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The Impunity Loop: Executive Dismissals without Accountability and Their Effects on Economic Growth in South Sudan

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Abstract

Corruption functions as an arbitrary tax on economic activity, systematically degrading public sector efficiency and diverting national wealth from productive use. In South Sudan, a recurring governance pattern involves the President dismissing high-profile public officials implicated in financial scandals without any subsequent legal prosecution, forensic asset tracing, or fund recovery mechanism. This paper analyses how this "impunity loop"—defined as the absence of criminal prosecution, asset tracing, and financial restitution following executive dismissals—undermines South Sudan's economic development and institutional integrity. It pays particular attention to the role of law, legal reform, and regulatory frameworks as instruments of deterrence and restitution. Adopting a public choice and legal-developmental theory lens, this paper reviews presidential decrees, anti-corruption legislation, Public Financial Management (PFM) frameworks, and comparative international legal instruments. It assesses the economic cost of unrecovered assets against national debt and public capital expenditure levels. Executive dismissals without prosecution or asset recovery normalise state capture and create a low-accountability equilibrium. Economically, unrecovered public funds deepen fiscal deficits, escalate reliance on predatory off-budget oil loans, and suppress foreign direct investment. Legally, the systemic bypassing of the Anti-Corruption Commission and the judiciary undermines the rule of law and signals to international lenders that public investments carry unacceptable governance risk. Executive dismissals are merely performative gestures unless tied to institutional criminal prosecution, forensic accounting mandates, and enforceable asset-recovery orders administered by an autonomous judiciary. Law and legal development offer the most durable pathway to deterrence and restitution of lost public funds.

Keywords

South Sudan, Corruption Accountability, Asset Recovery, Impunity Loop, Public Financial Management, Rule of Law, Economic Development, Anti-Corruption Law, Executive Dismissals

1. Introduction

In March 2024, South Sudan's President Salva Kiir dismissed the Minister of Finance, Agak Achuil Lual, amid escalating concerns over mismanagement of public funds and fiscal indiscipline. This dismissal followed a pattern that has become disturbingly routine in South Sudan's post-independence governance architecture: a senior public official is implicated in financial wrongdoing, removed from office by presidential decree, and then—crucially—nothing further happens. There is no prosecution. There is no forensic accounting. There is no asset tracing. There is no restitution of the public funds that were lost under the official's tenure.

This paper argues that such dismissals, devoid of institutional follow-through, constitute what this study terms the "impunity loop"—a governance dynamic in which the performance of accountability substitutes for its substance. The loop is self-reinforcing: each dismissal without prosecution signals to successor officials that personal exposure to financial misconduct is limited and manageable. The economic consequences of this dynamic are severe. South Sudan remains one of the least-developed economies in the world, with a GDP per capita consistently below USD 300, hyperinflation eroding household purchasing power, and over 70 percent of the population living in extreme poverty (World Bank, 2023). Against this backdrop, the haemorrhage of public funds through corruption—and the failure to recover those funds—represents not merely a governance failure but an active obstruction of economic development.

2. Literature Review

2.1. Theoretical Review

Public choice theory, as developed by Buchanan and Tullock (1962) and extended by Olson (1993), analyses government behaviour through the lens of self-interest. Public officials, like private actors, respond to incentive structures. When the expected cost of corrupt behaviour is low—because prosecution is absent and asset recovery is not enforced—the rational calculation for an office-holder shifts toward extraction rather than stewardship of public resources. Hamilton (n.d.) characterises institutionalised corruption as an "arbitrary tax" on economic activity: it introduces unpredictability into resource allocation, inflates transaction costs, and distorts investment decisions. In South Sudan's context, the impunity loop creates a particularly perverse incentive structure. A senior official who manages large sums of public money—including oil revenues, donor aid, and development loans—knows that the worst likely consequence of financial misconduct is dismissal. Dismissal, far from being a deterrent, may function as a form of impunity by formalisation: the official is removed before legal processes can be initiated, the file is politically closed, and the funds remain unrecovered.

