[250] Different share arrangements are specified in some contracts with other government entities, as discussed below.

[251] Letter from Director General of National Communications Authority to Minister of Information, on file.

[252] Of the Ministry of Interior. https://www.evisa.gov.ss/.

[253] R9818464.

[254] Or for United States citizens, $160 for one-month and $500 for a three-month multiple entry visa. Payment processing fees are added.

[255] On file.

[256] Based on National Revenue Authority data.

[257] 2016 National Revenue Authority Act, section 38. See also S/2024/343, para. 170

[258] R4612369, R3504519.

[259] R2443973, R2465394.

examination by a government taskforce, which found that individuals associated with Crawford had misrepresented themselves as National Revenue Authority officials, and recommended that Crawford refund the fees it had collected (it appears this did not happen).[260] Despite the failed performance administering the electronic COVID certificate, soon after the Ministry of Health contracted Crawford Laboratory Ltd. to support its Ebola disease preparedness. In October 2022 an advance payment of $10 million was agreed, to be paid into an account managed by Crawford.[261] Its performance providing the contracted goods and services is unclear. Moreover, the $10 million represents more than 80 per cent of what the national Ministry of Health claimed as its total expenditure for that entire 2022–2023 fiscal year.[262]

159. In the first half of 2024, a reckless government tax scheme involving Crawford, designed in 2023, caused fuel shortages that impeded vital humanitarian aid and other operations. The Commission identified that Minister Michael Makuei wrote to the Minister of Petroleum on 2 February 2023, stating it was "imperative" that the Ministry of Petroleum "utilizes the already established E-Government System and implement the 'Refined product Accreditation Permit'. More than one year later this was implemented: on 22 April 2024, then-Minister of Trade and Industry William Anyuon Kuol ordered that all petroleum product imports immediately required an 'ePetroleum Accreditation Permit,' accompanied by payment of a 3-cent levy on every litre of petrol.[263] Moreover, the order stated that existing "Government exemptions are not applied on the ePetroleum Accreditation Permit".

160. Among other exempt entities, United Nations organs broadly resisted this new tax, given the illegality, and implications of making such payments.[264] The uncertainty left fuel destined for humanitarian and peacekeeping operations stuck at border and transit points. As fuel reserves depleted, the United Nations Humanitarian Coordinator said on 28 April that food aid air drops to remote areas had paused, noting "it is vital that our limited funds are spent on saving lives and not bureaucratic impediments."[265] The fuel shortages also led to UNMISS reducing peacekeeping patrols.

161. Then on 3 May 2024, the Ministry of Finance and Planning reaffirmed that exemptions remained valid for petroleum imports.[266] By June, World Food Programme air operations had fully resumed. Yet the Commission observed some organizations experiencing problems reestablishing regular fee-free imports, and the issue had not yet been fully resolved as of early 2025. The timing of the 'ePetroleum Accreditation Permit' implementation came soon after the partial oil export shut down from February 2024, fuelling speculation about the impetus for this measure; but as highlighted above, the scheme had been planned well prior to the pipeline shutdown. The Ministry of ICT and Postal Services had lobbied for it, then Crawford energetically implemented, allegedly including in efforts to directly collect the new fees from the companies importing oil from Kenya.[267] Overall, Crawford has implemented and profited from illegal taxes on goods destined for the United

[260] Representatives of Capital Pay, Crawford's payment processor, were said to have harassed persons doing tests. National Taskforce on COVID-19: Report on the Genesis of the Six Dollars Charge Imposed on COVID-19 Private Laboratories from September 6th 2021 to December 26th 2021; Investigation Committee, 17 December 2022.

[261] Government correspondence and contractual information of September and October 2022, on file.

[262] South Sudanese pounds 7.6 billion, converted at the October 2022 official rate of SSP 615 to the dollar.

[263] Before this order a fee had been pegged at 5 per cent. "Ministerial Order No:5. 2024 A.D. for the implementation of E Government Tarriff and E Product Accreditation," 22 April 2024, RSS/MT&I/J/12/22-04-2024. https://kenyalaw.org/caselaw/caselawreport/?id=288797. Several sources of law provide tax exemptions to the United Nations, international and national non-government organizations, and diplomatic missions. These include the 2009 Taxation Act and its 2016 amendments, the 2016 Non-Governmental Organizations Act, and the Status of Forces Agreement between the Government and the United Nations Mission in South Sudan. https://www.eyeradio.org/diplomats-voice-concern-over-trade-ministrys-e-petroleum-permit-policy/.

[264] This would include necessitating cuts, for example to the provision of humanitarian aid to populations in need.

[265] https://www.unocha.org/publications/report/south-sudan/humanitarian-partners-south-sudan-call-government-urgently-remove-new-charges-impacting-delivery-humanitarian-assistance.

[266] Ministry of Finance and Planning, Ministerial Order, ref: RSS/MOFP/J/M/05/2024/017.

[267] The Minister of ICT and Postal Services appears to have spearheaded efforts to integrate government e-Services with the Kenya Pipeline Company. Correspondence on file. On 3 May 2024, a Kenyan court issued an order of temporary injunction against Crawford for, inter alia, illegally collecting fees for petroleum products destined for South Sudan. "Ogelo v Crawford Capital Limited; Kenya Pipeline Company Limited & another (Interested Parties) (Civil Suit E007 of 2024) [2024] KEHC 5303 (KLR) (3 May 2024) (Ruling)," on file.

Nations and humanitarian actors, hindering the delivery of aid and the United Nations Mission in South Sudan's execution of its mandate. Given the above experience and broader context, there have been concerns about new bureaucratic impediments to humanitarian and related operations.[268]

162. Imports of goods to South Sudan from 2024 were also hampered by a separate new 'Electronic Cargo Tracking Note' tax imposition of $300 per importing truck. Despite being related to trucking physical goods into South Sudan, this is another e-Government Service revenue, and its imposition caused cargo bound for South Sudan to pile up at the Port of Mombasa, resulting in delays still impacting imports in 2025.[269] Concurrently, Crawford has benefitted from tax exemptions, as noted above.

Beneficiaries of the corruption

163. Revenues from collections through 'e-Services' are not indicated in national government budgets. In May 2024, a senior finance official said 19 revenue-generating institutions were not remitting money to centralized authorities, as required.[270] An example of this appears to be the 25 per cent of e-Government service profit share to the Ministry of ICT and Postal Services collected by Crawford. As a result of the lack of transparency on financial flows through 'e-Services,' how other government ministries and entities benefit from involvement in digitized collections is unclear. What is clear is that Crawford has used political connections to exert pressure on government officials, and the resulting abuse of office to gain an increasing number of revenue-generating government contracts, without any credible public procurement process. Through this, they have undermined and unlawfully usurped functions of the South Sudan Revenue Authority[271] – including passing public tax collection through private bank accounts, subject to diversion – and privatized public revenue at levels not seen in any legitimate public-private partnership. Representatives of Crawford have also been found to misrepresent themselves as Revenue Authority officials while collecting fees and taxes.[272]

164. The extremely high take of Crawford from its collection of non-oil revenues, as well as its poor performance, lack of added value, and role in delaying critical imports which has obstructed the activities of international peacekeeping, diplomatic, and humanitarian missions in South Sudan, while enjoying tax breaks, all reflect the lack of credible procurements. Moreover, Crawford's inception in 'e-Services' and its continued growth result from government decisions, involving certain senior officials encouraging or permitting illegal conduct. All this indicates that the company has powerful political connections and associations. The Commission gathered information on Crawford's elaborate corporate ownership structures. On paper, there appear to be at least seven individual shareholders, with three primary shareholders; yet Crawford's financial beneficiaries extend further and include political elites and their close relatives.[273]

165. The Commission produced a detailed chart of Crawford's ownership structure. On paper, Crawford Capital Ltd appears to have been formed by Garang Mayom Kuoc Malek, the son of a former Deputy Minister for Transport and Member of Parliament for Twic

[268] New government guidelines on tax exemptions signalled on 19 August 2024, considered to disproportionately affect humanitarian organizations, were also considered as being likely to lead to further import delays and fuel shortages. A Ministry of Finance and Planning notice to diplomatic missions, the United Nations and all non-governmental organizations outlined the new procedures for requesting exemptions. "Subject: National Tax Exemption Board Resolutions," 19 August 2024, RSS/MF&P/J/OUP/8.

[269] In March 2024, the then-Minister of Finance and Planning imposed an Electronic Cargo Tracking Note (ECTN), creating another eGovernment services tax. The imposition of a tax of $350 per imported truckload caused cargo to pile up at Mombasa in Kenya. After temporarily suspending the order due to the halt in imports, the Government reintroduced the ECTN in April, revised to $300 per truckload, as per an order of the Ministry of Trade and Industry.

[270] Minister Agok Makur Kur. https://radiotamazuj.org/en/news/article/19-institutions-to-blame-for-south-sudans-economic-woes-minister

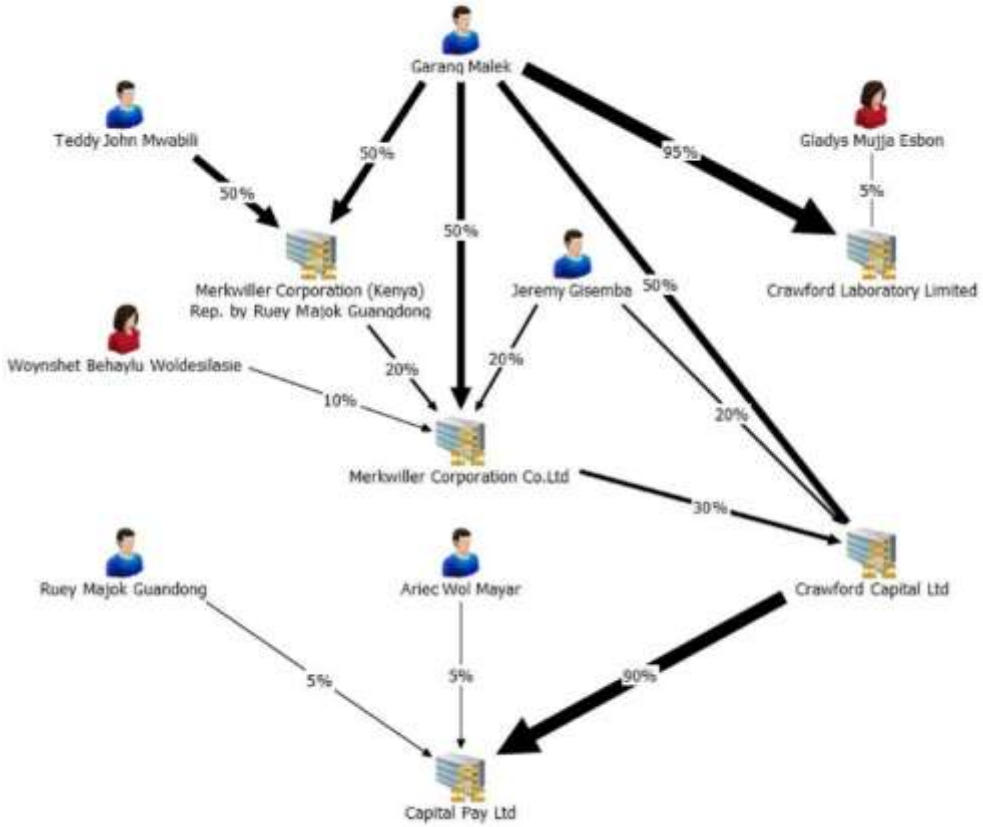
[271] A government taskforce and a Kenyan court both found Crawford falsely representing as the Revenue Authority.

[272] As found in 2022 by a government taskforce, see para. 158. And by a Kenyan Court in 2024, see fn. 267.

[273] On paper, Garang Mayom Kuoc Malek owns 95% of Crawford Laboratory Limited, 68% of Crawford Capital Ltd, and 61.2% of Capital Pay Ltd. The second-largest shareholder in this corporate group is Jeremy Gisemba, a Kenyan, who owns 26% of Crawford Capital Ltd and 23.4% of Capital Pay Ltd. However, these shareholdings are subject to change, as Ruey Majok Guangdong previously owned 50% of Crawford Capital Ltd, at the time of the company's incorporation. The Ugandan company implementing the 'electronic cargo tracking Note' as a South Sudan eGovernment service is owned by Charles Michael Mbire and two of his daughters.

County, and Ruey Majok Guandong the son of South Sudan's Ambassador to Turkey.[274] However, it is likely linked to more senior political elite, based on consistent reporting from numerous, confidential sources. These two same primary individuals behind Crawford – Garang Mayom Kuoc Malek and Ruey Majok Guandong – have a longer history of forming companies with politically-connected individuals and operationalizing Government structures and institutions in service of that company. For example, documentation obtained by the Commission from the South Sudan Business Registry shows Garang Malek and Ruey Guandong formed Air Afrik Aviation Limited with President Salva Kiir's son, Mayar Salva Kiir, in 2013.[275] Other family members of political elites are also understood to be the beneficiaries of corrupt government procurements and associated businesses, including Crawford Capital Ltd. The Commission has developed a list of individuals who warrant further investigation for their roles in economic crimes.[276]

Graph 3: Ownership overview of Crawford and related companies



Personal income tax

166. Personal income tax is the main source of non-oil government revenues; however, the tax base is very low, given that few residents earn a living wage, with 92 per cent of the population living in poverty.[277] Little personal income tax revenue is derived from government employees, whose salaries are low and often delayed or unpaid. Therefore, personal income tax revenue is primarily derived from the dollar-denominated salaries of residents employed in non-government organizations, international organizations, and diplomatic missions.[278] Of the $286 million in non-customs and related non-oil revenues reported for the 2022-2023 fiscal year in national budget data, primarily collected in dollars, personal income tax constituted 87 per cent;[279] World Bank estimates put this figure as higher,

[274] As of May 2025, Majok Guandong Thiep's X profile (formerly known as Twitter) also lists him as permanent representative to the UNEP and UN Habitiat. See https://x.com/majokguandong.
[275] On file. IR-100061.
[276] This list of names, with links to information collected and preserved, forms part of the Commission's archives.
[277] World Bank, "South Sudan Economic Monitor," seventh edition March 2025.
[278] R6819284, IR-100046.
[279] At the time of writing, a breakdown of non-oil revenue by tax for the 2023-2024 fiscal year was not available.

at almost 94 per cent.[280] This large percentage highlights the limited generation of business profits and associated taxation in South Sudan, reflecting the non-profit nature of the country's economy.[281] It also highlights problems in tax collection, with business profits in South Sudan positively correlated with levels of political-connectedness, and therefore the larger companies are more likely to receive tax exemptions.[282]

167. Authorities in the national and state governments share duties for personal income tax collections and the national government is also required to transfer revenue to states. State governors typically exert significant control over the money from these transfers, and that from state-level collections. The Commission received consistent information that state personal income tax revenue can amount to hundreds of thousands of dollars each month.[283] Because the main tax base is employees of humanitarian organizations, state governments receive more money in parts of the country with the worst humanitarian conditions and largest humanitarian presence. Instead of serving population needs, vast sums are misappropriated. This implicates governors, consistent with theft patterns in revenue transfers to oil producing states, and kickbacks from illegal extractive industry.

168. The Jonglei State finances emblematically illustrate the misappropriation of personal income tax. Jonglei hosts some of South Sudan's largest humanitarian operations, responding to the widespread acute hunger, armed violence and conflict, and the lack of basic services.[284] Unlike in several neighbouring states where a lot of unaccountable money reaches authorities through oil revenue transfers, or apparent kickbacks from illegal extractive industries, in Jonglei the major source of money appears to be taxing humanitarians. Amounting to millions of dollars annually, this has evidently not gone to core government services, or to addressing the basic needs of the population. Successive teacher strikes and related protests have taken place there over diminished and delayed civil servant salaries.[285]

169. In August 2022, the Jonglei State legislative assembly passed a vote of no confidence against the Finance Minister, for not producing government budgets and refusing to answer questions about where personal income tax revenue was directed.[286] Then-Governor Denay Jock Chagor retained the Minister, who still did not present a budget for parliamentary and public scrutiny.[287] In May 2024, the President dismissed Denay Jock Chagor as Governor; he had held the post since July 2020. For part of his tenure, the State Revenue Authority was headed by Thai Kher Chagor, reportedly a relative of Denay Jock Chagor; he was removed from this post in July 2024.[288] Following the removal of Denay Jock Chagor and Thai Kher Chagor, the new Governor published figures on personal income tax collections, amidst public criticism and debate about diversions and the lack of transparency. The Deputy Governor, from a different political party and effectively a political rival of the Governor, soon responded with conflicting data. The two respective datasets suggested that state personal income tax collections were in the range of $190,000 to $450,000 per month.[289] While these figures have not been verified, they indicate a possible range of between $8.7 and $20.7 million of personal income tax potentially collected by Jonglei authorities during the nearly four-year tenure of Governor Denay Jock Chagor. During that time, no state budget was delivered, and expenditures were not reported. This lack of transparency in state budget

[280] "South Sudan: Building Non-Oil Revenue Mobilization" World Bank Group presentation at the National Economic Conference, September 2023.
[281] Government budget data for fiscal year 2022-2023, on file.
[282] See discussion of Crawford Capital Ltd, paras. 152—165. See also S/2020/1141, Annex XIV.
[283] R4690658, R4714901, R7414574, R3935855.
[284] Women and children (both girls and boys) are disproportionately affected by this situation. This is reflected in stark terms in the widespread abductions of women, girls and boys which has continued without an effective government response, as detailed in the Commission's reporting. See for example A/HRC/55/26, paras. 28—33 and 44—51.
[285] Including in 2024. See also A/HRC/52/CRP.3, para. 3.
[286] Abraham Riek Yuek. https://www.voaafrica.com/a/jonglei-lawmakers-vote-impeach-finance-minister-/6698079.html
[287] State governments have claimed the budget cannot be prepared before passage of the national budget is passed, which determines state budgets, and the national government is always late. More significantly, a budget creates a paper trail and increases transparency, which is resisted. Further, reporting on personal income tax revenue may also have implications for what a state receives from the national government, also disincentivizing transparency.
[288] https://www.radiotamazuj.org/en/news/article/jonglei-state-revenue-chief-suspended. R6698610
[289] See https://www.radiotamazuj.org/en/news/article/jonglei-governor-reveals-his-monthly-budget-and-expenses, and https://onecitizendaily.com/index.php/2025/01/11/jonglei-officials-feud-over-expenditure/

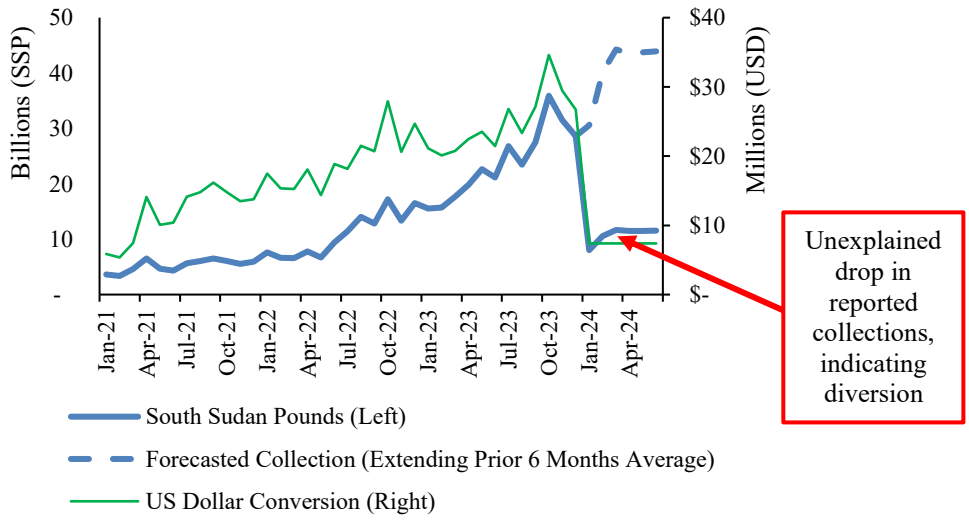
and expenditure processes are strong indicators of grand corruption and are not unique to Jonglei State.

South Sudan Revenue Authority

170. The South Sudan Revenue Authority (formerly the National Revenue Authority) was first constituted around early 2018 and was operational by 2019, initially taking positive steps in transparency, including regular publications of revenue collections data.[290] Yet this progress was stymied in August 2019, when its leadership was dismissed.[291] The Commission has previously reported on subsequent irregularities and illegalities involving the Authority, including indications of misappropriation and diversion, including in its arrangements with Crawford Capital Ltd.;[292] the Commission's recommendations, such as to regularly publish collection figures, do not appear to have been adopted.

