



## Sanctioned South Sudanese Businessmen Are Skirting US Sanctions

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Kur Ajing Ater and Benjamin Bol Mel Kuol, two influential South Sudanese businessmen who are sanctioned by the United States (US) and are part of President Salva Kiir's inner circle, are potentially skirting US sanctions, according to an investigation by The Sentry.<sup>1</sup>

Several companies that have received billions in US dollar-denominated contracts from the government of South Sudan over the last three years are owned by relatives of Ajing and Bol Mel, who are the likely beneficial owners, according to incorporation records, contracts, and social media posts reviewed by The Sentry. These companies were registered after Ajing and Bol Mel were designated for sanctions by the US.

While it is not illegal for these companies to receive government contracts, the fact that the contracts were in US dollars makes it likely that the funds have touched the US financial system. The size of the contracts—totaling over \$4 billion—and Ajing and Bol Mel's level of influence and access in Juba make it likely that officials involved in the contracting process knew the alleged beneficial owners of the companies. The United Nations (UN) Panel of Experts on South Sudan has flagged at least one of the contracts given to a Bol Mel-connected company, ARC Resources, for inconsistencies with the national budget.<sup>2</sup> The Sentry was able to verify that at least some of these contracts were no-bid, indicating that government spending continues to provide opportunities for large-scale corruption.

The US Department of the Treasury's Office of Foreign Assets Control (OFAC) should consider whether further sanctions should be imposed pursuant to OFAC's Global Magnitsky sanctions authority. Financial institutions processing transactions or maintaining accounts for these companies should conduct enhanced due diligence to determine whether there is any indication of money laundering, fraud, corruption, or sanctions violations. Finally, the US government should amend the South Sudan and Global Magnitsky Executive Orders to include a provision concerning immediate family members of sanctioned individuals.

### Kur Ajing Ater and Amuk for Trading

The Sentry's investigation suggests that South Sudanese businessman Kur Ajing Ater has used his wife, Christine Achol Akot, to incorporate a new company and continue to receive lucrative government contracts after having been designated by the United States.



In October 2019, the United States imposed sanctions on Ajing and one of his companies, Lou Trading and Investment Company Limited, for “involvement in bribery, kickbacks and procurement fraud with senior government officials in South Sudan,” pursuant to Executive Order 13818 (Global Magnitsky).<sup>3</sup> Just three weeks after this designation, Amuk for Trading and Investment was incorporated in South Sudan.<sup>4</sup> Within a few months, South Sudan’s Ministry of Defence began to award the newly established Amuk contracts totaling more than a billion US dollars to supply the country’s military with food, including a \$539.4 million contract in March 2020 and a \$644 million contract in September 2020.<sup>5,6</sup> The Ministry of Defence recommended Amuk as a single source supplier due to urgent need, which could indicate that the September 2020 contract was no-bid.<sup>7,8,9</sup>

Amuk was represented by its CEO, Christine Achol Akot, in the September 2020 deal.<sup>10</sup> The Sentry’s analysis of social media and aspects of the contract found that Akot is Ajing’s wife.<sup>11, 12, 13, 14</sup> In addition, the phone number for Amuk ultimately traced back to Ajing.<sup>15</sup> The incorporation of a new company—one that is represented by a close family member and that received very similar no-bid contracts to Lou Trading, violating the spirit of the 2018 Public Procurement Act—immediately after Ajing’s designation raises red flags for potential corruption and sanctions evasion.<sup>16</sup>

On July 2, 2021, the government of South Sudan issued a sovereign guarantee in the amount of \$650 million to the Dubai-based company Silwana Diamond General Trading, according to documents reviewed by the Sentry.<sup>17</sup> The guarantee is related to a 10-year, \$5.9 billion infrastructure partnership between the government of South Sudan, Silwana, and Amok for Trading and Investment.<sup>18</sup> Ajing appeared as one of the signatories at the contract signing ceremony in Dubai, suggesting he is linked to Amok for Trading.<sup>19</sup>

On September 28th, it was reported that Kiir canceled this sovereign guarantee. A letter from Kiir’s executive director stated that the guarantee “threatened to roll back gains” the country had made with its “population and development partners.”<sup>20</sup>



Christine Achol Akot and Kur Ajing Ater used the same family photo as their Facebook cover photos, indicating that they are likely husband and wife.

