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Policy Brief

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Compliance with Petroleum Industry Transparency and Accountability Rules in South Sudan

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Summary

This paper reviews the existing transparency and accountability rules to understand the extent to which these have been implemented. Despite the existence of strong petroleum transparency and accountability legal rules, we find that compliance with them has worsened in the last three years. For example, only 26% of the information required by the petroleum laws has been published in 2019, compared to 42% in 2016. This seriously violates the petroleum transparency and accountability rules and poses high corruption and reputational risks. A number of factors explain this worsening of transparency in the country. Key among these is that the Ministry of Petroleum no longer publishes its annual marketing report, which is supposed to disclose key petroleum information in accordance with petroleum laws. We recommend an establishment of an independent institution, accountable to the National Legislature, to coordinate and publish petroleum information as provided for in the Petroleum Act 2012, Petroleum Revenue Management Act 2013, and Public Financial Management and Accountability Act 2011. Strict implementation of and compliance with transparency and accountability rules reduce corruption, minimize conflicts over natural resources, and save revenues for strategic investment and development, culminating in peace and prosperity for all.

1. Introduction

Transparency and accountability rules are becoming the pillars of good natural resources governance globally, and South Sudan, which is rich in oil and minerals, is of no exception. Exploiting these resources without transparency and accountability results in what the scholars call “resource curse,” a situation in which resource exploitation results in corruption, poverty, environmental degradation, and state capture (Frankel, 2011; Lewin, 2011). Transparency and accountability rules reduce corruption, minimize conflicts over resources, build trust among government, resources firms, and citizens. Such rules allow regulatory authorities to hold individuals, institutions,

and companies accountable, build investors' confidence, and promote socio-economic development (Gillies, 2010, Moeller et al., 2006, Hale, 2008, EITI, 2016). Put differently, enactment, enforcement, and compliance with transparency and accountability rules in South Sudan can lead to far-reaching benefits, including political stability¹.

Since becoming independent in 2011, South Sudan has been grappling with lack of transparency and accountability as the risks of corruption rise. For example, in 2013, Transparency International² ranked South Sudan in the top five of the most corrupt countries in the world. South Sudan is also among countries with poor resource governance, according to Natural Resource Governance Institute³. A country-level corruption perception survey shows 98% of the population believes South Sudan suffers from corruption (Mayai, 2015). Based on these rankings, countries that are perceived to be highly corrupt have numerous features in common. They tend to be ravaged by war, have little freedom of press, rich in natural resources, and have exclusive authoritarian governance system (Tiitmamer and Awolich, 2014). While such international rankings have their own flaws, they act as a wake up call to improve transparency and accountability measures.

Despite poor ranking in natural resource governance, South Sudan has a good legislative framework that provides for what could be an enviable transparency and accountability reputation. However, most of the transparency and accountability rules have hardly been implemented (Tiitmamer, 2016). For example, in 2016, only 42% of the information required by the petroleum laws was published. Factors hindering the implementation of transparency and accountability rules include inadequate will, insufficient technical capacity, and lack of financial resources, among others (Awolich and Akol, 2014).

The government of South Sudan and the main armed opposition groups signed a Revitalized Agreement on the Resolution of Conflict in South Sudan (R-ARCSS) in September 2018, which calls for transparency and accountability in the natural resources sector, among other important reforms. While calls for reforms are crucial in the governance of natural resources, little remains understood about the recent level of enforcement and compliance with petroleum transparency and accountability rules in South Sudan. Assessment of compliance of existing rules provides a baseline against which the progress of governance reforms envisaged in R-ARCSS can be judged. Therefore, this

¹ We thank CORDAID for its financial support to produce this policy brief. However, the views expressed here are not CORDAID's views.

² South Sudan has been ranked since 2013 by Transparency International and has at different times scored very low. See more in https://www.transparency.org/news/feature/corruption_perceptions_index_2017

³ For more, also see <https://resourcegovernance.org/sites/default/files/documents/2017-resource-governance-index.pdf>

paper reviews the existing transparency and accountability rules to understand the extent to which these have been complied with since 2016. Resource Governance Index, under the auspices of the Natural Resource Governance Institute, measures a number of elements that include (1) value realization, (2) revenue management, and (3) enabling environment. Unlike the Resource Governance Index, our assessment focuses only on transparency aspects concerned with publication of information related to (1) petroleum revenue, (2) petroleum contracts, (3) petroleum policy and legal framework, and (4) petroleum environmental management and local content.