171. The Authority's publication of collection data is sporadic and often contradictory. The Commission identified significant discrepancies between non-oil revenue collection figures from the Authority and the Ministry of Finance and Planning: in one fiscal year for instance, this was over $90 million, creating significant potential for leakage and corruption.[293] Beyond such discrepancies, non-oil revenue collection reports show signs of manipulation that would enable significant revenue diversions. For example, the Commission's review of government data for the 2023-2024 fiscal year identified that the Authority had forecasted non-oil revenue collection of SSP 245.3 billion, yet through the first half of the fiscal year, the Authority had already collected almost three-quarters of this figure. This stronger-than-forecast performance continued the upward trend of increasing non-oil revenue collection since the Authority became operational (see graph 4, below). However, government data reported that this trend had reversed in the second half of that fiscal year, during which time collections were just 37 per cent of the amount collected in the first half. This would represent a complete collapse in the country's tax base, if true, and a total reversal of the country's progress in increasing non-oil revenue collections. Given that there is no reasonable explanation for this significant drop in non-oil revenue collections between the first and second halves of 2023-2024, the change most likely reflects misreporting of tax collections that exceeded the start-of-year forecasts: if the collection trends from July to December 2023 had continued from January to June 2024, this could have amounted to over $120 million of collections diverted.

Graph 4: Reported non-oil revenue collections, January 2021 to June 2024



[290] Established under the 2016 National Revenue Authority Act, its name was changed in late 2023 (see fn. 118).
[291] A/HRC/48/CRP.3, paras. 145-150.
[292] A/HRC/48/CRP.3, paras. 151-160 and 182. In April 2023, the Commission commended increased transparency in non-oil revenue collections, yet this progress has since stalled, and even reversed. A/HRC/52/CRP.3, para. 295.
[293] For the 2021-2022 fiscal year, National Revenue Authority documentation shows SSP 80.5 billion, or $186.5 million, while the Ministry of Finance and Planning's budget for 2022-2023, detailing final outturns for the 2021-2022 fiscal year, reports just SSP 39.7 billion in non-oil revenue, or $92.2 million. Similarly, non-oil revenue figures from the South Sudan Revenue Authority for the first half of 2023-2024 differ significantly from what the Ministry of Finance published in its budget execution reports for this period.

172. Additionally, the majority of non-oil revenue is collected in US dollars, as it is off the foreign currency salaries of NGO and international organization workers (the Authority collected personal income tax from such employees who reside in Juba, the capital).[294] Therefore, somewhere after the tax collection in dollars but before the South Sudan Pound distribution from the Ministry of Finance and Planning, non-oil revenue collections have been converted from dollars to pounds at the official rate, privatizing the difference between parallel and official rates, somewhere between the Crawford accounts with commercial banks to the Bank of South Sudan and the Ministry of Finance and Planning. This difference in rates reached a peak of 181 per cent on 29 July 2024, which means converting $20 million in non-oil revenue to South Sudan Pounds at this time would have privatized almost $13 million, passing on only a true value purchasing power of $7.1 million. Such diversion could partly, but not fully, explain the drop in non-oil revenue collection from January to June 2024.

173. The Authority has also increased the percentage of collection it withholds for its own operations. Budget data indicates that in the 2022-2023 fiscal year, the Authority was withholding 8 per cent, then 10 per cent in 2023-2024, then 14.5 per cent in the fiscal year 2024-2025 budget.[295] There appears to be no oversight of these retained funds.[296] The Commission has on file evidence of irregular withdrawals from this retention account, as recent as January 2025, unrelated to the functioning of the Authority.[297] This money is in addition to the high budget allocation and running costs of the Authority, making it one of the best-funded government entities.[298] The significant withholdings taken by the Authority and the high budget disbursements to it are irregular practices. So too is the Authority's permissiveness in allowing representatives of Crawford to collect and hold revenues in company bank accounts, which has no lawful justification and appears to have enabled significant theft, fraud and corruption. Additionally, there has been an apparent demand on banks to deliver non-oil revenue collection to the Authority's headquarters in cash, which is another irregular practice with no practical or commercial benefit, likely unlawful and a mechanism to facilitate diversions of cash.[299] In this context, the African Development Bank awarded an additional $8.6 million grant to the Authority in June 2024, after previous funding to help establish the Authority.[300]

V. Government spending and use of available resources

174. Beyond the generation of government revenues, how money is used is the next critical step affecting the fulfilment of human rights. In managing government budget allocations and spending, every effort must be made to maximize the use of available resources for the fulfilment of human rights, as part of the State's international law obligations. Budget allocations must thereby be both appropriate and adequate, and expenditures should align to allocations. Where off-budget funds outside regular budget processes and oversight are used, spending must conform with the overall obligation to maximize the use of available resources

[294] In practice, in Juba personal income tax is collected by the South Sudan Revenue Authority, rather than by the Central Equatoria State Revenue Authority.
[295] The original 2016 National Revenue Authority Act mandated that the Authority could withhold 2 percent of collections for two years, then 1 per cent for a further three years, all for capacity building.
[296] In November 2024, President Kiir appointed Simon Akuei Deng the Commissioner General of the Authority; it is understood that Akuei Deng had worked at ARC Resources Ltd and also worked under Benjamin Bol Mel at the South Sudan Chamber of Commerce. R2868050.
[297] Payment advices on file with the Commission.
[298] Across the three fiscal years from 2020 to 2023, the Authority received $55 million from the government budget (due to conflicting data, it is unclear how much of the Government's 2023-2024 outturns went to the Authority). In the Ministry of Finance and Planning's budget execution report for the first half of this fiscal year (December 2023), the Authority received SSP 26.2 billion, or $24.1 million at the parallel rate ($25.1 million at official rate). However, in the 2024-2025 budget, which includes final outturns for 2023/2024, total outturns for the Authority were SSP 7.65 billion, or $4.7 million at the parallel rate ($6 million at official rate).
[299] The 2016 National Revenue Authority Act, section 40.(2)(a) directs collections to be credited to appropriate accounts with the Bank of South Sudan. R2674121, R6250231.
[300] https://www.afdb.org/en/news-and-events/press-releases/african-development-bank-group-approves-86-million-grant-boost-non-oil-revenue-mobilization-south-sudan-71851

to fulfil human rights, and the most essential needs of the population must be the main priority.

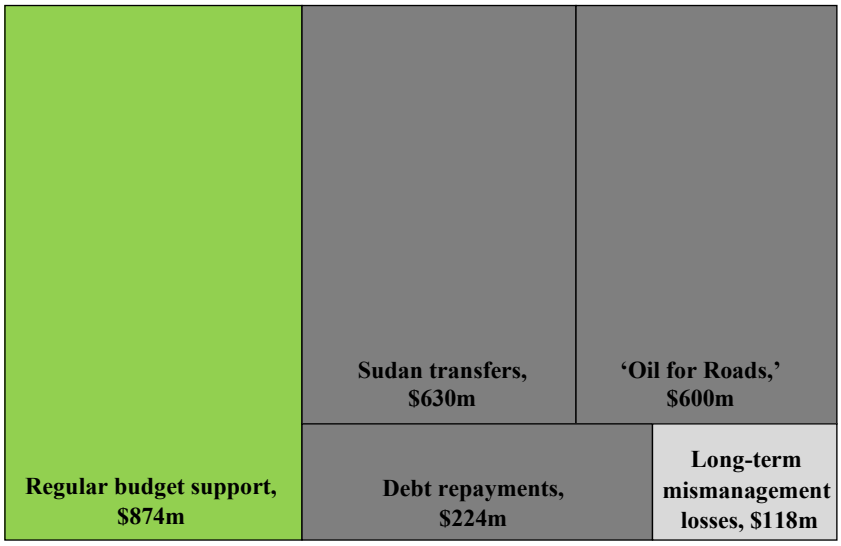
175. This section of the paper identifies practices and patterns in government spending, drawing from the Commission's investigations and budget analysis, focused on four areas: a) distribution of spending in budget processes; b) off-budget diversion to 'Oil for Roads;' c) diversions of institutional budgets; d) lack of oversight.

A. Distribution of spending in budget processes

176. An overall examination of government budget allocations and spending across budget years illustrates government priorities. Excluding oil-related transfers to Sudan and repayment of long-term debt obligations, South Sudan's national government budget over the first four years of the Transitional Government had two main portions: one for the 'Oil for Roads' program operating off-budget, with the remainder allocated to the budget for government ministries and entities. Overall, most oil revenue is not allocated to the budget for government ministries and entities,[301] as illustrated in the below charts providing a high-level overview of government expenditures for the 2022-2023 and 2023-2024 fiscal years.

177. In 2022-2023, which is the most recent full fiscal year before the Dar Blend oil pipeline damage changed the dynamics of national finances, only 36 per cent of the value of the country's oil entitlement made it to the national budget. The other 64 per cent went to the combination of Sudan's inland oil lifting as payment in-kind for transit, transport, and processing fees; lost revenue impacts of long-term mismanagement; servicing foreign debt (all detailed in the above section); and diversion to 'special projects.'[302] The Commission's analysis of data from preceding years found that this distribution is consistent with a pattern of off-budget diversions.[303]

Graph 5: South Sudan's use of oil revenue, fiscal year 2022–2023

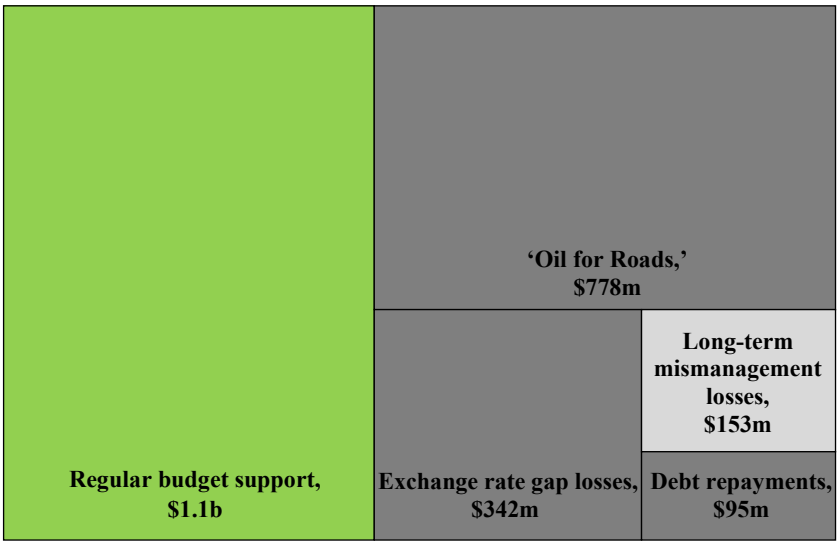


178. In 2023-2024, the first full fiscal year since the armed conflict sparked in Sudan in April 2023, South Sudan's Government reported no transfers to Sudan for transit, transfer, and processing of oil, or the Transitional Financial Arrangement. While conflict-related damage to Sudan's oil infrastructure reduced Sudan's inland lifting of South Sudanese oil before reaching Port Sudan as payment-in-kind, the Commission gathered documentation indicating that the Government was still transferring funds to actors in Sudan, although the

[301] The oil revenue entitlement amounts to approximately half of the country's total oil production.
[302] South Sudan's oil cargoes sell at significant discounts to the global benchmark. Government missteps, past and present, are responsible for the majority of this discount. See paras. 135—138.
[303] That year, $1.57 billion was received in oil revenue: $81.4 million was lost to long-term mismanagement, $361 million allocated to loan repayments, and $518 million to 'Oil for Roads'. Of what made it to the national budget, $695.2 million was from oil and $186.5 million was non-oil revenue. Ministry of Petroleum oil marketing data.

details are opaque and the transfer fees have not appeared in government data, indicating funds may have been sourced from an off-budget diversion such as the 'Oil for Roads' program. Additional changes to the national expenditure in 2023-2024 from previous years include the Government suspending repayments of long-term debts just one month into that fiscal year, and the $342 million lost to maintaining a gap between the official and parallel exchange rates, which emerged in the second half of the fiscal year.

Graph 6: South Sudan's use of oil revenue, fiscal year 2023–2024



179. In the 2024-2025 national budget approved late in November 2024, 'Oil for Roads' was removed, yet a comparable un-itemized allocation ostensibly for agriculture projects was included, which indicates ongoing off-budget diversions (see paragraph 194).

B. 'Oil for Roads' off-budget diversion scheme

180. Touted as South Sudan's signature infrastructure investment, the Crude Oil for Infrastructure Initiative ('Oil for Roads') has been the highest single recipient of government revenues over successive years: by the end of 2024, $2.2 billion of oil revenue had been dedicated to it. In 2023-2024 (the most recent full fiscal year), the Government allocated $778 million to 'Oil for Roads,' while the combined budget allocation to the rest of the national government that year was $1.1 billion.[304]

181. In September 2018, 'Oil for Roads' was announced during a visit to China by the President of South Sudan, whose office has direct purview over the program's finances and implementation.[305] A Chinese State-owned enterprise, the Export-Import Bank of China, provided initial financing, and a $736.5 million contract was awarded to Shandong Hi Speed Nile Investment & Development Co. Ltd. in a single-source procurement. The Government initially announced that 10,000 oil barrels per day had been allocated for repayments, later signalled this would increase to 30,000 barrels, and eventually committed its full entitlement of Nile Blend exports from Unity State.[306] Despite this funding commitment, Shandong Hi Speed Nile Investment & Development Co. Ltd. stopped construction on the first road after laying just 63 kilometres, citing lack of payment from the Government of South Sudan.[307]

182. In 2020, the Government started issuing 'Oil for Roads' construction contracts to companies owned by or associated with Benjamin Bol Mel, a South Sudanese national (at

[304] This is calculated at the parallel rate, as per the above methodology. Spending at the official rate would total $1.44 billion, with $342 million of that lost to the gap between official and parallel exchange rates

[305] https://radiotamazuj.org/en/news/article/south-sudan-to-pay-foreign-road-constructors-in-crude-oil

[306] After transfers to Sudan. https://radiotamazuj.org/en/news/article/south-sudan-allocates-10-000-bpd-of-oil-to-chinese-road-constructors. From 2020 through 2022, the Nile Blend entitlement was approximately 18,000 barrels per day. This increased to approximately 21,000 barrels per day in 2023 and then 26,000 barrels per day in 2024.

[307] Auditor General Report on Juba to Terekeka Road, May 2020, on file with the Commission.

the time, Bol Mel was associated with corruption allegations for which he had been sanctioned in 2017 by the United States Government; in February 2025, he was appointed as a Vice President of South Sudan – see below).[308] By late 2023, Bol Mel-affiliated companies – including ARC Resources Corporation Ltd. (or African Resources Corporation Ltd. / ARC), Winners Construction Co. Ltd., and Save Nation Ltd. – held at least four 'Oil for Roads' contracts to build inter-city roads (a fifth contract covered urban road rehabilitation and construction in and around Juba).[309] Although the inter-city roads contracts were valued at between $6.4 billion and $8.8 billion for the construction of 2,757.77 kilometres of road, the Commission identified that three of the contracts overstated the length of these roads, thereby overvaluing them (satellite analysis indicates the actual length of road to be constructed was around 2,333.5 kilometres).[310] There had been no credible public procurement process for these contracts.

183. There are several key indicators that 'Oil for Roads' money has been used to divert significant revenues to an off-budget fund used by SPLM and in the Presidency, beyond the deliberate lack of transparency introduced by creating a 'special project' outside government budgeting and oversight processes.[311]

184. A significant indicator is the limited amount of road constructed compared to the scope and valuing of contracts. This is apparent in specialist geospatial analysis of the road network prepared for the Commission by UNOSAT, the United Nations Satellite Centre. By comparing program contract information with this geospatial analysis of imagery ranging from mid-2024 to early 2025, the Commission found that less than 5 per cent of the inter-city roads contracted to Bol Mel-associated companies had been completed to industry standards in the region: just 105.6 kilometres of paved and painted road had been completed, out of 2,333.5 kilometres of actual road length required.

185. Another indicator of diversions to corruption is the extreme over-valuing of the roads under contract by Bol Mel-affiliated companies: on a cost-per-kilometre basis, 'Oil for Roads' contracts cost double the industry standards in the region; they over-value the total number of kilometres per road under contract; and where roads have been built, they are often two-lane roads when the contract is for a four-lane road. Furthermore, many roads were not constructed to industry standards (neither paved nor painted), in which case the poor quality has meant their deterioration has been rapid, significantly impacting negatively on safety, speed, and general drivability even just one year after construction.

186. The scheme's Presidency-directed budget priority is another significant problem. Despite the above issues, and even after the Dar Blend export shutdown in February 2024 significantly impacted the national finances, 'Oil for Roads' still received priority over all other government spending. After the Dar Blend shutdown, 'Oil for Roads' went from consuming between 35 and 40 per cent of the Government's oil revenue, to 100 per cent, from March to June 2024. Even with this level of funding, and despite being entitled under industry standards to receive significant mobilization payments for construction (see below), Bol Mel-affiliated companies appear to have had difficulties paying staff and

[308] In 2021, the United States Government also sanctioned two companies affiliated with Bol Mel – ARC Resources Corporation Ltd and Winners Construction – which are said to be owned, directly or indirectly, by Bol Mel. https://home.treasury.gov/news/press-releases/sm0243. https://home.treasury.gov/news/press-releases/jy0523.

[309] In addition to these four contracts for inter-city roads, ARC Resources Ltd. entered a fifth 'Oil for Roads' contract to rehabilitate and construct 85 kilometres of urban roads in and around Juba – the "Rehabilitation of Urban Roads in Juba and Luri Roads Network" contract – which included the 9.1 kilometres connecting Juba to Luri (the urban roads to be constructed under this contract, which are relatively limited compared to the urban roads, were not analyzed by the Commission, which instead focused on the construction of inter-city roads). IR-100049.

[310] The variance of $6.4 billion to $8.8 billion depends on whether two- or four-lane roads were constructed, as the contractual information obtained by the Commission does not specify the number of lanes required for all of the contracted roads. This 2,333.5 kilometres of roads would be valued at approximately $3.9 billion, at a fair market value, based on the current distribution of two- and four-lane construction visible from satellite imagery analysis initiated and reviewed by the Commission. However, even roads contracted for four-lane construction can end up as two-lanes, as was the case for 37 per cent of the Juba-Bor road. Satellite imagery analysis of the two- and four-lane distribution, that is emerging from construction to date, would indicate *an actual* total contract value of approximately $8.2 billion for the four inter-city contracts *(after removing the valuing of road which would not have been constructed because the length was exaggerated)*. This figure could change depending on final widths of road construction.

[311] From February to June 2024, the Government made over $310 million available to 'Oil for Roads,' while not paying any public service salaries.

subcontractors.[312] Consistent and credible reports point to payments being delayed or deferred, causing significant financial strain, especially on subcontractors who lease equipment.[313] None of these issues hindered Bol Mel's political ascendancy.

