

# Making a Killing

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South Sudanese Military  
Leaders' Wealth, Explained

May 2020



THE SENTRY

THE  
TAKING  
OF  
SOUTH  
SUDAN

Taking of South Sudan Series

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## Executive Summary

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South Sudan's last four army chiefs of staff, four high-ranking military leaders, and three opposition militia leaders have engaged in business activities indicative of money laundering and corruption, The Sentry has found. Many of these men share personal or commercial ties with President Salva Kiir, who regularly intervenes in legal proceedings targeting his staunchest friends and allies.<sup>1</sup> All but two have led troops who committed grave human rights violations, starting with the December 2013 mass atrocities in Juba that launched a long and bloody civil war.

This report examines the commercial and financial activities of former Army chiefs of staff Gabriel Jok Riak, James Hoth Mai, Paul Malong Awan, and Oyay Deng Ajak, along with senior military officers Salva Mathok Gengdit, Bol Akot Bol, Garang Mabil, and Marial Chanuon.<sup>2</sup> Militia leaders linked to major instances of violence both before and during the civil war that ended in February 2020—Gathoth Gatkuoth Hothnyang, Johnson Olony, and David Yau Yau—are also profiled here.

Except for Hoth Mai and Ajak, these men have committed egregious human rights violations with near total impunity since the country's independence, according to the United Nations and the African Union. Each of these military figures has corporate holdings in South Sudan with possible conflicts of interest, connections to the international financial system, or indicators of corruption and money laundering. Most secured top government posts after commanding troops who committed major abuses, and some have been shareholders in corporations publicly linked to corruption scandals.<sup>3, 4</sup> General Johnson Juma Okot replaced Jok Riak as chief of staff on May 11, 2020.<sup>5</sup> Okot has also led troops who committed mass violence against civilians, including sexual and gender-based crimes.<sup>6, 7</sup> In addition, he has reportedly been involved in various corruption schemes, such as misappropriating money intended to fund food rations for his troops, leaving them to loot as a means to sustain themselves.<sup>8, 9, 10</sup>

These individuals profited from South Sudan's corrupt system of patronage both before and after leading forces who committed mass atrocities. Documents reviewed by The Sentry indicate that they exploited their positions of power to empty the state's coffers and weaken its institutions with little accountability for this corruption or for the human rights violations they perpetrated. Their posts provided easy access to government funds that appear to have financed luxurious lifestyles for relatives overseas in some instances, instead of desperately needed infrastructure, economic development, education, and health services at home. Critics of this system have been harassed, intimidated, imprisoned, and even killed.<sup>11, 12</sup>

### Key findings

- The four living ex-chiefs of staff, along with Mathok and Chanuon, accumulated significant wealth that well exceeded the scope of their government salaries around that time through commercial and/or corrupt activities.
- The senior military leaders' business interests overlap with each other, with those of other leading government officials, and with numerous international investors. Many have close business ties to Kiir's family.





- Nearly every case examined here features significant international connections in the form of foreign business partners, funds transiting through international banks, property purchased abroad, and/or immediate relatives—many holding shares in the same companies—living outside South Sudan. International shareholders come from such diverse countries as China, Kenya, South Africa, Uganda, and the United Kingdom.
- The companies of some current and former security sector leaders received major state contracts or preferential access to foreign currency, among other apparent conflicts of interest. Such conduct constitutes a threat to peace, stability, and transparency.
- The Sentry identified conduct indicative of corruption, financial crimes, and money laundering.

## Analysis

The formation of a power-sharing government in February 2020 marks a significant step in the peace process. However, South Sudan still faces a long road to becoming a stable, prosperous country. Without vastly improved and enforced transparency and accountability, the system will remain largely unchanged, the civil war will reignite, and the fledgling peace process will struggle to succeed.

- **Limited transparency enables suspicious conduct.** While the constitution requires “constitutional office holders” to declare their assets, it fails to mandate public disclosure or to precisely define the term itself. No independent mechanism verifies the veracity and frequency of asset declarations. In addition, the Public Procurement and Disposal of Assets Act of 2018, which applies to defense and national security institutions, guarantees open bidding. Despite this provision and other similar legislation, defense procurement processes remain murky in practice. The current legislation provides little clarity on how to enforce legally mandated transparency measures in the bidding process, thereby facilitating corruption and conflicts of interest.<sup>13</sup>
- **Lack of oversight shields corruption.** Defense and security institutions routinely withhold crucial information about their budgets. Alternative mechanisms allow these institutions’ spending to take place outside of the normal budget or auditing process out of concern for “national security.”<sup>14</sup> Major oversight institutions charged with regulating the military are either compromised or toothless, and defense institutions often fail to comply with requests from auditors and investigators, including the auditor general and the Anti-Corruption Commission.
- **Violators hold power.** Top military leaders under sanctions for corruption, human rights violations, and peace process disruptions have recently held key posts, such as the army’s inspector general and head of procurement.<sup>15</sup> Military institutions have failed to hold their members legally accountable for grave human rights violations or corruption.

## A path forward

The following measures, if implemented, would hold corrupt military leaders accountable and help South Sudan seize the opportunity presented by the newly formed transitional government to emerge from kleptocracy:



- **Tools of financial pressure.** The international community—especially the African Union, European Union, United Nations, United Kingdom, and United States—should sustain network sanctions, improve anti-money laundering measures and asset seizure and recovery efforts, and increase domestic and international investigations to stem the flow of the proceeds of corruption out of South Sudan. Financial pressure strategies must provide accountability, promote the peace process, and disrupt spoiler activity.
- **Corruption-sensitive security sector reform, oversight, and transparency.** Anti-corruption measures must be at the heart of any security reform program that hopes to incentivize peace in South Sudan. Increased oversight and transparency around officials' asset declarations and military procurement processes, as well as the inclusion of independent auditors, inspectors general, and ethics units in each branch of the military, could reduce corruption that fuels violence. Legislative oversight bodies must be independent and empowered. The SPLA Act of 2009 should be amended to include guidance on procurement processes, independent oversight within the Ministry of Defense, and National Legislature oversight. In accordance with the constitution, no militias should exist outside of official structures. Oversight, competitive bidding processes, and enforcement of the rule of law are required to dismantle the system of corruption and impunity that exists within military and para-military structures.
- **Accountability and the peace process.** The transitional government should establish and empower a hybrid anti-corruption commission to prosecute crimes committed during the civil war, as stipulated by the peace agreement. If the government fails to establish the commission, the international community should exert pressure and help stand up a hybrid court to hold perpetrators accountable for gross human rights violations and economic crimes.



## Impunity at the Top\*

South Sudan's military and armed opposition groups have long brutalized the population, hollowed out state institutions, and obstructed the provision of basic social services.<sup>16</sup> Government forces have systematically targeted and forcibly displaced civilians, destroyed property, recruited child soldiers, engaged in sexual and gender-based violence, and denied humanitarian access, according to UN and Human Rights Watch reports.<sup>17, 18, 19</sup> Despite military expenditures accounting for up to 10.56% of the national budget since independence in 2011,<sup>20</sup> soldiers have gone without pay for long stretches during the war, with some commanders reportedly compensating them instead with a free rein to loot and commit acts of sexual violence.<sup>21, 22</sup> All the while, senior military leaders have amassed enormous wealth.

In one example, General Gabriel Jok Riak received reimbursements of government funds and diverted them to personal accounts in 2014 while serving as Sector One commander of what was then known as the Sudan People's Liberation Army (SPLA), prior to his appointment as chief of staff four years later. Bank and land records reviewed by The Sentry suggest he may have subsequently purchased a luxurious home abroad, in Kampala, via an intermediary.<sup>23</sup> The United Nations designated Jok Riak in 2015 for his role in obstructing the peace agreement.<sup>24</sup> Kiir nonetheless promoted Jok Riak on May 2, 2018 to chief of staff of the SPLA, the national army that was officially renamed the South Sudan People's Defense Forces (SSPDF) in October of that year.<sup>25</sup> On May 11, 2020, General Johnson Juma Okot replaced Jok Riak as chief of staff.

The SPLA, formed with the stated aim to liberate southern Sudan from Sudan, has long seized resources from the local population, either forcibly or through power networks. During the 1983-2005 civil war in Sudan, powerful SPLA figures, such as Malong, developed large kinship networks to secure the loyalty of an ever-larger group of people, often through marriages. They exploited these alliances for political or military gain after the Comprehensive Peace Agreement, or CPA, was signed, and then again when South Sudan gained independence in 2011.<sup>364</sup> Beyond ethnic tensions, South Sudan's 2013-2020 civil war revolved around rival elite networks trying to gain or maintain access to vast amounts of power and wealth. Many of these networks are long-standing, as many active military-political elites have enjoyed privileged positions since long before independence.

Jok Riak, who had previously served as deputy army chief of operations and acting army chief, is no outlier. The Sentry examined the commercial activities of the last four chiefs of staff: Jok Riak, Paul Malong Awan, Oyay Deng Ajak, and James Hoth Mai. According to documents reviewed by The Sentry, each one of these military leaders has moved unexplained wealth through international banks and purchased luxury real estate properties abroad valued at far more than what their modest public servant salaries would allow. None of the chiefs of staff has faced legal accountability in South Sudan for his military or personal conduct, though some have been designated for sanctions or have had assets seized by foreign governments.

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\*This report and its findings are based on extensive interviews, documentary research, and financial forensic analysis undertaken by The Sentry. As indicated herein, some sources spoke to The Sentry under the condition that their names would not be revealed out of concern for their safety or other potential retaliatory action. In addition to interviews, The Sentry sought out credible information from additional independent sources, expert commentary, financial data, documentation, press reports, and other information. The Sentry endeavored to contact each of the persons and entities discussed in this report and afford them an opportunity to comment and provide further information. In most cases, these persons and entities did not respond to The Sentry's requests. Responses received have been included in the analysis and are otherwise reflected in the report itself. To distinguish comments received by The Sentry through this response process from other publicly available statements made by these entities, the report notes which statements were received in response to questions posed by The Sentry.





Paul Malong Awan was the chief of staff of the Sudan People's Liberation Army from 2014 to 2017. The United Nations and the United States designated him for sanctions for obstructing peace and for his involvement in numerous incidents of violence against civilians.

## Paul Malong Awan, April 2014-May 2017

"I'm not a rich man," Malong said in an October 2018 interview with Kenya Citizen TV. "I have nothing."<sup>26</sup> The interview took place on the front lawn of Malong's mansion in Nyari Estate, an upscale gated community on the northern outskirts of Nairobi. The home is one of at least three luxury properties outside South Sudan belonging to Malong.<sup>27</sup> These houses—and the luxury vehicles photographed in the driveway—are just some of the numerous indications of the Malong family's wealth. When stopped by security while fleeing Juba in May 2017, Malong was "reportedly found with currency worth millions of US dollars in his possession that he had allegedly stolen from the SPLA treasury," the US Treasury Department indicated in a statement announcing it was designating him.<sup>28</sup> Malong, his wife, and several of his children have owned stakes in firms operating across a wide range of sectors, including a petroleum company, according to the US Treasury Department. In addition, Malong has been involved in numerous incidents of mass violence against civilians, in particular leading militia forces in the December 2013 anti-Nuer assaults in Juba.<sup>29, 30, 31</sup>

Media reports, corporate records, and testimony from people familiar with Malong's activities paint a troubling picture about the sources of his funds. Two people who held positions at the Bank of South Sudan during Malong's tenure as the army's chief of staff told The Sentry that one of his representatives would regularly withdraw foreign currency from the central bank's cash reserves.<sup>32</sup> The sources, who requested anonymity in order to speak freely, each separately identified the same Malong representative. The foreign currency cash withdrawals they described, most of them in US dollars, took place after hours or on weekends on an almost weekly basis, according to one of the former central bank employees. The same source indicated that the practice violated official procedure and circumvented strict, multi-agency approval processes. Nonetheless, the source added, Malong's representatives argued that bank employees could not refuse issuing cash for national security matters. In 2014, the Malong-led Defense Ministry "procured loans of billions of dollars from South Sudanese oil companies in order to acquire military equipment. However, as of later that year, no actual military purchases using these funds had been made," the US Treasury said.<sup>33</sup>

Corporate records reviewed by The Sentry show that the Malong family has a robust corporate footprint. The business holdings of Malong's family are multilayered and complex, in part because he allegedly has more than 80 wives and more than 100 children.<sup>34</sup> The Sentry has identified one of Malong's wives—National Assembly member Ajok Wol Atak—and at least three of his children—Garang, Awan, and Cecilia—as having held stakes alongside the general in at least 27 companies registered in South Sudan. These business interests span the oil, mining, banking, foreign exchange, aviation, telecommunications, and construction sectors. When contacted by The Sentry for comment, Awan Paul Malong confirmed that he is the son of Paul Malong Awan, but stated: "I am not a businessman or linked to any business."<sup>35</sup> Garang Paul Malong likewise denied knowledge of business connections in South Sudan.



Malong has personally held shares in at least three South Sudan-registered companies, including Mer Forex Bureau alongside Ajok Wol Atak and three of his children, records show.<sup>36</sup> Those records further indicate that Malong signed several related business documents for Mer Forex Bureau on behalf of some of his children.<sup>37</sup> While the central bank has not listed Mer Forex Bureau as a formally licensed foreign currency exchange, The Sentry has reviewed documents indicating that the company has been active with employees in Juba.<sup>38</sup> Malong has also held a 30% share in Wara Wara Investment Company (an alternative spelling of Warawar, his birth town located some 250 miles north of Juba), according to records reviewed by The Sentry.<sup>39</sup> Ashraf Seed Ahmed Hussein Ali, a Sudanese businessman widely known by his pseudonym “Al-Cardinal” who was designated by the United States in 2019 for fraud and corruption in South Sudan, held another 30% share in

the firm at the time of its registration, with a Chinese national owning the rest of the stakes.<sup>40, 41</sup> In addition, records reviewed by The Sentry indicate that Malong has been a 50% shareholder of Canal Ltd, alongside Garang Majak Bol, who served as Aweil state finance minister until his removal in 2017.<sup>42, 43, 44</sup>

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**Corporate records indicate the Malong family’s business partners have hailed from countries around the globe, including China, Eritrea, India, Israel, South Africa, Sudan, the United States, and Zimbabwe.**

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Several companies with ties to Malong’s relatives have reportedly been involved in incidents of apparent corruption, including a loan scandal and abuse of the government’s letters of credit program that ran from 2012 to 2015. Ajok Wol Atak and two of Malong’s children founded Hong Panda in

2012.<sup>45</sup> The company reportedly provided a loan in 2014 to Northern Bahr el-Ghazal state, where Malong was governor, after which the state repaid the loan with a staggering 55% interest rate, despite experiencing extreme financial difficulties at the time.<sup>46</sup> Golden Stars Holding Co. Ltd., in which Ajok Wol Atak has held shares, appears in the auditor general’s 2015 report on the government’s billion-dollar letters of credit program launched in 2012. Essential food, fuel, and pharmaceutical products were meant to be imported under the program, but few of these goods were ever delivered.<sup>47</sup> According to the audit report, Golden Stars received a \$400,000 letter of credit from Nile Petroleum Corporation, or Nilepet. Marketing materials posted on social media describe Golden Stars as an export and general trading company.<sup>48</sup> The auditor general found that Nilepet failed to ensure fuel deliveries in what he described as a “grave shortcoming from the part of Nilepet to effectively oversee proper use of government resources.”<sup>49</sup>

At least one Malong-linked company may have direct ties to military operations. Records reviewed by The Sentry indicate that Nile Basin for Aviation received payments from Nilepet in early 2015 for military logistics operations.<sup>50</sup> Corporate documents show that Ajok Wol Atak has held shares in the company through a 25% stake in another company, Pan-African Petrogas and Mining Ltd.<sup>51, 52</sup>

Corporate records indicate the Malong family’s business partners have hailed from countries around the globe, including China, Eritrea, India, Israel, South Africa, Sudan, the United States, and Zimbabwe. Among their most prominent fellow shareholders is Tim Tebeila, a rags-to-riches South African mogul involved in mining, real estate development, telecommunications, and financial services.<sup>53</sup> President Kiir’s son Thiik Salva Kiir Mayardit is listed as shareholder of ETN Ltd. and Sekoko Power SS Ltd alongside Tebeila, Malong’s son Garang Paul Malong Awan, and Malong’s alleged stepson Lawrence Lual Malong.<sup>54, 55, 56</sup> Tebeila has also held shares alongside Lawrence Lual Malong in two other companies: Sekoko Resources and Sekoko Mobile.<sup>57, 58</sup> In a telephone interview with The Sentry, Tebeila said he was introduced to Lawrence Lual Malong



in South Africa in early 2016 by a mutual acquaintance.<sup>59</sup> Tebeila, who already ran successful South African companies in the power and telecommunications sectors, recalled that Malong told him it was a great time to invest in these industries in South Sudan, insisting that the conflict was coming to a close.<sup>60</sup> Tebeila then traveled to South Sudan twice alongside Malong. On his first trip, Malong took him to the man he referred to as his father, then-SPLA chief of staff Paul Malong Awan.<sup>61</sup> Paul Malong Awan quickly took Tebeila to meet Kiir, who listened to his business plans and referred him to the minister of power and the director general of the ministry of telecommunications, both of whom Tebeila met on his second trip.<sup>62</sup> Tebeila recalled that the two administration officials told him he must register companies in South Sudan with at least one South Sudanese shareholder to begin his projects, and that he chose Lawrence Lual Malong to fulfill that requirement.<sup>63</sup> Tebeila said Lawrence Lual Malong also introduced him to Garang Paul Malong and the president's son Thiik Salva Kiir Mayardit at his hotel, suggesting that they could serve as fellow shareholders in South Sudan-registered companies.<sup>64</sup> Tebeila told The Sentry that he signed incorporation documents for the companies, but that Lawrence Lual Malong registered the companies on his behalf. Tebeila insisted he was unaware of the final list of shareholders for the companies as a result, even though the other shareholders' names are listed on the company's incorporation records that he signed.<sup>65</sup>

After the companies were registered, Lawrence Lual Malong requested payment from Tebeila, first demanding \$100,000, then \$10,000, before finally conceding to whatever Tebeila would agree to, the businessman recalled. Tebeila stated that he refused these demands, telling Malong that he would make money as a shareholder if the companies got off the ground.<sup>66</sup> When Malong continued to press him, Tebeila told The Sentry, he severed ties and never returned to South Sudan. The companies never became operational, Tebeila added.<sup>67</sup> Tebeila acknowledged that he failed to perform his due diligence.<sup>68</sup> As part of their business dealings, Malong engaged in influence peddling in hopes of further enriching himself.