In the subsequent sections, we provide a brief conceptual framework, review of existing transparency and accountability rules, and present results that mainly focus on compliance with the said rules. The last part of the analysis concludes and recommends actions for improvement.

2. Conceptual framework

To have a better grasp of the issues at hand, we first take a brief look at transparency and accountability in the general sense before we look at the policy instruments that promote these important principles in the petroleum industry in South Sudan. Both transparency and accountability are concepts that have, in recent decades, been the buzz words in good governance campaigns (Ball, 2009). While they are often used interchangeably, they are not necessarily the same thing (Hood, 2010, Armstrong, 2005, Fox, 2007, Lindstedt and Naurin, 2005). Transparency is like a light on a street, which can expose and deter potential theft but may not in itself arrest thieves, a job of the police officer. Accountability is in form of institutions equipped to deal with malpractices being exposed through a transparent system. Therefore, transparency and accountability go hand in hand to ensure an effective fight against corruption.

Finel and Lord (1999) define transparency “as legal, political, and institutional structures that make information about the internal characteristics of a government and society available to actors both inside and outside of the domestic political system.” International extractive transparency watchdog, Extractive Industry Transparency Initiative (EITI), defines it as “openness and public disclosure of activities.”⁴ Ball (2009) calls it “a public value or norm of behavior to counter corruption.” It allows citizens to get information that enables them to demand improvement in governance (Ball, 2009).

EITI defines accountability as “the obligation of an individual or organization to account for its activities, to accept responsibility for them, and to disclose the results in a transparent

⁴ See EITI.org glossary

manner⁵.” Francis Fukuyama, who has extensively written about political accountability as part of a stable political order, describes accountability as when governments or the rulers “believe they are responsible to the people they govern and put the people’s interest above their own” (p.321). He believes that such accountability is achieved in various ways, depending on a particular context. For the Western liberal democracies, it is achieved through institutions of checks and balances, such as the Parliament, Executive, and Judiciary independently checking and enforcing the rule of law, as well as through elections. He terms this type of accountability a formal and procedural accountability where the government agrees to certain limits of its power and accepts to be subjected to procedural constraints. The most popular form of accountability in the modern age is election where leaders are mandated by the people to serve on their behalf. For some countries, public hearings, parliamentary summons, and impeachment of officials holding key government positions, have become common practices of ensuring accountability. Chinese and some East Asian societies use impersonalized and meritocratic bureaucratic system to recruit competent civil servants and install political leaders. In African societies, particularly in South Sudan, the traditional system is more transparent and accountable. Court hearings, for example, are conducted in the open, mostly under trees and in public arenas, ensuring participatory approach to decision-making. This allows the public to detect and prevent chances of bribe.

Transparency and accountability are rooted in the concept of social contract theory advanced by European philosophers, Thomas Hobbes, John Locke, and Jean-Jacques Rousseau. Basically, the relationship between the state and the people is agent-principal relationship (Awolich and Akol, 2014). The State, the agent represented by the government, is supposed to explain to the principal (e.g. the people) how the natural resources revenues or taxes received from them have been spent, how natural resources contracts are awarded, who has been awarded the contract and the grounds for awarding the contracts, among others.

Within the context of this paper, we define transparency as a process or a system of getting access to information about an activity of public interest by both outsiders (public) and insiders (officials & staff), while accountability is the process or the system of checks and balances provided by institutions such as parliament, judiciary, executive, police, independent media, and civil society organizations. Table 1 provides a summary of the roles of these entities in achieving transparency and accountability.

⁵ See EITI.org glossary

Table 1: Transparency and Accountability Institutional Frameworks in South Sudan (Source: compiled by the author)

Transparency and Accountability Institutions	Roles
President and the cabinet	Initiate and put in place policy, legal, regulatory and administrative measures to promote transparency and accountability and eliminate corruption Act in response to recommendations given by the Audit Chamber, Anti-Corruption Commission and the Parliament.
Audit Chamber	Performs auditing, identifies discrepancies and recommends for action
Anti- Corruption Commission	Puts down safeguards to prevent corruption and investigates alleged discrepancies, malpractices and Prosecutes
South Sudan Fiscal & Financial Allocation & Monitoring Commission	Performs monitoring of financial allocations
Media	Publicize and scrutinize information and conduct investigative in-depth reporting on corruption
Academic institutions and Policy Think Tanks	Research, analyze, scrutinize and recommend
Civil society organizations	Request information disclosure, scrutinize and advocate for establishment of transparency and accountability system
Ministry of Petroleum	Discloses and publishes information about contracts, permits, agreements, revenues, HSE, local content, production data and petroleum sharing formula on the website, newspapers and government gazette
Ministry of Finance and Planning	Discloses and publishes information about revenues, expenditure, taxes and public accounts
Ministry of Justice	Prosecutes individuals and corporations
Judiciary (courts)	Conduct hearings and make decisions on cases related to corruption as well as petitions on disclosure of public information
National Bureau of	Collects and documents information and provides analysis