187. To date, the road constructed between Juba and Bor is the sole example of an 'Oil for Roads' project being constructed between two points as envisaged. However, except for the fact that this road was built, it encapsulates all the above-described problems the other contracts have suffered. Like other contracts, the Juba—Bor road contract was extremely overpriced, being costed at more than four times that spent around 2012 on a similar length of road between Juba and Nimule.[314] (In a more recent comparison, roads built in UNMISS bases by local contractors were also significantly cheaper, showing that construction supplies and equipment do not incur the dramatically high costs found in 'Oil for Roads' contracts).[315]

188. Another problem with the Juba—Bor road, which is equally damning as an indicator of public procurement fraud, is that the contractual terms that the Ministry of Roads and Bridges have presented overstate the length of the road by almost 40 per cent. The Juba—Bor road spans 180.56 kilometres while the contract had put it at 250 kilometres, significantly artificially inflating the total contract.[316] Similarly, despite the contract calling for 250 kilometres of four-lane highway, the actual road is comprised of 113.8 kilometres of four-lane road and 66.76 kilometres of two-lane road. The result being, although government data indicates that the contract for this road with ARC Resources was for $1.036 billion, the Commission calculated the actual value once constructed to be approximately $333.9 million.[317] Finally, while the road is drivable from Juba to Bor, only 105.58 of the 180.5 kilometres of road laid appears to have been completed to the standard that would warrant payment under industry standards; that is, fully paved and painted.[318]

189. Problems with 'Oil for Roads' were evident before construction activities, starting with the extreme overvaluing of contracts that were awarded to companies affiliated with Bol Mel – then already associated with corruption allegations, as noted above. The average cost-per-kilometre of four-lane road was priced at $4.15 million, which is around double the standard cost in the region. By the Commission's calculations of fair market contract rates, by early 2024 ARC Resources would have been entitled to approximately $369.5 million for work conducted under inter-city 'Oil for Roads' contracts (plus up to an estimated $106.3 million for the Juba roads rehabilitation contract, for a total of up to $475.7 million).[319] The $369.5 million value for work done under the inter-city roads contracts accounts for the

[312] R1726431, IR-100049.
[313] R5121743, R9151568, IR-100049.
[314] Funded by USAID. USAID Office of Inspector General Follow-Up Audit of USAID/South Sudan's Road Infrastructure Activities. That road's deterioration is attributed to a lack of maintenance, identified when constructed as a need for authorities to address. Regarding the Juba-Nimule road constructed around 2012, industry pricing standards show that road construction costs in 2020/2021 when the Juba—Bor contract was signed were only 8 per cent higher than in 2012 (Road Construction Index, on file with the Commission). Excluding the costs lost to the non-performing subcontractors, the Juba-Nimule road cost $894,000 per two-lane kilometre in 2012. This is in line with the market rate for road construction costs in East Africa, as reflected in the estimate of between $800,000 to $900,000 by Uganda's Auditor General in 2015 (The Auditor General of Uganda found that "in the East African region where costs for constructing a 2 lane highway with similar pavement structure as Kampala-Entebbe Expressway range between USD800,000 to 900,000 per km. If the higher figure is multiplied by 2.3 to accommodate 4 lanes with a median the cost is USD 2,070,000 per km." Report of the Auditor General on the Financial Statements of the Uganda National Roads Authority for the Year Ended 30th June 2015., on file with the Commission). Applying the same Road Construction Index cost modifier, road construction costs were 9 per cent higher in 2020/2021 than they were in 2015. In 2020 dollars, this equates to $872K – $981K per two-lane kilometre, or $2.25 million per four-lane kilometre. Bol Mel's contracts indicate the average cost of a four-lane road is $4.15 million per kilometre (Ministry of Roads and Bridges information on file with the Commission).
[315] Constructed in Juba from 2020 to 2023 for an average cost $440,000 per two-lane kilometre. These are cheaper than those required for highways, due to reduced traffic, but still need to be built to withstand heavy vehicles.
[316] The 180.5 km between Juba and Bor is comprised of 132.5 km of four-lane road and 48 km of two-lane road.
[317] Based on regional standards and the length of road built, including a 3.6 per cent profit margin, as per industry guidelines (see: AECOM, "Spon's Civil Engineering and Highway Works Price Book 2025," 39th edition, 2025).
[318] The remainder of the road is not fully paved and painted, as required under industry standards.
[319] Based on 195.79 kilometres of inter-city road that was paved and drivable – of which 105.6 kilometres were built to industry standards warranting full payment for completion – as well as an 85 kilometre contract to maintain and upgrade Juba's roads and connect to Luri, where the President is understood to have a farm (as geospatial analysis is ineffective to monitor the status of Juba road maintenance, and ARC Resources Ltd. has constructed the road to Luri, the Commission includes the full value of this contract as earned by ARC in its calculations, in an effort to provide the government and ARC with the benefit of the doubt).

195.79 kilometres of paved road that is drivable – not necessarily completed to industry standards, which would include features like signage and lane markings.

190. Evaluating 'Oil for Roads' contractual performance against industry standards, only the completed 105.58 kilometres would warrant payment for road fully constructed, totalling just $183 million. However, the 'Oil for Roads' contracts include mobilization payments due to companies when construction commences, with 10 per cent being standard in the region. Satellite imagery analysis shows evidence of mobilization for all four inter-city contracts, which would trigger those payments. As a result, under industry standards, Bol Mel-affiliated companies would likely be entitled to $681.8 million in total: 60 per cent of which would be for mobilization payments, rather than road completed.[320] Two of these four inter-city contracts likely entitled to mobilization payments show no evidence of sufficient work to warrant payment for the construction itself. This large proportion owed for mobilization payments highlights the importance of corruptly over-valuing the total contract – in both dollars-per-kilometre but also in the number of kilometres under contract – as the higher the total amount is, the higher the 10 per cent mobilization payment. The Commission has also documented that mobilization has been done by subcontractors which Bol Mel has failed to pay.[321]

191. The Commission's analysis found that from 2021 to 2024, an estimated $2.2 billion was disbursed to Bol Mel-affiliated companies (calculated based on an extensive examination of government oil revenue and national budget data).[322] This is in stark contrast to the $475.7 million entitlement for drivable road, or the $681.8 million (which includes mobilization payments that are likely fraudulent, because they have been calculated on the basis of overvalued contracts, which are then not fully implemented). That disbursed money is more than three-times what would be owed to include those mobilization payments, it is almost five-times the value of the paved and drivable road (not meeting industry standards), and 12-times the value of the road completed to industry standards. The bulk of this enormous sum has not gone to constructing roads, which in many areas of the limited construction that has occurred, does not meet industry standards.

192. As the largest sole recipient of government oil revenue, 'Oil for Roads' has diverted vast sums from the budgets of ministries and spending entities responsible for core services. Rather than going to the national budget or to actual road construction, most of the $2.2 billion dedicated to the scheme appears to have instead passed through Bol Mel. More than $1.7 billion of this is unaccounted for if the physical state of road construction is considered, with these monies remaining available to political elites as an off-budget fund.[323]

193. The significant political rise of Bol Mel since 2020 has coincided with his position in 'Oil for Roads', and his close links to the Presidency, which oversees the program.[324] Bol Mel was appointed by the President as Senior Presidential Envoy on Special Programs in December 2022, and as SPLM's First Deputy Secretary-General for Political Mobilization and Organization, in March 2023. On 10 February 2025, the President appointed Bol Mel as Vice President: Economic Cluster,[325] then on 20 May 2025, the President (who serves as Chairperson of the SPLM) appointed Bol Mel as the SPLM's First Deputy Chairperson.[326]

194. Although 'Oil for Roads' was removed in the 2024-2025 national budget, government data shows money was directed to the scheme prior to that budget being approved in November 2024; separately, a comparable un-itemized allocation in the budget which is

[320] Including the $106.3 million for the Rehabilitation of Urban Roads in Juba and Luri Roads Network contract
[321] R3352314, R8066909, IR-100049.
[322] Ministry of Petroleum oil production and marketing reports. Ministry of Finance and Planning budgets and budget execution reports.
[323] R4410122, R3606985, R9274393, R6685681, R6648778, R4856107, R1881764, R6049360, R7250367, R9223458.
[324] Bol Mel is also understood to hold the rank of Lieutenant General in SSPDF. R8513354, R1203662, R5890245.
[325] Republic Decree 50/2025, announced on SSBC evening news on 10 February 2025. Under the transitional governance arrangements codified in the Revitalized Agreement, South Sudan has five Vice Presidents (one First Vice President and four Vice Presidents), each with purview for one of the five 'cabinet clusters.' In addition to the economic cluster, the other clusters are: governance; services delivery; infrastructure; and gender and youth.
[326] SPLM Order 7/2025, announced on SSBC evening news on 20 May 2025.

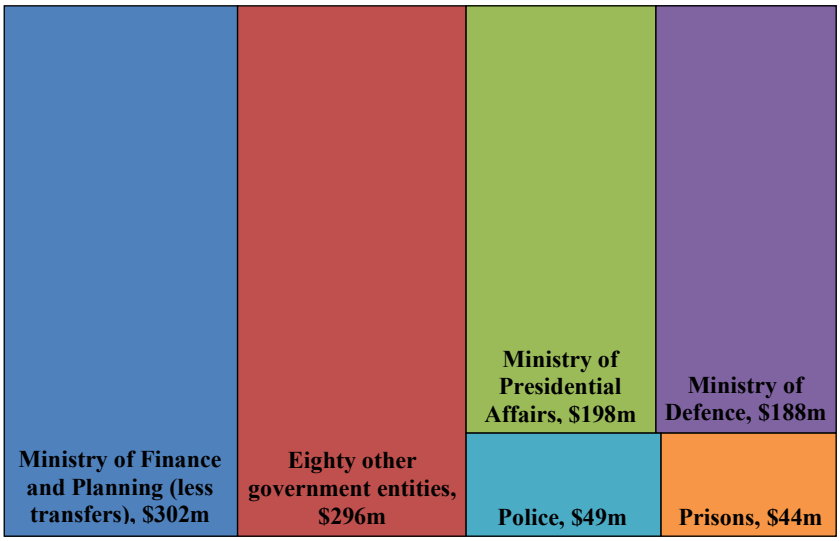
ostensibly for "agricultural sectoral projects" suggests that off-budget diversions will continue.[327]

C. On-budget diversions

195. Beyond the off-budget 'Oil for Roads' diversion, the Commission found significant irregularities in the management of the national budget for government ministries and entities. Such patterns were identified by reviewing budget allocation and expenditure data from July 2020 to June 2024: the four full fiscal years of the Transitional Government.[328]

196. Successive years of budget data shows extreme overspending in the government institutions closest to political power, paid for by the under-execution of core government services.[329] The Ministry of Presidential Affairs for example spent almost six-times its budget allocations from July 2020 to June 2024 (584 per cent, or $557 million spending). In this same period, the Ministry of Health spent less than a fifth of its allocation (19 per cent, or $29 million), and the Ministry of Agriculture and Food Security less than one-tenth (7 per cent, or $11 million).[330] These comparisons further illustrate funds being systematically diverted toward centres of political power. Relatedly, the Ministry of Higher Education, Science and Technology also deserves closer scrutiny, as it appears as the highest wage paying ministry and consistently in the top ten spending entities of the regular national budget.[331] Many of its beneficiaries are well-connected elites close to centres of political power.[332] Across the budgets reviewed, $156 million went to the Ministry of Higher Education, Science and Technology; compared to a far lower $78 million to the Ministry of General Education & Instruction (see below).[333]

Graph 7: Government on-budget expenditure, 2023-2024



[327] A/HRC/58/27, para. 95. Government data shows that oil revenue continued being directed toward the 'Oil for Roads' during the first quarter of the 2024-2025 fiscal year (July to September 2024), prior to the passage of that year's national budget in November 2024, in which the scheme was removed. At the time this paper was finalized, data for the second quarter of 2024-205 was not yet available.
[328] Fiscal years 2020-2021, 2021-2022, 2023-2024 (first two quarters; third and fourth quarters were unavailable).
[329] July 2020 to December 2023 allocations and expenditure broadly aligned, with a 104 per cent execution rate.
[330] The Commission analyzed national budget execution data from July 2020 to December 2023. Another point of comparison is the National Police Services, at 289 per cent, with the Anti-Corruption Commission at 38 per cent. At the national budget level, overall allocations and expenditure broadly align, after the Oil for Roads diversion.
[331] Analysis of 2021–2022 and 2022–2023 budget data. $170.4 million on salaries.
[332] For example, prior to his appointment as Finance Minister in August 2023, Bak Barnaba Chol was an Assistant Professor at the University of Juba.
[333] Yet still, unpaid salaries have reportedly been a problem for staff at public universities, and in April 2023 the President had directed that the arrears be addressed.

197. The Commission also identified that the dominant ruling party benefits disproportionately in budget allocations and executions, further reflecting the gravitation of funds toward centres of political power. SPLM-IG ministries are allocated more than SPLM/A-IO ministries, and in the transitional governance arrangements have spent almost six times SPLM/A-IO ministries – a variance not explained by agreed portfolio distribution ratios.[334] Across the four completed budgets and across the politically-aligned ministry distributions, the ministries and entities led by SPLM-IG figures in general receive and spend more of their allocations than those headed by members of other parties to the Revitalized Agreement (SPLM/A-IO, SSOA, Former Detainees, and OPP). In the first four fiscal years of the Transitional Government, the combined expenditure of the SPLM-IG national government ministries and entities was almost four times the total spend of those led by the other parties – a difference also not explained by the distribution of these offices under the Revitalized Agreement ratios.[335] The difference in opportunities to earn and spend resources in ministries and government entities may in part explain the high frequency of defections to SPLM-IG from other parties. Another pattern is misappropriation and abuse of 'use of goods and services' spending. This nebulous budget item accounted for more than half of regular budget spending over the four budgets reviewed, at $1.9 billion.[336] The Ministry of Presidential Affairs spent $431 million of its $557 million outturns on the 'use of goods and services' from July 2020 to June 2024. Government personnel reported routine misuse of 'goods and services' for personal financial gain and salary supplements, by drawing 'medical expenses' typically involving travel abroad, or undertaking 'official travel.'[337] In the 2022-2023 fiscal year for example, there was a reported total spend of $67 million on 'medical expenses,' of which $31 million was spent in offices of the Transitional National Legislative Assembly. In the same period, $59 million was reported under 'official travel,'[338] mostly for a lump sum 'daily subsistence allowance,' which appears inflated to incentivize travel for individual financial benefit. Total travel spending that year amounted to the combined spend of 76 government entities, including those responsible for agriculture and food security, health, and the administration of justice.[339]

198. Paired with a lack of transparency or due oversight, let alone accountability, all this facilitates diversion, misappropriation and other forms of corruption. Budget expenditure reports show this: for example, in 2023-2024, the Presidency's spending on 'vehicles' equated to more than double the Ministry of Transport's total spend that year. Such vast discrepancies appear to be facilitated by the nature of everyday budget execution, which centres on ad hoc disbursement approvals of funds in the Ministry of Finance and Planning. The Commission identified a practice whereby the Ministry approves direct requests for 'urgent' disbursements to individuals, institutions and companies. Disbursements are made without due justification or compliance with procedures, involving large cash payments to government officials for vague costs.[340]

199. Furthermore, revenue has not been directed to the Future Generation Fund, meant to ensure the country's oil wealth can be available for future generations. Envisaged in the 2005 Comprehensive Peace Agreement, it was constitutionally-enshrined in 2011.[341] The 2013 Petroleum Management Act requires that 10 per cent of oil revenue go to the Fund.[342] Despite

[334] In the Revitalized Agreement, SPLM-IG is allocated 20 national ministries, SPLM/A-IO, nine, and SSOA, three.
[335] From July 2020 to June 2024, ministries of SPLM-IG spent $2.5 billion, SPLM/A-IO $435 million, and SSOA $166 million, Former Detainees $42 million, and Other Political Parties $18 million.
[336] Overall in 2023–2024, 'Use of Goods and Services' accounted for $630 million (including 'official travel'), amounting to 57 per cent of total expenditure against the national budget that fiscal year.
[337] R9245475, R4872350, R7101529, R5522085.
[338] The Commission has focused on 2022–2023 for this particular analysis because at the time of publication it was the most recent fiscal year for which expenditure data was available covering the entire year.
[339] Including the Ministry of Health; the Ministry of Agriculture and Food Security; the Ministry of Justice and Constitutional Affairs; the Ministry of Water Resources & Irrigation; the Ministry of Gender, Child, and Social Welfare; and the Judiciary, among others. The comparison between total travel expenditure with the combined expenditure is for illustrative purposes, to reflect its scale and the impacts on other national budget areas. Generally, the travel expenditure will be acquitted under the budget of the institution of the persons travelling.
[340] Documentation for the fiscal year 2022–2023, on file with the Commission.
[341] Comprehensive Peace Agreement, section 5.7. 2011 Transitional Constitution, section 178(3).
[342] After the transfers to oil-producing states. Law requires that after the anticipated depletion of oil reserves, the money is to be remitted to a consolidated fund, named the National Petroleum Wealth Fund. 2013 Petroleum Management Act, sections 9(1c) and 42(1).

government claims of transfers to the Fund since 2021, the account to receive revenue was only opened in 2022,[343] and data on transfers since appears highly irregular.[344] If revenue transfers had been made according to the law, the Fund would have received $2.3 billion to date, which would have also been accumulating interest.[345] The conduct of government institutions and officials indicates that the prospects for adherence to the legal obligations to develop the Fund are not promising. In June 2023, the then-Finance Minister announced that the Government would not be honouring its obligation to service the Fund; stating that, "the future generation can take care of themselves. Our grandfathers never took care of us."[346]

200. The Government has also not complied with a requirement under national law that another 15 per cent of oil revenue be directed to a Petroleum/Oil Revenue Stabilization Account.[347] If it had, more than $3.4 billion should have been available to endure the partial oil shutdown of 2024, and to address salary arrears and other governance crises.[348] Separately, South Sudan's Auditor General has concluded that there was not satisfactory evidence that the national Government has complied with the legal requirement that five per cent of net national oil revenue be allocated to the oil producing states (Unity State and Upper Nile State).[349] These transgressions mean that up to 30 per cent of oil revenue that is meant to have been set aside – for future generations, to endure economic crises, and for oil producing states – has instead been squandered, in violation of the Government's obligations under South Sudan law.[350]

D. Lack of oversight

201. Public financial management oversight is meant to be core to the mandate of Transitional National Legislative Assembly. Under the Revitalized Agreement, this includes receiving and considering reports from the National Audit Chamber on government revenues and expenditure, and reviewing and passing national budgets. Although the Assembly receives financial reporting and plays a role in deciding how finances are used, it has not addressed the patterns of corruption and diversion in the budget. While at times members have publicly scrutinized government spending, (see paragraph 119), overall, the institution continues approving government budgets despite the diversions.

202. The governance problems outlined in this paper show the ineffectiveness of oversight: illustrated by the Ministry of Presidential Affairs spending $103 million more than its allocated $15 million in the 2022-2023 fiscal year (an offense under the Finance Act), then proceeding to spend $168 million more than its 2023-24 budget allocation. National government budgets are also delayed several months each year, with passage of the budget occurring after the fiscal year it authorizes has already commenced: parliament only passed the 2024-2025 national budget in November 2024.

203. From the Assembly's reconstitution in May 2021 until June 2024, government budget execution reports indicate the Assembly has spent $107.7 million. With over $59 million of this in 2022–2023, the TNLA was the fourth-best funded institution in that fiscal year, trailing only the ministries of Finance and Planning, Presidential Affairs, and Defence. Despite this

[343] At the Bank of South Sudan, according to the Ministry of Finance and Planning. A/HRC/52/CRP.3, para. 289.
[344] For instance the first quarter budget execution report for 2022–2023 claimed a transfer of South Sudan pounds 34.4 billion, but the end of fiscal year report claims a transfer of just 8.6 billion.
[345] Commission's analysis of budget data, indexed to dollar inflation.
[346] Speech by Hon. Dier Tong Ngor, Minister of Finance and Planning, at South Sudan Oil & Power, 14 June 2023.
[347] Transitional Constitution, section 178(2) and the Petroleum Revenue Management Act (2013), section 9(1). Referred to in the Act as the Petroleum Revenue Stabilization Account, this is also referred to as the Oil Revenue Stabilization Account, or "ORSA." Analysis of budget execution reports and annual petroleum reports, on file.
[348] Dollar calculation, based on analysis of oil revenue data since the Act was promulgated on 10 November 2013.
[349] This consists of a "two per cent allocation to the states" and "three per cent to the communities." See sections 177-179. The Auditor General has concluded that there was not satisfactory evidence that the Ministry of Finance and Planning fully complied with the 2013 Petroleum Revenue Management Act in allocating and transferring these funds, that it was unclear how transferred money was utilized, and that records provided do not present an accurate record of how revenue shares due to these areas were provided between 2011 and 2020. "Report of the Auditor General: on the accounts of 2 per cent and 3 per cent share of net oil revenue of oil producing states and communities, for the period 2011 to 2020," 22 March 2021. See also A/HRC/48/CRP.3, para. 86.
[350] Comprised of 15 per cent for the Future Generation Fund, 10 per cent for the Oil Revenue Stabilization Account, and a total of 5 per cent for the oil producing states.

large budget, the members told the Commission that their salaries – approximately $600 per month in 2023 – were regularly delayed. Since 2023, these salary arrears have exceeded a full year, and salary levels had not been recalculated to account for the extreme currency depreciation in the first half of 2024.[351] There are more elements to members' remuneration than salary, however. Members are entitled to tax exemptions, accommodation allowances, sitting allowances, and recess allowances. This is in addition to an allowance of $30,000 per year to travel abroad for medical treatment and a $50,000 'car loan'.[352] The allowances also are not regularly paid, if at all. This calls into question the accuracy of the Assembly's budget records, which purported to spend South Sudanese Pounds 23.5 billion on medical expenses in 2022–2023, or around more than $55,000 per Member.

204. There appears to be very little oversight in how the Assembly spends its budget, which is the seventh-best funded institution over the life of the Transitional Government. The Commission has been told by individuals with first-hand knowledge that the leadership controls the millions in the goods and services budget.[353] The Commission gathered credible information showing money going missing in the course of infrastructure initiatives, poor procurements, diversions and irregularities.

205. The Commission has reported before on South Sudan's Anti-Corruption Commission being evicted from its offices in 2022 due to lack of rent payment. From July 2020 to June 2024, the Anti-Corruption Commission received less than $200,000, or 31 per cent of its allocated budget and 0.01 per cent of the country's total budget during this period. Another accountability entity, the National Audit Chamber, received 31 per cent of its budget, or 0.09 per cent of the country's total expenditure, during the same period. The Auditor General has also expressed frustrations about lack of resources, access to information, and lawmakers not tabling his audits. The government has also resisted pressure to implement the establishment of a Public Procurement and Asset Disposal Authority.