Photos: Facebook.



## Benjamin Bol Mel Kuol and Road Construction Contracts

The Sentry's investigation suggests that Benjamin Bol Mel Kuol has used an alias to continue to run a business empire that includes companies receiving lucrative US dollar-denominated government contracts.

In December 2017, Bol Mel and two companies in his vast corporate network, ABMC Thai-South Sudan Construction Company (ABMC) and Home and Away LTD, were designated by the US pursuant to Executive Order 13818 (Global Magnitsky) for their involvement in corruption in South Sudan.<sup>21</sup> Bol Mel was then the president of ABMC and had served as chairman of South Sudan's Chamber of Commerce, Industry, and Agriculture.<sup>22</sup> He has also served as a principal financial advisor and secretary to Kiir.<sup>23, 24</sup> With Bol Mel at the helm, ABMC was awarded tens of millions of dollars in government road construction contracts, for which the government did not hold competitive tender processes.<sup>25</sup>

Since 2017, at least three new road construction companies connected to Bol Mel were registered in South Sudan: Winners Construction, ARC Resources (ARC), and Save Nation.<sup>26, 27, 28</sup> Collectively, these companies have reportedly been awarded road construction and other infrastructure project contracts worth at least \$3.5 billion.<sup>29, 30, 31, 32, 33, 34</sup> These contracts appear to be oil-backed, no-bid contracts, in violation of the 2018 Public Procurement Act.<sup>35, 36, 37, 38</sup>

Documents reviewed by The Sentry indicate that Winners Construction is majority owned by a shareholder named Kuol Akol Wieu.<sup>39, 40</sup> A passport for Kuol Akol Wieu, reviewed by The Sentry, uses the same photo and lists the same birth date and wife as a passport belonging to Bol Mel, suggesting that Kuol Akol Wieu may be a Bol Mel alias.<sup>41</sup> A Sudan Post article, however, claims that Kuol Akol Wieu is a cousin of Bol Mel.<sup>42</sup> Adhel Kuol Akol, a possible Bol Mel relative given the similarity of her name to the alleged alias, is also listed as a shareholder in Winners Construction.<sup>43, 44, 45</sup> Winners Construction was awarded a contract for a road connecting Juba-Torit-Kapoeta-Nadapal worth \$1.9 billion.<sup>46, 47, 48</sup>

Both ARC and Save Nation list Elizabeth Adthel Mel Kuol as a shareholder.<sup>49, 50</sup> Born in May 1999, she was only 19 years old when ARC was incorporated in January 2019 and is believed to be a relative of Bol Mel, based on her surname and social media.<sup>51, 52, 53</sup> Akol Mel Kuol is listed as a shareholder for Save Nation and may be another Bol Mel family member.<sup>54</sup> ARC received a major contract worth over \$1 billion to construct the Juba-Bor-Malakal road.<sup>55</sup> In 2020, the UN Panel of Experts on South Sudan flagged the deal, noting that ARC received at least \$100 million in upfront financing not reflected in the Ministry of Finance and Planning's budget.<sup>56</sup> ARC was also awarded a \$309 million contract to construct a national airbase for South Sudan's military in 2019.<sup>57</sup> Save Nation has received government contracts as well, attending signing ceremonies alongside ARC.<sup>58</sup>

A Sudan Post article with leaked documents reported that a fourth company, Equip Logistics, listed Kuol Akol Wieu, Bol Mel's alleged alias, as a shareholder.<sup>59</sup> Documents reviewed by The Sentry also list Sam Gakunga and Paul Wani Logali as shareholders.<sup>60</sup> Sam Gakunga, a board member of the Kenyan National Oil Company,<sup>61</sup> is also Bol Mel's business partner in three South Sudan registered companies and has been reported to be a close associate of Kiir.<sup>62, 63, 64, 65</sup> Government documents show that Equip Logistics received a five-year tax exemption on imports from the Ministry of Finance in January 2019.<sup>66</sup>