Statistics

Parliament Enacts transparency and accountability laws, anti-corruption laws, summons and orders for the disclosure of information in accordance with the law

Police Investigates alleged malpractices,
Makes arrests related to corruption

Oil producing communities advocate for disclosure of information and for action against discrepancies and malpractices

Access to information by outsiders (the public) and insiders (the employees) serves as a safeguard against corruption. In our case, we only assess transparency (i.e. access to information by the public). The definitions provided earlier consider the disclosure of such information as an “internal function” of the government, companies, and non-governmental organizations. Internal functions include policies, laws, regulations, procedures, procurement processes, contracts, revenues, budgets, expenditures, and loans, among many other pieces of information. The reason for being open is to prevent corruption or misuse of public resources.

Like all good things, transparency has its negative side, a threat to privacy and secrecy. However, the laws adequately address concerns of privacy and secrecy, delineating clearly the boundary between a secret and what the public deserves to know.

3. Transparency & accountability rules in South Sudan

South Sudan has got very good transparency and accountability legal instruments, considered among the best in the region. Yet, these instruments have hardly been implemented (Natural Resource Governance Institute, 2017).⁶ These legal instruments include the Transitional Constitution of South Sudan 2011 (as amended), the Agreement on the Resolution of the Conflict in the Republic of South Sudan 2015 (ARCISS as revitalized), Public Financial Management and Accountability Act 2011, Petroleum Act 2012, and Petroleum Revenue Management Act 2013.

⁶ See Natural Resource Governance Institute’s resource governance index 2017: <https://resourcegovernanceindex.org/country-profiles/SSD/oil-gas>. The 2017 index shows as was the case in the previous years, a good legal base for promoting good natural resource governance particularly in promoting transparency and accountability. However, there is a huge gap between these laws and implementation.

The Transitional Constitution 2011, as amended, is the foundation of transparency and accountability rules in South Sudan. For example, it stipulates transparency as a guiding principle in the devolution of powers, civil service, equitable sharing of national wealth, petroleum and gas development and management, fiscal and financial allocation and monitoring, and the constitutional review process, among others. Overall, the Transitional Constitution considers transparency and accountability as key pillars of good governance, alongside other key principles such as democracy, separation of powers, and respect for the rule of law.

As well, the R-ARCISS calls for transparent and accountable Revitalized Transitional Government of National Unity (RTGONU), with policies, laws, procedures, and institutions all functioning in a manner that can lead to sustainable development in the country. To achieve the principles of transparency and accountability, R-ARCISS calls for institutional reforms and review of national laws. Institutions targeted for reforms include the Bank of South Sudan, Ministry of Finance and Planning, Audit Chamber, and Anti-Corruption Commission. It also calls for the establishment of new institutions to achieve transparency and accountability. The newly proposed institutions in the R-ARCISS include Public Procurement and Asset Disposal Authority, Salaries and Remuneration Commission, and Environmental Management Authority.⁷

The Petroleum Act 2012 lays out transparency and accountability rules in three categories. It requires public access to information (Article 77), obligates oil companies to disclose and publish petroleum payments made to governments and other entities (article 78), and requires the Ministry of Petroleum to publish petroleum payments and other relevant information (Article 79). In other words, the Act requires both the oil companies and government to separately publish information related to petroleum activities so that this information is compared and verified by an independent institution. The Act, in particular, requires the Ministry of Petroleum to publish on its website or any appropriate platforms, key petroleum information (see Table 2 in the Annex for complete information). In turn, the Act requires the petroleum oil companies, also known as licensees, contractors, and sub-contractors, to publish petroleum payments made to government, whether in monetary or in-kind. Such disclosure of petroleum payments is to be submitted to an independent institution and compared with published government petroleum information, verified and published as per the EITI principles. Some of the information that the Act requires to be made public under this category includes calls to tender, notice of the grant of licenses, ground for the grants of licenses, summary of the terms of the licenses and agreements, development and operation plan summary, and notice of licenses and agreements termination.