According to corporate records, Paul Malong's son Garang has also held shares in the manufacturing company ULKA Co. Ltd., and at least two others, alongside Indian nationals.<sup>69, 70, 71</sup> Documents further indicate that Malong's daughter Cecilia Achol Malong has formed a business partnership with an American citizen, Araya Abate.<sup>72</sup> The Malong family also appears to have investments in the mining sector alongside foreign nationals. Documents reviewed by The Sentry show that Hong Panda has also been a shareholder in another international venture, Royal Mining and Engineering Co., which is co-owned by several South Sudan-registered companies and the Ugandan company Samara Place PTY Ltd., itself connected to a South African firm of the same name.<sup>73</sup>

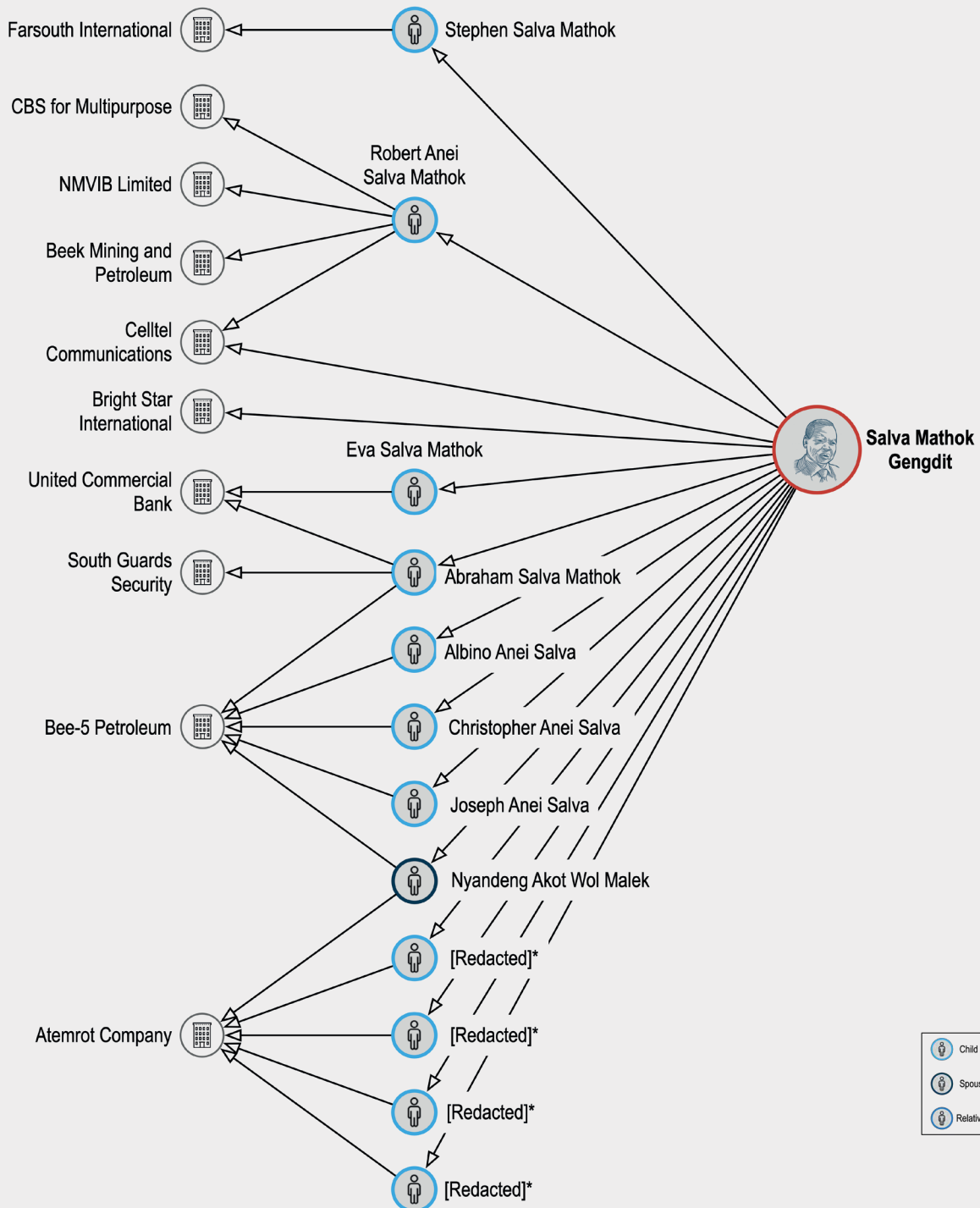




## Mathok Family Companies: An International Web

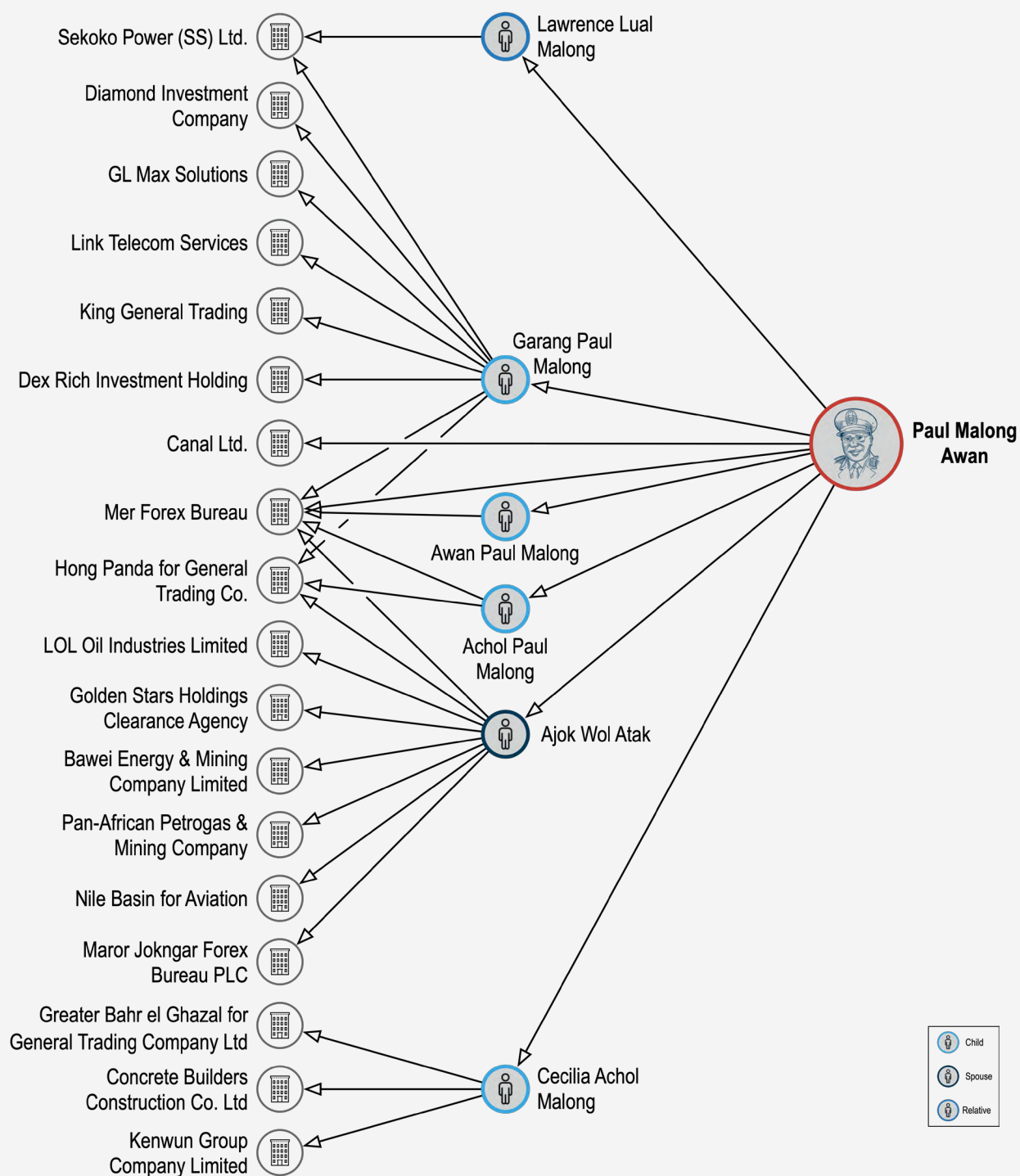
Salva Mathok and his family members have held shares in at least 18 companies with a myriad of international investors. Many members of his family have lived in the United States for years, and the family has a large home in the upscale neighborhood of Lavington, Nairobi.

\*Names were redacted to protect the identities of minors.

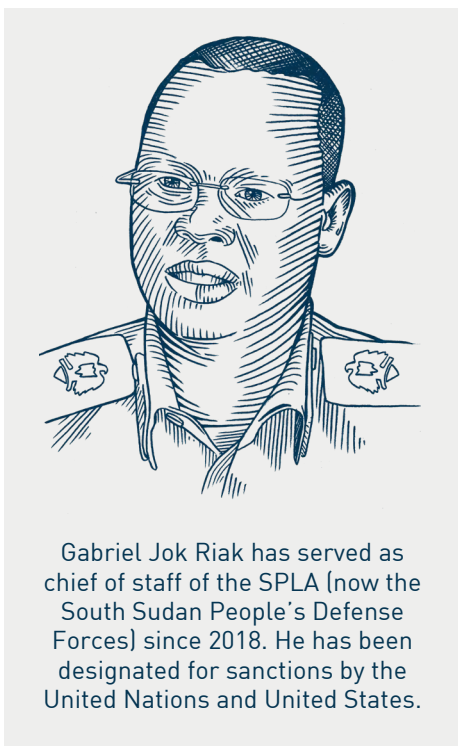


## Malong Family Companies

Paul Malong holds direct shares in just three companies, but his broader corporate footprint covers 38 more through a complicated network of family and international shareholders.







## Gabriel Jok Riak, May 2018-May 2020

As a 2014 military offensive expanded in oil-rich Unity state under Jok Riak's command, displacing more than 100,000 people, so did his wealth.<sup>74</sup> The Sentry has previously documented how Jok Riak apparently received a \$309,524 payment from Dalbit Petroleum, a Kenyan oil company, in his personal account in March 2014.<sup>75</sup> A Dalbit Petroleum representative told The Sentry in 2016 that the army directed the company to transfer the funds to Jok Riak's personal account as a refund to the SPLA, after failing to deliver fuel to the military in Unity state in early 2014.<sup>76</sup> The money does not appear to have ever returned to South Sudan's treasury. Instead, documents reviewed by The Sentry suggest that the funds reached a Ugandan lawyer whose name appears on the title deed for a Kampala home occupied by members of Jok Riak's family. More than five years after Jok Riak appears to have bought this home—and almost three years after The Sentry initially reported on the transaction—there is no indication that Ugandan government or law enforcement agencies have taken any meaningful action to investigate the circumstances surrounding the purchase.<sup>77</sup>

Incorporation documents reviewed by The Sentry indicate that Jok Riak has held a minority stake in at least four South Sudan-registered companies while serving in high-level military positions, alongside army engineering department commander General Kiir Garang de Kuek, as well as foreign nationals from India and Uganda.<sup>78, 79, 80</sup> A fellow shareholder stated in a letter to The Sentry that one of these companies, Nova Company Limited, was registered as a dairy farm business but never got off the ground.<sup>81</sup>

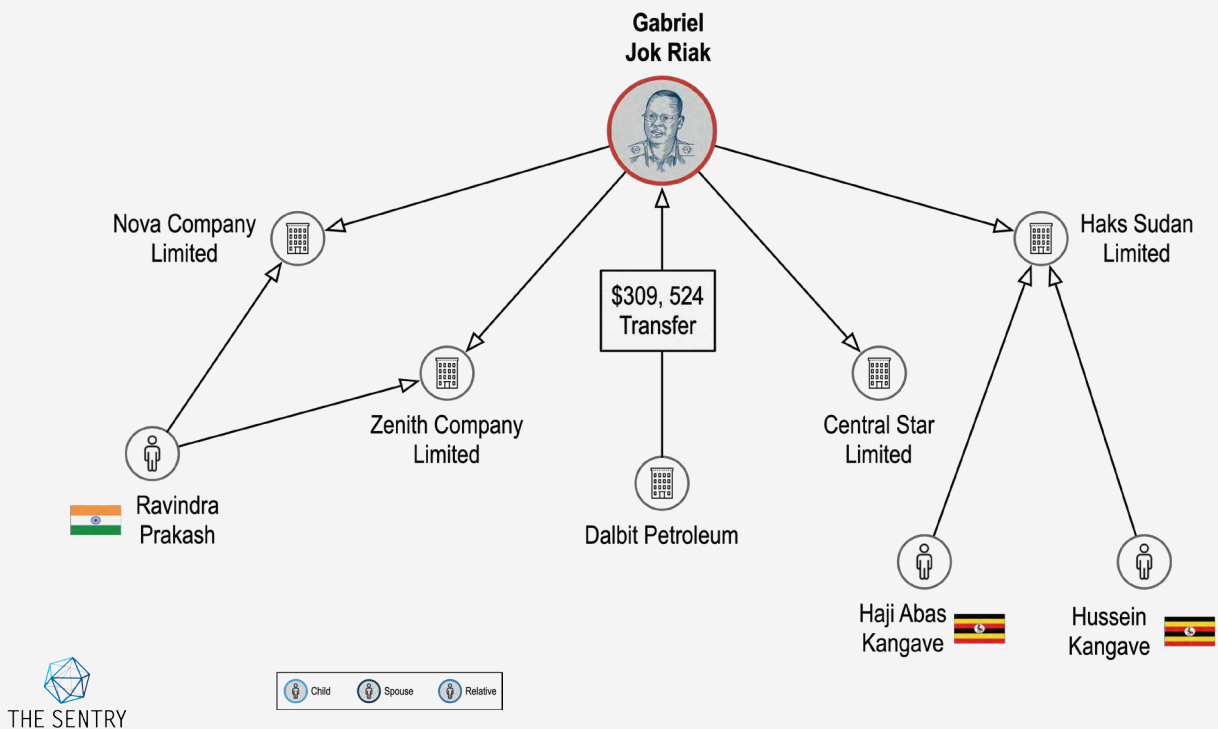
Jok Riak also has numerous links to violence against civilians. On the evening of May 4, 2014, an army representative announced on state television that government-aligned troops had recaptured Unity state's capital, Bentiu.<sup>82</sup> An offensive by anti-government Sudanese People's Liberation Army in Opposition (SPLA-IO) forces there three weeks earlier had left hundreds dead in what is considered one of the worst massacres of the war.<sup>83</sup> Government forces under Jok Riak's command also perpetrated atrocities in Bentiu. The UN Security Council designated Jok Riak in July 2015 for his role in fueling the conflict, undermining the peace agreement, and obstructing the freedom of movement of international monitors of the peace agreement, and the United States did the same that month.<sup>84, 85</sup> Jok Riak "authorized his forces to kill anyone carrying weapons or hiding in homes, and ordered them to burn any homes containing opposition forces," according to the UN.<sup>86</sup> The world body also found that Jok Riak, "reportedly assist(ed) in arming and mobilizing as many as 1,000 Dinka youths to supplement traditional SPLA forces."<sup>87</sup> The UN Panel of Experts on South Sudan found that as recently as December 2019, Jok Riak personally flew to Yei, Central Equatoria State for a two-day period to lead the recapture of Lasu from National Salvation Front (NAS) forces.<sup>88</sup> After retaking the town, troops under Jok Riak's command targeted civilians and humanitarian workers in Yei and carried out a number of extrajudicial executions, including of children, to intimidate the population.<sup>89</sup>



The implementation of UN sanctions has been uneven. Despite the asset freeze, Jok Riak maintained a US dollar-denominated bank account for several months after the designation, although the bank appears to have since taken increased steps to ensure compliance with UN sanctions.<sup>90</sup> He also traveled to China for the first China-Africa Defense and Security Forum, despite being subject to a UN travel ban.<sup>91</sup>

## Gabriel Jok Riak's Corporate Footprint

Gabriel Jok Riak has directly held shares in at least four companies, and he received a mysterious payment from Dalbit Petroleum that went toward the purchase of a large home in Kampala.