Bol Mel's high profile and connections to Kiir's inner circle, as well as public statements made by government officials like Kiir, make it likely that government officials knew the identity of the alleged beneficial owner of these companies when issuing no-bid contracts.<sup>67</sup> It appears to be an open secret in South Sudan that ARC is controlled by Bol Mel, and he is referred to in numerous press reports on ARC's receipt of special tax exemptions and other contracts.<sup>68, 69, 70</sup> Bol Mel was identified as the director of ARC at a recent charity event in South Sudan, and even Kiir has referred to him as





In May 2021, Achai Wiir of the Achai Wiir Foundation publicly thanked “Dr. Benjamin Bol Mel, Director of ARC” for a donation. Bol Mel is often referred to as the director of ARC in public discourse. Photo: Facebook.

the builder of roads.<sup>71, 72</sup> In addition, a July 2020 video showcasing ARC’s progress on the Juba-Bor-Malakal Highway contains an interview with ARC Managing Director Kyi Win in which documents are visible that appear to be printed on ABMC letterhead.<sup>73</sup> Kyi Win is also listed as a contact for Winners Construction.<sup>74</sup> This could indicate that ARC and Winners Construction are fairly direct reincarnations of the sanctioned ABMC.

South Sudan often imports goods through Uganda, and The Sentry’s review of Ugandan exports to South Sudan shows that ARC has imported goods for road construction—including graders, shovels, excavators, mortar mixers, and petroleum bitumen—from the United States, the United Arab Emirates, China, Japan, Germany, India, and Thailand.<sup>75</sup> As the US dollar is the predominant currency for international trade and at least one of the company’s trading partners was US-based, it is likely that at least some of these transactions touched the US financial system.<sup>76</sup>



Paperwork on ABMC letterhead is tacked to the wall behind Kyi Win, managing director of ARC. Photo: Terab Media/Dolku Media YouTube channel.



## What Can Be Done?

Corruption is the state of play in South Sudan and a key driver of conflict and political crises. The government of South Sudan is awarding billions in contracts, often without a competitive tender process, to companies that appear to be controlled by sanctioned persons close to the president. These are US dollar-denominated contracts, and companies like ARC are importing materials from countries that often conduct trade in US dollars.

While the government of South Sudan is not technically prohibited from issuing contracts to companies connected to US-sanctioned individuals, the fact remains that these individuals were designated for documented instances of corruption, and yet it appears that they continue to be granted access to public funds. If the government of South Sudan wishes to eliminate grand corruption, it must conduct proper due diligence on companies before entering contract agreements, and it must break the cycle of issuing contracts to friends of high-level officials, many of whom receive kickbacks for similar deals.

### The United States

**The Treasury Department should investigate and, if appropriate, impose sanctions** pursuant to Executive Order 13818 (Global Magnitsky) on the individuals and entities named in this report: Amuk for Trading and Investment Co Ltd; Christine Achol Akot; Kuol Akol Wieu; Africa Resource Corporation (ARC); Save Nation Co. Ltd.; Winners Construction Co. Ltd.; and Equip Logistics Co. Ltd. The US should also engage partners in the United Kingdom (UK) to urge them to designate Ajing, Bol Mel, and their networks using the UK's new anti-corruption sanctions authority.

**The US government should amend the South Sudan and Global Magnitsky Executive Orders** to include a provision concerning immediate family members of sanctioned individuals.

**The US Financial Crimes Enforcement Network (FinCEN) should update the existing 2017 advisory on political corruption risks in South Sudan** to include sanctions evasion red flags.<sup>77</sup> FinCEN advisories play a critical role in anti-corruption and sanctions enforcement efforts. Both US and international banks should be alerted to pay closer attention to collecting information on South Sudanese entities under sanctions.

**The US should continue to engage South Sudan on taking steps to build strong corporate transparency, oversight, and accountability mechanisms.** Sanctions are often only as effective as their implementation. The US should closely engage South Sudan's government and relevant stakeholders on sanctions enforcement and better implementation of anti-money laundering and countering the financing of terrorism (AML/CFT) laws. It should also provide support for South Sudan's efforts to become a member of the Eastern and Southern Africa Anti-Money Laundering Group (ESAAMLG), the Financial Action Task Force (FATF)-style regional body focused on members' implementation of global AML/CFT standards.