VI. Economic, social and cultural rights impacts of corruption

206. The extreme government neglect of the population's rights to food, health and education reflects a deep and pervasive governance and human rights crisis. Fulfilling these rights forms part of core obligations under the International Covenant on Economic, Social and Cultural Rights (ICESCR), which South Sudan acceded to on 5 February 2024, as noted above. These are also Sustainable Development Goal priorities identified by the Government in March 2024: SDG2, zero hunger; SDG3, good health and wellbeing; and SDG4, quality education.[354] Furthermore, public service provision by the Government – specifically including health and education – are expressed commitments of the parties under the Revitalized Agreement.[355]

207. The direct connections between government spending and fulfilment of the rights to food, health and education reflect broader patterns of mis-prioritization and corruption, impacting the full range of human rights. To highlight the impacts of the generation and use of available resources by the Government, this section examines budget allocations and related expenditure. Key relevant government budget allocations and spending patterns are identified, followed by an examination of the associated human rights impacts, for each of the three identified rights: Part A) on the right to food; Part B) right to health; and Part C) right to education. In Part D, the impacts on women and children are examined.

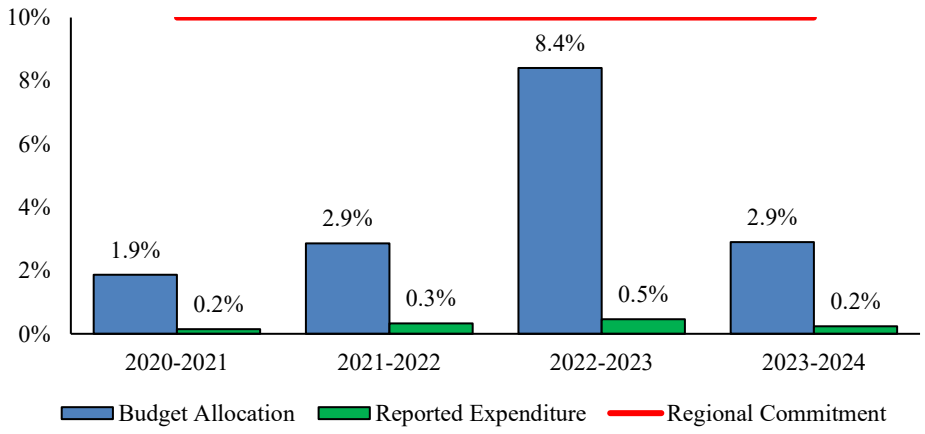
[351] R5623637, R5166820.
[352] R4181253, R4643507
[353] R3427584, R1500341. For a long time this was around $1 million each month, although this appears to have changed with currency depreciation.
[354] https://southsudan.un.org/en/265978-south-sudan-launches-discussions-first-voluntary-national-review-sdgs.
[355] Chapter III, in particular section 3.1.2.

A. Right to food

Government spending

208. Government budget allocations to ministries responsible for food security are extremely low, and the two main responsible ministries persistently spend far less than their allocation, as they do not receive the promised funding. The Ministry of Agriculture and Food Security is meant to improve the lives of South Sudan's majority rural population through increasing agricultural productivity,[356] and sits in a sectoral cluster with the other key ministry for food security, the Ministry of Livestock and Fisheries.[357] With international support, both ministries have developed national policies designed to improve food security.[358] Across the four national budgets reviewed by the Commission, covering July 2020 to June 2024, the Ministry of Livestock and Fisheries received only 20 per cent of its budget allocation, amounting to 0.09 per cent of total regular budget expenditure. The Ministry of Agriculture and Food Security received just 7 per cent of its allocation in that period, or 0.3 per cent of total spend of the national budget for ministries and spending entities. The gap is vast between allocation and reported expenditure, both as a percentage of the regular national budget, as well as in comparison to the regional commitment of a 10 per cent allocation.[359]

Graph 8: Agriculture and food security national budget allocations and expenditure



209. In addition to the above two ministries, the Ministry of Humanitarian Affairs and Disaster Management has the primary responsibility in government for the coordination of food aid and other humanitarian assistance. It also has oversight of the Rehabilitation, Return and Rehabilitation Commission, which has a close interface with non-government organizations, and has often played an obstructionist and predatory role, rather than an enabling role, for the provision of food and other assistance.[360] These institutions share the 'social and humanitarian affairs sector' budget allocation with four other entities, including the Ministry of Gender, Child and Social Welfare.[361] In the 2023-2024 fiscal year these six entities spent a combined total of $12.8 million, or just 1.16 per cent of the budget for

[356] A/HRC/49/78, para. 54. S/2021/365, paras. 60-66.
[357] The natural resources and rural sectoral cluster also includes the Land Commission, the Ministry of Environment and Forestry, and the Ministry of Wildlife Conservation and Tourism. 2023-2024 national budget, on file.
[358] Including the 2021 Revised National Development Strategy for 2021 to 2024, and the 2016 Comprehensive Agriculture Master Plan which was developed by these ministries with the Ministry of Environment and Forestry.
[359] At the first National Economic Conference held in September 2023, organized by the Ministry of Finance and Planning on direction of the President, its resolutions included a commitment to direct oil revenue to increase budget allocations for agriculture to 10 per cent, in alignment with commitments of African Union Member States. "Resolutions of the National Economic Conference," 4 to 10 September 2023, page 1, and resolutions 37 and 38. African Union, "Declaration on Agriculture and Food Security in Africa," July 2003, Assembly/AU/Decl.7 (II).
[360] There 2016 Non-Government Organizations Act and the 2016 Relief and Rehabilitation Commission Act are the two key laws related to the regulation of non-government organizations, while the National Security Services perform an outsized role in practice. The Commission has previously reported on the lack of clarity on key aspects of their functions and interface with each other. A/HRC/54/CRP.6, paras. 120-121.
[361] And the War Disabled, Widow and Orphans Commission, the Ministry of Culture, Museum and National Heritage, and the Ministry of Youth and Sport.

ministries and government entities. The largest proportion of this, almost $8 million, went to the Ministry of Humanitarian Affairs and Disaster Management. However, consistent with other ministries' use of public funds, despite the ministry having a mandate "to formulate policies, coordinate disaster management, and humanitarian assistance," 93 per cent of the Ministry's spending in 2023-2024 was on 'supplies, tools and materials' under the 'use of goods and services category;' during this period there was no reported spending on 'disaster management,' 'early warning system,' and 'planning & coordination.'

210. Another significant governance failure related to the right to food is the unaccountable diversion of government humanitarian and food assistance, which dates back to the Interim Period of 2005 to 2011 before independence.[362] In an illustrative case during the present Transitional Government, Humanitarian Affairs Minister Peter Mayen was dismissed in November 2022 amidst reports that tens of millions of dollars in government assistance for flood response had been misappropriated; beyond this dismissal, no further action was taken.[363] Also in recent years, the Commission gathered documents on government sorghum distributions in Northern Bahr el Ghazal State in 2022 and Warrap State in 2023 that show food and money continuing to go missing.[364] In this context, successive humanitarian ministers have attended international forums, lobbying for increased donor funding toward South Sudan's food and hunger crises.[365] In the 2022-2023 fiscal year, the combined funding of the Ministry of Humanitarian Affairs and Disaster Management and the Ministry of Gender, Child & Social Welfare was more than doubled by the $6.5 million reportedly directed to the men's national basketball team.[366]

211. Furthermore, a Special Reconstruction Fund committed to in the Revitalized Agreement to support the return and reintegration of displaced persons has not been established. Just 0.005 per cent of the 2023-2024 national budget for ministries and government entities was allocated to the Fund, far short of the required sum stipulated in the Agreement, and it does not appear to have been disbursed for its establishment.[367]

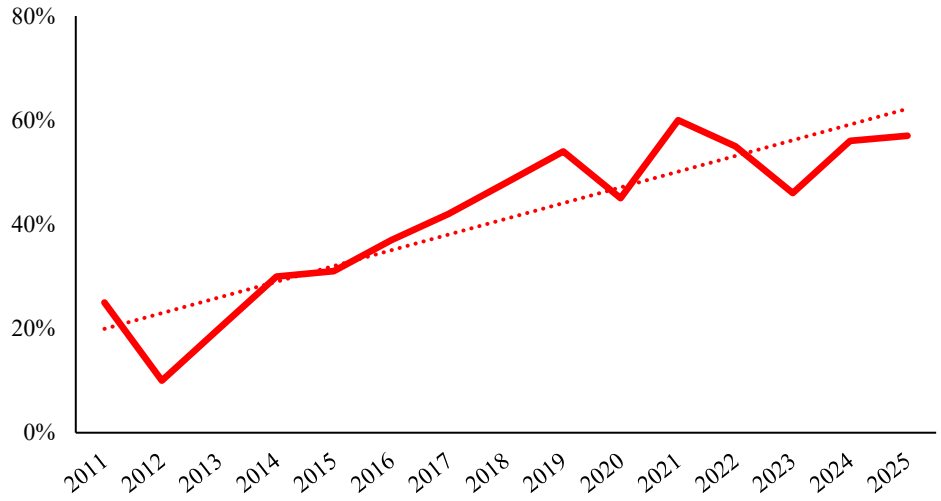
Human rights impacts

212. In South Sudan, an estimated 7.7 million people face acute food insecurity classified at crisis levels or worse – more than half the population.[368] In 33 of the country's 79 counties, the food insecurity crisis in mid-2025 is projected at 'emergency' levels, one tier below the classification for a famine declaration; 'risk of famine' warnings were issued for Nasir and Ulang counties in Upper Nile State.[369] Among children, 2.3 million are estimated to be acutely malnourished, most of whom live in states worst affected by violence and conflict.[370] In June 2024, the Food and Agriculture Organization with the World Food Programme warned that "in South Sudan, the number of people facing starvation and death will almost

[362] In the 'Dura Saga' of 2008, vast sums of money directed for food purchasing were stolen.
[363] The extrabudgetary funds were to support over 1 million people affected by funding. A/HRC/52/26, para. 27.
[364] Warrap State-Kuajok State Ministerial Management Committee for Dura Distribution, "Comprehensive Report on the Dura Distribution – Warrap State," 18 May 2023, on file. R3194606. See also S/2023/922, annex 6.
[365] Including in late 2023 at the 28th Conference of the Parties to the International Framework Convention on Climate Change. SSBC, 1 December 2023. See also A/HRC/55/26, para. 63.
[366] In June 2023, which appears to have been directed separately from the Youth and Sport ministerial budget. https://www.radiotamazuj.org/en/news/article/government-approves-6-5m-to-support-basketball-team. The Government also reportedly directed millions in additional funding in 2024 for participation in the Olympic games, with this funding presenting an opportunity for elites to profit from official travel and Daily Subsistence Allowance.
[367] The allocation appears far less than 20 per cent of the $100 million commitment made under article 3.2.7 of the Agreement. See A/HRC/55/26, para. 59.
[368] Updated IPC projection for the period April to July 2025. The Integrated Food Security Phase Classification (IPC) is a multi-partner initiative that sets global standards for food insecurity and famine classification. See Integrated Food Security Phase Classification (IPC), "Acute food insecurity and malnutrition analysis, April 2025 – July 2025" (update), 12 June 2025, page 1, https://www.ipcinfo.org/fileadmin/user_upload/ipcinfo/docs/IPC_South_Sudan_Acute_Food_Insecurity_Malnutrition_April_July2025_Report.pdf.
[369] IPC projected in November 2024 that 63,000 people would be facing 'catastrophe' (famine). Projection for the period April to July 2025. See Integrated Food Security Phase Classification (IPC), "Acute food insecurity and malnutrition analysis, September 2024 – July 2025" 18 November 2024, page 1. IPC in June 2025 issued updated projections, including the two famine risk warnings. Ibid.
[370] Ibid. As well as Northern Bahr el Ghazal State, the worst affected places were Unity, Upper Nile and Jonglei states – of the latter three states, the only counties ranked at the lower 'serious' level of acute malnutrition are Maiwut and Pochalla which border Ethiopia and have a significant humanitarian presence.

double between April and July 2024, compared to the same period in 2023."[371] These devastating figures of suffering are situated in a trend of deterioration since independence, as shown below in graph 9, which projects this trend as continuing.

Graph 9: Percentage of the population facing high acute food insecurity, 2011 to 2025[372]



213. Food insecurity in South Sudan is driven not only by conflict and climate shocks; it is also driven by a deepening economic crisis that makes food and basic commodities unaffordable for millions of people without assets, income, or access to credit. Even households with income cannot keep pace with soaring costs. According to the International Monetary Fund, any depreciation of the South Sudan Pound is fully passed on as food inflation within six months, at a one-to-one rate. This depreciation is itself directly linked, also at a one-to-one rate, to the Government's practice of increasing the supply of money in circulation, through monetary financing. In practice, the Government's official policy choices are fuelling inflation and directly driving up the cost of food for South Sudanese, trapping families in a cycle where government action itself intensifies hunger.[373]

214. Another factor in food insecurity is the persistent armed violence and associated displacement.[374] South Sudan has a long history of food aid being instrumentalized for political and military objectives: in its appropriation as loot to incentivize or reward violence, to sustain armed forces, and to diminish opponents, including through immiserating civilian populations. The Commission has documented armed forces and militias aligned to all the main conflict parties as carrying responsibility for such forms of interference with the right to food, which can constitute a war crime.[375]

215. For displaced persons, the barriers to returning home are great, from reestablishing livelihoods to the risks of violence. Many therefore relocate or remain where access to assistance is available. This includes South Sudanese who told the Commission in 2023 that they choose to endure life as refugees in the region, despite food aid reductions there.[376] In

[371] FAO and WFP, "Hunger Hotspots: FAO-WFP early warnings on acute food insecurity, June to October 2024 outlook," 5 June 2024, page 8, https://www.wfp.org/news/hunger-hotspots-report-famine-looms-gaza-while-risk-starvation-persists-sudan-haiti-mali-and.
[372] Apart from the dotted line included by the Commission to highlight the trend, this graph draws from the Commission's review of Integrated Food Classification data covering 2011 to 2025, and the Commission's inclusion of its own forecast based upon current trends. High levels of acute food insecurity incorporate phases three to five of the IPC's classification framework: Phase 3, high acute food insecurity; Phase 4, emergency; and Phase 5, catastrophe.
[373] International Monetary Fund, Third Review Under the Staff-Monitored Program with Board Involvement, Annex II. Money Supply, the Exchange Rate, and Prices in Republic of South Sudan.
[374] A/HRC/52/CRP.3, paras. 91-103. A/HRC/55/26, paras. 23-27 and 39.
[375] Article 3 common to the four Geneva Conventions of 12 August 1949 establishes as prohibited conducts in any conflict, including those not of an international character, the cruel and degrading treatment as well as outrages upon personal dignity of civilian population. Article 8(2)(c) of the Rome Statute establishes as international war crimes the serious violations of article 3 common of the Geneva Conventions. (While South Sudan is not a State Party to the Rome Statute, expert studies have concluded this may constitute a codification of existing customary international law: ee "'There is nothing left for us': starvation as a method of warfare in South Sudan," A/HRC/45/CRP.3, paras. 35 and 148).
[376] A/HRC/55/26, paras. 60-61.

addition to the conflict and displacement, which often intersect with climate change and environmental events,[377] the country cannot feed itself because of the historic lack of government investments in food security, particularly to develop improved agricultural productivity and access to markets (see paragraphs 92, 196 and 208).

216. The Government has deferred the emergency response to the worsening food crisis to the international humanitarian system, which is funded by foreign donors and mostly delivered by the South Sudanese staff of agencies and organizations. In the context of global funding shortfalls highlighted above, in April 2023, the World Food Programme reported having received less than half of its funding request for the country. This led to closures of several food distributions points, significant reductions in people reached with assistance, and cuts to the volume and frequency of rations. Such cuts continued in 2024 and then deepened in 2025 due to significant shifts in aid global funding.[378] Transportation costs have increased further linked to the closure of northern access routes due to the war in Sudan. South Sudan also remains one of the most dangerous places in the world for aid workers.[379] Furthermore, the Commission has documented systematic looting of food aid warehouses and distribution sites, carried out with impunity by armed forces, groups, militias, and criminals.[380] Illegal taxation by armed forces and groups present further risks and costs, and remain unaddressed.[381]

B. Right to health

Government spending

217. Government funding to the health sector has declined since at least 2011, when the health sector had been allocated 4.2 per cent of the national budget.[382] In the 2023-2024 fiscal year, the health sector allocation had reduced to 2.5 per cent of the total national budget for ministries and spending entities, and then its reported spend amounted to less than 0.7 per cent of total expenditure.[383] Averaged across the four full fiscal years of the Transitional Government's national budget for ministries and government entities, 4.6 per cent of the total was allocated to the health sector, and then its expenditure amounted to just 0.9 per cent of the total. These figures fall drastically short of policy targets, public health needs, and regional commitments, including the 15 per cent target committed to by African States in the Abuja Declaration.[384] This downward trend is despite the Ministry of Health setting

[377] For example, in May 2024, the Ministry of Water Resources and Irrigation warned of upcoming torrential rains, and flooding linked to significant increases in water released from Lake Victoria, which is upstream. "Updates on the need for emergency preparedness and response to upcoming flooding and torrential rains," 6 May 2024. On the climate, see A/HRC/46/56, para. 48, A/HRC/49/78, para. 51, A/HRC52/26, para. 27, A/HRC/55/26, para. 39.

[378] https://reliefweb.int/attachments/a10ad340-0226-4291-ad75-55d1cc5a7d6e/WFP-0000150845.pdf, page 2.

[379] See also "Why is South Sudan so dangerous for local aid workers?" The New Humanitarian, 5 June 2024, https://www.thenewhumanitarian.org/analysis/2024/06/05/why-south-sudan-so-dangerous-local-aid-workers

[380] See for example A/HRC/52/CRP.3, paras. 91-99 and 170.

[381] A/HRC/52/CRP.3, paras. 297-298. See also Ken Matthysen and Peer Schouten, "Checkpoint economy: the political economy of checkpoints in South Sudan, ten years after independence," International Peace Information Service and Danish Institute for International Studies, 10 December 2021.

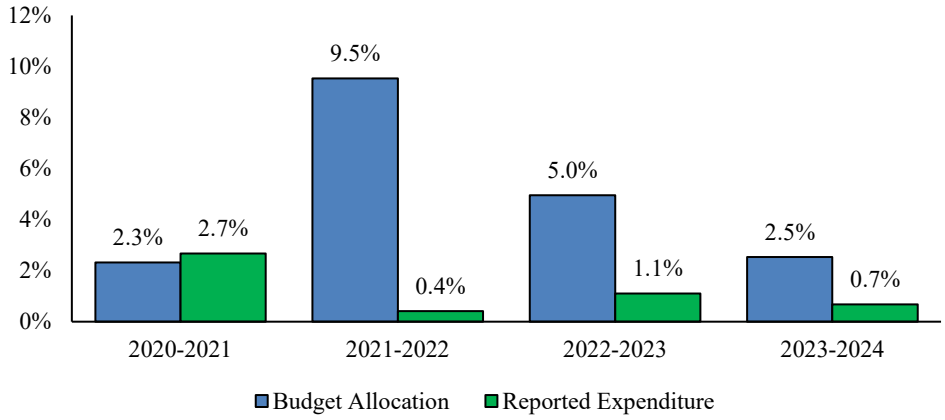
[382] Further, in a 2013 policy paper, the World Bank found that government budget expenditure for health had been in decline since 2006, which is after the SPLM formally took on governance functions in the south under autonomy arrangements. The Bank also found that there would not be meaningful gains in health and education if expenditure patterns were not changed. "Public Expenditures in South Sudan: Are They Delivering?", February 2013, https://documents1.worldbank.org/curated/en/171651468302965354/pdf/774290BRI0Econ00Box377296B00PUBLIC0.pdf.

[383] 2023-2024 budget data, on file. An exceptional anomaly to this steady decline was during the COVID-19 pandemic when the national government received direct international assistance for the health sector.

[384] Under the autonomous Government of Southern Sudan from 2005-2010 the health allocation reportedly hovered at around 4 per cent of its budget. "Health Sector Development Plan, 2012-2016," January 2012, pages x and 25. On the continent, in 2011 the Abuja Declaration set a target allocation of 15 per cent of a State's annual budget, and committed African States to "…take all necessary measures to ensure that the needed resource are made available from all sources… (and) efficiently and effectively utilized." "Abuja Declaration," OAU/SPS/ABUJA/3, African Summit on HIV/AIDS, tuberculosis and other related infections diseases, April 2001, article 26.

successive targets to increase the proportional budget allocation for health, in the range of 10 to 15 per cent.[385]

Graph 10: health sector funding as a proportion of South Sudan's national budget



218. Budget limitations are highlighted in the key government health instruments, which have been the 2012 to 2016 Health Sector Development Plan, the 2016 to 2026 National Health Policy, and the 2023 to 2027 Health Sector Strategic Plan – all developed with international support.[386] The Ministry of Health is the main government health institution,[387] and in its 2024 to 2027 plan the Ministry costed what is required to scale-up essential universal health coverage to 65 per cent of the population.[388] Yet, the 2023-2024 budget expenditure on health would have funded just 2.3 per cent of the costings in that plan in year one of this scale-up scenario, and even less in subsequent years.[389] Even for a "business as usual" scenario also costed by the Ministry, present budget allocations persistently fall far short. This gap between the Ministry's costings and its budget disbursements is extraordinarily high: the Government's expectation, if any, is that others will cover the shortfalls and health services for the public.