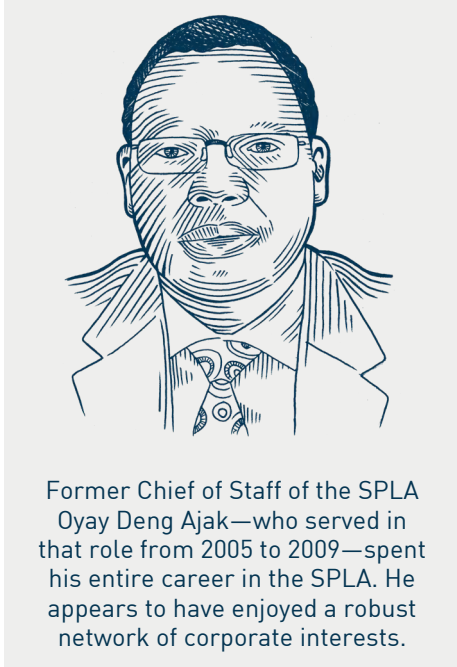


## Oyay Deng Ajak, May 2005-May 2009

General Oyay Deng Ajak, who was appointed chief of staff in 2005, enjoyed a large business portfolio while in office, listed minor children as shareholders of companies in which he had interests, and purchased a luxurious home abroad with funds, despite officially only receiving a modest government salary. Ajak's Kampala home, worth \$1.76 million as of 2011, sits on a sprawling compound. The main, three-story building has numerous balconies overlooking a courtyard and a pool. The construction company that built the home has stated that Ajak's wife, Lydia Apajok Yaak entered into an agreement for the construction project, which lasted from 2009 to 2011.<sup>92</sup> In another example of suspected money laundering and corruption, Ajak launched a business transporting relief goods from Uganda to Southern Sudan during the civil war. He told The Sentry that retired general Salim Saleh (born Caleb Akandwanaho), the brother of Ugandan President Yoweri



Museveni, provided \$75,000 in startup capital to purchase a truck and help launch the company, along with other friends. “I gave that lorry to a friend of mine who is a Ugandan, who was transporting relief items from Uganda to South Sudan, to many parts of South Sudan,” Ajak said in the interview. “And we used that truck to generate money.”<sup>93</sup>



Ajak added that he and his relatives have had a stake in several companies, including Oasis Transport and Trading Co. Ltd, Yojo Communication & Investment Company Ltd., and Quality Pharmaceutical.<sup>94</sup> Documents reviewed by The Sentry confirm his claim. A 2014 report by South Sudan’s auditor general raises questions about Quality Pharmaceutical.<sup>95</sup> The report outlines the findings of the Audit Chamber’s investigation into the letters of credit program, which began in 2012. The initiative sought to provide US dollars to South Sudanese companies so that they could procure and import essential goods—such as foodstuffs, fuel, and pharmaceuticals—despite a hard currency shortage. The report singles out Quality Pharmaceutical, which received three separate \$300,000 letters of credit (totaling \$900,000) from the Ministry of Health but ultimately failed to import any drugs to South Sudan.<sup>96</sup> Ajak’s daughter Abul Oyay Deng is a 35% shareholder in this company, of which Ajak is not a board member.<sup>97</sup> Ajak told The Sentry he had no involvement with the letters of credit Quality Pharmaceutical received, claiming the funds transfers took place during his 2014 detention in Juba for plotting a coup against Kiir. No evidence was found that Ajak had sought to overthrow the president, and he was ultimately released.<sup>98</sup> At the time of the 2008 launch of Boma Exchange Bureau,

a separate Ajak family enterprise that deals in foreign exchange, Ajak’s then 14-year-old child Yor Oyay Deng was among several minors listed as shareholders.<sup>99, 100</sup> When contacted for comment by The Sentry, Yor Oyay Deng Ajak stated that was unaware of having been listed as a shareholder in three companies—a holding company, a foreign exchange bureau, and a bank. In addition, Yor Oyay Deng Ajak added, he was a teenaged student at the time these companies were incorporated. He thus considered himself too young to be involved in business.<sup>101</sup> Minors can legally hold shares in companies in South Sudan. However, politically exposed persons (PEPs) using their minor children to conceal beneficial ownership is an internationally recognized red flag for money laundering.<sup>102</sup>

Ajak spent nearly his entire career in the SPLA, joining in 1983 and leading the movement’s Fashoda Battalion three years later.<sup>103, 104</sup> Unlike two of the other former chiefs of staff profiled in this report—Paul Malong Awan and Gabriel Jok Riak—Ajak has not led troops committing atrocities since independence. Ajak told The Sentry that he experienced financial difficulties during the SPLA’s decades-long war with Khartoum. “We have been in the struggle and in the liberation movement for more than 20-something years,” Ajak told The Sentry in a January 2019 interview, pointing to his “suffering” in the early 1990s prior to being appointed deputy chief of staff.<sup>105</sup> Rising steadily through the ranks during the war, Ajak became the SPLA’s deputy chief of staff for operations in 1998.<sup>106</sup> Following the signing of the 2005 Comprehensive Peace Agreement, SPLA leader John Garang tapped Ajak to serve as chief of staff.<sup>107</sup> “I am going to work with you directly to build a national army for South Sudan,” Ajak recalled Garang telling him at the time.<sup>108</sup> Ajak would have his work cut



out for him. The already-herculean task of transforming any guerrilla force into a professional military was complicated by rampant corruption, rivalries between armed groups with competing loyalties, the lack of an institutional and legal framework for governing the security sector, and distrust of Khartoum.<sup>109</sup> By the time Ajak became chief of staff, graft in the SPLA was an open secret.

Ajak acknowledged that corruption is widespread in South Sudan but insisted that all of his commercial activities have been above board and that his stewardship of the army withstood scrutiny from South Sudan's Audit Chamber. "When I was the general chief of staff of SPLA, the auditor general... used to come and audit the Ministry of Defense and all the contracts we signed and everything," Ajak told The Sentry. "And to be honest to you without even lying to you, we used to stand as the best—in record and in administration."<sup>110</sup> Claiming that he himself declared his assets, Ajak called for the government to publish all asset declarations of public officials.<sup>111</sup> In its review of government expenditures for 2008, however, the auditor general starkly criticized the army under Ajak as chief of staff for failing to adhere to budget implementation procedures, violating South Sudanese transparency laws, and lacking robust financial controls.<sup>112</sup> The "SPLA did not maintain adequate accounting records to enable a reasonable assurance that public funds had been used for bona fide purposes of the defense forces and in terms of their mandated authority," the report said. "In the absence of sufficient and adequate audit evidence, auditors were unable to rule out the possibility of the existence of material and pervasive misstatements and fraud in the SPLA and GOSS (government of South Sudan) financial statements."<sup>113</sup>

## Housing



### HILL LANE KOLOLO

**Location:** Plot 11, Hill lane Kololo, Kileleshwa  
**Client:** Lydia Apajok Yaak  
**Value:** \$1,760,000.00  
**Duration:** July 2009 - July 2011  
**Status:** Complete

47

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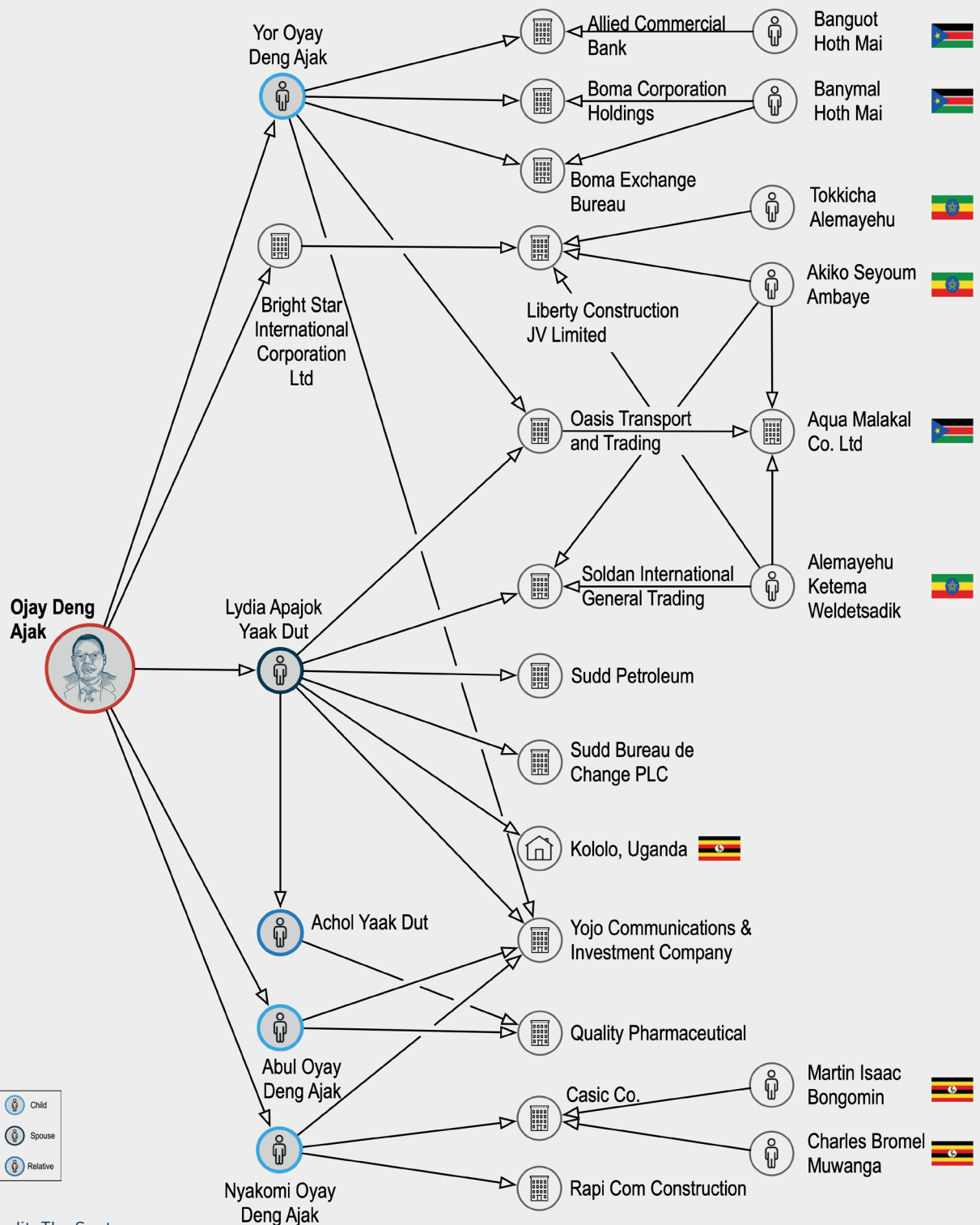
A \$1.76 million home was purchased in Uganda in the name of Oyay Deng Ajak's wife Lydia Apajok Yaak.

Source: ICM Consultants.



## Ajak's Family-Centered Network

The Ajak family—including Oyay Deng Ajak's children, some of whom were minors at the time of incorporation—has held shares in at least 14 companies across a variety of industries. Oyay Deng Ajak has only directly held shares in two companies. The children of Oyay Deng Ajak and James Hoth Mai have been shareholders in at least three companies together.



Credit: The Sentry.







Former SPLA Chief of Staff James Hoth Mai—who served from 2009 to 2014—purchased a large home in Australia through his son soon after leaving the position. The home has since been seized by the Australian authorities for having been purchased with the proceeds of corruption.

## James Hoth Mai, May 2009–April 2014

General James Hoth Mai replaced Ajak as army chief of staff in 2009. As with his predecessor, Hoth Mai and his relatives have held stakes in many companies across a variety of sectors, including communications, transportation, import-export, aviation, media, construction, and banking, according to documents reviewed by The Sentry. Though only five months old at the time, Hoth Mai's infant daughter appeared on corporate documents as a 10% owner of Boma Exchange Bureau—the same company that listed Ajak's minor child as shareholder—at its inception in 2008.<sup>114</sup>

<sup>115</sup> Incorporation records for another financial institution, Jubilee Bank, name Hoth Mai's then-14-year-old daughter Titchiang as a 10% shareholder in 2012.<sup>116</sup> In both of these companies' records, the signature that appears next to the shareholder's name bears a strong resemblance to that of Hoth Mai.