⁷ National Revenue Authority was one of the new institutions in the old ARCISS but has since been established and is not mentioned again in RARCISS as a new institution to be established.

The Petroleum Revenue Management Act 2013 makes transparency a “fundamental principle.” It mandates the National Legislature, the Petroleum Ministry, Bank of South Sudan, and Investment Advisory Committee to promote transparency by taking “all necessary measures to ensure free access to public information.” Such access to public information must be based on the Right of Access to Information Act 2013. The Petroleum Revenue Management Act stipulates that Petroleum Revenue Account, and Petroleum Revenue Saving Funds and any related activity or information must be managed in an “open and transparent manner.”

Like the Petroleum Act 2012, the Petroleum Revenue Management Act 2013 also calls for ministerial disclosure of petroleum information. In addition to the information mentioned previously, the Act requires the publication of information on (1) transfers from the Petroleum Revenue Account to the Petroleum Revenue Saving Funds and the Consolidated Fund, (2) transfers from the Consolidated Fund to the Petroleum Producing States and Communities, and (3) balance of the Petroleum Revenue Account and Petroleum Revenue Saving Funds. The Act requires that such information be disaggregated by “type of revenue and individual transaction” and published simultaneously in the government gazette, website, and in at least two daily newspapers. The Act requires the Bank of South Sudan to produce quarterly reports on the inflows and outflows of the petroleum accounts and their overall performance. The Minister of Finance and Planning is required by the Act to also submit an annual report about the petroleum accounts to the National Legislature. Like the Petroleum Act 2012, the Petroleum Revenue Management Act 2013 also requires the oil companies to publish payments related to the petroleum activities, and the government is in turn required to separately disclose the payments it receives from the oil companies, with such disclosures submitted to an independent government institution in accordance with the EITI principles.

Public Financial Management and Accountability Act of 2011 lays out procedures for transparency and accountability. Of particular relevance is its Article 49, which requires the Minister in charge of Finance to make available to the public (1) budget proposal, (2) approved budget, (3) quarterly expenditure reports, (4) annual reports with “details of past, current, and projected fiscal activity, major fiscal risks, Government’s debt, significant financial and natural resource assets and non-debt liabilities, and contingent liabilities.” In Table 2 (Annex 1), we summarize all the items that are required by the laws to be published to promote transparency and accountability in the petroleum industry.

4. Methodology and Results

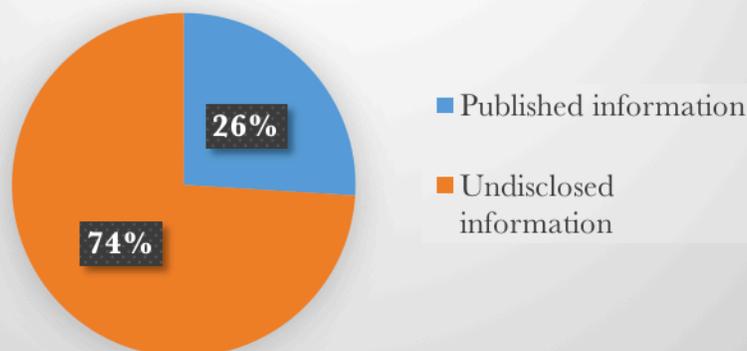
4.1. Methodology

We conducted a review of media reporting covering the period from 2016 to 2019 to establish whether the information required by the petroleum laws is published for transparency purposes (see Annex 1). We formulated a yes or no question for each of the information item for which the laws require disclosure and conducted a search in the media literature to establish if each of the information items is published. We then entered a yes against an item in an excel spreadsheet if we found the information is published and a no if otherwise. The information was then coded as 1 to represent a yes (publication of a particular information) and 0 to represent a no (lack of publication). We categorized the information into four main themes, which include (1) petroleum revenue management transparency, (2) petroleum contracts transparency, (3) petroleum policy and legislative transparency, and (4) environmental management and local content transparency. Altogether, these categories amount to 46 pieces of information (see table 1 under annex 1 and also boxes 1, 2, 3 & 4 for details).