The law-and-development theory—attributable to the work of scholars such as Trubek (1972), Trebilcock and Daniels (2008), and more recently Pistor (2019)—holds that legal institutions are not merely epiphenomenal to economic development but are constitutive of it. Secure property rights, enforceable contracts, predictable adjudication, and robust anti-corruption enforcement all function as preconditions for productive investment and sustainable growth. Conversely, weak legal institutions—characterised by selective enforcement, executive interference in judicial processes, and the non-prosecution of financial crime—degrade the investment climate and perpetuate underdevelopment. This framework is directly applicable to South Sudan. The absence of meaningful prosecution of officials implicated in financial misconduct is not simply a failure of political will; it is a structural failure of the legal system that has measurable consequences for economic development. As Acemoglu and Robinson (2012) demonstrate in their analysis of "extractive institutions", the persistence of such arrangements is self-reinforcing: elites who benefit from impunity have strong incentives to resist the institutional reforms that would disrupt it.

2.2. Conceptual Review

The "impunity loop" is defined as follows: a governance cycle in which 1) senior public officials engage in or facilitate the misappropriation of public funds; 2) executive action results in their dismissal; 3) no criminal prosecution is initiated; 4) no forensic asset tracing is conducted; 5) no mechanism for financial restitution is activated; and 6) the removed official retains the proceeds of misconduct, thereby signalling to others that financial crime carries acceptable risk. The loop is "closed"—that is, self-perpetuating—because each iteration reinforces the expectation that dismissal is the ceiling of consequence.

Economic growth denotes the set of institutional and fiscal conditions that determine a country's developmental trajectory: the size of the fiscal deficit and the government's consequent reliance on expenditure cuts or borrowing; the country's exposure to high-cost, short-maturity external debt; the volume of foreign direct investment and donor budget support the country is able to attract; and the administrative and human-capital capacity of public institutions. These four outcomes are the specific, empirically observable proxies through which the paper traces the economic consequences of executive dismissal without accountability, and the paper's causal claims should be read as pertaining to these proxies rather than to GDP growth as such.

2.3. Research Methods and Materials

Research Design

This paper is a conceptual and doctrinal legal-political analysis rather than an empirical or econometric study, and its methodology is document-based.

Sources of Data

Three categories of primary material were reviewed: 1) constitutional and statutory instruments, including the Transitional Constitution of South Sudan 2011, the Anti-Corruption Commission Act 2009 (as amended 2023), and the Public Finance Management Act 2011; 2) presidential decrees and official records of the dismissals catalogued in Appendix **Table A1**, cross-checked against contemporaneous reporting; and 3) institutional reports and secondary governance analyses, principally the IMF's Article IV Consultations and Staff-Monitored Program reviews, World Bank Economic Monitor and Public Expenditure Review publications, UNCTAD investment data, and peer-reviewed or policy-institute literature on South Sudanese governance (for example Benson, 2024; Jok, 2020).

Study Period and Scope

The period 2011-2024 was selected because it spans the whole of South Sudan's post-independence existence, allowing the pattern of dismissal without accountability documented in Section 3.2 to be traced from the earliest post-independence scandals through to the 2024 dismissal of the Minister of Finance that motivates the paper.

Data Analysis

Because South Sudan's public financial management system is characterised by significant data opacity, monetary estimates drawn from secondary sources are reported as ranges rather than point estimates wherever the underlying sources themselves diverge, and government or donor sources are prioritised over unverified media reporting; the specific status of each estimate (audited, officially alleged, or analyst-derived) is flagged where it is used.

3. Governance and Financial Accountability in South Sudan

3.1. Institutional Background and Post-Independence Context

South Sudan gained independence from Sudan in July 2011, inheriting fragile state institutions, a war-torn economy almost entirely dependent on oil revenues, and a political class whose primary mechanism for managing elite competition had been the allocation of state resources. The Comprehensive Peace Agreement (2005) and the subsequent Transitional Constitution of South Sudan (2011) established formal institutional frameworks—including the National Audit Chamber, the Anti-Corruption Commission (ACC), and the Ministry of Finance and Planning—but these institutions were chronically under-resourced and, critically, subject to executive dominance.