One company in which members of Hoth Mai's family have held shares was implicated in a large-scale food security scandal in 2008 and 2009. The Dura Saga involved widespread irregularities in a government program designed to procure and store grain in order to stave off a national hunger crisis.<sup>117</sup> South Sudan-registered Wakou Transport & Investment Co. Ltd., which was part-

owned by Hoth Mai's young daughters Nyathon and Nyamach James Mai at the time of its incorporation in 2007, was identified by the World Bank's Stolen Asset Recovery (StAR) Initiative's audit of the grain program as one of 290 companies that received payment for importing supplies without any record of a contract with the Ministry of Finance or of delivering grain products.<sup>118, 119, 120</sup> When contacted by The Sentry, Nyathon Hoth Mai confirmed that she was a shareholder in some companies, which are likely businesses controlled separately from her father, but stated that she was unaware of the existence of Wakou Transport.<sup>121</sup>

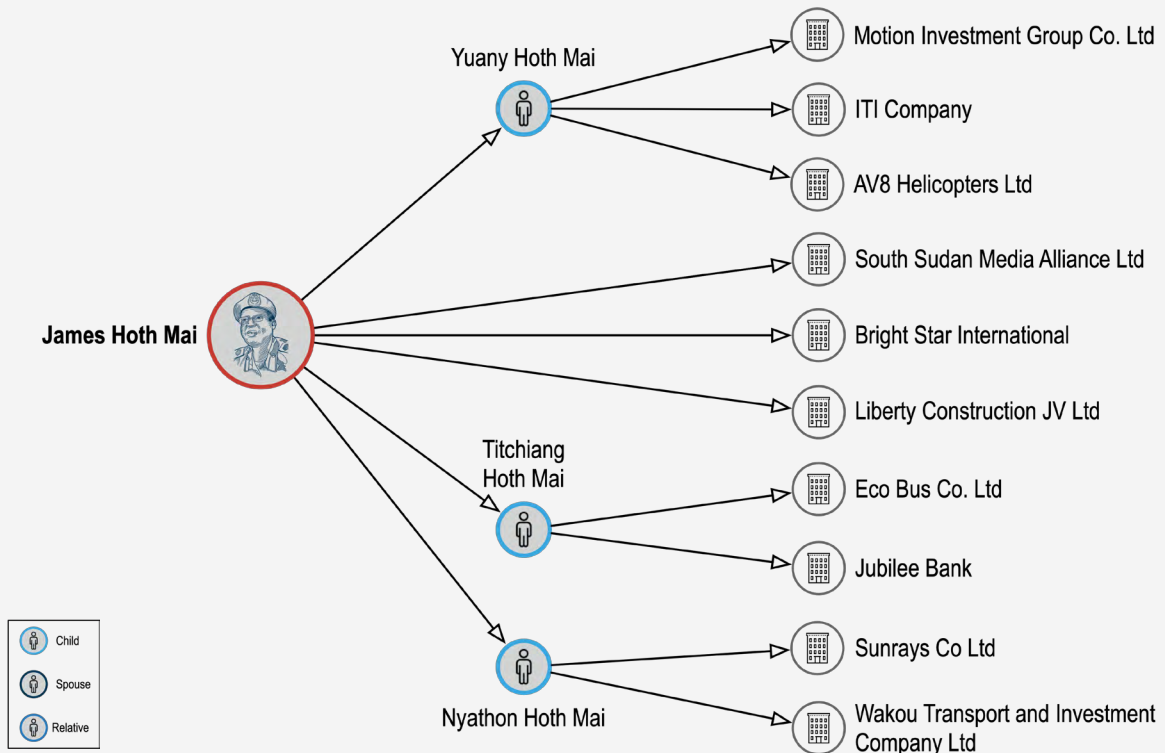
Documents reviewed by The Sentry indicate that, during his tenure as army chief of staff, Hoth Mai served on the board of the mining firm Bright Star International alongside several other senior military officials, including Ajak, Major General Bior Ajang Duot, General Malek Reuben Riak, General Pieng Deng Kuol, and Lieutenant General Salva Mathok Gengdit.<sup>122</sup> Ajak told The Sentry that the group sought to register the company as a "military cooperative." Bright Star served "to generate, or to do business, and other size projects for SPLA, and it was not private. It was generally an SPLA company," Ajak added.<sup>123</sup>

While the state of the Hoth Mai family's fortune prior to his chief of staff appointment is unclear, documents reviewed by The Sentry indicate that his then-22-year-old son Ngouth Oth Mai, who uses an alternative spelling of the family name, purchased an AUD\$1.5 million (approximately \$1.6 million at the time) home in Australia just two months after Hoth Mai's tenure ended in 2014.<sup>124</sup> Hoth Mai's wife and children had previously long lived in modest Australian government housing. The large house in a tony suburb of Melbourne, with a pool and a home movie theater, has since been seized by the Australian authorities for being purchased with the proceeds of corruption.<sup>125, 126</sup>



## Hoth Mai Family Companies

As in the case of Oyay Deng Ajak, James Hoth Mai's family members, especially his minor children, have held shares in numerous companies (at least 15) in such diverse sectors as petroleum, event management, aviation, transport, media, banking, and construction.



Credit: The Sentry.

An investigation by the Australian Federal Police (AFP) states that an Australia-registered company owned by Ngouth Oth Mai received transfers from entities based in Uganda and Kenya that passed through banks in Dubai, Kenya, and Uganda.<sup>127</sup> Hoth Mai's son also served as the director and majority shareholder of the company, which never reported income and was likely a vehicle for money laundering, according to an AFP affidavit.<sup>128</sup> South Sudanese businessman Idro Taban has held shares in two of the companies cited in the AFP affidavit: Hoid Investments and KK Coaches. Hoid Investments, nominally a Ugandan property management company, transferred approximately \$150,000 to Ngouth Oth Mai's company that ultimately went toward purchasing the Melbourne estate. Idro Taban seems to be well-connected to the SPLA: a third company owned in part by Taban, Loid Investments, was listed as the "notify party" on a December 31, 2013 bill of lading for a \$38 million shipment of automatic rifles, grenade launchers, anti-personnel, grenades, RPG rockets, anti-tank systems, and other assorted ammunition.<sup>129</sup> By February 2018, Australian law enforcement seized the Hoth Mai family's Australian home and a 2016 Audi A1 luxury vehicle owned by the family.<sup>130, 131</sup>

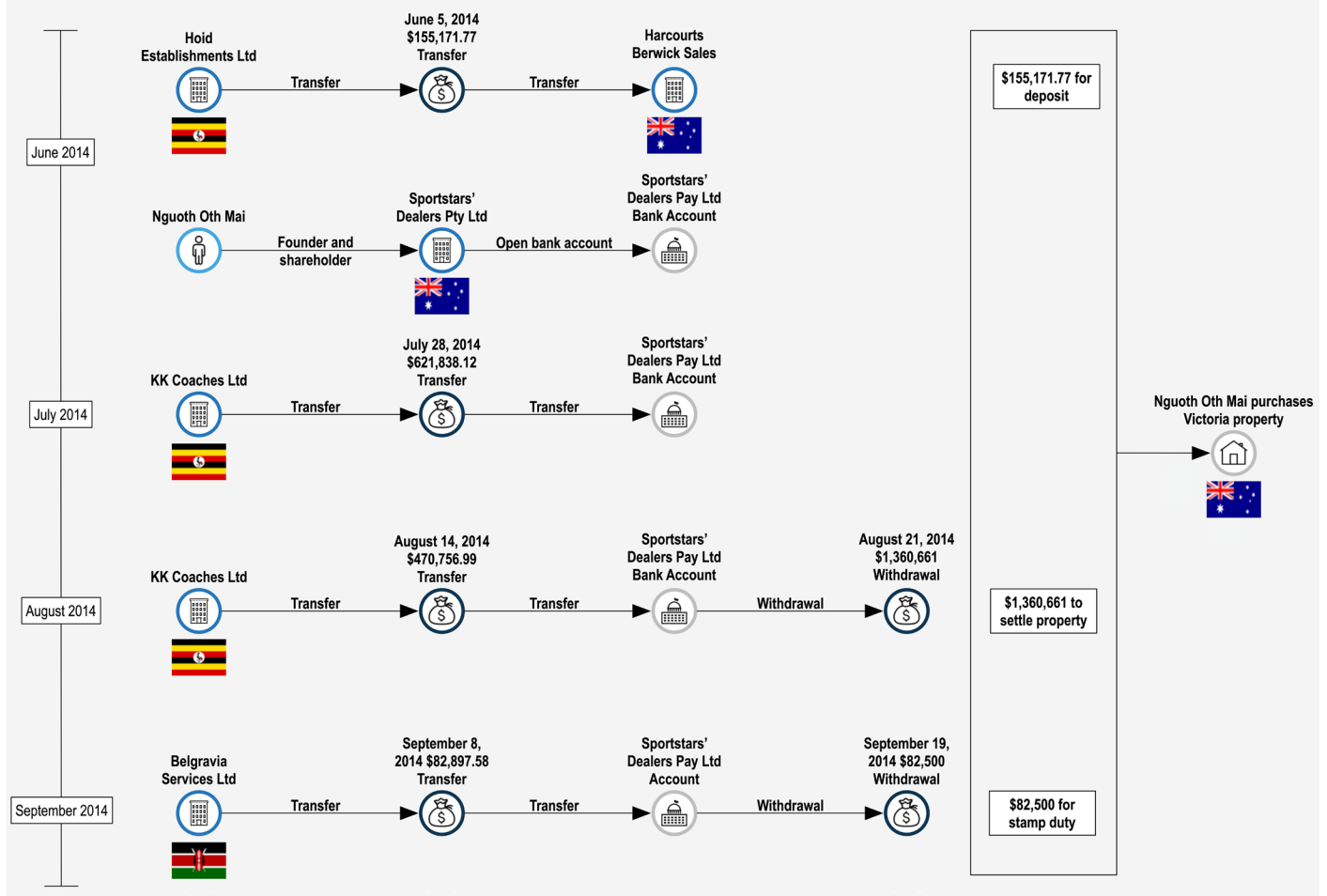
Despite his links to incidents of alleged corruption, Hoth Mai has enjoyed a fruitful political career in South



Sudan. In August 2018, Kiir appointed him labor minister, replacing Gathoth Gatkuoth.<sup>132</sup> He was reappointed minister of labor in the transitional government formed in March 2020.<sup>133</sup> However, he has not served in a position of command over forces engaging in mass atrocities since independence.

## How Hoth Mai Got His Home in Australia

A company owned by Hoth Mai's then-22-year-old son, Ngouth, received transfers from two companies connected to businessman Idro Taban: Hoid Establishments Ltd. and KK Coaches. Nominally a property management company based in Uganda, Hoid Investments transferred approximately \$150,000 to Hoth Mai that ultimately went toward purchasing the Melbourne estate. Hoid Investments was linked to weapons deliveries to the army just months before the financial transfers to Ngouth.





## From Mass Killing to Mass Profit

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There are approximately 700 military figures with the rank of general in South Sudan. Nationally, that's about three times as many generals as physicians. Perhaps unsurprisingly, doctors struggled to keep pace with commanders during the conflict. Nowhere was this more evident than at Juba Teaching Hospital during the mass killings in Juba in December 2013. Doctors on duty were overwhelmed by the flood of casualties into the facility, South Sudan's largest hospital.

The four men who led troops engaged in the brutal December 2013 mass violence targeting tens of thousands of Nuer in Juba have been President Kiir's close friends and confidantes.<sup>134, 135, 136, 137, 138</sup> Salva Mathok Gengdit, Bol Akot Bol, Marial Chanuon, and Garang Mabil rose in the SPLA's ranks with Kiir in the 1980s and 1990s and backed him through multiple disagreements and open conflicts with future revolutionary leader John Garang and Riek Machar, the former and current vice president. Three of these top-ranking military leaders—Mathok, Akot, and Mabil—were brought out of military retirement to oversee Kiir's manufactured 2013 coup.<sup>139</sup>

From December 16-20, 2013, these four high-ranking military officials, along with Paul Malong Awan, divided Juba into rough operational quarters and led operations that targeted and killed Nuer civilians.<sup>140</sup> Chanuon was a trusted member of the Tiger Battalion of the Presidential Guard and controlled the Khor William area of Juba, while Garang Mabil led forces in Mangaten, and Mathok acted in the Amarat neighborhood.<sup>141</sup> Bol Akot served as Malong's deputy in commanding the Mathiang Anyoor militia in Gudele and Mia Saba.<sup>142</sup> Loyal only to Kiir and Malong and under the command of some of the president's closest associates, the Mathiang Anyoor conducted house-to-house searches alongside government troops, pulling ethnic Nuer civilians from their homes and into the streets.<sup>143</sup> Malong, one of Kiir's closest allies at the time, spent years building up the militia, which then numbered up to 15,000 members. Kiir himself told the African Union Commission of Inquiry on South Sudan that there were at least 6,000 members.<sup>144, 145</sup>

Army chief of staff James Hoth Mai and the Defense Ministry had no control over the forces who targeted and killed Nuer civilians in Juba.<sup>146, 147</sup> Mathiang Anyoor members stopped soldiers and civilians alike at hastily erected checkpoints, using the information on their identity cards as the basis to harass, abduct, or kill suspected Nuer.<sup>148</sup> While official government reporting from December 2013 put the death toll in Juba at around 500, aid workers and eyewitnesses have estimated that tens of thousands of civilians were killed.<sup>149, 150</sup> The United Nations Mission in South Sudan (UNMISS) said at least 225 civilians were killed in the Mia Saba and New Site neighborhoods in a single day—December 16, 2013.<sup>151</sup>

In one gruesome example, at least 250 Nuer men were rounded up, placed in a single room in the Gudele neighborhood police station, and slowly shot to death through the windows of the building over the course of two days.<sup>152</sup> When the violence subsided, the streets were empty in Nuer-majority neighborhoods. Eyewitnesses described seeing trucks full of bodies taken to be buried in mass graves or dumped in the Nile.<sup>153</sup> Mathiang Anyoor forces subsequently looted Nuer homes. The African Union (AU) Commission of Inquiry report makes it clear that the campaign of violence targeting the Nuer was a state-directed policy rather than an episode of spontaneous violence. "The speed with which the atrocities spread across the country also



compels an inference of coordination,” the commission said.<sup>154</sup> This four-day episode was the spark that lit the wildfire of a six-year civil war.

Beyond their roles as commanders of state-sanctioned killing since December 2013, the four senior military officials close to Kiir examined here—Mathok, Akot, Chanuon, and Mabil—also have extensive business interests in a wide variety of sectors in South Sudan, according to documents reviewed by The Sentry, which indicate that each holds shares in at least one company.<sup>155</sup> These industries include petroleum, mining, security, construction, airlines, telecommunications, banking, medicine, investments, consulting, and import-export. Corporate documents indicate that Mathok and his relatives, including minor children, are shareholders in as many as 21 such firms, alongside prominent international businesspeople and members of Kiir’s family. Chanuon’s son and Mathok’s wife own shares in the same company, Banybith Investment.<sup>156</sup> At least two of these four top military officials—Chanuon and Salva Mathok Gengdit—have owned or rented luxury property abroad. The network chart and photograph in the section below illustrate these links.

The conduct of these senior military leaders demonstrates multiple red flags for financial misconduct, including: unexplained wealth, potential conflicts of interest, the use of children and other relatives to conceal ownership of companies, having business interests in the country’s most lucrative sectors, the purchase of high-end property abroad, promotions after committing human rights abuses, holding high-level positions that provide easy access to public funds despite having few qualifications, lack of oversight, and apparent legal impunity. In addition to violating international human rights and humanitarian law, the perpetrators and profiteers profiled here also appear to have violated South Sudan’s own constitution and legal code.



Salva Mathok Gengdit led troops targeting Nuer in Juba in December 2013. He and his family have a large corporate footprint on paper and hold shares in companies with some prominent international investors, although it is unclear if many of the businesses got off the ground.

### Salva Mathok Gengdit

Salva Mathok Gengdit was pulled out of retirement to lead troops targeting Nuer in Hai Amarat, an upscale neighborhood of Juba home to numerous government office buildings and top politicians’ residences. In December 2013, police reportedly raided the homes of several politicians as part of a campaign targeting both Nuer civilians and those loyal to Vice President Machar. The raids included properties owned by Machar himself and then-Mining Minister Taban Deng Gai, who currently serves as a vice president.<sup>157</sup> In one of hundreds of such incidents around the city, a Nuer man was “taken from his house in the Amarat neighborhood, searched and then shot on the spot,” Human Rights Watch reported.<sup>158</sup>

While serving in both military and civilian government roles, Mathok has been involved in violent land grabs and ethnic conflict in Warap state, as well as in corruption scandals.<sup>159, 160, 161</sup> Friends for more than three decades, Mathok and Kiir played a leading role in the initial rebellion within the Sudanese Armed Forces in the early 1980s.<sup>162</sup> Mathok served as commander of SPLA headquarters at Bilpham from 1987 to 1989, administrative director at SPLA headquarters



from 2000 to 2009, and as acting chief of staff in 2009. He came to even greater political prominence in the runup to South Sudan's independence, becoming governor in 2010 of Warrap, which both he and Kiir call their home state.<sup>163</sup> Mathok also shares family ties with Kiir as a cousin to First Lady Mary Ayen Mayardit, who Mathok gave away at their wedding.<sup>164</sup> Pictures show Mathok seated next to Kiir at the 2011 wedding of the president's daughter, Adut, demonstrating just how close the two men have remained, despite reported political differences.<sup>165</sup> Shortly after independence, Mathok was appointed presidential advisor on military affairs. He later served as a member of the National Legislative Assembly representing Gogrial East County and is likely still in the legislative assembly. He concurrently served as deputy ministry for interior.<sup>166</sup>

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**According to corporate registration documents, Mathok and members of his family—including minor children—have greatly expanded their business holdings in South Sudan since its independence.**

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Mathok has been accused of mismanagement and corrupt business dealings. A 2009 cable from the US Embassy in Khartoum namely states that “a recently-awarded, multimillion-dollar ID card contract stemming from the Deputy Chief of Administration Salva Mathok resulted in the delivery to Juba of less than one dozen laptops, a desktop scanner, and a handful of trainers.”<sup>167</sup> In May 2016, the Episcopal Church of South Sudan announced that it had helped facilitate a reconciliation between Mathok and prominent businessman Kiir Gai Thiep, who had admitted to having incited violent conflict between the Apuk and Aguok communities in Gogrial state.<sup>168</sup> Many

other prominent politicians have also reportedly been involved with both sides of the conflict, including former Gogrial governor Gregory Vasili—Kiir's brother-in-law—and the chairman of the Jieng Council of Elders, Ambrose Riiny Thiik.<sup>169</sup> Mathok has since been accused of ordering the assassination of community leaders.<sup>170</sup>