4.2. Results

We found that petroleum transparency has declined since 2016. Only 26% of the information has been disclosed in 2019 (see figure 1), compared to 42% in 2016. This is despite the fact that petroleum policies and laws require full disclosure of petroleum information (see figure 2). As such, petroleum contracts, local content and HSE categories are the least transparent categories. Petroleum revenue information disclosed was 92% in 2016 compared to 44% in 2019, while regulatory or policy information disclosed was 75% compared to 50% in 2019. Contracts transparency has also dropped by more than half: 13% in 2016 and 6% in 2019. HSE and local content transparency has been zero in both periods. To attain full transparency, information identified in boxes 1, 2, 3, and 4 must be published in the government gazette, newspapers, and websites, among other channels.

Figure 1: Percentage of information disclosed in compliance with petroleum rules



Box 1: Petroleum laws require the following information to be published to ensure revenue management is transparent:

1. Oil production data,
2. Oil revenue data,
3. Expenditure data,
4. Production sharing formulas
5. Mechanisms for bonuses, taxes or fees, royalties and exemptions
6. Audited annual accounts,
7. Production share,
8. Marketing procedures,
9. Sales price,
10. Fees paid or received for petroleum activity and transportation
11. Transfers from the Petroleum Revenue Account to the Petroleum Revenue Saving Funds,
12. Transfers from the Consolidated Fund to the Petroleum Producing States and Communities,
13. Balance of the Petroleum Revenue Account and Petroleum Revenue Saving Funds,
14. Budget proposal,
15. Approved budget,
16. Quarterly expenditure reports
17. Annual report (containing fiscal activity, major fiscal risks, Government's debt, significant financial and natural resource assets and non-debt liabilities, and contingent liabilities).
18. Quarterly reports on the inflows and outflows into Petroleum Accounts and overall performance of the performance Petroleum Accounts.

However, only items number 1, 2, 3, 10, 14, 15, 16 and 17 have been published by the Ministry of Finance and Economic Planning on its website and in its annual budget, quarterly and annual reports.

Box 2: For petroleum contracts to become transparent, the petroleum laws require the following information to be published:

1. Petroleum Agreements
2. Justification of awarding a petroleum agreement,
3. Annual permits,
4. Contractor's beneficial ownership information,
5. Contractor's documented proof of technical competence,
6. Contractor's sufficient experience,
7. Contractor's records of compliance and ethical conduct,
8. Contractor's financial capacity
9. Calls to tender,
10. Notice of the grant of licenses,
11. Notice of grant of petroleum agreements
12. Notice of ground for the grant of licenses,
13. Summary of the terms of the licenses
14. Summary of terms of agreements
15. Petroleum licenses
16. Model agreement

However, of these items, only notice of the grant of petroleum agreements (item number 11) has been disclosed in the media through an interview with Petroleum Ministry's officials, not through a formal notice as required by the Petroleum Act.

Box 4: As part of achieving transparency, the following documents are required by the petroleum laws to be published:

1. Notice of environmental and social impact assessment
2. Notice of strategic environmental assessment
3. Environmental and social impacts assessments
4. Strategic environmental assessments
5. Summary of annual local content plan,
6. Contractor's annual local content report.

However, none of these has been published as required by the laws.

Petroleum production data in South Sudan, published in the last two years, range from 120,000 to 130,000 barrels of oil per day. A resumption of production in former Unity State adds additional 45,000 barrels of oil per day, according to various media sources. Oil prices, according to the government annual budgets (MoFP), averaged \$35 US Dollars per barrel for most of 2015/2016 fiscal year, \$42 per barrel for most of 2016/2017 fiscal year and \$70 per barrel in the first part of 2018. Only one piece of information under Petroleum Contracts, notice of granting and extending exploration and production sharing agreement with the operating companies, is available to the public. However, details of the agreements are not available in the public domain as required by law.

While transparency has gotten from bad to worse as evident by low rating, it is crucial to acknowledge the little effort exerted by the Ministry of Finance and Planning in meeting its transparency obligations. It publishes proposed budget, budget speech, approved budget, quarterly and annual reports. These published documents contain oil