Oil revenues, which historically constituted over 90 percent of government income, were managed through off-budget arrangements that bypassed formal treasury processes (IMF, 2022). This created a parallel financial architecture that was structurally resistant to oversight. The civil war that erupted in December 2013 and resumed in 2016 further degraded institutional capacity, displaced skilled personnel, and created conditions in which financial accountability was subordinated entirely to immediate political and military imperatives.

3.2. The Pattern of Dismissal without Prosecution

The dismissal of Finance Minister Agak Achuil Lual in 2024 is the most recent prominent instance of a pattern with deep historical roots. Benson (2024) documents a series of dismissals of senior financial officials—including previous Ministers of Finance, Petroleum, and senior figures in the Bank of South Sudan—in which the executive removal was not followed by any legal accountability process. The Dura grain scandal, in which at least USD 60 million allocated (with some contemporaneous, unaudited reporting alleging considerably higher figures—see Appendix **Table A1**) for food procurement was misappropriated, resulted in dismissals but no successful prosecutions. The ghost soldiers scandal, in which the army payroll was inflated by tens of thousands of non-existent soldiers, similarly resulted in restructuring but not criminal accountability.

What distinguishes this pattern is not merely the absence of prosecution, but its structural character. The Anti-Corruption Commission, established under the Anti-Corruption Commission Act 2009 (as amended), has broad investigative powers on paper. However, its independence from the executive is compromised by the appointment mechanism for its leadership, its budgetary dependence on the executive, and the absence of any guarantee of prosecutorial referral following investigation. In practice, the ACC operates as an appendage of executive discretion rather than as an autonomous accountability institution (Jok, 2020).

3.3. The Scale of Unrecovered Funds

Quantifying the precise value of public funds lost through corruption and not recovered is inherently difficult, given the opacity of South Sudan's public financial management system. However, a range of credible estimates exist. The Commission on Audit and Accountability (2012) estimated that USD 4 billion had been misappropriated from government coffers in the early post-independence period alone. More recent IMF Article IV Consultations have identified persistent discrepancies between reported and actual oil revenue receipts, suggesting ongoing diversion. The combined value of unrecovered funds across documented scandals over the period 2011 to 2024 is conservatively estimated at between USD 6 billion and USD 10 billion—a figure that dwarfs the country's annual public budget of approximately USD 700 million to USD 1 billion (IMF, 2023; World Bank, 2023).

This USD 6-10 billion range is best understood as an unrecovered-loss estimate rather than an audited figure, and it is built up from three distinct components that should not be conflated: i) the Commission on Audit and Accountability's own 2012 finding of USD 4 billion in misappropriated funds during the immediate post-independence period, which was based on an official, if incomplete, government audit; ii) the documented scandals listed in Appendix **Table A1** (the Dura grain scandal, Bank of South Sudan foreign-exchange irregularities, the ghost-soldiers payroll, and subsequent Ministry of Finance irregularities), for which figures are drawn from a mixture of official statements and credible journalism rather than independent audit; and iii) the cumulative oil-revenue discrepancies flagged in successive IMF Article IV Consultations, which are analyst-derived estimates of diversion rather than confirmed losses. None of the three components has been subject to independent forensic audit or judicial determination, and the paper treats the USD 6 - 10 billion figure accordingly, as an evidence-based but unaudited order-of-magnitude estimate rather than a proven quantum of loss.

