

Sudan

Fiscal Year 2026

Capacity Development Activities

Public Financial Management

PFM Law (May-June)

Since November 2024, METAC is providing ongoing support to Sudan for the development of an integrated PFM law, which the authorities consider to be a prerequisite for the implementation of in-depth PFM reforms. In May and June, METAC suggested the addition of a chapter fully dedicated to financial management to streamline and strengthen the structure of the proposed law. METAC also provided comments on treasury, accounting, and audit chapters to strengthen their content and consistency. METAC organized weekly discussions with the authorities to make drafting recommendations on budget preparation with a focus on reform-oriented articles, including top-down budgeting, strategic budgeting (concepts, tools etc.), organization of the budget process and its calendar, budgeting for fiscal risks, and budget documentation.

Development of a PFM Law

METAC continued the provision of remote technical assistance during July to October to the Ministry of Finance and Economic Planning (MoFEP) of Sudan for the development of a modern PFM law that will serve as long-term foundation for the PFM reforms. The authorities strengthened the sections related to the oversight of public bodies and SOEs, financial management, fiscal federalism, transitional arrangements and violations and penalties. The proposed law introduces fiscal responsibility principles, reforms budget planning and management, institutionalizes modern cash management and the Treasury Single Account, and requires the adoption of international public sector accounting standards. It also enables digitalization of PFM processes and establishes MoFEP's oversight and control over all public resources. METAC discussed with the authorities including State Minister of Finance the next steps including support for the development of the PFM law regulations.

Remote Mission on Re-establishment of Treasury Single Account (February 15-18)

FAD–METAC support played a critical role in helping Sudan rebuild core public financial management functions and lay the groundwork for re-establishing a Treasury Single Account (TSA) system in a highly constrained post-conflict environment. The engagement strengthened the Ministry of Finance and Economic Planning's understanding of international TSA practices and reform prerequisites, while taking stock of existing banking arrangements and cash management processes. The support helped the authorities consolidate progress made in restoring electronic revenue collection and advance interim digital solutions for treasury operations, including cash programming, spending authorizations, and fiscal reporting. It also supported institutional readiness for TSA re-establishment through guidance on developing a TSA concept note, strengthening legal and regulatory frameworks, and aligning system development with planned FMIS implementation.

Treasury Single Account Framework Operationalization (April 6-9)

METAC support enabled the Ministry of Finance and Economic Planning (MoFEP) to advance concrete milestones toward re-establishing the Treasury Single Account (TSA). During the mission, MoFEP assessed the readiness of its e-collection system (Esali), took stock of progress on the e-treasury ledger, and clarified roll-out plans to budgetary entities. With hands-on support, the authorities produced the first draft TSA Concept Note, articulating reform objectives, defining preconditions for restoring the pre-war TSA, designing the TSA account structure—including the inclusion of extra-budgetary entities (Phase III)—and setting out a phased reform roadmap, governance arrangements, and implementation risks. The mission also strengthened institutional capacity by sharing international lessons on TSA implementation and cash management in conflict settings. The authorities are finalizing the Concept Note following stakeholder consultations and will submit it to the Minister for approval.

Tax Policy

Mining Sector Tax Policy (December 1-3)

A workshop covered mining-sector taxation, shared international best practices, and trained participants on mining tax concepts and computations using an Excel-based model.