219. Of the limited government resources which are allocated to health, vast amounts never reach the sector, let alone the population, consistent with broader patterns of diversion.[390] Looking beyond budget allocations to examine reported expenditure, the funding shortfall increases dramatically, as noted above. In the four full fiscal years of national budgets for Transitional Government national ministries and entities, Ministry of Health outturns were just 19 per cent of its total allocation;[391] this extremely low spend is in stark contrast with that of separate special health funds directed to centres of political power. Illustratively, 2022-2023 national budget data indicates that more money went to the Presidential Medical Unit that year than to the combined government spend on community, public, secondary, and

[385] The Ministry of Health's "Health Sector Development Plan, 2012-2016: 'One maternal death is one too many'", of January 2012, envisaged the allocation rising to 10 per cent of the budget by 2015, "contingent upon confirmation by the Ministry of Finance and Economic Planning." In the "National Health Policy, 2016-2026," the Ministry raised this to 15 per cent, referring to the Abuja Declaration. By July 2023, the Ministry revised the target to 10 per cent by 2027, in the "Health Sector Strategic Plan 2023-2027." The South Sudan Doctor's Union appealed for the downward funding trend to be reversed, and called for the health sector's allocation to rise to 20 per cent. South Sudan Doctor's Union, "Submission on the health sector budget allocation."

[386] Another is the 2023 to 2027 South Sudan Neglected Tropical Diseases (NTDs) Master Plan.

[387] Allocated and receiving close to the entirety of the health sector's lines in the national budget. In 2023-2024 budget documents the sector also included the Drug and Food Control Authority, the HIV/AIDS Commission and the South Sudan Medical Council. A 'Health Care Support Fund' noted in the budget did not receive an allocation.

[388] Costings issued by the Ministry of Health to implement the 2023 to 2027 Health Sector Strategic Plan provide financing estimates to scale up essential universal health coverage based on three scenarios: 1) maintaining current levels of services, 2) scaling up service coverage to 65 per cent of the population, and 3) scaling up to 90 per cent. For scenario two, $324.5 million was calculated as needed in year one the plan, and $423.4 million in year two. Then $342.1 million in year three, $372.5 in year four, and 350.4 in year five (total five-year cost $1.81 billion).

[389] The 2023-2024 national budget approved in August 2023. would only address estimated costs for the 2023-2027 national masterplan to address neglected tropical diseases, and cover nothing else.

[390] See also A/HRC/52/26, paras. 80—81.

[391] In other terms, the Ministry's target allocation for 10 per cent of the national budget is 14 times what the sector health actually got in 2022/2023; while the regional commitment of the Abuja Declaration is 21 times this amount. 2022-2023 budget execution date, on file. See A/HRC/52/CRP.3, para. 285.

tertiary health care. Continuing this pattern, 2023-2024 budget data reported "medical expenses" for the Office of the President comparable to that spent on the entire Ministry of Health during the same period. In another point of contrast, in the 2022-2023 fiscal year, the Government had spent 69 per cent more on likely foreign medical expenses of individuals in patronage networks than the total spent by the Ministry of Health over the first 42 months of the Transitional Government.[392]

220. Spending patterns of the Ministry of Health further impact on the reach of services: in 2022-2023, the Ministry spent twice as much on vehicles as on salaries, and nothing on pharmaceuticals, while its October 2022 contract with Crawford Laboratory Ltd for Ebola preparedness represented over 80 per cent of the Ministry's total spend that year (see paragraph 158); then in 2023-2024, the Ministry spent 93 per cent of its funds on 'Support Services – Administration & Finance.'[393] This shows that beyond the problem of low funding allocations and disbursements, the Ministry's spending patterns do not appear to reflect a prioritization for providing health services to the population, which further explains the dire population health.

Human rights impacts

221. South Sudan's population is enduring an extreme public health crisis. In addition to the protracted and deteriorating humanitarian crisis, the country has the second lowest rate of universal health coverage globally.[394] Early deaths are staggeringly common: 10 per cent of children die before reaching the age of five, and the average life expectancy at birth has not significantly moved since 2011, at around 55 years.[395] Women and girls are more likely to die from causes related to pregnancy than anywhere else in the world, reflecting the compounding effects of gender discrimination and the lack of reproductive health care.[396] Up to 20 neglected tropical diseases are endemic.[397] So too is malaria, with an estimated 2.8 million cases reported in the country for 2022.[398] Measles outbreaks are common, while HIV, sexually transmitted infections, tuberculosis and hepatitis are all highly prevalent.[399] Poor sanitation and limited access to clean water are major contributors to diarrhoea, persistent cholera outbreaks and the spread of communicable diseases: estimates are that only 12 per cent of rural households have access to improved sanitation, and that 61 per cent of the total population practices open defecation.[400] Acute malnutrition also contributes to poor health outcomes. Low immunization rates and the lack of access to health services are directly correlated to the high incidence of preventable deaths, and the low life expectancy at birth. The general conditions of children, and pregnant and lactating women, are especially precarious and they suffer disproportionately from the lack of access to services. An estimated 75 per cent of child deaths are due to preventable diseases.[401]

222. In the Commission's interviews with doctors and health officials in state capitals in 2023, they described working on an 'emergency setting' without adequate or reliable salaries, medicines, basic supplies and infrastructure.[402] In rural areas, community leaders reported needless infant and maternal deaths for a lack of basic training of local midwives, and pregnant mothers being unable to afford transport to clinics, including $10 motorbike taxi journeys.[403] For survivors of rape and other forms of sexual violence, who experience horrific

[392] From July 2020 to December 2023.
[393] Predominantly on 'supplies, tools, and materials' and 'infrastructure and land' unrelated to the above-mentioned healthcare-related mandates. The remaining 7 per cent was spread across 'Community and Public Health', 'Human Resource Development', 'Pharmaceuticals and Equipment', 'Planning Coordination & Monitoring', and 'Secondary/Tertiary Health Care'.
[394] Ministry of Health, 2023, page 11.
[395] Commission's analysis of data from the Human Development Index.
[396] "Trends in maternal mortality 2000 to 2020: estimates by WHO, UNICEF, UNFPA, World Bank Group and UNDESA/Population Division: executive summary," page 4, https://www.who.int/publications/i/item/9789240069251.
[397] 19 according to the Ministry of Health; 20 according to WHO. Ibid, 2023 to 2027 South Sudan Neglected Tropical Diseases (NTDs) Master Plan, page i.
[398] World Health Organization, "World malaria report 2023," page 7.
[399] WHO 2022 Annual Report for South Sudan, pages 15 to 16. The Global Tuberculosis Report for 2023 states that it causes 227 deaths per 100,000 people in South Sudan, which is among the highest rates in the world.
[400] UNESCO, page 37.
[401] UNICEF, "Humanitarian needs overview: South Sudan," November 2019, page 3.
[402] R9811701, R1548246, R4512623.
[403] A/HRC/55/26, para. 53.

physical and psychological harms, access to health care is practically non-existent.[404] Where the health and justice systems interface, resource and coordination problems may cause further trauma; the Commission has identified the 'rape kits' are used where there are no facilities to store samples, making this invasive procedure painfully redundant.[405] Of the survivors of rape and other forms of sexual violence during 2024 who were interviewed by the Commission, nearly all had not had access to adequate health care; some who sought emergency care received none, including in cases where they were told that health workers or medicines were unavailable.[406]

223. Broader underinvestment in the country's infrastructure also impacts on fulfilling health needs. Persistent power outages affect hospitals and the operation of their limited equipment.[407] In most of the country, medicine is either not available or access to it extremely limited; where roads are inaccessible, costs of transporting medicine by air are prohibitively high. At numerous government health facilities visited by the Commission during 2023, staff and officials said they rely heavily on donor support yet still have extremely limited supplies, resources and training opportunities.[408]

224. A health sector performance review in 2021 found systemic failures in meeting the vast majority of government targets set for developing health systems and providing health services.[409] In 2023, a World Bank document noted that the "health system is characterized by fragmentation and minimal Government engagement."[410] The South Sudan Doctors' Union has identified challenges of low salaries contributing to low motivation and poor attendance by government employees, noting that most health professionals leave their duties at public hospitals to supplement income at private facilities.[411] Low budgets, a lack of regulations, and mismanagement by authorities were among the other challenges identified by the Union. Low human resource capacities and retention rates in the Ministry of Health itself present key challenges, alongside the Government's significant ongoing dependence on partners to provide health services, with most of the existing health services still coming through assistance from foreign donors.[412] The lack of government investment goes far in explaining the dire state of the health system and access to services.

C. Right to education

Government spending

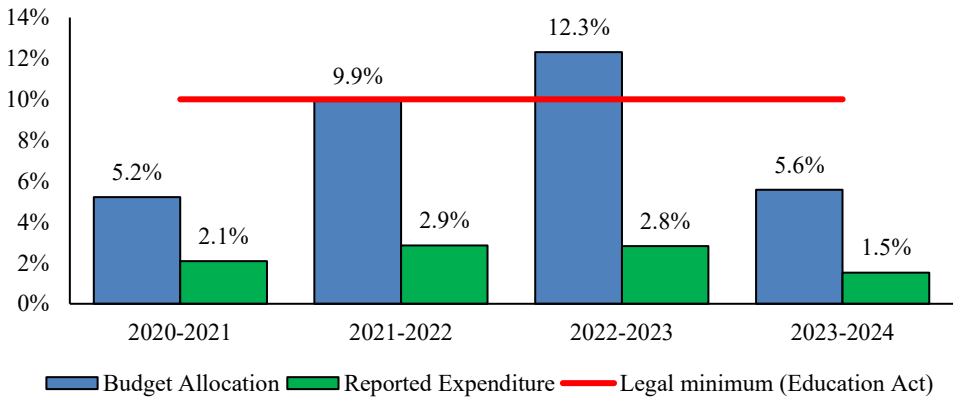
225. The Government's funding allocations and expenditure on education fall far short of its commitments and obligations. Under domestic law, universal primary school education is free and compulsory, and the Government must allocate 10 per cent of the total national budget to general education.[413] Primary and secondary education is in the Ministry of General Education and Instruction's portfolio, shared among national and state governments. Its main policy is the 2017 to 2027 National General Education Policy.[414] By February 2026, the

[404] When care is available, survivors face significant economic and social barriers inhibiting their access to it. A/HRC/49/CRP.4, paras. 132-156.
[405] As reported by the Commission in early 2024, at multiple health clinics the Commission identified the use of rape kits to collect bodily fluids from victims of crimes. Because forensic capabilities and storage facilities do not exist, samples are soon disposed of and so are lost as evidence for criminal cases. A/HRC/55/26, para. 40.
[406] A/HRC/58/27, para. 61.
[407] R4284958. A/HRC/52/CRP.3, para. 281.
[408] R5409052, R2400967, R5270132, SB to add more references here such as to EES.
[409] See Ministry of Health, "Health Sector Strategic Plan, 2023-2027," page 8.
[410] In November 2023, in a project document contemplating $359 million in international financing for health services and projects in South Sudan. Of the $359 million total operation cost, $117 million would be financed by the World Bank Group, with the remainder financed by non-World Bank trust funds. http://documents.worldbank.org/curated/en/099111523135537100/P18138507b53df0a0b5ac052a85ce4cab7.
[411] South Sudan Doctor's Union, "Submission on the health sector budget allocation," 21 July 2023.
[412] "WHO in South Sudan," 2022 Annual Report, page 30.
[413] 2011 Transitional Constitution, section 29(2). 2012 General Education Act, Article 15(b).
[414] See also the 2017 to 2022 General Education Strategic Plan, the 2020 National Inclusive Education Policy, and the 2023-2030 National Teacher Education Policy.

development and adoption of an action plan to implement the right to free and compulsory primary education will also be required.[415]

226. The General Education Ministry spent just 1.5 per cent of the total 2023-2024 national budget for ministries and government entities.[416] This stands in stark contrast to the relative overfunding of the Ministry of Higher Education (see paragraph 196). The General Education allocation falls far short of the 10 per cent required under domestic law, and of the 15 to 20 per cent benchmark for SDG4, 'quality education'.[417] Expenditure patterns show that these allocations are not fully disbursed, further diminishing the money available for schools.[418] This funding is then depleted even more by a corrupt disbursements system whereby payments pass through multiple national and state government offices, largely transferred in cash. Theft and diversion along the way results in end users claiming to have received less than what the national Ministry of Finance and Planning claims to have sent.[419] While state governments are also required to fund primary education, revenue diversions there are also widespread, and little such funding appears to reach education budgets. In addition to most of the national education budget going to higher education, these conditions further explain why money does not reach the schools.

Graph 11: General education in national budgets: required by law, allocated, received[420]



227. The Commission calculated that to serve all school-age students, South Sudan would require around 127,660 teachers for a ratio of 50 teachers per student, which should cost approximately $53 million in salaries.[421] This is more than triple the amount the national government reported transferring to the states for general education in 2022-2023, which was to cover all costs, from teacher salaries to supplies and infrastructure. Most money reaching schools instead comes in official development assistance; donor and government officials told the Commission such money is also subject to diversion.[422]

Human rights impacts

228. Most South Sudanese have not enjoyed the right to education. An estimated 2.6 million children aged six to 17 are out of school, impacting their childhood experience.[423]

[415] Under article 14 of the International Covenant on Economic, Social Cultural Rights, this is required two years after a State has joined the treat. South Sudan became a State Party in February 2024.
[416] As highlighted in para. 196, in comparison higher education received more than double the funding of general education over the course of the four national budgets reviewed by the Commission.
[417] The 2015 Incheon Declaration includes 15 to 20 per cent of total public expenditure as the global benchmark. For the implementation of SDG4, its text "urge(s) adherence to the international and regional benchmarks of allocating efficiently at least 4 – 6% of Gross Domestic Product and/or at least 15 – 20% of total public expenditure to education," para. 14.
[418] 2021/2022 and 2022/2023 budget data, on file.
[419] A/HRC/55/26, para. 81.
[420] Data for the Ministry of General Education and Instruction (excluding higher education and other entities).
[421] Salaries at a level of the country's current GDP per capita, which is still insufficiently low. Calculated based on the figure of 6,383,000 school-aged children in 2024 including pre-primary, primary and secondary (UNESCO, page 31) and the ratio of 50 to 1 cited as South Sudan Minimum Standards for Education in Emergencies (UNICEF, 2012) in the UNESCO document and the most recent GDP per capita being $417, from World Bank.
[422] This has included the United Kingdom Government's Girls' Education South Sudan program, and other projects which include incentive payments to top-up teacher salaries, including that of the European Union. R3315408. R6658766.
[423] UNESCO, page 7.

Less than 2 in 5 primary-school aged children are enrolled: the United Nations Children's Fund (UNICEF) estimates enrolment rates at 37.6 per cent in primary and 5.2 per cent in secondary schools.[424] A child born in 2021 was expected to complete just 4.9 years of schooling on average, or 2.5 years when adjusted for quality.[425] Girls are underrepresented in all areas of education, reflecting the low social status accorded to women.[426] The lack of education for children also limits their potential as adults to participate in society and contribute to national development. Adult literacy rates are estimated to be only 30 per cent among females and 56 per cent among males, or 43 per cent across both sexes.[427] Literacy is significantly lower in rural areas, where some school teachers have not completed primary education themselves.[428] These extremely low rates of education cause a range of cascading problems for the country, including for national development, for labour force potential, and particularly for the status and human rights of women and girls.

229. In interviews with families, teachers and government officials, the Commission has noted patterns in their explanations of why basic education remains out of reach for most. In the states, senior officials told the Commission in 2023 that budget allocations are rarely or never disbursed in full, and that schools often receive nothing at all. Most schools have limited physical infrastructure: the Commission has observed school overcrowding, the absence of water and toilets for students, and children sitting idle because a lack of teachers meant that no instruction was taking place.[429] Furthermore, primary and secondary teacher salaries are inadequate and unreliable. All this also exacerbates a heavy reliance on donors to support the most basic supplies, infrastructure, and in some cases incentive payments for teachers.[430] Where families are compelled to contribute money to supplement salaries or run the schools, this can present an education barrier for students. Even where schools do operate, the high prevalence of acute hunger, child labour, costs and fees, and distance are among the range of further barriers to school attendance.[431] In conflict-affected areas, schooling is severely disrupted by violence and displacement, and in parts of the country, unaccountable armed forces continue to occupy schools and recruit children.[432] In 2021, a government survey identified armed conflict and teacher shortages as being the primary reasons for schools not being operational.[433] These challenges persist, severely disrupting and often ending children's education, illustrated in the Commission's investigations in Western Equatoria during 2024.[434]

230. An associated but more significant factor in low school enrolment rates is the de-prioritization of general education in government budgets, a problem flagged by UNICEF in 2019.[435] As detailed above, the trend is that spends on general education in the national budget has been diminishing. As previously reported by the Commission, on 6 February 2023, President Kiir directed the Ministry of General Education and Instruction and the Ministry of Finance and Planning to implement a policy of free primary and secondary education (free and compulsory primary education was already required under law).[436] On 23 February 2023, the Minister of General Education and Instruction announced the release of the first tranche

[424] UNICEF, "South Sudan Country Programme 2023–2025", (January 2023), p. 14.
[425] UNESCO, page 102.
[426] See A/HRC/55/26, para. 55.
[427] Government of South Sudan and UNESCO, "Education Sector Analysis, South Sudan," 2023, page 38. While datasets vary, this figure is broadly consistent with other data.
[428] Ibid. 2017-2027 National General Education Policy, page 13.
[429] IR-100049.
[430] The Government's 2020 to 2024 National Action Plan for Children (launched in 2022) identifies under-resourcing as a major impediment to implementing the 2008 Child Act. Other entities including treaty bodies have highlighted this, with commensurate recommendations. R5878631. R2406719.
[431] For those who have the option, pursuing education in neighbouring countries tends to be preferred. Many income-earning families send their children abroad, and many of the formal income earners have studied abroad themselves.
[432] Of the commanders and public officials the Commission has identified as responsible for grave violations against children, none have been disciplined or punished. A/HRC/55/26, para. 56. See also African Union Committee of Experts on the Rights and Welfare of the Child, "Report on the advocacy mission for the ratification of the African Charter on the rights and welfare of the child," May 2023, paragraph 16.
[433] Ministry of General Education and Instruction, "National Education Census Report Summary," 2021, page 6.
[434] A/HRC/58/27, para. 71.
[435] UNICEF, "Education budget brief, South Sudan, 2019-2020, page 3.
[436] Republican Order No. RSS/RO/J/04/2023. 2008 Child Act, article 14(1). And under the 2011 Transitional Constitution and since February 2024 as part of the State's obligations under ICESCR.

of a "capitation grant" for schools, saying this would be accompanied by grants paid by its partner, the United Kingdom.[437] Announced in the context of public demands for school teachers to be paid, this announcement seemed to amount to just one-sixth of the existing government commitment to primary schools at the time.[438] Teachers and other education professionals told the Commission that the free education directive had not been matched with increased resources for schools. Instead, in March 2023 the Minister of General Education and Instruction began issuing warnings that public school administrators and teachers who charged fees would be arrested and face prosecution.[439] In multiple states, schoolteachers were detained or fired for demanding their salary arrears.[440] By late 2024, the Commission identified that the 2023 presidential directive had still not been accompanied by requisite funding increases for general education, and strikes and absences by unpaid or underpaid teachers were continuing.[441]

D. Rights of children

231. The government neglect of and resource diversion from economic, social and cultural rights disproportionately affects children and their wellbeing, in terms of the scale of negative impacts, the immediacy, and the long-term consequences. Failures to invest in developing agricultural productivity, to address the structural drivers of armed conflict and in effective security, and in mitigating and responding to humanitarian crises are major reasons that an estimated 5 million children require humanitarian assistance – and infant mortality rates are among the worst globally. Acute malnutrition threatens the lives and development of many children, and most child deaths would be preventable if immunization and services were available. Most children do not attend school because they do not exist or are otherwise inaccessible. Adequate services are not provided in general, and the barriers to access are even greater for girls than boys, as detailed below, and for children with disabilities who require specialized support. All this neglect impacts experiences of childhood as well as their future potential as adults.

232. The insecurity, conflict and lack of rule of law make children extremely vulnerable in a variety of contexts to exploitation and abuse – which is often gendered. Across the country, Ministry of Gender, Child and Social Welfare officials have told the Commission they cannot implement their child protection mandate due to the chronic under-resourcing.[442] Since 2019, the Commission has highlighted government under-resourcing also impairing initiatives to address the use of children in armed forces. The National Disarmament, Demobilization and Reintegration Commission is not properly funded, and some traumatized boys and girls released from armed forces end up returning to forces or to criminal gangs, because they lacked adequate support for reestablishing their lives.[443] Nearly all social protection in South Sudan is funded by foreign donors rather than the Government, as highlighted above.