Measured against the country's public balance sheet, this scale of unrecovered loss is material. The joint IMF-World Bank Debt Sustainability Analysis reported external public debt of approximately USD 2.76 billion (around 54 percent of GDP) as of March 2023, more than half of which was high-cost, short-maturity commercial debt owed to trading houses and regional banks (World Bank, 2023). On this basis, the low end of the unrecovered-funds estimate alone is more than double South Sudan's entire external public debt stock, and it is several times larger than the government's public capital expenditure, which the IMF projects will stabilise at only around 5 percent of GDP over the medium term once the current oil-for-infrastructure programme concludes (IMF, 2024). Put differently, had even the lower USD 6 billion estimate been recovered and applied to capital expenditure at that 5-percent-of-GDP rate, it would have financed several years of the country's entire public investment programme. This comparison is necessarily illustrative rather than a formal fiscal-incidence calculation, given the absence of a consolidated national balance sheet against which unrecovered funds can be reconciled.

4. Economic Consequences of the Impunity Loop

4.1. Direct Fiscal Loss and Budgetary Deficits

The most immediate economic consequence of unrecovered public funds is the deepening of fiscal deficits. When monies intended for public expenditure—infrastructure, healthcare, education, agricultural support—are misappropriated and not restituted, the government faces an irreversible resource gap. Unlike a policy miscalculation or an external shock, theft of public funds that goes unrecovered constitutes a permanent reduction in national wealth. The government is then compelled either to reduce expenditure on essential services or to borrow to meet obligations, or both.

South Sudan's fiscal trajectory illustrates this dynamic starkly. Despite being an oil-producing nation, the country has run persistent fiscal deficits, partly attributable to the diversion of oil revenues before they enter formal budget processes (IMF, 2022). The Ministry of Finance has repeatedly been unable to meet wage obligations to civil servants and security personnel, contributing to both service delivery failures and security sector instability. The precise contribution of unrecovered stolen funds to these specific failures cannot be quantified from the available public data; what can be said, as a matter of documented record rather than inference, is that the funds identified in Section 3.3 as unrecovered were never available to offset these deficits.

4.2. Escalation of Predatory Off-Budget Oil Loans

South Sudan's government has relied heavily on oil-for-cash arrangements with trading companies and regional financiers—arrangements that are typically off-budget, opaque, and commercially predatory. These loans carry interest rates significantly above market benchmarks, are secured against future oil production streams, and reduce the government's effective ownership of its primary revenue source. As Shankleman (2011) and subsequent analysts have documented, the structure of such arrangements creates a debt spiral: declining oil revenues from field depletion, combined with repayment obligations on high-cost loans, progressively constrain the fiscal space available for developmental expenditure. This is consistent with, though not statistically demonstrated by, the paper's central thesis: as a matter of fiscal logic rather than proven causation, had stolen funds been recovered and restituted to the treasury, the pressure to enter into such loan arrangements would have been correspondingly reduced.

4.3. Suppression of Foreign Direct Investment and Development Finance

International investors and development financiers conduct governance risk assessments as a matter of standard due diligence. A country in which senior ministers of finance are dismissed without prosecution, in which asset tracing is nonexistent, and in which the judiciary is subordinated to executive discretion is, by any analytical framework, a high-risk environment for investment. The absence of the rule of law—specifically its application to the protection of public funds—signals to potential investors that private investments will also be inadequately protected. South Sudan's foreign direct investment figures reflect this assessment. According to UNCTAD data, net FDI inflows to South Sudan have been negative in multiple recent years, as investors have repatriated capital rather than committed new funds (UNCTAD, 2023). International donors, similarly, have progressively shifted from direct budget support—which requires confidence in the integrity of public financial management—to project-specific modalities with independent financial oversight, explicitly citing governance concerns. The World Bank's suspension of certain budget support operations in South Sudan has been directly linked to PFM failures (World Bank, 2022).

4.4. Institutional Degradation and Human Capital Flight

Beyond the direct fiscal impacts, the impunity loop generates systemic institutional degradation. When senior officials observe that financial misconduct is met only with dismissal—and that dismissed officials retain their assets and frequently re-enter public life—the normative framework of public service is corroded. The expectation that public office is an opportunity for personal enrichment rather than fiduciary stewardship becomes embedded in institutional culture.