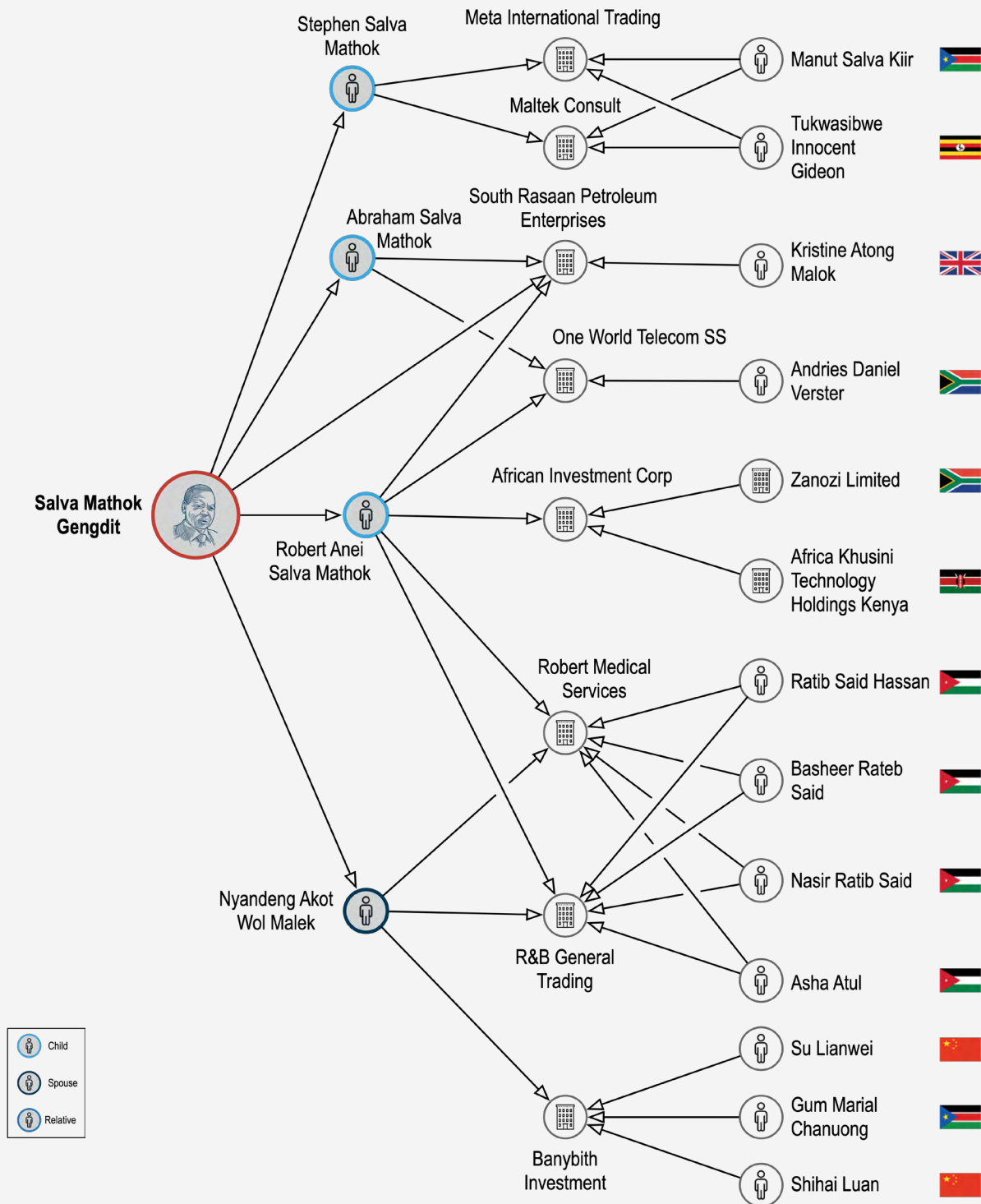
According to corporate registration documents, Mathok and members of his family—including minor children—have greatly expanded their business holdings in South Sudan since its independence. He has personally held shares in three South Sudan-registered companies in the telecommunications, petroleum, and construction sectors while also holding official government positions.<sup>171, 172, 173</sup> Bright Star International lists him as a shareholder alongside other PEPs such as Oyay Deng Ajak, James Hoth Mai, Bior Ajang Duot, and Malek Reuben Riak.<sup>174</sup> One of Mathok's wives and several of his adult and minor children have held shares in at least 15 other companies in the security, petroleum, telecommunications, construction, pharmaceutical, mining, banking, and investment industries, according to corporate registration documents. Political elites' use of relatives as alleged business associates to conceal companies' true beneficial ownership is considered a red flag for money laundering.

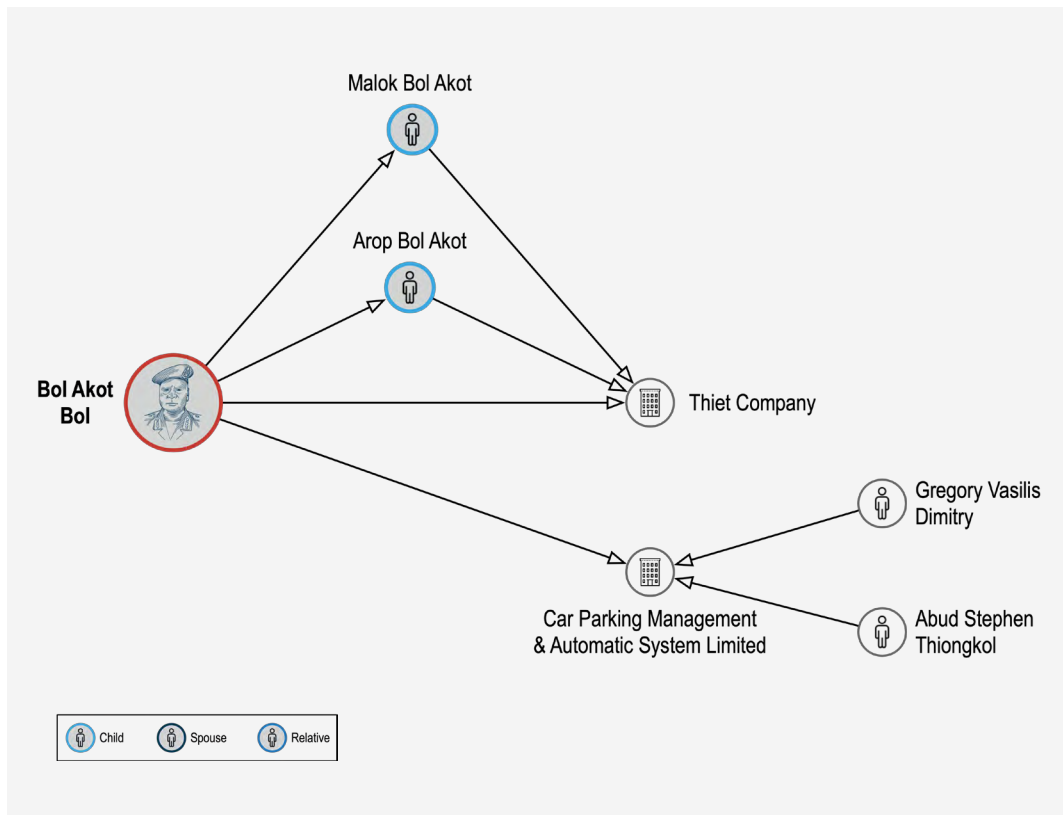
Many members of Mathok's family reportedly resided abroad in the United States and Kenya during the conflict.<sup>175</sup> Mathok's son Robert Anei Salva appears to be a prolific businessman in South Sudan who has also lived in the United States since at least 1998.<sup>176, 177</sup> He has held shares in at least nine South Sudan-registered companies alongside other PEPs, including prominent South African businessman Lazarus Zim Polelo, Lawrence Lual Malong Yor Jr., and several foreign nationals with British, Jordanian, and South African citizenship.<sup>178, 179, 180, 181, 182, 183, 184</sup> Lawrence Lual Malong Yor Jr. has claimed to be former Army Chief of Staff Paul Malong Awan's stepson, but the latter has denied any such family ties.<sup>185, 186</sup> Both Mathok and his son are listed as shareholders on incorporation documents for telecommunications company Celltel Communications Co. Ltd dated February 25, 2016. The documents feature distinct signatures for each shareholder, but Robert Salva's email address appears as the contact for both.<sup>187</sup>



## Mathok Family Companies

Salva Mathok and his family members have held shares in at least 18 companies with a myriad of international investors. Many members of his family have lived in the United States for years, and the family has a large home in the upscale neighborhood of Lavington, Nairobi.





## Bol Akot Bol's Corporate Footprint

While Bol Akot has held shares in only two companies, his fellow Car Parking Management stakeholders included President Kiir's brother-in-law Gregory Vasilis and senior National Security Service official Abud Stephen Thiongkol, both of whom have been designated for sanctions by the US.



Robert Salva's social media profiles show him traveling abroad frequently to destinations including Amsterdam, Athens, Cairo, Frankfurt, Kampala, Lagos, and Nairobi.<sup>188</sup> When in South Sudan, he makes no secret of his military ties. Photographs posted on Facebook show Salva with members of the army in July 2016. In another set of images posted on December 21 and 23, 2013, he wears military fatigues and carries weapons in Juba's Mia Saba area, just a few days after his father led troops who targeted and killed Nuer civilians in nearby Amarat.<sup>189, 190, 191</sup>

Some of Mathok's other children who have apparently lived in the United States for long stretches appear on incorporation documents for companies that span the security, telecommunications, import-export, investment, mining, and construction industries. Corporate records show that his son Abraham Salva Mathok Gengdit, for example, has held shares in at least three South Sudan-registered companies. The two other shareholders listed on the 2012 incorporation documents for one of these companies—South Guards Se-

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**Salva Mathok and members of his immediate family, including his wife and minor children, have invested in companies alongside international businesspeople while in office, which South Sudan's constitution forbids.**

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curity Ltd.—are Deng Malual Leek and Bol Piyo Tem, who have lived in the United States for more than a decade.<sup>192, 193</sup> These relationships suggest that Salva Mathok may have ties to the international financial system. When contacted by The Sentry for comment, Abraham Salva Mathok replied with a formal letter denying that his father was involved in the December 2013 violence in Juba and characterized him as a “simple civilian” focused on reform in South Sudan and not holding a post of significance or influence. He provided details on the three companies in which The Sentry found he held shares, stating that they did not become operational and did not receive any contracts for work from the government. He also stated that Beek Mining, a company in which his brother Robert Salva has held shares, did not become operational after registration.<sup>194</sup> Company documents indicate

that Mathok's daughter Eva Salva Mathok, who has lived in Kansas for years, has held a 16% share in South Sudan-registered United Commercial Bank.<sup>195, 196</sup> She has posted pictures on Facebook participating in social outings with Kiir's children in Nairobi. Her sister, Sofia Salva, has posted pictures with Kiir and his wife, in an example of the families' close relationship.<sup>197, 198</sup>

In addition, one of Mathok's wives, Nyandeng Akot Wol, and four of their minor children appear on corporate documents as shareholders of another company, Atemrot Ltd.<sup>199</sup> Mathok's son Stephen Salva Mathok has been listed as a shareholder in two companies alongside Kiir's son Manut Salva Kiir and a Ugandan shareholder, Tukwasibwe Innocent Gideon.<sup>200, 201</sup>

The Sentry has identified a large home owned or rented by Mathok in the upscale neighborhood of Lavington, Nairobi. Facebook posts suggest that many members of the Mathok family have lived and stayed there.<sup>202</sup> The source of funding for this home, in addition to Mathok's properties in South Sudan, remains unclear. None of the Mathok family companies have an Internet footprint. He and members of his immediate family, including his wife and minor children, have invested in companies alongside international businesspeople while in office, which South Sudan's constitution forbids.<sup>203</sup> However, the potential links to corruption and violence highlighted here raise questions about the source of his income.







The Sentry visited and photographed Salva Mathok's home in the upscale neighborhood of Lavington, Nairobi.

Source:  
The Sentry.



Troops led by Bol Akot committed mass violence in Juba in December 2013. One of Akot's companies has been confirmed operational and the other's shareholders include elites such as Gregory Vasili and Abud Stephen Thiongkol, a senior National Security Service member.

## Bol Akot Bol

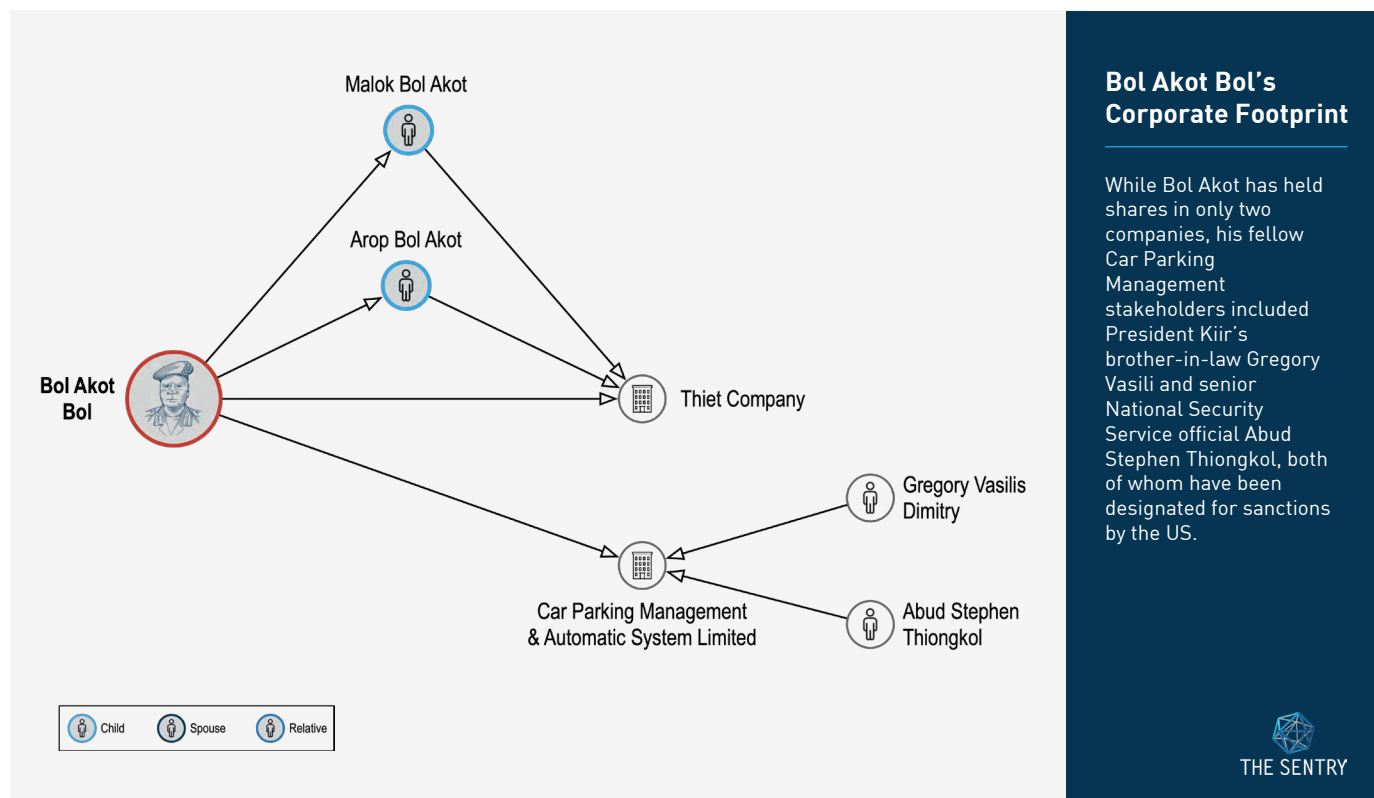
Bol Akot served as deputy to Malong in controlling the Mathiang Anyoor militia, and troops under Akot committed atrocities in the Gudele and Mia Saba neighborhoods of Juba in December 2013.<sup>204</sup> Under Akot's command, more than 200 men were rounded up in a single room of the Gudele police station and shot to death over a three-day period, according to the African Union, Human Rights Watch, and multiple media reports.<sup>205, 206</sup> The 12 men who survived the massacre did so only by hiding under dead bodies for days.<sup>207</sup>

Akot was previously linked to extreme violence elsewhere in South Sudan. Operating outside of any formal SPLA structure, he managed forces in Warrap, Lakes, and Western Bahr el-Ghazal for much of the late 2000s.<sup>208</sup> He forcibly recruited new soldiers and targeted civilian populations, and his troops were known for brutality so extreme that it caused UN workers to leave the area.<sup>209</sup> Like Kiir, he hails from Warrap state. The two men have been close friends and associates for decades and are reportedly related by marriage.<sup>210, 211</sup>



Like Salva Mathok, Bol Akot has business interests. According to documents reviewed by The Sentry, he is an 80% shareholder in Thiet Company Ltd., incorporated just one month before the December 2013 violence.<sup>212</sup> According to its website, Thiet supplies oil and gas, as well as construction materials, food supplies, and agricultural products, and still operates in the same part of Juba in which Akot led forces committing mass atrocities.<sup>213, 214</sup> The other two listed shareholders were Akot's sons, Arop Bol Akot and Malok Bol Akot, both of whom were minors at the time of the company's registration, according to an affidavit signed by Akot, though scans of their passports make this affidavit questionable, which may indicate that Bol Akot himself controls the company.<sup>215</sup> Akot has also held a 15% share in Car Parking Management & Automatic System Ltd., incorporated in 2015, alongside several other PEPs, including the president's brother-in-law Gregory Vasili and Major General Abud Stephen Thiongkol.<sup>216</sup> The latter, who serves in the National Security Service (NSS), was sanctioned by the United States in December 2019 for his role in the abduction and likely murder of two human rights activists in 2017.<sup>217</sup> Most of Car Parking Management's shareholders served as government officials at the time and should have been barred under the constitution from starting business ventures while in office.<sup>218</sup>

Rather than facing punitive measures for his leading role in the atrocities, Akot's clout has only grown since the December 2013 violence. Kiir brought Akot out of retirement and tapped him to lead the army's Commando Division, its most highly trained grouping of soldiers.<sup>219</sup> Akot oversaw the commandos stationed at the president's Luri ranch operating outside normal military structures, Radio Tamazuj has reported.<sup>220</sup> He was promoted again in June 2017 to lieutenant general and transferred to lead the National Police Service, helping extend Kiir's control over both the NSS and the national police force.<sup>221, 222</sup>







As head of the Presidential Guard's Tiger Unit, Marial Chanuon led troops committing atrocities against Nuer civilians in Juba in December 2013. He and some of his children have had an array of business ventures, some alongside influential Chinese investors.