233. South Sudanese children will inherit the consequences of the diversion, theft, gross mismanagement and waste of the country's oil resources. If current trends continue, when they reach adulthood their next generation of children will also face a human rights crisis. The Future Generation Fund envisaged for the country's post-oil production period will be empty, the available government resources already squandered, and human rights prospects bleak.

[437] At the time, the SSP 1 billion equated to less than 50 cents for each of the country's school aged children. RSS/MoGE&I/OM/J/1/1, on file.
[438] R9446906.
[439] https://cityreviewss.com/goverment-warns-public-schools-against-collecting-fees-from-learners/ SSBC, 28 March 2023.
[440] A/HRC/55/26, para. 54.
[441] A/HRC/58/27, para. 72.
[442] A/HRC/52/CRP.3, para. 226.
[443] A/HRC/52/CRP.3, para. 223-239. A/HRC/55/26, para. 56. A/HRC/58/27, para. 69.

VII. Gendered human rights impacts of corruption

A. Gendered deprivation of economic, social and cultural rights

234. Economic empowerment of women is fundamental for the growth and development of South Sudan. However, economic challenges limit women's advancement. Most women are not economically independent, impeding their access to basic services. In addition, corruption and economic crimes disproportionately harm women and girls by deepening existing gender disparities. Misappropriation of public resources and persistent governance failures are acutely reflected in the State's neglect of its domestic and international law obligations to women and girls, particularly in the gendered barriers to food, health and education. Systemic inequalities, deep rooted patriarchy, and poor governance impacts women and girls negatively, depriving them of basic economic access and opportunity. Moreover, discriminatory customary laws prevent women from inheriting land and property, which are essential for starting entrepreneurial ventures.

235. Structural inequalities, entrenched patriarchy, and weak public investment continue to undermine the rights and opportunities of women and girls in South Sudan. For example, the chronic underfunding of primary education — when combined with patriarchal norms that prioritize boys — has resulted in girls disproportionately withdrawn from school and forced into early marriage, resulting in high rates of child marriage among South Sudanese girls.[444] The endemic economic crisis has led to an increase in cases of child and forced marriages and an inflation of "bride prices" in South Sudan. In this context, the lack of primary education funding contributes to families making discriminatory decisions about their children's participation in the school, resulting in a higher illiteracy rate amongst girls and women. This has long-term consequences, further depriving women and girls from political participation and economic independence. The ongoing economic crisis – compounded by acute food insecurity, currency depreciation, rising food prices and the destruction of livelihoods – have further marginalised women and girls.

236. The State's persistent failure to design and fund targeted interventions that keep girls in school entrenches structural discrimination and perpetuates women's low social status in society. Inadequate access to health care – compounded by existing harmful discriminatory practices –violates women's right to health,[445] including sexual and reproductive health, and drives South Sudan's persistently high rates of maternal and infant mortality which rank among the worst globally. The right to health extends beyond health care facilities and encompasses underlying determinants such as access to safe water, sanitation and a healthy environment, areas in which women and girls in South Sudan shoulder a disproportionate burden of the work. These deficits flow from the Government's consistent failure to adopt a rights-based approach to policymaking and budgeting. Essential services such as health, education and justice are relegated to under-funded humanitarian projects instead of being treated as a State priority.

237. Women and girls bear a disproportionate burden of agricultural and informal labour in South Sudan yet are routinely denied access to land ownership including through inheritance, and are excluded from decision making roles and processes in their communities.[446] The barriers to participate in income generating markets for women are significant, ranging from their role as primary caregivers, high illiteracy rates, and lack of formal employment opportunities and access to financial benefits. Between 50 to 80 per cent of women are involved in small scale businesses like selling charcoal in the local market to make their daily ends meet.[447] Despite their central role in subsistence and the local economy, women remain underrepresented in formal employment, where they frequently face sexual harassment and other forms of gender-based abuses.[448] Conflict and insecurity including the

[444] See A/HRC/40/CRP.4, paras. 27-34. A/HRC/58/27, para. 73.
[445] The right to health includes essential elements of availability, accessibility, acceptability, quality, participation and accountability. See https://www.ohchr.org/en/health.
[446] CEDAW/C/SSD/CO/1, para. 44.
[447] See https://africa.unwomen.org/sites/default/files/2025-01/south_sudan_country_gender_equality_profile_0.pdf.
[448] See for example A/HRC/54/CRP.6, pages 19-20.

killing or disappearance of male family members have led to a rise in female-headed houses, in which women are compelled to carry higher work load burdens given their heightened financial responsibilities.[449] UN Women have reported that 60.2 per cent of the South Sudanese women are involved in agricultural labour, however, their access to productive assets is limited due to the low literacy and lack of female agricultural extension workers.[450] The low social status assigned to women is both a consequence and a driver of South Sudan's chronic underdevelopment. Compounding this exclusion, women lack access to essential economic tools such as microfinance services, credit loans, and other financial services that could empower women entrepreneurs, increase self-reliance at grassroots level, and enhance women's greater socio-economic status. Low social status, stigma, exclusion and gendered discrimination in many of its forms are also faced by gender diverse persons;[451] although their experiences and human rights challenges are different and diverse, there exist commonalities in the gender-based harms of corruption on their human rights.

238. Gender-based and conflict-related sexual violence inflict deeply traumatic, physical, psychological and reproductive harms.[452] Survivors interviewed by the Commission have consistently described their lack of access to essential healthcare, and struggles to re-establish livelihoods and access other basic services.[453] The Government's ongoing failure to allocate and disburse resources to address these critical needs constitutes a deliberate abdication of its domestic and international law obligations to ensure sufficient and equitable access to health and justice. This sustained neglect amounts to a violation of the rights to life, dignity, and effective remedy, particularly for victims of conflict-related human rights violations and abuses. The absence of functioning social and economic support systems severely limits women's access to livelihood opportunities, increasing food insecurity, financial instability, and heightened protection risks. Conflict-related sexual violence against women and girls remains pervasive and widespread in South Sudan, with devastating and long-lasting consequences for survivors, families and communities.[454] In contexts of armed conflict and insecurity, such violence is driven by the collapse of functioning State institutions and the corrupt misappropriation of public resources, particularly within the security sector.

B. Chronic marginalization of gender mandates

239. The Ministry of Gender, Child and Social Welfare is mandated to implement laws and policies relating to the rights of women and girls,[455] including coordinating responses to conflict-related sexual violence.[456] Yet it remains politically sidelined and critically underfunded. In 2023-2024, the Ministry received less than 0.1 percent of the national budget, of which only 12 per cent was actually allocated and disbursed. Ninety-six per cent of reported expenditure that year went to 'Support Services – Administration & Finance,' i.e. administrative overheads, with negligible investment in programs or staff salaries. Despite repeated international calls including by the Human Rights Council to strengthen and adequately resource the Ministry, its 2024-2025 national budget allocation declined even further, reflecting the Government's sustained neglect of women's rights.[457]

240. Nearly all social protection in South Sudan is donor funded. Reprioritizations by key donor countries in early 2025 indicate that such assistance is likely to further decline

[449] A/HRC/49.CRP.4, para. 158.
[450] https://africa.unwomen.org/sites/default/files/2025-01/south_sudan_country_gender_equality_profile_0.pdf
[451] The UN Independent Expert on sexual orientation and gender identity, mandated by the Human Rights Council, has noted that "the term "gender-diverse" is used to refer to persons whose gender identity, including their gender expression, is at odds with what is perceived as being the gender norm in a particular context at a particular point in time, including those who do not place themselves in the male/female binary." https://www.ohchr.org/en/special-procedures/ie-sexual-orientation-and-gender-identity/struggle-trans-and-gender-diverse-persons.
[452] R6890494. R5554786. R4514243. R1966377 . R8055957
[453] A/HRC/58/27, para. 61.
[454] See "Conflict-related sexual violence against women and girls in South Sudan," 21 March 2022, A/HRC/49/CRP.4.
[455] A/HRC/55/26, para. 42.
[456] A/HRC/55/26, paras. 38-40. See also A/HRC/40/CRP.4.
[457] A/HRC/58/27, para. 67.

significantly.[458] This underscores the urgency of national initiatives to fund social protection, particularly those targeting women and girls. These initiatives will remain ineffective unless adequately resourced, and while most existing laws addressing gender inequality remain unimplemented. For example, as outlined in the Revitalized Agreement, the Ministry of Gender, Child, and Social Welfare has developed the Women Enterprise Development Fund Bill intended to enhance economic empowerment for women.[459] As of 2025, the Bill is still with Ministry of Gender and is yet to be presented before the Parliament for its approval. Although, even if enacted, the Bill is unlikely to receive sufficient budgetary allocations for implementation, unless entrenched patterns of budgetary neglect and diversion are reversed.[460] The national budget should prioritize allocating funds for women in business and agriculture and direct oil revenue for operationalizing the Women Enterprise Fund.

241. The absence of a functioning and gender-responsive justice system is a major driver of the impunity and discrimination which fuel gendered human rights violations. There is no effective legal enforcement mechanism to uphold the rights of women and girls. A weak and corrupt justice system intensifies the trauma experienced by survivors of sexual violence and harmful practices. The Commission observed that the police frequently failed to record cases of conflict-related sexual violence cases; and in some instances, survivors who reported crimes were asked to pay to open a case against their perpetrators. Justice institutions including specialized police units and 'One Stop Centres' remain critically underfunded and understaffed.[461] The lack of judges and the non-payment of prosecutors' salaries and basic operational shortfalls make access to justice nearly impossible for many victims, further compounding their trauma and reinforcing their structural marginalization.

242. South Sudan acceded to the UN Convention on the Elimination of All Forms of Discrimination against Women in April 2015, however, many provisions remain unimplemented due to lack of political will and inadequate budgetary allocations necessary to ensure the protection and empowerment of women. South Sudan's Second National Action Plan on Women, Peace and Security (SSNAP-II), although validated in March 2023,[462] is yet to be launched or implemented. Addressing gender inequality requires a multi-pronged strategy, including legal, economic, social and cultural reforms. Although such reforms could promote a more equitable distribution of resources and power, they remain stalled because they are perceived to threaten the entrenched interests of those in power. This resistance perpetuates cycles of impunity, corruption, systemic government mismanagement and gender discrimination which disproportionately impact the lives and human rights of women and girls in South Sudan.[463]

[458] This situation dates back many years and has been persistently highlighted by the Ministry. See Ministry of Child, Gender and Social Welfare, "National Social Protection Policy Framework, Annual Report 2020," July 2021.
[459] Section 4.15.1.5 commits the Government to establish a Women Enterprise Development Fund.
[460] Institute of Social Policy and Research, the Community Empowerment for Rehabilitation and Development, and the Government of the Republic of South Sudan, "South Sudan National Budget Analysis Report for the Year 2023-2024," September 2023, https://ispr-ss.org/assets/files/2023-10/20231006652009 22f3945.pdf.
[461] See A/HRC/49/CRP.4, paras 135 and 223. A/HRC/55/26, paras. 39 and 40. A/HRC/58/27, para.101(i).
[462] https://southsudan.un.org/en/225217-south-sudan-validates-second-national-action-plan-women-peace-and-security.
[463] A/HRC/55/26, para. 4.

VIII. Conclusions and recommendations

A. Conclusions

243. Grand scale corruption has concentrated South Sudan's national wealth into the hands of a few, reflecting the State's capture by unaccountable elites. A leading cause of the immense human suffering and misery among the population, corruption has directly endangered peace processes, undermined democratization, and caused preventable deaths. It has also exacerbated the violent armed contestation for power and resources which drives gross human rights violations and now imperils the transition itself. Extreme underfunding of services and core governments functions renders institutions unable to perform, while foreign donors spend more than the Government to address basic needs, reflecting the population's utter neglect by political leaders.

244. The Commission in its previous reporting has identified this grand political corruption as a major driver of human rights violations. The systematic theft and diversions of considerable government revenues have fuelled armed violence and associated atrocities. This has also severely undermined government capacities to fulfil human rights, evident in the lack of basic services. In its September 2021 paper, the Commission called for a transformation of this corrupt political culture, and a reorientation of government spending toward fulfilling human rights, most urgently for the most basic needs. The Commission recommended a series of political, legal and governance measures to restore trust in governance and promote social cohesion. Nearly four years later, none of these extensive recommendations have been duly adopted by the Government, including reform commitments under the Revitalized Agreement.

245. Although South Sudan inherited underdeveloped status upon independence and armed conflict has severely disrupted institution building and services, corruption now best explains the dire state of the economy, and the increasingly immense human rights and humanitarian crises. The Commission calculated that the Government received at least $25.2 billion in oil-related inflows since independence in 2011, including over $8 billion in oil revenue since the Revitalized Agreement was signed in 2018 (adjusted for inflation at December 2024 dollars). This significant revenue stands in stark contrast to the absence of public infrastructure and basic services, unpaid government salaries affecting teachers through to soldiers, an endemic economic crisis, the deliberately underfunded peace process, and deteriorating human rights and humanitarian crises. Fourteen years after independence (and nearly seven years under the present peace agreement), all parts of South Sudan remain visibly poor and underdeveloped, the country ranks at the bottom in global development and public health indicators, and increasing acute hunger and extreme poverty levels afflict most of the citizenry.

246. In this paper, the Commission's findings show that corruption has further entrenched under South Sudan's Revitalized Transitional Government. The judiciary has remained deprived of financial and functional independence, the legislature deprived of independence and failing to perform oversight functions, while political power has concentrated in a few institutions, mostly in the Presidency. More than five years since the signing of the Revitalized Agreement, public accountability commitments remain unfulfilled, the Anti-Corruption Commission is effectively defunct, and media face strict censorship and attacks for reporting on corruption. The Transitional Government has been completely unaccountable for gross financial mismanagement and corruption, and its term has repeatedly been extended: it was to end in 2022, and is presently due to run until late 2026, when long-delayed elections are scheduled. In September 2024, parties to the Agreement justified the latest extension by citing "severe funding constraints" impeding implementation; despite government revenues approaching $3.5 billion in the prior two years, mostly from oil.

247. The Commission identified that gross mismanagement and corruption have reduced oil and non-oil revenue potential, with money lost to government budgets equating to profits for politically connected individuals and companies such as Crawford Capital Ltd., at the same time undermining public and business trust in nascent taxation initiatives. Revenue diversions off-budget are systematic and blatant, exemplified by the 'Oil for Roads' program.

On-budget practices show further diversions to centres of political power and patronage networks, at every possible step of allocation and spending, paid for by cuts to core government services and functions. The Commission's examination of government spending on the rights to food, health and education shows that obligations to fulfil human rights are completely neglected, in violation of the State's obligations under the International Covenant on Economic, Social and Cultural Rights – with the population left to resort to insufficient and unsustainable international assistance. This pattern of abuse of available resources extends to all governance areas, including the woefully inadequate implementation of the Revitalized Agreement, severely endangering peace prospects.

248. Government spending patterns, in particular corrupt diversions of available resources from fulfilling human rights obligations and peace agreement commitments, reflect an egregious form of State capture. Instead of corruption being punished, individuals implicated in corrupt acts receive government contracts for their businesses, are retained as public officials, and even promoted to seniormost State positions. This collusion in corruption at the highest levels is reflected in the deliberate absence of all forms of accountability for systematic diversions from core government functions and services, enabling a few individuals and patronage networks to benefit financially; paid for by immense suffering amongst the citizenries. International law obligations, constitutional provisions, legislation and government policies to combat corruption are neither respected nor enforceable because the institutions mandated to uphold the law are deliberately debilitated.

249. A core aspiration of South Sudan's peoples for self-determination was to no longer be shackled by extreme violence, marginalization and poverty. Yet through grand scale corruption the country's elites have engendered violence and utter neglect of citizens. The deteriorating conditions and prospects for South Sudan are the consequences of systematic predation, greed, and zero-sum political mentalities. A political transformation is urgently needed to reorient government priorities toward fulfilling human rights, and addressing political fractures, violent conflict, and fostering sustainable peace. This can only be achieved by addressing the grand scale government corruption, which requires improving transparency and accountability in all aspects of fiscal management, and most immediately standing-down corrupt officials and overhauling budget processes and priorities.

250. Corruption is killing South Sudanese: preventable deaths from illnesses are due to available resources being diverted from government services, while violence and conflict fomented by contestations over the shrinking pool of wealth from oil and other resources cost lives. Unless it addresses corruption meaningfully, the Government will not be able to meet the most essential needs of South Sudan's population, or its range of international human rights law obligations, nor prevent the escalation of armed conflict.

251. To pull the country from the brink and to reset it on a path toward enduring peace and development, the government must make the eradication of corruption, especially the diversion of revenues, its top priority. This would require a necessary shift in political mentalities, and a commitment to fulfilling the aspirations of the people of South Sudan. Next, the Government must guarantee spending toward fulfilling its obligations towards the population under human rights law, and the commitments within the Revitalized Agreement to address corruption and mismanagement of resources. If these measures are not vigorously pursued, the human misery will continue, and South Sudan will risk failure.

B. Recommendations

252. The Commission recommends that the Government of South Sudan, to catalyse the urgently required shift toward serving the peoples of South Sudan*:*

(a) Reject corruption and predation: embrace a transformative political and nation-building agenda that prioritizes and directs resources towards respecting, protecting and fulfilling the human rights of South Sudanese – and which reverses the patterns of effectively outsourcing core service delivery to foreign donors.

(b) Immediately reorient budgeting processes, allocations, and spending patterns to prioritize the realization of the full range of human rights, in line with obligations under

international, regional and domestic laws – including spending reductions for ministries and entities that do not serve immediate public interests and needs.

(c) Advance the transition by cutting obstructive corruption, waste and diversions, and allocate sufficient revenue to implement priority tasks in the Revitalized Agreement, ensuring these are fully funded and in a timely manner, including for credible constitution-making, transitional justice and electoral processes, alongside proper graduations and deployments of Necessary Unified Forces.

(d) End impunity for corruption, by promptly implementing the commitment under the Revitalized Agreement to dismiss and bar from public office individuals responsible for corruption, and hold them accountable by fair, lawful and transparent actions under domestic law which are guided by human rights norms.

(e) Address the rights of women and girls as a national priority, directing political and fiscal resources to implement domestic and international human rights law obligations.

(f) Review the detailed past and present recommendations of the Commission to address violations of international human rights law associated with corruption, alongside the extensive recommendations of this and other United Nations political and human rights bodies – none of which have been duly implemented.

253. The Commission recommends that the Government of South Sudan, to address the underdevelopment, humanitarian and human rights crises:

(a) Most urgently, direct maximum available resources toward addressing the population's basic needs, with special attention paid to the immediate needs of women and children – particularly for the rights to food, health and education – which are core obligations under the International Covenant on Economic, Social and Cultural Rights, and Sustainable Development Goals national priorities.

(b) Increase budget allocations and spending by government entities with mandates to address the widespread acute food insecurity crisis and address their patterns of extreme underspending resulting from corrupt off-budget diversions to elites.

(c) Reverse patterns of defunding and deterioration in the public health sector – and the abdication of core State obligations to foreign donors and financiers – by progressively aligning budget allocations and spending with government health plans, funding targets, and regional standards – while prioritizing investments in safe water, improved sanitation, and disease prevention measures nationwide; a core element of this is ceasing wholly unjustified and frequently abused expenses charged to 'medical travel' by political elites, not subject to basic auditing and accountability principles, and which should instead be invested in public health.

(d) Cease and reverse practices that violate domestic law obligations to fund core government services, including by adhering to the requirement to direct 10 per cent of the national budget to general education (primary and secondary schools).

(e) Meaningfully invest in diversifying the economy, particularly to support and develop agriculture (including irrigation and drainage infrastructure), livestock and fisheries, and other sustainable non-oil productive economic activity, alongside investments in electricity and other critical public infrastructure.

(f) Cease any actions or measures which infringe on the population's access to essential humanitarian assistance, including retrogressive measures that impede the delivery of life-saving aid, such as unlawful taxation schemes and arbitrary access or other restrictions on humanitarian organizations; and lawfully protect peoples in need from such acts by non-State actors, including private companies.

254. The Commission recommends that the Government of South Sudan, to foster political and fiscal accountability:

(a) Alongside urgently addressing the population's basic needs, concurrently prioritize investments in independent rule of law and accountability institutions – particularly the judiciary and including the Anti-Corruption Commission – which are indispensable to protect the range of human rights, foster accountability in governance, and effectively combat

grand corruption – as per the State's obligations under the International Covenant on Civil and Political Rights, the regional and international anti-corruption treaties, and under domestic law.

(b) Urgently prioritize full implementation of reforms under Chapter IV of the Revitalized Agreement (on resource, economic and financial management) as a fundamental part of addressing financial constraints, and institute the requisite structural reforms to address the endemic economic crisis and its harms.