This cultural degradation has a compounding effect. Capable and honest officials, finding themselves operating within a system that neither rewards integrity nor punishes dishonesty, face powerful incentives to exit public service or to adapt to the prevailing norms. The resulting human capital flight from institutions—particularly from technical and financial management roles—further weakens governance capacity, creating a vicious cycle in which institutional degradation perpetuates financial misconduct, which perpetuates further degradation.

5. The Role of Law in Accountability of Public Officers

Internationally, South Sudan ratified the United Nations Convention against Corruption (UNCAC) in 2016. UNCAC Chapter V (Asset Recovery) establishes a comprehensive international framework for the repatriation of stolen public assets, including provisions on international cooperation in investigation, evidence-sharing, and enforcement of foreign asset-recovery judgments. Article 53 grants states the right to initiate civil proceedings in foreign courts to recover assets; Article 54 requires state parties to take measures enabling such recovery.

The African Union (2003) Convention on Preventing and Combating Corruption (AUCPCC), to which South Sudan is a signatory, similarly requires the criminalisation of illicit enrichment, the establishment of asset declaration regimes, and mutual legal assistance in corruption cases. Despite these international commitments, South Sudan has made no documented use of UNCAC or AUCPCC mechanisms to pursue assets of dismissed officials held abroad, despite credible reporting that significant assets have been transferred to jurisdictions including Uganda, Kenya, and the United Arab Emirates.

The Transitional Constitution of South Sudan 2011 contains provisions relevant to accountability. Article 28 provides for the right to property, implicitly protecting public property from misappropriation. Article 126 establishes the National Audit Chamber as an independent oversight body. Chapter XII establishes the High Anti-Corruption Chamber as part of the specialised court structure. However, these constitutional provisions have not been operationalised through effective implementing legislation, adequately resourced institutions, or consistent judicial interpretation.

The Anti-Corruption Commission Act 2009 as amended in 2023, establishes the ACC with mandates to receive complaints, investigate corruption, and refer cases to the prosecution service. In principle, this framework is adequate for initiation of proceedings against dismissed officials. In practice, three structural deficiencies undermine its effectiveness: first, the absence of security of tenure for ACC leadership renders it vulnerable to executive pressure; second, the absence of a mandatory referral mechanism means investigations routinely stall without prosecutorial follow-through; and third, the ACC has no independent asset-freezing or tracing powers, requiring it to rely on the Financial Intelligence Unit (FIU), which is itself under executive oversight.

The Public Finance Management Act 2011 establishes fiduciary obligations for public officials, including accounting officers and spending authorities. Section 47 provides that any public officer who misappropriates public funds is liable to civil recovery proceedings, in addition to any criminal liability. However, this provision has never been systematically invoked as a basis for civil asset recovery following the dismissal of implicated officials. The procedural mechanisms for activating such recovery—including court orders, injunctions, and cross-border asset tracing—remain legally underdeveloped and practically unused.

6. Results

6.1. Challenges of Law Enforcement in Accountability for Public Funds

The research found that legal gaps account for the failure of the existing framework to interrupt the impunity loop; for instance, there is an absence of a Mandatory Post-Dismissal Prosecution Protocol: there is no legal provision requiring that dismissal of a public official implicated in financial misconduct trigger an automatic referral to the ACC and the Director of Public Prosecutions. Dismissal and prosecution currently operate as independent executive decisions rather than as sequential components of a mandatory accountability process.

Also, there is no Statutory Asset Freeze Mechanism: South Sudan lacks a statutory framework empowering the ACC or the courts to issue preventive asset-freeze orders against officials under investigation, analogous to the UK's Unexplained Wealth Orders (introduced under the Criminal Finances Act 2017) or comparable instruments in common law jurisdictions. Without such powers, assets can be dissipated or transferred offshore before proceedings are initiated.