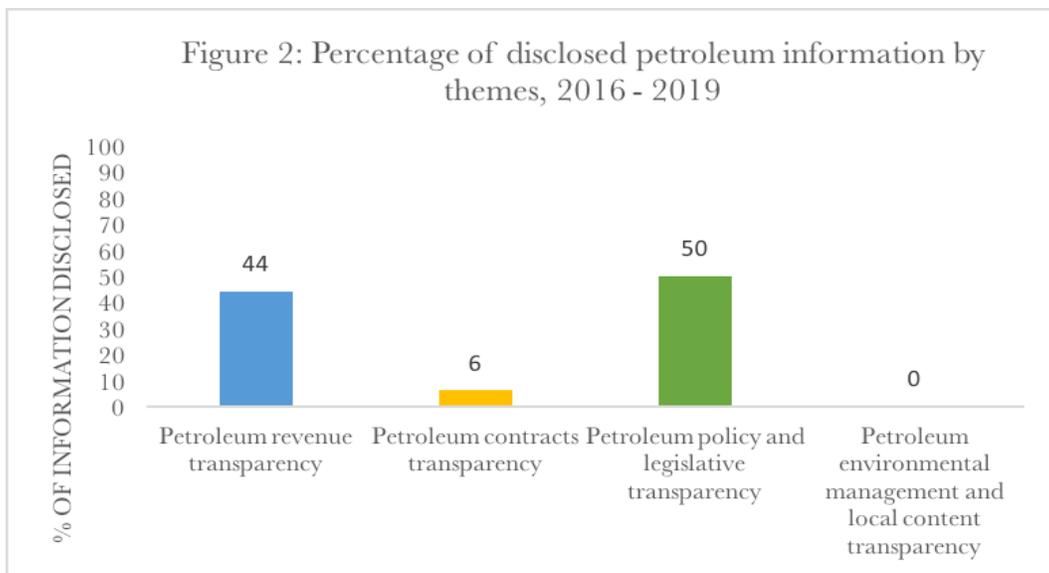
Box 3: The petroleum laws require the following policies and laws to be published as part of promoting transparency of the petroleum sector.

1. Petroleum policy
2. Petroleum Act 2012
3. Petroleum Revenue Management Act 2013
4. Petroleum revenue management regulations
5. Investment Policy
6. Rules and procedures of investment committee

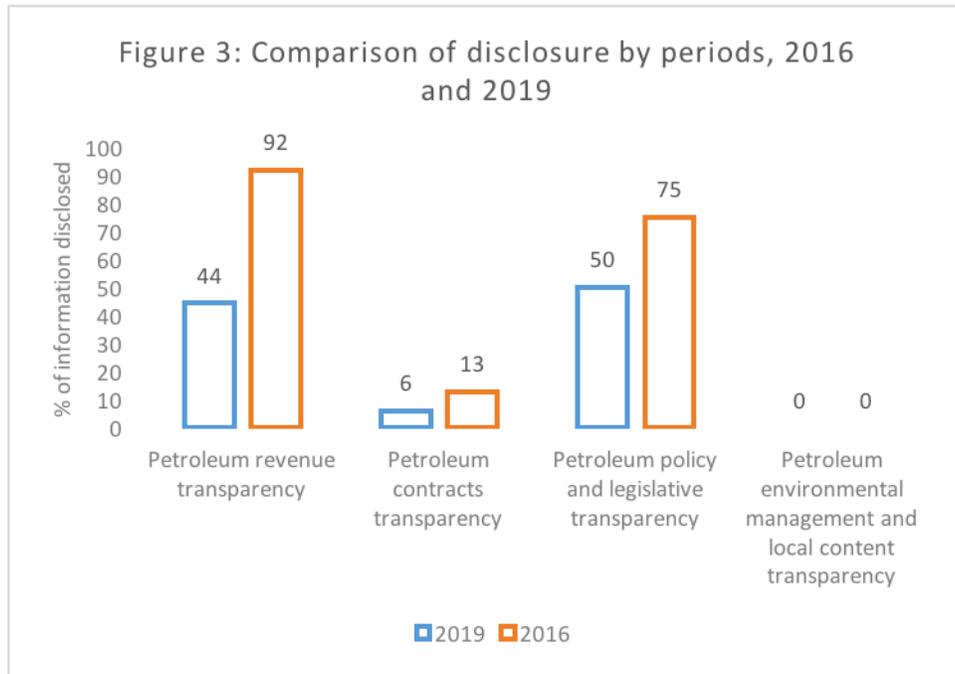
However, our review shows these are no longer available on the website of the Ministry of Petroleum or the main government website. We are able to find hard copies of the first three documents in public domain. While many people do not have access to them, we consider the first 3 as disclosed since one can find them in public domain or with ordinary citizens as we did.

prices, production data (number of barrels of oil per a day), oil revenues (growth and net revenues), expenditure data, 2%/3% of net oil revenues allocated to producing states and communities, and fees paid to Sudan and Nilepet.