(c) Prioritize ending the grand corruption and theft of revenues by holding responsible officials accountable and ensure public transparency and effective oversight – including for the un-itemized "agricultural sector projects" allocation in the 2024-2025 national budget, which risks going to off-budget diversions.

(d) Make all laws, policy documents and budgets publicly accessible in a timely manner – particularly those relating to resource-management and accountability publicly – to enable transparency and foster accountability in governance.

(e) Cease the unlawful censorship, harassment and attacks against persons who report credible allegations of government corruption – which amount to human rights violations and embolden perpetrators of corruption by silencing scrutiny.

(f) Join the Extractive Industries Transparency Initiative (EITI), starting by issuing a public statement of intention to become an implementing country, and take other requisite steps including through engagement with companies and civil society stakeholders.

255. The Commission recommends that the Government of South Sudan, to enable adherence with international human rights law in the generation and use of available resources:

(a) End systematic mismanagement and corruption patterns in the generation of both oil and non-oil revenues, including corrupt and chaotic oil sales practices, the off-budget diversion patterns exemplified by the corrupt 'Oil for Roads' scheme, and the corrupt outsourcing of revenues collections to Crawford Capital Ltd.

(b) Shut down corruption patterns and schemes in non-oil revenue collections which undermine public trust and the credibility of taxation initiatives, including by introducing transparency to the collection and use of personal income tax.

(c) Cancel illicit and corrupt government contracts, audit oil sales and production, and institute lawful, competitive and credible public procurement processes.

(d) Cease and rectify irresponsible and illegal economic management and fiscal practices which fuel the endemic economic crisis and facilitate opportunities for corruption, including by reforming harmful policies and practices of the South Sudan Revenue Authority and the Bank of South Sudan identified in this paper.

(e) Address the extreme dependency on finite oil resources, end the resort to expensive oil-backed loans and pre-financing oil cargoes which risk accumulating an unmanageable debt burden for future generations, develop and enforce regulations to protect the environment and public health in the oil-producing zones and sites of non-oil extractive industry operations, and initiate a long-term economic decarbonization strategy to reduce vulnerability to commodity shocks and support inclusive rights-based development.

(f) Ensure all oil revenues are transparently recorded in the national budget and safeguarded for future generations, including by rectifying illegal diversions from the Future Generation Fund and Oil Revenue Stabilization Account, and prioritizing payments to these accounts, while also responsibly disbursing mandatory contributions to oil-producing states – as required under domestic law.

(g) Eliminate vague or non-itemized budget lines vulnerable to systemic misappropriation, and reduce expenditure under nebulous budget lines that are subject to systematic misappropriation – as part of this, national budgets should be submitted for review to the legislature for due consideration prior to the commencement of the fiscal year, and proposed budgets should fund specific programs and activities within government ministries

and entities, and legislators must exercise effective oversight to end the practice of government ministries and entities appropriating uncommitted funds.

(h) Match government policy commitments with concrete budget allocations and disbursements and hold officials responsible for non-compliance and corruption.

(i) Professionalize and digitize budget execution, denying any 'ad hoc' or 'urgent' funding requests, commit to executing budgets as allocated, and prevent large overspends or underspends, including through improving public transparency.

(j) Ensure adequate and lawful budget allocations, timely disbursements, and accountable spending for all government ministries and entities – including by addressing the inadequacy and unreliability of public sector salaries and fostering and enabling effective and accountable legislative oversight of budgets.

(k) End off-budget diversions facilitating corruption, exemplified in the 'Oil for Roads' scheme and other diversionary mechanisms, bring all revenues under and enable effective oversight by legislators, the judiciary and the public.

256. The Commission recommends that the Government of South Sudan, to address the gendered human rights impacts of corruption:

(a) Develop and implement gender sensitive and gender responsive economic policies: expedite the establishment of the Women Enterprise Development Fund Bill, to empower and enhance women's participation in economic activities, including agriculture, and allocate and disburse sufficient budget for the Fund to support women entrepreneurs; enhance livelihood opportunities for women and focus on protection to women and girls displaced due to conflicts, and floods; develop initiatives to foster economic growth by launching financial schemes such as micro credit loans to promote and empower businesses owned by women; develop and implement policies on income-generating activities and provide subsidies for girls and women seeking education and health services.

(b) Recognize that economic crimes and corruption disproportionately affect women, girls, and marginalized groups on the basis of gender; recognize the need to conduct research which includes an analysis of both direct and indirect gendered harms, such as: loss of livelihoods due to stolen social grants or nepotism in public employment; increased unpaid care work or school dropout due to diversion of resources from health or education–; forms of gender-based exploitation linked to access to State services or resources.

(c) Integrate gender expertise and sensitivity in investigations and accountability processes: appoint and meaningfully engage gender experts in the design, operations and oversight of investigative, prosecutorial, and accountability mechanisms; integrate gender-sensitive indicators and analytical tools to identify and address hidden or normalized gendered corruption practices; adapt prosecutorial and judicial processes address the specific risks, needs and vulnerabilities of women, girls, and all individuals, regardless of gender identity or expression, including through trauma-informed and survivor-centred approaches.

(d) Ensure inclusive participation and representation: guarantee meaningful participation of women and girls as well as all individuals, regardless of gender identity or expression, especially those from marginalized or affected communities, in all stages – design, implementation, and monitoring – of anti-corruption and redress processes; establish gender parity or quotas where appropriate on oversight bodies, commissions of inquiry, and reparation committees; use community-based and culturally appropriate consultation processes that enable women's voices to be heard without fear or stigma.

(e) Address gendered harms through targeted reparations and redress; design reparations that directly respond to the gendered nature of economic harm, including: compensation for income loss due to systemic exclusion or abuse; restitution of land or assets where women were dispossessed; livelihood restoration and vocational training for women whose economic agency was undermined; include symbolic measures that publicly acknowledge the specific harms women suffered due to economic crimes and corruption.

(f) Prevent gender-based corruption: recognize and where appropriate criminalize forms of corruption with a gendered dimension, such as sextortion, in national anti-corruption laws and policies; promote gender-responsive budgeting, procurement, and auditing as tools

to expose and prevent discriminatory resource allocation; require regular gender audits of public institutions to identify and correct systemic practices that enable gendered corruption; protect women witnesses; develop and implement robust, gender-sensitive protection mechanisms for witnesses who report economic crimes and corruption; acknowledge that women and girls and gender diverse persons face unique threats – including sexual violence, reputational harm, and economic reprisals –and require tailored support, including psychosocial care and safe housing; ensure legal aid and accompaniment services are available to women and gender-diverse persons participating in accountability or reparations processes.

(g) Promote legal and institutional reform review and amend laws, policies, and institutional practices that enable or ignore gendered corruption or exclude women from justice and redress: harmonize national anti-corruption efforts with international human rights standards, including CEDAW UNCAC, and Sustainable Development Goals 5 (Gender Equality) and 16 (Peace, Justice and Strong Institutions).

(h) Adopt an intersectional, transformative justice approach: recognize that gendered economic harms are often compounded by class, age, disability, gender diversity, and displacement; design responses that do not merely compensate individual losses, but seek to transform the structural inequalities and power relations that allowed corruption and economic exclusion to flourish; engage in public education and community empowerment efforts that promote long-term gender justice, economic equality, and accountability.

257. The Commission recommends that the Government of South Sudan, to enable accountability and the prevention of economic crimes through transitional justice:

(a) Establish and operationalize the Commission for Truth, Reconciliation and Healing, the Compensation and Reparation Authority, and the Hybrid Court for South Sudan – institute concrete budgetary measures, including ring-fencing a percentage of oil revenue to fund the full, independent, and sustained functioning of the Truth Commission and the Reparation Authority.

(b) To ensure that these mechanisms are credible, independent and effective, and align with internationally recognized norms and standards for transitional justice, they must be robustly designed, properly established and adequately resourced with:

(i) Comprehensive mandates and investigative strategies, supported by sufficient technical expertise and financial resources, to examine patterns of economic crimes and their linkage to recurring cycles of conflict, gross human rights violations and atrocity crimes, including those documented in this report.

(ii) Specialized expertise and gender-sensitive approaches to analyse and identify appropriate remedies for the gendered dimensions and impacts of economic crimes, and their disproportionate effects on women and girls, while paying attention to intersecting vulnerabilities related to age, ethnicity, disability, and displacement.

(iii) Measures for the meaningful inclusion and participation of victims and affected communities to ensure the design of effective reparations, which respond not only to individual losses, but also to collective grievances and transform the structural inequalities that enable corruption, economic exploitation and crimes as well as socio-economic marginalization.

(iv) Institutional capacity and legal authority to identify, trace and recover assets derived from corruption and economic crimes with a view to establishing a credible and victim-centred reparation fund.

(v) Expanded mandates for the Hybrid Court and Truth Commission to cover grand corruption, illicit financial flows, and embezzlement of public funds, especially where they are linked to serious human rights violations and conflict-related abuses; this should include the authority to prosecute economic crimes that may constitute or contribute to international crimes, including crimes against humanity and war crimes where deprivation, looting or plunder leads to mass displacement, starvation, or systemic deprivation of rights.

(vi) Coordination mechanisms between the three transitional justice institutions to allow for the sharing of information, victim testimony, and evidence between truth-telling, accountability, and reparations processes; this should include formal referral pathways from the Truth Commission to the Hybrid Court for prosecutorial follow-up.

(vii) Powers for the Truth Commission to investigate systemic corruption and patronage networks, including the looting of oil revenue and diversion of public funds, and to publicly name those implicated in economic crimes that undermine peace and human rights.

(viii) Guarantees that recovered assets are transparently redirected to reparations programmes for victims, particularly those affected by the misappropriation of resources intended for basic services such as food, health, education, and housing.

258. The Commission further recommends that the Government of South Sudan through its State institutions, in addition to the core recommendations outlined above, take the following measures to address findings on corruption presented in this paper, including:

To the South Sudan Revenue Authority:

(a) Cease demands of commercial banks to send physical cash to the Authority's headquarters, which seems to serve no other purpose than facilitating cash diversion.

(b) Increase the regularity and reliability with which it publishes non-oil revenue collection figures, as well as publishing its collection in US dollars (where collected in that currency) and the final amount made available to the Ministry of Finance and Planning, in South Sudan pounds.

(c) Instruct commercial banks to hold non-oil revenue collection in a government-controlled bank account, and enforce this instruction as required by law, and not the accounts of Capital Pay and Crawford Capital Ltd.

To the Ministry of Petroleum:

(d) Resume the publication of oil production and marketing information.

(e) In coordination with the Ministry of Finance and Planning, work to reduce the discount oil lifters require for South Sudanese cargoes by ceasing the 30 to 60 day advance payment practice, and return to the practice of awarding oil cargoes to the company that wins the tender, and not re-award these cargoes to other parties.

(f) In coordination with the Ministry of Finance and Planning, and the Ministry of Presidential Affairs, increase transparency around oil-related transfers to Sudan and how Transitional Financial Arrangement overpayments are being reconciled between the two countries,

To the Transitional National Legislative Assembly:

(g) Provide timely and effective oversight for national government budgets, ensure adherence to allocations and disbursements to sectors and funds required by law, and enable this through demanding accountability for expenditure and ensuring public transparency in these processes.

(h) Eliminate the Ministry of Petroleum's 3 per cent withholding of oil revenue.

(i) Present the Auditor General's reports in the Legislature and make these publicly available.

(j) Using oversight authority, facilitate the National Audit Chamber's improved access to information and data required to effectively execute its mandate.

(k) Request the National Audit Chamber conduct an audit of the Transitional National Legislative Assembly, making any and all required documentation available, to fully account for expenditure since 2020.

To the Transitional National Legislative Assembly, in coordination with the Ministry of Finance and Planning:

(l) Eliminate all South Sudan Revenue Authority withholding of its non-oil revenue collections, allowing this money to flow to the National Revenue Fund for use in the national budget.

(m) Increase government salaries to a level that constitutes just and favourable remuneration ensuring for civil servants and their families a dignified existence and give public sector wages priority claim on the budget.

(n) In coordination with all government ministries and entities, eliminate the discriminatory inequality of wages across government institutions, ensuring equal pay for equal work.

(o) In coordination with the Ministry of Energy and Dams, and the South Sudan Electricity Corporation, invest in electricity infrastructure to connect more South Sudanese and reduce the price end users pay, including through investment in solar, hydroelectric, and wind power.

259. The Commission recommends that States Members of the African Union (AU) and the Intergovernmental Authority on Development (IGAD):

(a) Enforce AU anti-corruption norms by publicly denouncing and instituting prosecutions and asset seizures for South Sudanese officials implicated in grand corruption and diversion of public resources, consistent with the AU Convention on Preventing and Combating Corruption and the AU's Common African Position on Asset Recovery.

(b) Link all AU and IGAD support for South Sudan to demonstrable progress in accountable governance, including full establishment of anti-corruption and transitional justice institutions under the Revitalized Agreement, and adherence to standards under the African Charter on Democracy, Elections and Governance.

(c) Activate the AU's peer review and compliance mechanisms, including through the African Governance Architecture and African Peer Review Mechanism (APRM), to monitor South Sudan's persistent failure to uphold principles of transparency, rule of law, and people-centred development – with a view to fostering and supporting improvements.

(d) Reject further legitimization of opaque governance by requiring full budget transparency, cessation of off-budget oil deals, and independent audits of state spending, in line with Agenda 2063 commitments to good financial governance.

(e) Support independent investigations and asset recovery efforts involving AU anti-corruption bodies and international partners, ensuring that looted public wealth is returned and repurposed for the benefit of the South Sudanese people.

(f) Make clear that impunity for corruption and abuse is incompatible with AU membership obligations, and that continued violations will trigger sanctions, diplomatic isolation, and continental accountability measures.

(g) Action financial intelligence of South Sudanese money laundering, which is already in some African government holdings, as well as engaging in new investigations to uncover and prosecute South Sudanese money laundering within their borders, particularly for the governments of neighbouring Kenya (which presents an opportunity to demonstrate the effectiveness of its anti-money laundering and counter-terrorism financing measures) and Uganda (which presents an opportunity to demonstrate prosecutorial capability to action financial intelligence information within the Financial Intelligence Authority's holdings).

260. The Commission recommends that States Members of the United Nations and international partners:

(a) In accordance with the recognition by the UN and States Members that systemic corruption is a human rights issue, acknowledge that the misappropriation of public resources and chronic underinvestment in basic services constitute violations of South Sudan's obligations under the ICESCR and broader international human rights law.

(b) Demand from the Government fiscal transparency, accountability and reprioritizations, to fulfil human rights law and credibly conclude the transition.

(c) Address the illicit financial flows and money laundering which facilitates corruption and undermines peace in South Sudan, and threatens regional stability – including by proactively investigating and prosecuting related economic crimes, in line with obligations under anti-corruption related treaties.

(d) Mandate enhanced scrutiny through UN mechanisms: including by requesting the Human Rights Council to mandate an independent expert to investigate the impact of corruption and resource mismanagement on the enjoyment of economic, social and cultural rights in South Sudan.

(e) Strengthen treaty body follow-up; urge the Committee on Economic, Social and Cultural Rights to prioritize South Sudan's reporting obligations and, where necessary, issue early warnings or urgent appeals under its mandate due to the scale of non-compliance.

(f) Support independent oversight mechanisms, anti-corruption investigations, and independent audits, including through civil society monitoring platforms and media protections.

(g) Condition financial support on transparency and accountability, and ensure that all international development aid or budgetary support is conditional upon measurable reforms, including the publication of budget allocations, the reinstatement of audit mechanisms, and prosecution of high-level corruption cases.

(h) Engage regional accountability bodies, including by calling on the African Commission on Human and Peoples' Rights to examine the extent to which corruption and public sector failure in South Sudan undermine the rights guaranteed under the African Charter, particularly the rights to health, education, food, and development.

(i) Target official development assistance in line with the aim to reduce the population's aid dependency, and to avoid enabling the Government to abdicate its obligations, while ensuring any reductions do not trigger a humanitarian catastrophe.

(j) Avoid providing financing or loans assessed as likely to enable the Government to evade fiscal responsibilities, violate human rights law obligations in the use of resources, or contribute to an unmanageable debt burden compromising the rights of the next generations and the country in future.

(k) For private companies domiciled in a Member State's jurisdiction which are active in South Sudan, work toward ensuring their activities comply with the laws of all relevant jurisdictions, including through advice and law enforcement.

(l) Demand from the Government transparency, accountability and reprioritizations in financial management, for the fulfilment of regional and international human rights law obligations, and as part of accompaniment for the political transition.

(m) For the International Monetary Fund: tightly condition new funding for South Sudan upon making significant advancements in public financial management, oil revenue transparency, and public procurement reforms, including as feasible for low-conditionality Rapid Credit Facility funds; ensure that any larger Extended Credit Facility funds are only approved after the successful completion of a Staff Monitored Program that demands meaningful progress from South Sudan, and that the design of any new Staff Monitored Program does not succumb to a bias of low expectations, arising from the country's repeated failures in previous programs.

261. The Commission recommends that private sectors actors:

(a) Conduct heightened human rights and corruption due diligence across all subsidiaries, joint ventures, and supply chains connected to South Sudan, in line with the UN Guiding Principles on Business and Human Rights and relevant OECD Guidelines; identify and address risks of contributing to conflict financing, human rights violations, or systemic corruption.

(b) Prevent complicity in abuse and grand corruption by suspending or terminating operations and partnerships with local actors—whether public or private—who are credibly implicated in violations of international human rights or humanitarian law.

(c) Ensure that contractual, procurement, and operational practices do not contribute to opaque revenue flows, especially those involving State-linked infrastructure or resource extraction projects (e.g. “Oil for Roads”); require transparency and traceability of payments and prohibit off-budget transactions.

(d) Strengthen internal governance and accountability by ensuring that boards and senior leadership are informed of South Sudan-related risks, and by integrating these into ESG frameworks, legal compliance systems, and public disclosures.

(e) Publicly report on human rights and anti-corruption efforts in South Sudan, including due diligence measures taken, risk assessments conducted, and remedial steps adopted. Engage with independent monitoring and transparency mechanisms, consult meaningfully with civil society and the public, including through support for South Sudan to become an implementing country of the Extractive Industries Transparency Initiative (EITI).

(f) Establish or support effective grievance mechanisms accessible to affected communities, workers, and whistleblowers, and ensure that harms linked to company operations are remediated.

Annex: Response from the Government of South Sudan

DATE 10 09 2025

REPUBLIC OF SOUTH SUDAN

Response of the Government of South Sudan to the Commission on Human Rights in South Sudan: Conference Room Paper

30th July 2025

1. Introduction and Methodology

1.1 The Government of South Sudan has perused the Conference Room-Paper issued by the Commission on Human Rights in South Sudan as a tool for the Government and other stakeholders to identify mechanisms and measures to curb possible corrupt practices in the economic institutions. The Government consider the paper as a general overview of the country's situation. The Government would also like to state that the paper is not free from methodological errors, especially on expansion of the Commission's mandate. The Commission' mandate was to establish the facts and circumstances of, to collect and preserve evidence of and to clarify responsibility for alleged violation and abuses of human rights and related crimes in South Sudan; support efforts of the Government, particularly in the establishment of the Commission for Truth, Reconciliation and Healing (CTRH) and the Compensation and Reparation Authority (CRA). The Commission current report lacks collaboration with the Government, and has heavily relied on information which was obtained from the journalist community, civil society organizations, and the United Nations agencies operating in the country. These irregularities in the methodology used in the preparation of the room- paper, to the Government is in disregards of the mandate.

1.2 Ironically, the Commission continues to repeat and recycle its 2023 claims, relating to widespread rape of women and girls and other forms of sexual violence, allegedly committed throughout the country. Moreover, the Commission's room- paper has used unproven cases of discrimination against women, girls and their systematic wilful denial of access to education, health, food, economic opportunities and employment. It is difficult to comprehend how a government can intentionally neglects its citizens the right of access to justice and funding to women development enterprise fund, a law which still at the state of enactment processes. There is no where women and girls in South Sudan are denied access to land and forced labour. On allegations of forced labour and denial of access to land by women and girls in the country, the Government considers it as absurd and contrary to the cultures and traditions of the South Sudanese peoples.

1.3 On the Commission's findings of depreciation of South Sudan Pound, this situation is caused by lower level of oil production and not diversion or theft of the financial resources. The ongoing conflict in the neighbouring Sudan, and sanctions imposed by various United Nations

resolutions. The challenges in funding of various services is due to the budgetary dependency on customs collections from non-oil revenue, which caused a shift in allocation of funding priorities of the Government.

1.4 More importantly, the Commission relied on an unverified information from interviews conducted with individuals within and outside the country. The Commission failed to share important issues such as dates and locations where the alleged incidences took place. The Commission has not acknowledged all efforts made by the Government to improve the living conditions of the citizens, in spite of the economic challenges caused by frequent shutdown of oil operations, floods, insecurity and outbreak of armed conflicts and attacked by non-signatories to the R-ARCSS.