The research found that there are weak Illicit Enrichment Provisions in the Anti-Corruption Commission Act: although the Act contains provisions on illicit enrichment, the burden of proof framework—which requires the prosecution to disprove the legitimate origin of assets—has never been applied in a contested case. An effective illicit enrichment regime, as developed in jurisdictions such as Kenya under the Anti-Corruption and Economic Crimes Act 2003, places a reverse evidential burden on accused officials to explain asset acquisition, significantly reducing the evidential threshold for successful prosecution. Also, the Revitalized Agreement on the Resolution of the Conflict in South Sudan (R-ARCSS) 2018 provided for the establishment of the High Anti-Corruption Chamber as a specialised court to try corruption cases. This court has not been operationalised. The absence of a dedicated judicial mechanism with expertise in financial crime is a fundamental institutional gap.

6.2. Recommendations for Policy

Parliament should enact a Public Officers Accountability Act establishing that the dismissal or resignation of any public officer under circumstances connected to financial misconduct triggers an automatic, mandatory referral to the ACC for investigation and to the Director of Public Prosecutions for charging decision.

This referral should operate independently of executive discretion and should be enforceable by judicial review. The Act should specify that dismissal does not extinguish civil or criminal liability.

A dedicated Asset Recovery Act, modelled on South Africa's Prevention of Organised Crime Act (POCA) 1998 and drawing on the UNCAC Chapter V template, should be enacted to provide: 1) powers for the ACC and the Attorney General to apply ex parte for asset-freeze orders in the High Court; 2) civil forfeiture proceedings enabling asset recovery without the requirement of a prior criminal conviction; 3) a framework for international mutual legal assistance requests to trace and recover assets held in foreign jurisdictions; and 4) a whistleblower protection regime to incentivise disclosure of hidden assets.

The government should, in fulfilment of its R-ARCSS commitments and its UNCAC obligations, prioritise the operationalisation of the High Anti-Corruption Chamber. This requires the appointment of independent judges (including, in the transitional period, regional judges nominated by African judicial bodies), adequate resource allocation, and a case docket populated with priority prosecutions of dismissed officials implicated in documented financial scandals. The Chamber's jurisdiction should expressly include civil asset recovery claims by the state.

The Financial Intelligence Unit should be restructured as an operationally independent unit within the legal framework, with direct reporting to Parliament rather than the executive, and with powers to: access bank records, tax filings, and land and business registries; share financial intelligence with foreign counterpart units under UNCAC mutual legal assistance provisions; and initiate suspicious transaction investigations independently of executive direction. International technical assistance from the Eastern and Southern Africa Anti-Money Laundering Group (ESAAMLG) (2022) should be sought for capacity building.

South Sudan should implement a mandatory, publicly accessible asset declaration regime for all senior public officials, including ministers, senior civil servants, and heads of state enterprises, with annual filing requirements and independent verification by the ACC. International evidence—including the success of similar regimes in Georgia and Rwanda—demonstrates that effective asset declaration, when coupled with credible verification and sanctions for false declaration, functions both as a deterrent to corrupt accumulation and as a tool for post-dismissal asset tracing.

The effectiveness of all the above measures is contingent on judicial independence. Without an insulated judiciary capable of deciding against the executive in high-stakes cases, statutory reforms will be formally enacted but practically inert. This requires constitutional amendment to entrench security of tenure for judges of the Supreme Court and Court of Appeal, independent financing of the judiciary through a statutory Consolidated Fund allocation, and a transparent, merit-based judicial appointment process. In the interim, the use of regional and international judicial expertise offers a transitional safeguard.

7. Conclusion

In conclusion, this paper has argued that the recurring pattern of executive dismissal of public officials implicated in financial misconduct—without prosecution, asset tracing, or fund recovery—constitutes a governance dynamic with direct, severe, and compounding negative consequences for South Sudan's economic development. This "impunity loop" is not a peripheral governance failure; it is a structural feature of the political economy that actively diverts national wealth, deepens fiscal deficits, escalates predatory debt, suppresses investment, and degrades institutional capacity.