## Marial Chanuon Yol Mangok

As head of the Presidential Guard's elite Tiger Battalion, Marial Chanuon Yol Mangok reportedly gave the order that experts say ignited the civil war: to disarm Nuer soldiers in the Presidential Guard.<sup>223, 224</sup> The African Union says Kiir likely approved the order.<sup>225</sup> Chanuon led the Tiger Battalion as it conducted house-to-house searches for Nuer soldiers and civilians in Juba, particularly targeting senior Nuer political figures.<sup>226, 227</sup> Human rights groups reported that civilians were pulled out of their homes and shot in the street in the Khor William neighborhood, where eyewitnesses said Chanuon led troops who looted homes and crushed others with tanks while occupants were still inside.<sup>228</sup> Chanuon also reportedly led the attack on Riek Machar's home in Juba.<sup>229</sup> Machar escaped with his life, but at least 22 unarmed bodyguards were reportedly killed.<sup>230</sup>

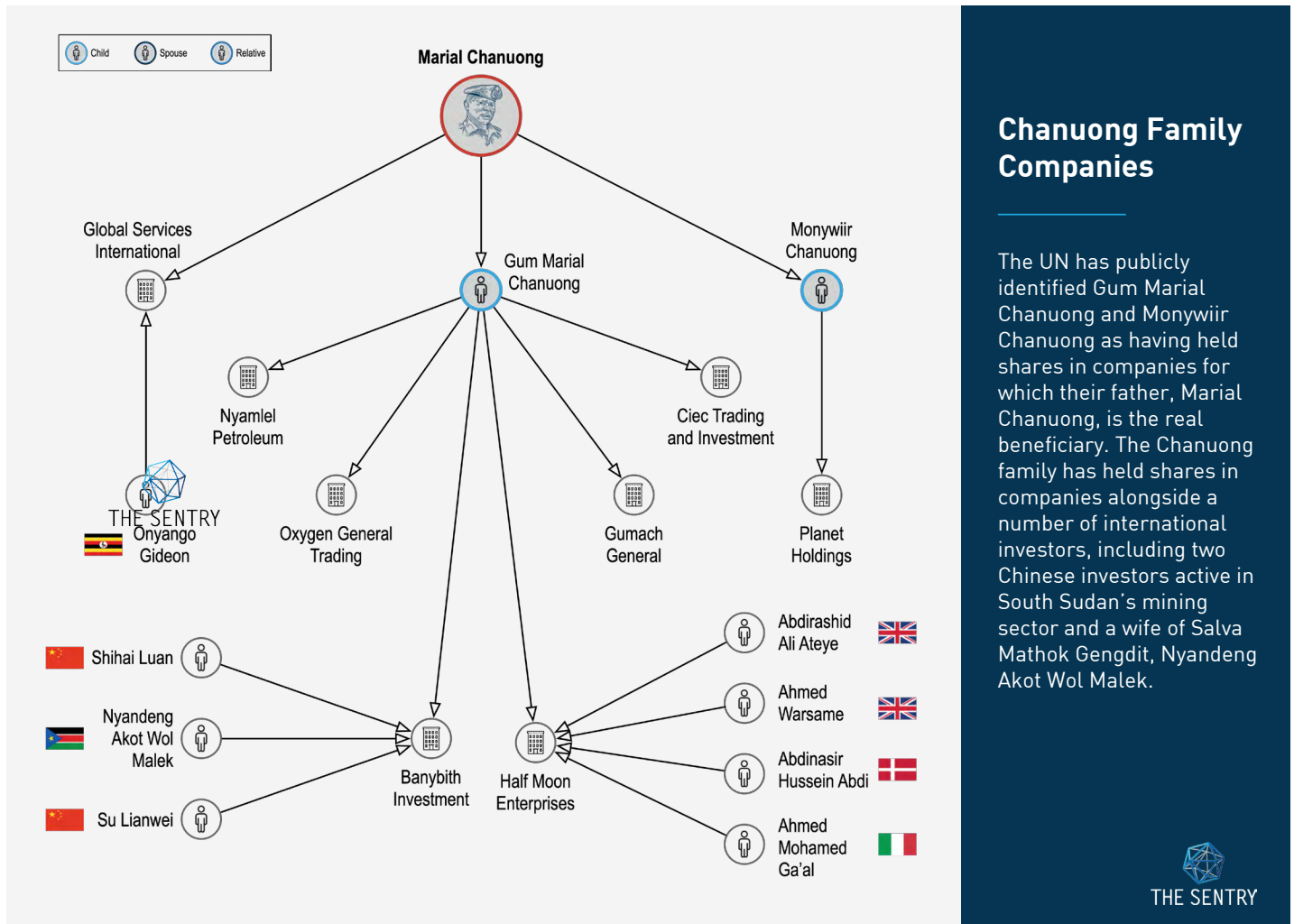
Company documents indicate that Chanuon and members of his immediate family participate in a wide array of business ventures, including in the ultra-lucrative petroleum industry.<sup>231</sup> Members of the Chanuon family incorporated eight companies in South Sudan between 2011 and 2013. Chanuon, who the United States designated in 2014 before the UN did so in 2015, has apparently only held shares in one company direct-

ly—Global Services International.<sup>232</sup> However, the UN has identified him as the actual beneficiary of shares held by his sons Gum Marial Chanuon and Monywa Marial Chanuon, who have been shareholders in at least seven other firms on behalf of their father.<sup>233, 234, 235, 236, 237, 238, 239, 240, 241, 242</sup> In 2018, the UN Panel of Experts on South Sudan recommended designating Planet Holdings Ltd., in which Monywa Marial Chanuon held a 25% stake, according to company documents.<sup>243</sup>

Gum Marial Chanuon has held a 15% share in Banybith Investment Co. Ltd. alongside two Chinese citizens—Shihai Luan (31%) and Su Lianwei (29%)—and Salva Mathok's wife Nyandeng Akot Wol (15%), according to incorporation documents dated February 14, 2013.<sup>244</sup> The company's shareholder profile demonstrates the shared business interests of elite families. These business ties follow the same pattern as those of Akot, Gregory Vasili, and Abud Stephen Thiongkol through Car Parking Management. In addition, Shihai Luan (also known as Luan Shi Hai) and Su Lianwei have reportedly had significant holdings in the mining sector, both alongside and independent of Kapoeta Governor Louis Lobong.<sup>245, 246</sup> Several other foreign nationals, including a Ugandan, two Britons, an Italian, and a Dane, hold shares in companies alongside members of the Chanuon family, according to company documents.<sup>247, 248</sup> If the leader of the Presidential Guard is considered a constitutional office holder—which is unclear in South Sudan's constitution, but the position probably should be to follow transparency best practices—Chanuon's investments alongside international businesspeople is unconstitutional.



There is no indication that the South Sudanese government has formally investigated Chanuon's role in the conflict or his involvement in other incidents of violence, including land grabbing. There are credible reports of Chanuon carrying out apparent land grabs during the civil war. In one notable incident recounted by the African Union, he took land in Equatoria that was then fenced into Kiir's Luri compound.<sup>249</sup> Land grabbing is illegal under South Sudanese law, by which citizens enjoy a right to private land ownership and must be compensated if land is requisitioned.<sup>250</sup> Since the conflict began, Chanuon was promoted from major general to lieutenant general and became assistant chief of defense forces for operations, training, and intelligence in December 2017.<sup>251</sup>





Garang Mabil led troops committing atrocities in the Mangaten area of Juba in December 2013.

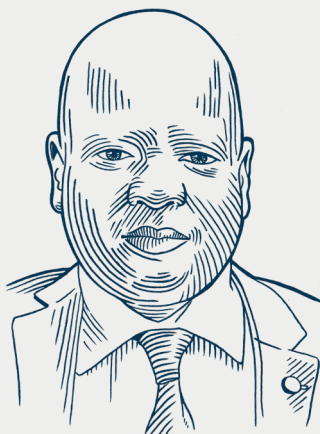
## Garang Mabil

According to the final report of the AU Commission of Inquiry on South Sudan, Major General Garang Mabil led forces in Juba's Mangaten neighborhood in December 2013.<sup>252</sup> An eyewitness interviewed by The Sentry saw Mabil conducting house-to-house searches and instructing his troops to loot properties.<sup>253</sup> Mabil, who hails from Kiir's home state of Warrap, is a close ally of the president. Like the other commanders of the December 2013 violence, he has not faced punitive measures for commanding atrocities and retains a high military rank. According to company documents, his son Deng Garang Mabil has held an 80% stake in Exodus Engineering.<sup>254</sup>



## The Revolving Door: From Opposition to Government (and Back Again)

As the violence in Juba devolved into civil war, Riek Machar created the SPLA-IO. Several opposition figures have cycled in and out of powerful positions in government after either defecting to the SPLA-IO or leading their own forces. Much like the army commanders profiled above, these opposition leaders have faced no accountability for some of the war's worst massacres, instead steadily rising in power and prestige. Despite their one-time opposition to the government, many of those who laid down their arms received handsome rewards, such as ministerial posts, large sums of money, and access to state coffers. The Sentry has examined the corporate profiles of three opposition figures who led troops responsible for horrific atrocities and maintained business interests or other ties to the international financial system: SPLA-IO commander and militia leader Gathoth Gatkuoth Hothnyang, militia leader Lieutenant General David Yau Yau, and SPLA-IO-aligned commander and militia leader Johnson Olony.



Former SPLA-IO commander Gathoth Gatkuoth led troops committing atrocities in Malakal in the early days of the war. He went on to serve as Minister of Labor and Governor of Latjor after joining the government.

### Gathoth Gatkuoth Hothnyang

Gatkuoth led SPLA-IO forces in Upper Nile state during the conflict, committing atrocities in Malakal alongside the White Army, an ethnic Nuer militia.<sup>255</sup> His forces targeted and killed civilians, committed mass sexual violence, and burned and looted villages.<sup>256</sup> Elsewhere, Gatkuoth led multiple armed groups in various clashes over the course of the war. He defected to the SPLA-IO from 2013 to 2015. After Machar removed him as SPLA-IO chief of staff in July 2015, Gatkuoth formed a faction with Peter Gadet Yak and another with Changson Lew Chang in quick succession. He then broke away to lead his own Federal Democratic Party/South Sudan Armed Forces from July 2015 until the war's first peace agreement was signed in April 2016.<sup>257</sup>

Gatkuoth maintained the SPLA-IO's control of Malakal in Upper Nile after the forces captured the town early on in the conflict. Between December 2013 and April 2014, Malakal experienced dramatic levels of violence as the civil war spread. The civilian population bore the brunt of the assaults as the town changed hands six times in five months.<sup>258</sup> When SPLA-IO forces seized Malakal for the first time, they conducted house-to-house searches for Dinka civilians.<sup>259</sup> The opposition forces under Gatkuoth's command killed civilians, looted from and burned down houses—often

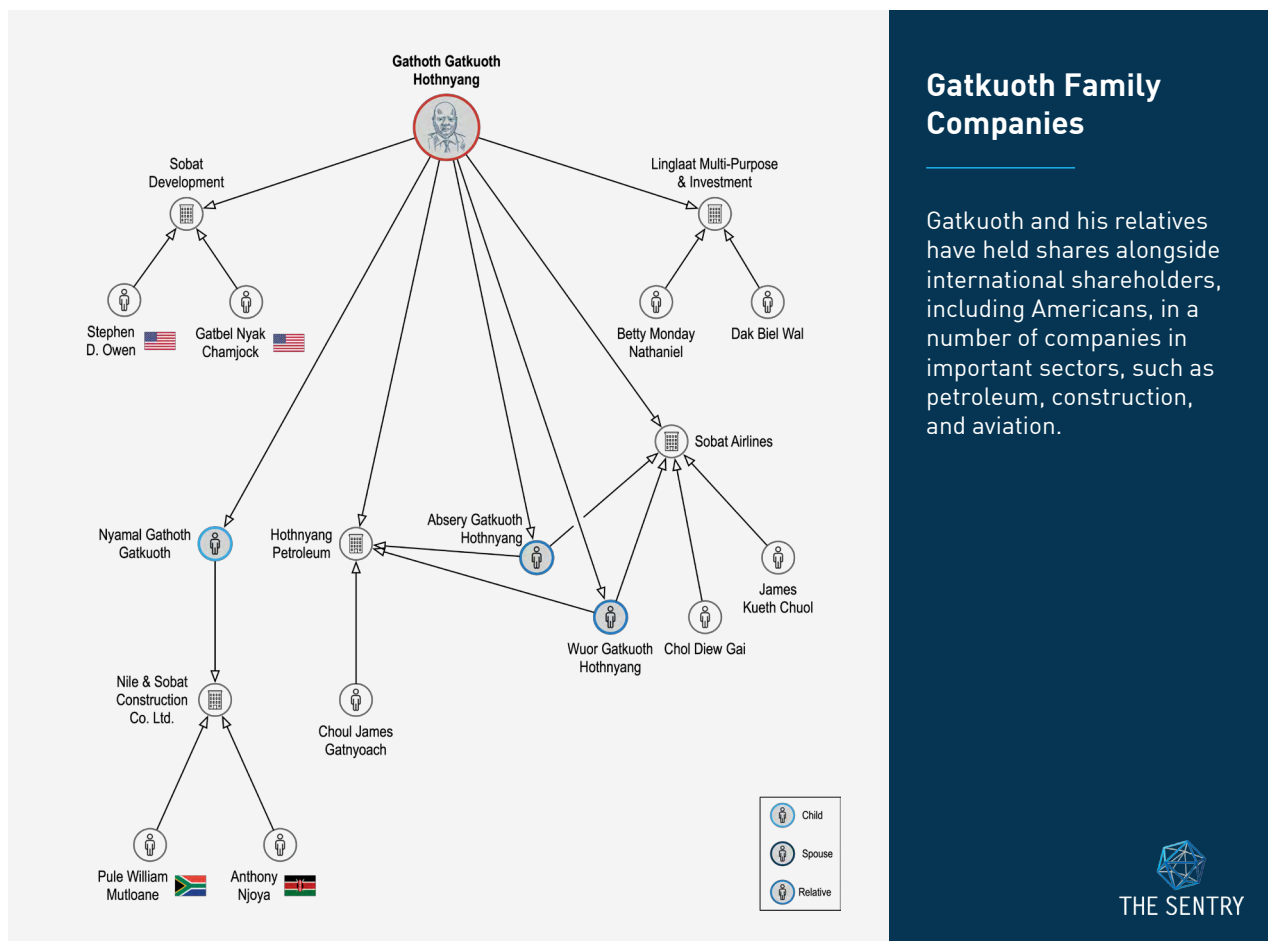
with people still inside—abducted or killed children, and committed mass sexual violence. AU investigators discovered four mass graves in the town's cemetery soon after.<sup>260</sup>

Gatkuoth joined the national army after the war's first peace agreement was signed in 2016 and has continued to hold positions of increased power. Kiir appointed Gatkuoth minister of labor, public service, and human resource development, a position he held from March 2017 until August 2018.<sup>261, 262</sup> Lieutenant General David Yau Yau, who has also been widely accused of committing atrocities before and during the war, served as



his deputy.<sup>263, 264, 265, 266</sup> Former Army Chief James Hoth Mai replaced Gatkuoth after the latter called for the resignation of then-First Vice President Taban Deng Gai, a former SPLA-IO member, over accusations of corruption in April 2019.<sup>267, 268</sup> Gatkuoth subsequently joined the SPLM and secured a post as governor of former Latjor state, in the northeastern part of the country.<sup>269, 270</sup>

The Sentry's analysis of social media indicates that Gatkuoth has immediate relatives and children who have lived in the United States and Denmark for long periods of time, indicating that he may have international financial ties.<sup>271, 272</sup> In addition, Gatkuoth and members of his immediate family have held shares alongside foreign nationals in at least five South Sudan-registered companies that span the petroleum, construction, and airline industries, corporate records show. According to these documents, American citizens Gatbel Nyak Chamjock and Stephen D. Owen have held shares in Sobat Development Company Ltd., in which Gatkuoth has had a 2% stake.<sup>273</sup> His daughter, Nyamal Gathoth Gatkuoth, has held a 30% share in Nile & Sobat Construction Co. Ltd., alongside South African businessman Pule William Mutloane, who is active in South Africa's mining sector.<sup>274</sup> Gatkuoth's daughter has also held shares in a company carrying her first name, Nyamal, registered in Denmark in 2017.<sup>275</sup> The Sentry is unable to locate any online presence for these companies and the exact nature of their operations is unclear. While all of the South Sudan-registered firms in which Gatkuoth has held shares were incorporated prior to the conflict, their shareholders include relatives who have lived abroad and foreign nationals, which suggests that he has links to the international financial system.