2. South Sudan Responsibility to Combat Corrupt Practices

2.1 Right before the independence, the Government established as a matter of priority an independent Anti-Corruption Commission (SSACC) in accordance with provisions of Anti-Corruption Act ,2009, to investigate corruption cases and protect public property, and combat administrative malpractices. The establishing law requires public officials to declare their assets. On 31st July 2024, the Government amended the Anti-Money Laundering and Counter-Terrorist Financing Act 2012 (Amendment) Act 2024, to thwart criminal activities inside the financial system. The two laws promote and protect fundamental human rights and strengthen the Government cooperation to prevent terrorism activities in the country.

2.2 The adoption of the above legal frameworks indicates Government's serious commitment and will to combat corrupt practices in the country. To have the necessary capacity to fully prosecute offences under the laws, requires support to the Government by the international community to train officials working in the corruption commission and the financial sector. On allegations of why there has not been any prosecution of money laundry cases, the Government has done it by prosecuting cases, especially within the banking sector in accordance with provisions of the Anti – Laundry and Counter Terrorist Financing Act.

3. Underdevelopment and Economic Crisis

3.1 Immediately after independence, South Sudan was wreaked by various internal armed conflicts, which became a major driver of poverty and famine. Attacks on the communities by the non-signatory groups, flooding and some areas, short rain falls in some parts of the country has caused are the reasons for crops destruction and lack of harvest. In addition, the floods and exacerbated by several sanctions imposed on the people of South Sudan, especially the arms embargo have significantly affected the Government's ability to improve the food security situation in the country. However, recently in Central Equatoria, and Western Behr El- Ghazal States, the Government has provided the returnees from Sudan and the internally displaced persons(IDPS) with farming tools, including seeds, as a start up for resettlement in their community.

3.2 South Sudan is not immune from the effects of climate change. The climate change has led to unpredictable rainfall, floods, and prolonged droughts, which affected the usual farming activities, making the farmers unable to regularly plant or harvest consistently. In addition, to the bad roads, which were destroyed during the long north-South war, became another challenge to the farmers to transport food grown in other parts of the country to the local markets. Due to the bad road's conditions, people in the rural areas were cut off, isolated and became dependent on food from the international community. As stated earlier, South Sudan faces severe economic situations, exacerbated by the conflict in the Sudan, and reduction in the oil production level, coupled with floods in the oil fields areas. The economic challenges have also caused local currency depreciation, making it hard for the Government to disburse the meagre available financial resources to render essential services to the people, and to mitigate the impact of economic shocks. The World Bank has recently, projected that there will be a 30% GDP contraction for the 2024/2025 fiscal year, which will negatively impact on achievements and potential progress made by the Government.

4. Implementation of the Peace Agreement

4.1 On the implementation of the R-ARCSS,2018, and the alleged diversion of $10 million as chaired by the Commission to have been allocated for the work of the constitutional-making and national human rights council, the Commission's findings were based on stories from the media. The

appearance of the Minister of Cabinet Affairs in Parliament was made to repute the disguise politically fomented allegations meant to discredit the Government. The $10 million was indeed meant to be paid in full to the national constitution review commission, judicial reforms, national constitutional amendment committee and the national human rights council, but due shortages in the financial resources, these institutions were approved to be paid 50% of their intended budget.

4.2 On the extension of the Transitional Period by the parties to the R-ARCSS, it was caused by several factors, including challenges of full implementation of the key provisions of the Peace Agreement coupled by decline of revenue to fund the Agreement and total closedown of the oil production due to the Sudan ongoing war. On interruption in the implementation of the R-ARCSS,2018, it was caused by the insecurity in various fronts. In Western Equatoria State the rivalry between the Azande and Balanda communities in Yambio in places like Nagero and resistance by the SPLM-IO of the Government directives for removal of the illegal road check points in Western Equatoria, along Yambio-Wau highway. The resistance by the SPLA- IO forces resulted into dismissal of the Western Equatoria State Governor, which was followed rebellion against the national Government. The rebellion quickly spread to Bazia and Boo River Bridge in Western Behr El-Ghazal Sate.

4.3 In the Upper Nile State, the insecurity was ensued by youth nicknamed as White Army militia traditionally affiliated to the SPLA-IO. The White Army attacked the South Sudan Defence Forces (SSPDF) positions in Nasir, Ulang and Fagak counties resulting in loss of civilian lives and property, including the killing of the SSPDF Commander in Nasir and shooting of the UNMISS helicopter which was in a mission to evacuate SSPDF forces in Nasir. By way of update, recently, the Government has invited the stakeholders in accordance with the Commission for Truth, Reconciliation and Healing Act,2024, to nominate their representatives to constitute a panel for selection of the CTRH Commissioners. The nomination processes are completed and the Panel Members will soon be trained by a transitional justice expert. Also, the Government has written to the African Union and the United Nations Secretary General, to start processes for nomination of three (3) non-South Sudanese Commissioners, which is currently in advanced stages.

5 Alleged Diversion of Oil and Non-Oil Revenue

5.1 The Government appreciates Commission's apparent admission of the challenges facing the oil production sector, right from the year 2011 to the current time. In a nutshell, in January 2012, the Government shutdown oil production because of disagreement in disbursement of the oil revenue with the Sudan, and the production resumed in June 2013. The frequent closures of the oil production, prompted economic crisis and heighten political tensions in the country, resulting in armed conflict in 2013, which again disrupted the flow of oil into Sudan from Unity and Upper Nile, the main areas of the oil production. In 2024, Sudan declared a *force majeure* on oil cargo delivery obligation which led to total stop of Dar Petroleum Operating Company. Sudan just lifted the *force majeure* in January 2025. As a matter of fact, the current level of oil production in the country has declined, a trend which is likely to continue, with great impact on the country's economic viability.

5.2 Therefore, with the above background on declines in the level of oil production and various closures, it will be absurd to any credible United Nations institution at the level of the Commission to accused the Government with mismanagement of the oil revenue. From this history, the Government is now faced with budgetary deficit and a challenge in services delivery, making it to rely on borrowing to support its operations, including implementation of the R-ARCSS, 2018. To improve performance of the Judiciary and access to justice institutions, the Government established a judicial reform committee, juvenile and gender based-violence court, mobile court and mobile general court martial to expedite trial of cases within Juba and other parts of the country. The judicial reform committee has, among others, recommended for reconstitution of the Judicial Service Commission, training of judges and establishment of independent and credible constitutional court.

5.3 On 18th May 2025, a mobile Court in Leer, Unity State, which is funded by UNMISS and other multi-partners, including the Norwegian Embassy, concluded its proceedings which started on 15th April 2025, prosecuted about fifty-seven (57) criminal and civil cases. The cases include murder, sexual and gender-based violence (SGBV) as well as forced early marriage cases. The Court also tried thirty-two (32) criminal cases with twenty-eight (28) convictions and eleven (11) acquittals. Among the cases tried and convicted by the mobile court eight (8) are security personnel who were accused

of SGBV offences. The court in Leer further, released nine (9) people who were wrongly detained. On 13th March 2025, the Ministry of Justice and Constitutional Affairs and the Judiciary of South Sudan, with support from UNMISS, and other development partners, dispatched a mobile court to Pibor Administrative Area. The Court prosecuted and tried about four hundred and thirty-four cases (434), which substantially reduced the overcrowding in the detention facility, and was a positive relief on the prisons service authorities in Pibor.

5.4 The Government's efforts to deploy mobile courts to the remote areas of the country, demonstrate that accesses to justice for all is vital in reduction of violence, resolving deep-rooted grievances, and ending abuse and exploitation of women and children.

6 Harm to Health and Environment

6.1 On February 2021, South Sudan joined the Paris Agreement on Climate Change and previously submitted in advance of the 2015 Paris Agreement, a climate action plan, known as an Intended Nationally Determined Contribution (INDC). This is an indication of the Government willingness to enforce the country environmental laws and hold any entity liable for environmental damage. The allegations for environmental pollution by oil companies operating in South Sudan was a subject of public outcry. To address this public concern, the Government contracted three (3) international environmental audit companies, COWI AS Norway Bridge Consultant and Enviro-care Waste Management; Panloy and Gas Company Limited and Envag Associates(K) Limited, to conduct environmental audit in Laluba oil fields in Unity State and the areas of operation under Dar Petroleum Operating Company (DPOC) in the Upper Nile State. The contract includes installation of integrated waste treatment plant. As part of the R-ARCSS Agreement, the Government also amended the Petroleum Act,2012 and the Petroleum Revenue Management Act,2013, to strengthen its environmental management and empowerment of the local communities in the oil production areas.

6.2 The contracted audit companies applied the World Health (WHO) and the European Union Water Testing Standards to reduce PAHs and HMs concentration which might have been transported through floods and runoff and used chemical analysis of the water, soil and air, and tested the bio-diversity, plants and animal species in Laluba, Unity State and the areas of operation under Dar

Petroleum Operating Company (DPOC) in the Upper Nile State. The final report consists of three (3) labels: Red which indicates high level of contamination, in which the auditors found that GPOC has used doubled embankments to contain any overspills of flood water systematically and kept documentations of oil spills in Laluba. The GPOC practice protocols includes follow-up on alleged cases and registration of new cases. The auditors also used blood testing by applying the WHO EHC 20, ISO IEC17025 guidelines and standards through testing suspected cases of negative health effects of petroleum hydrocarbons and HMs and found that currently there is no evidence of medical reports of cases associated with effects of petroleum hydrocarbons.

6.3 The Yellow Label indicates medium level or minimum contamination: The auditors applied the WHO EPA 1660, EPA 8310, EPA, TO-13A, PAH and HMs standards and guidelines to examine measures undertaken to prevent pollution and found that the measurement and monitoring of oil in water; and monitoring and testing of environmental parameters at *inlet and outlet* of bioremediation system is very minimum. The auditors also used ISO 14001, ISO 26000, ISO 14100 and ISO 14015 standards, to assess risks, and found that currently there are no environmental risk statistics in place. The auditors again applied ISO 14001, ISO 14004 and ISO 16165 standards, on need for response to oil spills and control and the requirements for ground water in relation to ground water quality using ASTM D5621 and ISO 15175, and found that GPOC provides clean drinking water to the villages and local community at backyard of FPFs, thus no pollution is noticed. Finally, the Green Label is an indication lower level or almost no contamination.

7 Right to Food

7.1 Due to long twenty-one years of conflict with the Sudan, most infrastructure were destroyed, forcing South Sudanese to flee to the neighbouring countries of East Africa, including Sudan leading to all agricultural schemes to shut down. The decades of long conflict and displacement have taken toll on farmers' access to quality seeds and other planting materials, and eroded their knowledge of seed production techniques, which undermine crop productivity. There is tremendous agricultural potential, and the improved harvest estimate, but the country's overall food security situation remains very precarious due some underline contributing factors, which reduce agricultural activity. The factors include armed cattle rustling, conflicts between and among communities, and the

activities of militia groups, climate-related issues like flooding and drought, displacement, a shortage of farm labour, and limited access to resources and infrastructure.

7.2 The Government of South Sudan needs at least a one year, training of farmers in the production, storage and marketing of quality seeds and cuttings of staple crops such as maize, cassava, cowpeas and sorghum. The importance of seeds to the food security and livelihoods of South Sudan's farmers and rural communities is very high. Despite widespread food insecurity, the country is committed to ensuring food security for all, as soon as possible. Seeds are a critical component to realizing this important ambition. Till date, more than ninety per cent of South Sudanese farmers depend on the informal seed system, which is based primarily on saved seeds, social networks, and local markets. Farmers continue to use saved seeds from one season to the next, which lessens the genetic purity of the seed. Finally lack of access to loans and tools for extensive farming remains a detriment factor to food security in the country.

8 Allegations of Diversion of Oil Revenue for Construction of Roads

8.1 The Commission's allegations on the use of crude oil for road construction was ended after the Government got a loan. The Commission is aware that the level of oil production has substantially dwindled to the extent the revenue is no longer enough to finance its operations. On the claim that roads construction companies associated with one of the Vice Presidents were allocated a lucrative contract valuing between $6.4 billion to $8.8. Under the current economic situation of the allegations cannot make any sense and thereby is absurd.

8.2 The Commission has acknowledged that" Even with level of funding and despite being entitled for payment under the roads construction contracts yet the companies appear to have difficulties paying its staff and subcontractors". It is illogical for a company with huge profits not to pay its employees and other contractual obligations. The statement is meant to smear the good image of the people of South Sudan and its leadership and therefore is to be deleted.

9 Rights of Children

9.1 The Child Act 2008 provides that in any action involving a child, the best interest of the child shall be of primary and paramount consideration. Such action must be with a view to safeguarding, promoting and conserving the rights and welfare of the child. The law also seeks to afford the child proper guidance and correction which is in the interest of the child. The child should be given an opportunity to express his or her opinion in any proceeding or decision that is bound to affect him or her.

9.2 The insecurity situation in the country has a negative impact on the general welfare of all citizens including that of the children due to lack of food and other services. This is why the Government supported by some nations are working tirelessly to implement the R-ARCSS. To address child vulnerability, the Government with support from the Kingdom of Netherlands, established a specialised family court in Juba to try cases related to children, including issues of abuse and custody. With the current reforms in the Judiciary more judges will be transferred to different parts of the country.

10 Right to Education

10.1 The Transitional Constitution, 2011(as amended) is the basis for the overall legal framework for education policy. Articles 29 and 38 guarantee the right to education by all citizens, without discrimination based on religion; race and ethnicity; health status, including HIV/AIDS; gender or disability. The Constitution provides that education will be promoted at all levels of Government, free and compulsory at primary and secondary levels. Despite the available legal frameworks, there are persistent and enduring challenges facing the Government, which have derailed Government developmental efforts, to provide access to quality general education for all children in the country.

10.2 Enrolment of children in school since 2005 has quadrupled. However, there still an out of school children, and drop outs which suggests that there are still many children who are out of school system. These children are estimated to be at 1.8 million which are found in Eastern Equatoria, Warrap, Northern Behr El Ghazal, Lakes, Unity, and Jonglei States. The Government and the development partners are working to implement measures to address this challenge. On average, repetition and

dropout rates persistently remain over 8% and 7.5% in every class respectively. This substantial repetition and dropout rates affect the transition rates which in 2015 stand at 14% against the ambitious target of 50% by 2010 (GESP 2005 – 2010). There are significant variations in the teachers' supply and demands in the States.

10.3 Teachers are trained through a professional teacher development programme to be retained in the teaching profession and managed effectively. Due to high dropout rate of learners in schools and high unemployment rate of youth, and youth unemployment, the Government initiated an entrepreneurship programme by, among others, re-introducing technical and vocational education and training (TVET). The Government needs to invest significant finances in TVET to increase youth employment. Illiteracy remains a huge challenge. According to the Population and Household Census conducted in 2008, only 27 per cent of 15-year-olds and above are literate. This coupled with lower revenue resulting into inefficiency in the general education system contributing to the production of youth who are not well equipped with skills, which reduces their employability chances. The adult literacy enrolment rate has improved by more than 50% of the target since 2005 to date. The Government working to redouble its efforts to effectively reduce the illiteracy rate nationally.

10.4 The textbook-pupil ratio has further improved from the baseline of 9:1 to 4:1. This massive achievement can be attributed to the printing and distribution of 10 million textbooks and supplementary readers to primary schools by UK Aid in 2012.This was a massive increment of textbooks compared to the number of textbooks available in primary school level in 2006. The issue of availability of textbooks remains a major challenge to the Government, in secondary schools and upper primary classes. Education for children with disability (ECD) still lacks a nationally standardized learning resource. Curriculum was launched in September 2015 and is due to be implemented with effect from February 2017, provided that money is made available for development, printing and distribution to secondary schools; the primary textbooks have been updated, printed and distributed to schools, including distribution of appropriate learning resources to ECD centres.

10.5 Government is also making efforts to mobilise financial resources to digitalise all these learning resources to promote digital literacy; provide easy and flexible access to rich learning resources; stimulate learners and increase their motivation to promote shift to the learner-cantered

teaching and learning. The number of schools has increased to 5,759 in 2015. However, the geographical distribution of these schools is not commensurate with the size of the population of each State. For example, out of the 272 secondary schools in the country, there are only 27 secondary schools catering for over 5,000 students in the whole of Greater Upper Nile in 2015. Given the size of population of secondary school students increase to 64,782 in 2015 compared to 44,027 in 2009. The number of classrooms has also increased from 25,187 in 2006 to 26,924 in 2015. In addition, the number of permanent classrooms is only 10,266 and semi-permanent is only 7,320 (EMIS 14 2015).

10.6 On the average, the budget allocation for education sector has been in the range of 5% to 6% of total public expenditure, while the actual expenditure is below the budget allocated due to the low level of revenue available to the Government in spite of the General Education Act, 2012, provisions which mandates allocation of at least 10%" of the annual budget for general education. At this time of peace, the Government is exerting efforts to implement the provisions of the law and invest in education to make a transition from an oil-dependent economy to a knowledge-based economy.

11. Deprivation of Economic, Social and Cultural Rights

11.1 The Government has no structural inequity policy aims at depriving women and girls from enjoyment of their inalienable rights, including access to decent employment and economic opportunities. South Sudan has no differential educational system where some specific schools are identified for male and female learners. Schools receives the same level of services including textbooks. Withdrawal of girls from education rates has been at the lowest level compared to boys. This is due to cash transfer which made girls leaners through Girls Education South Suda (GESS) provided by the Government of Great Britian. The cash payments are made to girls in primary levels (5 to 8) and class (1 to 4) at secondary school levels. The GESS cash transfers has a positive impact on retention of girls in schools especially in Lakes, Warrap, Northern Behr El Gazal, Eastern and Western Equatoria States. The GESS programme is projected to continue to maintain girls' school high attendance rates.

11.2 The Government with support from UNICEF, International Medical Corps, UNFPA South Sudan and Care are currently expanding access to essential health services to vulnerable women and

girls. The services include family planning services to address unmet needs by public health providers, mental health, focused providing antenatal care, skilled birth attendance to address maternal and perinatal deaths. Government is working to improve prevention and respond to gender-based violence, including providing support services and raising awareness.

11.3 Community Health Workers are being trained and deployed in Juba and other parts of the country, to deliver health services, including maternal care and disease management in underserved areas. Government efforts are also been exerted to ensure that women and girls, including those in displaced camps, have access to health services even in rural and conflict affected areas. Despite of the efforts by the Government there remain some challenges which include conflict and displacement, fragility of the health system, and cultural barriers.

11.4 In 2024 the Government with support from UNMISS launched new national task force to tackle gender-based and conflict related sexual violence. The task force is to collect information from the grassroots to be analgise and recommend where an action and intervention is required. In respond to the public complaints, Government deployed General Court Martial (GCM) under the Ministry of Defence to various locations, including Yei in Central Equatoria State, to try offences committed by armed forces personnel as a measure to promote accountability. The trials are to ensure justice for the victims, instil discipline and improve relationship between the army and civilian. On 5th July 2025, the GCM supported by UNMISS, in Wau, Western Behr El Gazal State, concluded investigated thirty-four (34) out of these cases twenty (20) criminal cases were tried. Nine army personnel were convicted, stripped of their ranks and dismissed from the army. The GCM also delivered sentences on two (2) case related to sexual and gender based- violence where seven (7) accused were sentenced to ten (10) years. The Court also tried cases involving conflict related crimes committed in Jur River County in February 2025, but the trial resulted in acquittal for lack of evidence. All civilians detained in military cell for alleged killing of army personnel, were ordered released. This is just one example of enforcing discipline and accountability within the army using the GCM.

Conclusion

The seven (7) days specified for response to series and detailed allegations of human rights violations, breaches basic principle of fairness and the right of opportunity to be heard. The Government should be accorded sufficient period to respond . The data used by the Commission, especially the numbers, does not match with the one possessed by the Government. Also, the allegations of human rights made without providing an exact dates and locations constitute another blunder and violation of United Nations standards for writing of reports. The data used in some sections of the report i.e. systematic discrimination against women and girls, by the Government, does not reflect the reality of the situation in the country. The scale of the violations of the two covenants, Economic, Social and Cultural Rights and Political and Civil Rights, which the Government ratified in 2023, at this moment does not qualify for review by the Commission. The Government will be presenting its first national report on implementation of the said covenants in the period not more than two years. The human rights concerns raised on use of crude oil for road construction, in spite of the lower level of production, denial of woman to own land and their use as farms laborers is untrue and ironically incorrect. The information could have been lifted from other United Nations reports. To the surprise of the Government, it would be illogical for all victims of the alleged human violations to not come forward to file their claims to the authorities, including to the Ministry of Justice and Constitutional Affairs.

Finally, to improve the work of the Commission to monitor human rights violation and preserve evidence for future prosecutions, the Government urges the United Nations Human Rights Council to direct the Commission to verify its findings with the Government, especially with the Ministry of Justice and Constitutional Affairs, before writing its report on the country human rights situation.

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9.9.2025