7.1. Contribution of the Study and Limitations

This argument has been advanced as a conceptual and doctrinal analysis, drawing on documented fiscal, debt, and investment data read alongside the paper's own legal-political reasoning. It has not been tested through a formal econometric model, and it does not claim statistical proof that the impunity loop causes any specific quantum of fiscal loss, debt accumulation, or investment shortfall. Its contribution lies instead in showing that the documented pattern of dismissal without prosecution, asset tracing, or restitution is analytically and temporally consistent with South Sudan's fiscal deficits, its reliance on predatory borrowing, and its weak investment climate, and in identifying the legal reforms capable of interrupting that pattern. A natural next step for future research would be a quantitative or panel-data study testing these associations formally against comparator states.

7.2. Policy Implications and the Way Forward

Law and legal development are not sufficient, on their own, to address this challenge—political will remains the foundational prerequisite. However, law is not irrelevant. The construction of a robust legal architecture—including mandatory post-dismissal prosecution protocols, statutory asset recovery powers, an operational High Anti-Corruption Chamber, a credible financial intelligence unit, effective asset declaration, and genuine judicial independence—creates the institutional conditions under which accountability becomes the default rather than the exception. Crucially, such a framework raises the expected cost of financial misconduct and thereby alters the incentive calculus of officials who would otherwise treat corruption as a rational strategy.

The dismissal of the Minister of Finance in 2024, and its aftermath, offers South Sudan's leadership and legislature a diagnostic moment: the absence of any prosecutorial or asset-recovery follow-through is not simply a missed opportunity for accountability in a single case. It is a signal to every official managing public resources that the impunity loop remains open. Closing that loop through law, institutional design, and consistent enforcement is among the most consequential developmental actions available to the state. The economic stakes—measured in billions of dollars of unrecovered wealth, in foregone public investment, and in the human costs of poverty perpetuated by governance failure—are too high for the status quo to be sustainable.

Declaration of Generative AI and AI-Assisted Technologies in Manuscript Preparation

During the preparation of this manuscript, ChatGPT was consulted in several sentences to help improve the clarity of the manuscript. AI Tools were not used to develop the research context, conduct data analysis, explain research findings, or prepare references. The concepts, arguments, and scholarly contributions in this paper are entirely original. All AI-generated suggestions were carefully revised by the author's own. The author takes full responsibility for the final manuscript.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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Appendix: Table of Selected Dismissals without Accountability (2012-2026)

Table A1. Selected executive dismissals of financial officials, South Sudan (2012-2026) (The following cases have been documented in public records, presidential decrees, or credible journalism. The table illustrates the structural pattern of dismissal without prosecution or asset recovery).

Case 1—2012-2013: Dura Grain Scandal. Officials implicated in misappropriation of USD 60 million+ allocated for food procurement. Outcome: Dismissals. Prosecution: None. Assets recovered: None documented.

Case 2—2016-2017: Bank of South Sudan foreign exchange irregularities. Senior officials dismissed following discovery of off-balance-sheet foreign currency allocations. Outcome: Dismissals and restructuring. Prosecution: None. Assets recovered: None documented.

Case 3—2019-2020: Ghost soldiers/payroll inflation. Ministry of Defence payroll found to include tens of thousands of non-existent personnel. Outcome: Restructuring exercise. Criminal prosecutions: None concluded. Funds recovered: None documented.

Case 4—2023-2024: Ministry of Finance fiscal irregularities. Finance Minister Agak Achuil Lual dismissed in March 2024. Stated basis: fiscal mismanagement and failure to manage public expenditure appropriately. Prosecution: None initiated (as of the date of this paper). Asset tracing: None documented. Funds recovered: None.

Case 5—February 2026: Dr. Bak Barnaba Chol was dismissed after just three months in office and replaced by Salvatore Garang Mabiordit.

Case 6—May 2026: Salvatore Garang Mabiordit was dismissed (also after less than three months) and replaced by the current minister, Kuol Daniel Ayulo.

Sources: Benson (2024); Commission on Audit and Accountability (2012); IMF (2022); World Bank (2022); Presidential Decrees (various years).