David Yau Yau's militia group committed atrocities against civilians both before and during the civil war and forcibly recruited huge numbers of child soldiers. After laying down his weapons in 2014, corporate records show Yau Yau formed a petroleum company with two British businessmen.

## David Yau Yau

Lieutenant General David Yau Yau, accused of committing atrocities both before and during the civil war, served as Gatkuoth's deputy in the Ministry of Labor, Public Service, and Human Resource Development. Under an April 2014 peace agreement with the government, he was reintegrated into the army along with some of his forces and served as chief administrator of what was then known as the Greater Pibor Administrative Area, a semi-autonomous area in the east of the country, from 2014 to 2015.<sup>276</sup> Kiir has since appointed him to increasingly high-level positions. He was promoted to lieutenant general, appointed deputy minister of defense, and subsequently served as Gatkuoth's deputy minister of labor from March 2017 to January 2018 before securing the post of governor of what was then known as Boma state, the successor to the administrative unit he previously ruled.<sup>277, 278, 279</sup>

Yau Yau first raised his own militia in 2010 and led the 2012-2013 insurrection of the Murle ethnic group against the government in response to a bloody SPLA-led civilian disarmament campaign in his home area of Pibor and government neglect and underdevelopment of the region.<sup>280</sup> He had first rebelled in May 2010 after

failing to win a seat in the Jonglei State Assembly.<sup>281</sup> Kiir pardoned him in 2011, at which time Yau Yau's forces were nominally integrated into the army.<sup>282</sup> Yau Yau defected from the SPLA in 2012, founding the South Sudan Democratic Movement's (SSDM/A) Cobra Faction in mid-2013.<sup>283</sup> His forces, which numbered between 4,000 to 6,000 members, reportedly received direct funding and weapons from Sudan.<sup>284</sup>

The AU, UN, and human rights groups have all reported that Yau Yau's SSDM/A-Cobra Faction committed atrocities against civilians, both before and during the civil war, and forcibly recruited and held large numbers of child soldiers.<sup>285, 286, 287</sup> In February 2013, Yau Yau's forces reportedly killed and raped civilians, looted property, slaughtered the livestock of those who would not join the rebellion in Jonglei state, and murdered a local sub-paramount chief for encouraging his community to resist recruitment.<sup>288, 289</sup> The AU Commission heard an "eyewitness account of the killing of 24 women praying in a church and accusations of killings following an attack by a group associated with David Yau Yau."<sup>290</sup> A further 28 people, including women and children, were reportedly killed by Yau Yau's forces in Konyang Payam in February 2014, according to the AU inquiry.<sup>291</sup> His rebellion ended two months later with a peace deal he signed with the government.

In 2015, Yau Yau released 1,755 child soldiers with help from the UN Children's Fund (UNICEF) and the government.<sup>292</sup> UNICEF estimates that a total of 15,000 to 16,000 children were involved in the civil war, while Yau Yau is estimated to have had up to 3,000 child soldiers under his command at one point, not including those child soldiers killed in the conflict.<sup>293, 294, 295</sup> When Yau Yau laid down his weapons in 2014, he falsely inflated the number of children he still had under his control, illustrating just how little he expected in terms of consequences or accountability.<sup>296</sup> These practices reflect the government's "big tent" policy of attempting to buy off militia leaders with access to money, power, and status.





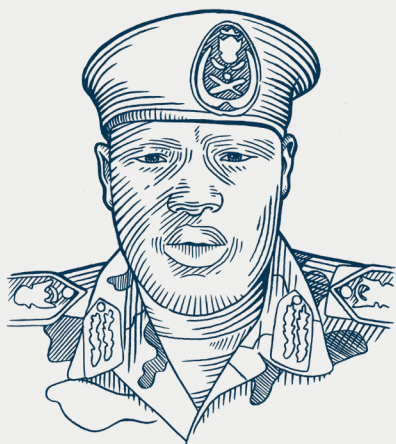
Corporate records show a pair of prominent British-Sudanese businessmen formed a South Sudan-registered oil services company with Yau Yau in January 2015 called National Depot Petroleum Development Co. Ltd.<sup>297</sup> By this time, multiple prominent human rights organizations had released reports detailing how Yau Yau forcibly recruited child soldiers and led widespread violence against civilians during his rebellion.<sup>298, 299</sup> When contacted by The Sentry for comment, Yau Yau at first denied any connection to the company. When presented with the corporate record, which contains a scan of his passport and a signature, Yau Yau told The Sentry that he had not known about the registration of the company, that another shareholder must have registered it in his name. He confirmed in multiple emails to The Sentry that he was continuing to research the matter.

Abdelkarim Adam Eisa Mohamed and Dawd Adam Rife Abute, the two British citizens who incorporated the South Sudan-registered company with Yau Yau, have extensive business interests across East Africa. Their business partners have included other South Sudanese PEPs, such as a former Finance Ministry official and the wife of Garang Diing Akuong, South Sudan's current ambassador to the United States.<sup>300, 301</sup> Mohamed chairs Al-Bedey Group of Companies, which describes itself as focusing on "trade, construction, import & export, transportation, and maintenance service."<sup>302</sup> Al-Bedey also claims to be "one of the largest privately-owned investment and construction companies in Africa, achieving a yearly turnover of over \$200 million."<sup>303</sup> Al-Bedey has offices in Sudan—reportedly receiving major oil contracts there in the past—Chad and Ethiopia.<sup>304, 305</sup> A branch in the United Kingdom appears to have been dissolved in 2016, but the status of the other satellite offices remains unclear.<sup>306</sup>

Mohamed and Abute have reportedly worked for years with Assya Asset Management, which has branches in Belgium, Israel, Luxembourg, Monaco, Romania, and Switzerland.<sup>307</sup> The company is a subsidiary of the investment firm LSK & Partners, which reportedly employed ex-International Monetary Fund Managing Director Dominique Strauss-Kahn in some unknown capacity and his now deceased business partner, Thierry Leyne.<sup>308, 309</sup> LSK apparently filed for bankruptcy in 2014 and has since been investigated for fraud.<sup>310</sup> According to company documents, Mohamed and Abute have held shares in at least nine South Sudan-registered companies that span the banking, construction, insurance, logistics, and oil sectors.<sup>311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323</sup> Notably, those records indicate that they have been the largest shareholders in National Credit Bank (NCB), which opened in South Sudan in May 2013 to great fanfare, including an appearance by Strauss-Khan at the ribbon-cutting ceremony.<sup>324, 325</sup>

While it is unclear whether or how Yau Yau himself is benefiting from the petroleum-sector business arrangement, his rebellion and wanton violence against civilians contributed to his rise rather than his downfall.





Johnson Olony has been a driver of conflict in Upper Nile for more than a decade, forcibly recruiting thousands, including children, and displacing hundreds of thousands more.

## Johnson Olony

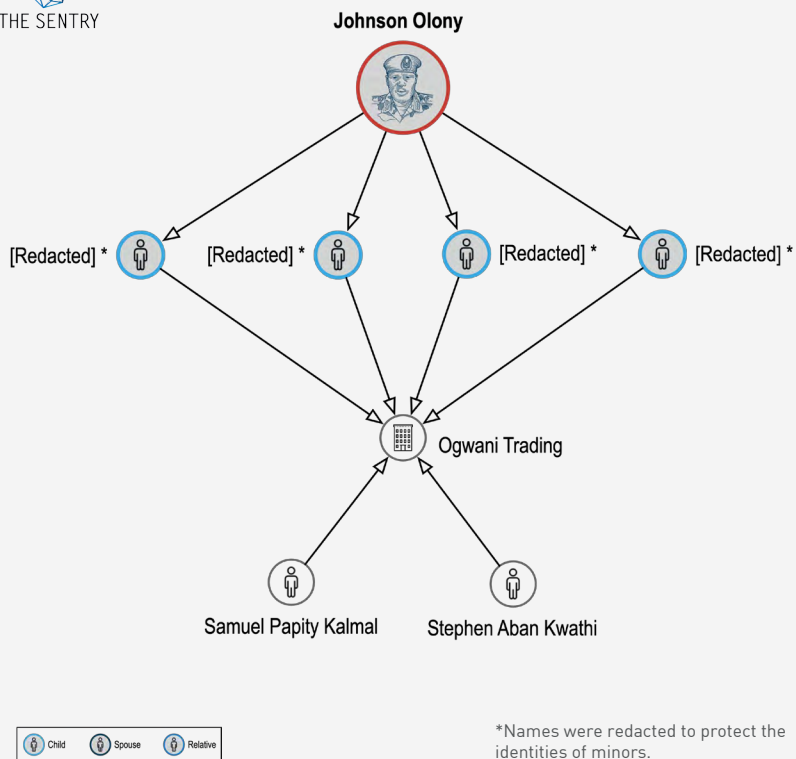
General Johnson Olony led his own Shilluk Agwelek militia in the early 2000s. He was granted amnesty and integrated into the army as a major general in 2013.<sup>326</sup> Prior to joining the army, Olony had been aligned with the South Sudan Democratic Movement (SSDM/A) and claimed to be its leader after the death of ex-chief George Athor.<sup>327, 328</sup> Olony initially operated as an SPLA commander when the civil war broke out, leading forces in guarding both Malakal and key oil fields in Upper Nile state. Olony-led forces abducted hundreds of young boys before deploying them as child soldiers to guard oil fields.<sup>329</sup> In 2015, Olony defected and merged his Shilluk Agwelek militia with the SPLA-IO. His forces reportedly took with them significant quantities of army-owned arms, ammunition, and other materials, including 30 tanks.<sup>330,331,332,333</sup> Olony was in direct command of logistics supply to Upper Nile State for the SPLA-IO from 2015 to at least 2017, together with Gatkuoth.<sup>334</sup> In 2017, Olony led the SPLA-IO's largest operational fighting force, along with his own Agwelek Shilluk militia, according to Human Rights Watch.<sup>335</sup>

Olony has been a consistent driver of conflict in Upper Nile for more than a decade, forcibly recruiting hundreds of fighters, including child soldiers. He has also caused the displacement of tens, if not hundreds of thousands of people, according to the UN Panel of Experts.<sup>336</sup> As relations between Olony and the SPLA broke down, Olony's forces targeted displaced Dinka civilians, including in UN Protection of Civilians camps that international law designates as off limits.<sup>337</sup> In November 2015, forces under Olony's command reportedly stopped three UNMISS barges, disarming and holding peacekeepers hostage for several days before ultimately seizing 14,500 gallons (55,000 liters) of fuel from the vessel.<sup>338</sup> Olony rejected the 2018 peace deal, claiming it failed to sufficiently protect Shilluk interests. He is still leading armed clashes in Upper Nile.<sup>339</sup>

While Olony led SPLA soldiers guarding oil fields in 2014, several of his child relatives were listed as shareholders in the incorporation records of Ogwani Trading and Multi Activities Co. Ltd.. While Olony himself is not listed as a shareholder, registration documents for the company show that most original shareholders were Olony's minor relatives. They would have been aged two, four, six, and eleven at the time of incorporation.<sup>340</sup> South Sudanese naming conventions suggest they could be his children. The two other shareholders have been members of Olony's administration in Upper Nile. Ogwani Trading appears to reflect a general pattern in South Sudan whereby individuals serving at the top echelons of the military and government disguise their own beneficial ownership of companies by listing minor children and other relatives as shareholders, a major red flag for corruption and money laundering.







## Olony Family Companies

While The Sentry has not been able to discern whether Johnson Olony has directly held shares in any companies, several of his minor relatives have, including one as young as two years old. The ownership structure of Ogwani Trading reflects a general pattern in South Sudan in which individuals serving at the top echelons of the military, militia forces, and government attempt to disguise their beneficial ownership of companies through the use of minor children and other relatives, a major red flag for money laundering.



## Consequences of High-Level Corruption

The civil war that plagued South Sudan for more than six years was a competition over resources in a country that, while rich in oil and minerals, remains one of the poorest in the world due to rampant corruption. The military and security apparatus that captured these resources long before the country's founding is now battling to maintain control.

The consequences are grave for the average South Sudanese. In 2018 and 2019, over half of the population lived on the brink of starvation.<sup>341</sup> The civil war left an estimated 383,000 people dead and resulted in two million internally displaced and 2.5 million refugees out of a population of 11 million at the outbreak of the conflict.<sup>342</sup> The formation of the transitional government in early 2020 represents a critical juncture, and the international community must prioritize the development and enforcement of anti-corruption measures as it supports the country's security sector reform process. Leaders of the transitional government must help hold senior military officials and other government figures accountable for human rights violations and economic crimes, while ensuring that the country's resources benefit the wider population. International actors heavily invested in the future of South Sudan must ensure that spoilers pay a heavy price for disrupting the peace process.

The last four chiefs of staff and the four other top-ranking military officials profiled in this report have all engaged in conduct indicative of money laundering and corruption. They also appear to have benefited financially from their government posts and their proximity to the seat of power. None has been held legally accountable for past atrocities in South Sudan, although financial pressure has resulted in asset seizures or international sanctions for some. The leaders of rebel groups, like David Yau Yau and Gathoth Gatkuoth Hothnyang, appear to have been rewarded monetarily, with government posts or potential access to state funds in the form of official positions, in exchange for laying down their weapons. Their business activities while in office raise further concerns.

The Sentry has identified the following red flags for money laundering and corruption among officials in South Sudan's security sector:

**Robust business networks.** Company records reviewed by The Sentry indicate that the senior military leaders profiled here and/or their immediate relatives have owned businesses registered in South Sudan. These records indicate that the military elite profiled have personally held shares in 21 companies, while members of their family, including minor children, represent a much broader range of corporate interests with 85 companies. These companies operate across an incredible number of sectors, including banking, commercial trade, import-export, petroleum, electricity, mining, media, telecommunications, aviation, security, timber, medical services, and pharmaceuticals.