While 26% of the information has been published, which is a positive step, there continue to be issues. First, most of the information published is in aggregate form, which makes it difficult to know in minute details whether the legal procedures have been followed. Second, the public is not sure whether the petroleum production data (number of barrels produced per day) are accurate, even as such data are made available for the public through the Ministry of Finance and Planning’s website. The public has no access to metering to verify if the figures are accurate. Petroleum production data are of great interest to the public because such data determine the amount of revenues that accrues to the public coffers. Therefore, it is important to have both access to data of production by the government officials and by the public (South Sudanese citizens, civil society and media). Third, there is a very low level of media coverage and analysis of the published information. Many people are even not aware of the existence of the website of the Ministry of Finance and Planning, and whether budget and expenditure information is published on it. Scrutiny of a published information is as good as the publication of such an information itself. It is through media and citizens’ scrutiny and analysis of a published information that discrepancies are detected, after which interventions can be made.



Factors responsible for poor transparency performance are weak institutions, war environment, lack of will, and inadequate technical capacity. While the Ministry of Petroleum was relatively doing well by publishing required information in an annual marketing report and on its website, it has stopped doing this since 2016.



The implications for lack of transparency in the oil sector are many. Willful concealment of public information has political, economic, and legal implications. Operating in secrecy creates an atmosphere of mistrust, which stands in the way of creating a successful petroleum industry. Lack of transparency and accountability denies political leaders political legitimacy and companies a social license⁸ to operate among the petroleum producing communities. Operating in darkness prepares an enabling environment for corruption to thrive, which can lead to looting of resources by individuals, resulting in poor economic development and political instability. The government exists to enforce law and order to protect life and property. All of the pieces of information that have not been disclosed are required by law. Therefore, failure to disclose information as required by the laws depicts the government as a violator of public interest.

5. Conclusion and recommendations

We have reviewed the transparency and accountability rules to understand the extent to which these have been complied with. There is a strong legislative framework that provides an enabling environment for transparency. However, these transparency rules have barely

⁸ “Social license to operate” is defined as the general acceptance of a company by a community to extract minerals, oil and other forms of resources in its territory. In other words, it is a trust an extractive company gains in working in a mutually beneficial way with the community. Social license is as significant as a license given by the government because if the community is not happy, the company can be confronted with violence by community members (Moffat & Zhang, 2013).

been implemented. For example, only 26% of the information has been published, demonstrating that the petroleum industry in South Sudan is operating in an opaque manner.

The parliament should establish an independent body, accountable to it, to coordinate and publish petroleum information. The Ministry of Petroleum, Ministry of Finance and Planning, Bank of South Sudan, Nilepet, and Audit Chamber should each publish information required by the petroleum laws. The government should empower the media to publish and analyze petroleum information to promote greater transparency and accountability. Implementation and compliance with transparency and accountability rules will reduce corruption, minimize conflicts over natural resources, and protect revenues for development, potentially leading to peace and prosperity.

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Annex 1

Table 2: Summary of transparency requirements

Key areas	Information	Is the information disclosed?	Source	Authority mandated to publish the information	Legal mandate
Petroleum revenue management	Oil production data,	Yes	Ministry of Finance and Planning annual budget published on its website	MoFP and MoP	Petroleum Act
	Oil revenue data,	Yes	Ministry of Finance and Planning annual budget published on its website	MoFP and MoP	Petroleum Act

Expenditure data,	Yes	Ministry of Finance and Planning annual budget published on its website	MOFP	Petroleum Act
Petroleum agreements,	No		MoP	Petroleum Act
Production sharing formulas	No		MoP	Petroleum Act
Mechanisms for bonuses, taxes or fees, royalties and exemptions	No		MoFP and MoP	Petroleum Act
Audited annual accounts,	No		NilePet and Audit Chamber	Petroleum Act
Production share,	No		Nilepet	Petroleum Act
Marketing procedures,	No		MoP and Nilepet	Petroleum Act
Sales price,	No		NilePet and Audit Chamber	Petroleum Act
Fees paid or received for petroleum activity and transportation,	Yes	Ministry of Finance and Planning annual budget published on its website	NilePet and Audit Chamber	Petroleum Act
Transfers from the Petroleum	No		MOFP	Petroleum

Revenue Account to the Petroleum Revenue Saving Funds,				Revenue Management Act
Transfers from the Consolidated Fund to the Petroleum Producing States and Communities,	No		MOFP	Petroleum Revenue Management Act
Balance of the Petroleum Revenue Account and Petroleum Revenue Saving Funds,	No		MOFP	Petroleum Revenue Management Act
Budget proposal,	Yes	Ministry of Finance and Planning annual budget published on its website	MOFP	Public Financial Management and Accountability Act
Approved budget,	Yes	Ministry of Finance and Planning annual budget published on its website	MOFP	Public Financial Management and Accountability Act
Quarterly expenditure reports	Yes	Ministry of Finance and Planning's quarterly report published on its	MOFP	Public Financial Management and Accountability Act