### South Sudan

**South Sudan's government should enforce the country's AML/CFT laws.** South Sudan's existing AML/CFT legal framework is plagued by a lack of implementation and a dearth of accountability mechanisms, opening the door to misconduct. To shield its financial system from future abuse, the government of South Sudan should take steps to operationalize its AML/CFT statutes; investigate the influence of politically exposed persons (PEPs) in its financial sector and other key parts of the economy; and implement strong customer due diligence, know your customer, and suspicious



activity reporting requirements to mitigate the threat of future abuse. The government should also investigate Ajing and Bol Mel for corrupt conduct.

### Financial institutions

**Banks should conduct enhanced due diligence, ongoing monitoring, and transaction reviews for sanctioned South Sudanese individuals and entities.** Financial institutions processing transactions or maintaining accounts for the companies named in this alert should conduct enhanced due diligence to determine if there is any indication of money laundering, fraud, corruption, or sanctions violations. As this alert has highlighted, sanctioned individuals in South Sudan appear to be actively using techniques to evade sanctions and continue to do business on a massive scale. These alleged activities illustrate the crucial need for enhanced due diligence and additional close monitoring of the activities of the sanctioned entities and their broader network.

**Global banks, particularly those with correspondent banking relationships, should help strengthen AML/CFT frameworks at partner regional financial institutions.** Correspondent banking relationships provide vital services, but they also come with money laundering and terrorist financing risks. US, UK, and European Union (EU) banks that maintain correspondent banking relationships with financial institutions in South Sudan and its neighboring countries, especially Kenya, should encourage respondent partners to strengthen their AML/CFT frameworks.



Annex 1

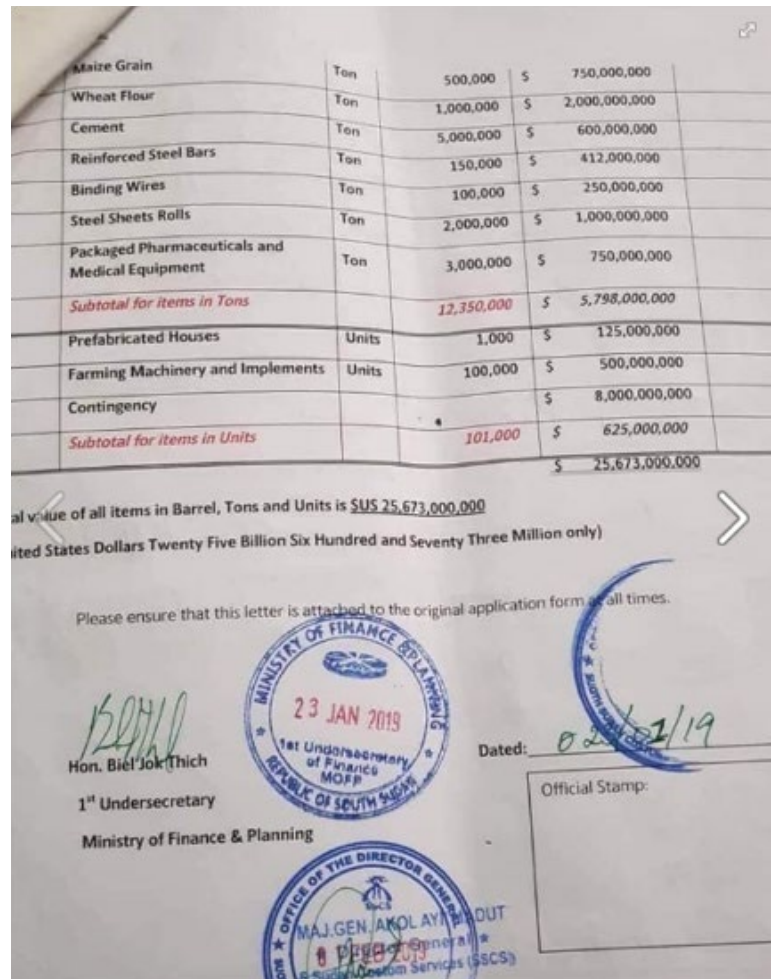
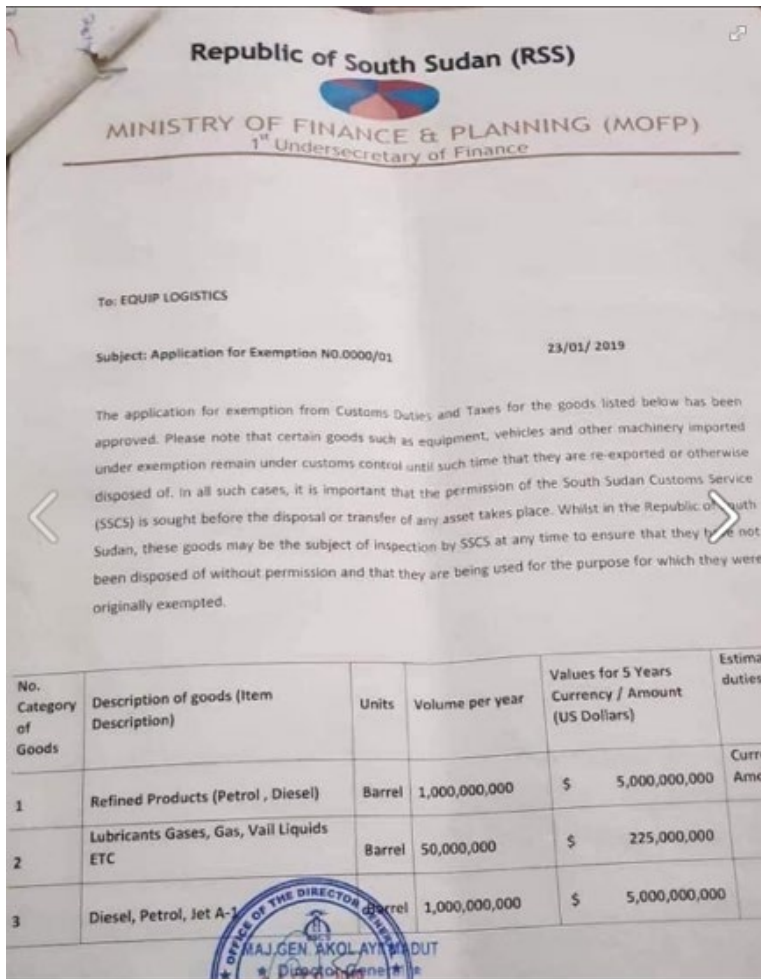
**ARC receives tax exemptions**