### Conflicts of interest, unexplained wealth, and ownership by minors.

- Company records reviewed by The Sentry indicate that senior military chiefs like Malong, Mathok, and Chanuong incorporated companies in lucrative sectors while holding official positions, a clear



conflict of interest. Companies such as the Malong family's Nile Basin for Aviation received state contracts while the owners had relatives in positions of power. These practices represent both conflicts of interest and, potentially, non-competitive bidding processes. It is illegal for constitutional office holders to "practice any private profession, transact commercial business, (or) receive remuneration or accept employment of any kind from any source other than the national government or a state government as the case may be" during their tenure.<sup>343</sup>

- Some top military leaders—like Malong, who the US Treasury Department indicated was stopped at a border crossing carrying \$2 million in cash, and James Hoth Mai, whose young son purchased a mansion in Australia worth \$1.5 million—appear to enjoy vast, often unexplained wealth.<sup>344, 345</sup> Many also appear to hold foreign bank accounts due to their international family and property connections.
- Hoth Mai and Ajak family companies have been linked to national corruption scandals, including the 2008 and 2009 Dura Saga and the mismanaged billion-dollar letters of credit program that ran from 2012 to 2015.<sup>346, 347</sup>
- PEPs' young children hold shares in multiple companies. PEPs often use their children to obscure beneficial ownership, an internationally recognized red flag for money laundering.

**Expensive properties abroad.** Several of these high-ranking military officials own properties abroad, the costs of which greatly exceed the expected means of individuals relying on a government salary alone. As The Sentry has previously reported, Gabriel Jok Riak's opulent home in Kampala was partly purchased with funds diverted from a reimbursement meant for the government.<sup>348</sup> Documents reviewed by The Sentry indicate that Malong, Hoth Mai, Salva Mathok Gengdit, Oyay Deng Ajak, and Marial Chanuong have also purchased or rented at least one and, in some cases, several large homes abroad.

**Overlapping business interests.** Several of the military leaders appear to have overlapping business interests among themselves and with other PEPs. According to corporate records:

- Ajak and Hoth Mai share an interest in Boma Forex Bureau, Boma Corporation Holdings, and Allied Commercial Bank through their children.
- Hoth Mai and members of his family have held shares in companies alongside Malek Reuben Riak, who The Sentry has previously investigated, and Ajak, Mathok, and Hoth Mai's children have held shares in companies alongside children of former Central Bank governor Elijah Aleng Malok.
- Paul Malong's children have held shares in multiple companies alongside Kiir's son Thiik Salva Kiir Mayardit and Malong himself has held shares in Wara Wara Investment with Al-Cardinal, the subject of past Sentry investigations.
- Salva Mathok's wife and Marial Chanuong's son have held shares in the same mining company.
- Salva Mathok's son Stephen has held shares in two companies with Kiir's son, Manut, and Mathok's other son Robert has held shares in companies alongside Paul Malong's alleged stepson, Lawrence Lual Malong, Jr.



- Bol Akot has held shares in a company alongside Gregory Vasili and Abud Stephen Thiongkol, a senior member of the National Security Service responsible for human rights abuses.
- Ajak, Hoth Mai, and Mathok have held shares in mining venture Bright Star International alongside other PEPs The Sentry has investigated, including Malek Reuben Riak Rengu and Bior Ajang Duot.

**Global enterprise.** Many of the military figures discussed here have held shares in companies alongside one or more international shareholders, connecting them to the international financial system. Documents reviewed by The Sentry indicate that a total of 46 international investors from 15 countries hold shares in companies alongside the high-ranking military officials. By investing in companies alongside military figures linked to unspeakable human rights abuses, international shareholders place themselves in a position to profit from these actors' rights violations, wittingly or not, and they do so in the face of the clear red flags for official misconduct and corruption set out in this report.

**Lack of transparency.** The military has yet to open up its books as part of the national auditing process, and the auditor general has been greatly disempowered. No national audit reports have been published since 2008. Asset declarations for constitutional office holders remain unavailable to the public, there is no transparency around beneficial ownership of companies, contracting and procurement processes are murky, and there is limited data available about budgeting and spending.

**Impunity.** Commanders of troops committing mass atrocities have faced little or no accountability, and neither have military leaders engaging in conduct indicative of corruption. In fact, most of the top-ranking military officials profiled have been promoted after being directly linked to violence or incidents of corruption. Despite reports of grave human rights violations committed by forces they led, some of the officials profiled have secured top ministerial positions covering sectors in which they have little to no expertise, but through which they have gained prestige and access to state funds, unless they have fallen out of favor with the president. Oversight and accountability mechanisms have been stifled. Meanwhile, military and intelligence services dominate government apparatuses that should fall under civilian control.

Elites on both sides of the conflict make money from the war economy and the temporary alliances that are forged to secure or maintain access to power and wealth, rather than to preserve long-term stability. A government that does not feel beholden to its population will likely encourage war when it is more profitable than peace. Civil conflicts will continue as long as elite network competition over state resources does. Without comprehensive reform, much of South Sudan's population will continue to face violence, displacement, starvation, and lack of opportunity, while those who are supposed to protect steal from them instead.



## Recommendations

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South Sudan's feuding politicians reached a compromise in February 2020, setting in motion the process of forming the long-awaited transitional government. The political situation remains tenuous as years of conflict have created distrust between leading politicians in the country. As the African Union noted in its investigation of the root causes of the conflict, weakened accountability measures and corruption helped precipitate the country's descent into civil conflict in December 2013.<sup>349</sup> The 2018 peace agreement contains provisions that call for profound reform of institutions of accountability to curb competitive corruption between senior-level politicians in order to prevent a return to war.<sup>350</sup> With the transitional government in place, maintaining international pressure will be critical to prevent corruption and elite competition from once again triggering conflict.

Much of the legislative framework for combating corruption already exists in South Sudan's constitution and legal code. For effective implementation and enforcement during the transitional period, and to ensure that lasting peace prevails in South Sudan, international assistance in strengthening capacities and facilitating access to donor funding will be important. The following recommendations, if implemented, would build leverage for peace in South Sudan.

### 1. Financial Pressure

**US sanctions.** The United States Treasury Department should continue to investigate and, if appropriate, designate those military leaders who are tied to violence and the obstruction of peace, as well as their business and personal networks as warranted. Treasury has already designated Paul Malong, Marial Chanuong, and Gabriel Jok Riak. When properly enforced, travel bans and asset freezes can have great impact, given South Sudanese elites' frequent international travel and lavish spending on real estate and luxury items meant to broadcast their status to the broader public. The Global Magnitsky sanctions authority and South Sudan country sanctions under Executive Order 13664 should remain in place and continue to be utilized where appropriate, targeting corrupt actors, spoilers of peace, war criminals, and human rights abusers. The United States should also engage with international partners, particularly the UN, the European Union, the United Kingdom, relevant regional actors, and international banks to align policies for maximum sanctions enforcement impact.

**Sanctions from actors beyond the US government.** The international community, in particular the UN, the EU, the AU, the UK, and South Sudan's neighboring states should investigate and, if appropriate, designate any individuals found responsible for corruption and human rights abuses, along with their personal and business networks. The international community should place high value on policy and enforcement coordination.

**Asset seizure and recovery.** International cooperation on asset recovery is a key step toward ensuring accountability. Ethiopia, Kenya, and Uganda must lead these efforts, as the primary locations where South Sudanese officials invest in real estate outside of South Sudan. The international community should pressure these three neighboring countries to step up their accountability efforts accordingly. The United States should file international asset seizure warrants for assets purchased by South Sudanese elites in Kenya and Ugan-



da with laundered US dollars. In addition, the World Bank's Stolen Asset Recovery (StAR) Initiative should refocus on South Sudan to assist in seeking and repatriating stolen state funds.

**Anti-money laundering measures.** Many regional and international banks working with South Sudanese PEPs give them access to US dollars, and, depending on the transaction type, the United States is likely to have jurisdiction over some of the corrupt transactions flowing through these banks. The US Financial Crimes Enforcement Network (FinCEN) and other intelligence and law enforcement bodies should issue updated advisories for economic sectors considered major money laundering risks in South Sudan. Both international and domestic banks should focus more narrowly on certain transaction types and conduct enhanced due diligence as a result. FinCEN should also use the update to broaden its definition of PEPs to include "international intermediaries" in addition to the "close associates" already covered. It should also declare the purchase of real estate by South Sudanese PEPs to be a primary money laundering concern under Section 311 of the PATRIOT Act as a "class of transactions."

Regional and international banks and the central financial institutions of South Sudan's neighbors should conduct enhanced due diligence on transactions stemming from certain economic sectors, particularly around real estate purchases and transactions related to government procurement. Some of these countries—especially Uganda, which is currently struggling to meet Financial Action Task Force (FATF) standards and facing heightened scrutiny due to anti-money laundering shortfalls—must strengthen their anti-money laundering frameworks in order to be effective.

**Investigations:** Relevant Financial Intelligence Units (FIUs) and law enforcement agencies around the world should investigate the red flags for money laundering and instances of corruption identified in this report. FIUs should share any Suspicious Activity Reports (SARs) related to misconduct profiled here through the Egmont Group. International banks, the US Treasury, and other relevant agencies abroad should investigate anyone found to have a business relationship with or to be working on behalf of individuals designated for sanctions and those who meet US or other sanctions designation criteria.

## 2. Security Sector Oversight and Transparency

Anti-corruption measures must be at the heart of any security sector reform program that hopes to be successful in South Sudan. Both oversight and accountability mechanisms are crucial elements. South Sudan can carve a path out of kleptocracy with international support and pressure. International and diaspora support is particularly important because of the constricted space currently faced by civil society groups. In order to incentivize peace, the South Sudanese government and the international community must support reforms for good governance and increased oversight of and transparency in government institutions. Existing oversight institutions in South Sudan are unable to make their findings public or access military spending records. The government should institute competitive bidding processes for public contracts, appoint an independent inspector general for the military, increase defense and security sector oversight, and allow the development of independent watchdog groups.

The recommendations below would make qualitative improvements during the transitional period and strengthen oversight capacities in the long-term. All of these oversight mechanisms must be independent





and empowered, well-funded, and enforceable. These steps would build accountability in the transitional government, so that it amounts to more than just a pact between elites that facilitates state capture by a revolving mix of officials.

**Strengthen legislative oversight.** The Committee for Defense, Security, and Public Safety in the National Legislative Assembly must be empowered to offer independent, long-term, and strategic oversight on defense policy and budgetary matters, including as concerns leadership. Since senior officials have long invoked “national security concerns” to prevent scrutiny of the corruption they perpetrate, clear rules must define what information should be compartmentalized and what should be released publicly. Members of oversight bodies should be granted the necessary clearances to access most national security information. The government and donors should consider providing training to improve the security and defense expertise of committee members.

**Establish compliance and ethics units.** The Ministry of Defense should be equipped with independent compliance and ethics units to complement its existing internal audit unit and the inspector general role. These units would ensure that officials abide by a code of ethics, reducing conflicts of interest and corruption in defense acquisition and production.

**Clarify existing laws.** Currently, South Sudan’s constitution fails to clearly identify conflicts of interest. Section 120 requires “all executive and legislative constitutional office holders, Justices, and senior Civil Service officials at all levels of government... (to) make confidential declaration of their assets and liabilities including those of their spouses and children in accordance with the law.” In addition, these individuals are barred from engaging in private business.<sup>351</sup> High-ranking military leaders should face the same restrictions, with enforcement by an ombudsman with oversight powers. South Sudan should pass legislation clarifying which roles or types of roles fall under the term “constitutional office holder.”<sup>352</sup> The conflicts of interest provisions contained within the constitution should be clarified and expanded to include all senior military officials, including flag officers.

**Include civil society in defense sector oversight.** South Sudan’s constitution espouses the ideals of a liberal state in which the executive, the legislature, and civil society oversee public spending. Effective oversight of the defense sector requires civil society, NGOs, youth groups, think tanks, and international organizations to play an important role. However, these groups have long faced obstacles in South Sudan, especially since 2013. These groups should thus receive protections guaranteed in legislation, and defense ministry officials should regularly interact with them in order to establish trust and take into account their perspectives on both policy and accountability measures.

South Sudan’s Media Authority Act of 2013 states that “access to information is fundamental to the fulfilment of Human Rights and essential in the fight against corruption,”<sup>353</sup> while the Right of Access to Information Act of 2013 empowers citizens to request information from the government.<sup>354</sup> Measures should be taken to guarantee freedom of expression and the existence of a pluralistic media in practice, as well as the freedom of assembly and association rights already present in the Constitution of 2011.<sup>355</sup> In addition, the 2018 peace agreement mandates a review of the Non-Government Organizations Act of 2016 within the first 12 months of the transitional period to “ensure [it] complies with international best practice.”<sup>356</sup> The NGO Act should be



amended to allow for these groups' independence and to prevent high-level government monitoring and interference by the National Security Service and military intelligence.

**Review the SPLA Act of 2009.** Written before independence, the SPLA Act of 2009 only covers army administrative matters. Lacking language on procurement processes and oversight, its narrow focus fails to lay the groundwork for an open and transparent defense sector. The measure also fails to spell out the establishment of independent institutions of oversight within the Ministry of Defense or to articulate how the ministry should relate to the legislative Committee of Defense, Security, and Public Safety. The National Legislature should prioritize amending this law.

**Implement competitive bidding processes.** South Sudanese procurement and subcontracting processes are prone to fraud and waste when companies receive contracts based on political connections rather than through competitive bidding processes. One of the most important steps South Sudan can take to promote peace and security is to create a centralized e-transparency system displaying public and private business data. This system should include a corporate registry, a roster of procurement deals, oil and mining concessions, and the vast majority of government contracts. Publishing this data would eliminate many of the opportunities for corruption enabled by current opaque procurement processes and would make the country more attractive to foreign investors. South Sudan already has an applicable provision: the Public Procurement and Disposal of Assets Act of 2018 requires that 80-85% of tenders take place in an open bidding process. The measure also mandates that “all tendering is conducted in an open, fair, and transparent manner; procurement activities may be conducted to maximize competition... practice of integrity and impartiality.”<sup>357</sup>

**Introduce independent checks with budgetary oversight.** All of the positions mentioned, including inspectors general, an ombudsman, and the chairs of legislative committees, must be independent and free from conflicts of interest, and they should not be appointed or approved by the president. Relevant legislative committees, the army inspector general, internal defense auditing bodies, and the auditor general must have budgetary oversight as far as possible.

### 3. Accountability and the Peace Process

None of the senior military officials profiled in this report have been held accountable domestically for commanding mass violence against civilians or for their conduct indicative of money laundering and corruption while holding official positions. Without accountability, the same cast of characters may continue to cycle in and out of government, shaping the new system to the benefit of themselves and their allies. The competition for access to government funds will only increase the likelihood that the 2018 peace agreement will fail in the same manner as its 2015 iteration.

**Accountability for corruption.** South Sudan's legal system lacks the necessary capacity and protection from government interference needed to hand down fair verdicts on corruption cases. In order to combat corruption, the transitional government should establish an international commission against impunity—modeled on the highly successful International Commission against Impunity in Guatemala (CICIG) or similar bodies—to investigate and help prepare cases of large-scale corruption or embezzlement for prosecution. International prosecutors and law enforcement officials in the commission should be mandated to investigate



and prosecute corruption alongside South Sudanese prosecutors and the national Anti-Corruption Commission.<sup>358</sup> South Sudanese investigators would thus gain protection, law enforcement would receive investigative training, and the judiciary would gain technical assistance.

The Committee of Security, Defense, and Public Order in the National Legislative Assembly has been tasked with oversight of the defense sector. However, the panel is dominated by members of the SPLM and cannot be expected to vote against policies deemed contrary to the party. In addition, the president has the final word on committee chair nominations. These critical oversight institutions should be truly independent and more diverse in their makeup in order to hold accountable those corrupting the defense sector.

The president should issue a directive that requires the immediate release of all previous internal audit reports to set standards for accountability across the government. Major international donors should finance new audits of all government contracts since independence in order to create the leverage to demand a more accountable tender process. The audit should identify any embezzled funds and work toward their responsible repatriation.

**Accountability for human rights abuses.** The government of South Sudan should stand up a hybrid criminal court to deal with perpetrators of civil war-related atrocities. The September 2018 peace agreement mandated the creation of this court, which has yet to materialize.<sup>359</sup> In 2019, the Kiir government signed a \$3.7 million contract with an American lobbying firm with the stated objective to “delay and ultimately block establishment of the hybrid court.”<sup>360</sup> If the government fails to create the court, the international community should apply pressure to ensure the commitments of the peace agreement are met.<sup>361</sup> Despite the signing of a peace deal, atrocities continue to occur. A functioning tribunal could decrease the likelihood that these rights violations will continue.<sup>362</sup> The court should also consider prosecuting economic crimes that funded violence, as provided for in the 2018 peace agreement.<sup>363</sup>



## Endnotes

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