	Annual report (containing fiscal activity, major fiscal risks, Government's debt, significant financial and natural resource assets and non-debt liabilities, and contingent liabilities).	Yes	Ministry of Finance and Planning's annual report published on its website	MOFP	Public Financial Management and Accountability Act
	Quarterly reports on the inflows and outflows into Petroleum Accounts and overall performance of the performance Petroleum Accounts	No		BOSS	Public Financial Management and Accountability Act
Petroleum contracts transparency	Justification of awarding a petroleum agreement,	No		MoP	Petroleum Act
	Annual permits,	No		MoP	Petroleum Act
	Contractor's beneficial ownership information,	No		MoP	Petroleum Act
	Contractor's documented proof of technical competence,	No		MoP	Petroleum Act
	Contractor's sufficient experience,	No		MoP	Petroleum Act
	Contractor's records of compliance and ethical conduct,	No		MoP	Petroleum Act
	Contractor's financial capacity,	No		MoP	Petroleum Act
	Calls to tender,	No		MoP	Petroleum Act
	Notice of the grant of licenses,	No		MoP	Petroleum Act

	Notice of grant of petroleum agreements	Yes	Media sources based on an interview with officials of the Ministry of Petroleum	MoP	Act Petroleum Act
	Notice of ground for the grant of licenses,	No		MoP	Petroleum Act
	Summary of the terms of the licenses	No		MoP	Petroleum Act
	Summary of terms of agreements	No		MoP	Petroleum Act
	Petroleum agreements	No		MoP	Petroleum Act
	Petroleum licenses	No		MoP	Petroleum Act
	Model agreement	No		MoP	Petroleum Act
Petroleum policy and regulatory transparency	Petroleum policy	Yes		MoP	Petroleum Act
	Petroleum Act 2012	Yes		MoP	Petroleum Act
	Petroleum Revenue Management Act 2013	Yes		MOFP	Petroleum Revenue Management Act
	Petroleum revenue management	No		MOFP	Petroleum

	regulations			Revenue Management Act
	Investment Policy	No	MOFP	Petroleum Revenue Management Act
	Rules and procedures of investment committee	No	MOFP	Petroleum Revenue Management Act
Environmental management & local content	Notice of environmental and social impact assessments	No	MOP and MoEF	Petroleum Act
	Notice of strategic environmental assessment	No	MOP and MoEF	Petroleum Act
	Environmental and social impacts assessments	No	MOP and MoEF	Petroleum Act
	Strategic environmental assessments	No	MOP and MoEF	Petroleum Act
	Summary of annual local content plan,	No	MoP	Petroleum Act
	Contractor's annual local content report	No	MoP	Petroleum Act

About Sudd Institute

The Sudd Institute is an independent research organization that conducts and facilitates policy relevant research and training to inform public policy and practice, to create opportunities for discussion and debate, and to improve analytical capacity in South Sudan. The Sudd Institute's intention is to significantly improve the quality, impact, and accountability of local, national, and international policy- and decision-making in South Sudan in order to promote a more peaceful, just and prosperous society.

About the Author

Nhial Titmamer is Director of Environment and Natural Resources Program at The Sudd Institute. He is also a part time lecturer at the University of Juba. His research has focused on environmental protection, sustainable energy, natural resource management, climate change, and extractive industries transparency, accountability, local content and revenue sharing arrangements. Before joining the Sudd Institute as a Research and Training Officer following his return from Canada in 2013, Nhial spent stints as an environmental consultant and research associate in environmental studies. A recipient of Weston Honors Citation Award (2006) conferred by the Canadian Merit Scholarship Foundation (CMSF), Nhial holds a B.A. in Environmental Studies with a minor in English Literature from the University of Alberta's Augustana Campus, where he was the editor of the students' newspaper, The Dagligtale and an M.Sc. in Sustainable Energy Development from the University of Calgary in Alberta, Canada, where he was a Government of Alberta's Graduate Student Scholarship recipient in recognition of outstanding academic achievement in master's degree studies. Nhial is the co-founder of the NewSudanVision.com, a platform that promotes the philosophy of a fair society.