Letter from the National Revenue Authority approving tax exemptions for ARC. Photo: The Citizen.



**ARC receives tax exemptions**

Letter from the Ministry of Finance and Planning approving ARC's tax exemption application. Photos: The Citizen.





## Annex 2

**Amuk contracted to supply the military**

A September 2020 contract between Amuk for Trading and the government of South Sudan shows that, in a no-bid process, the company was contracted to provide large quantities of food for the country's military. Photos: The Sentry.



**WHEREAS** the Supplier represents and warrants that, it is qualified, ready and financially capable of supplying the Goods,

**IN CONSIDERATION OF** the payments to be made by Purchaser to Supplier as hereinafter mentioned, the Supplier hereby covenants with the Purchaser to procure and deliver the Goods, and remedy any defects therein in conformity in all respects with the provisions of the Contract

**NOW THIS CONTRACT WITNESSES AS FOLLOWS:**

**1. CONTRACTUAL DOCUMENTS:**

- (a) This contract agreement
- (b) Supplier's registration certificate No. 33,140 dated 4<sup>th</sup>/Nov/2019.
- (c) Supplier's authorization Letter dated: 13<sup>th</sup>/August/2020.
- (e) Letter of offer dated August 12, 2020.
- (f) Letter of no objection from Ministry of Finance and Planning dated 20<sup>th</sup> Aug 2020.
- (g) Letter of request for drafting of this contract dated: 26<sup>th</sup> Aug. 2020.
- (h) Letter of Acceptance August 13, 2020.
- (m) Calculation Sheet of the Food Items to be Supply from the Ministry of Defence dated 12<sup>th</sup> August 2020.
- (j) Tax Identification no. 101-303-004 dated: 9<sup>th</sup> /January/2020.
- (k) Importers and Exporters Registration Certificate from ministry of Trade, Industry & East African Community Affairs no. 2841, date 06/01/2020.
- (l) Tax Clearance certificate No. [REDACTED]
- (m) Operation Licence no. 009005 B date 18/March/2019.
- (n) Legal Opinion from the Office of Legal Adviser Ministry of Finance & Planning date: 18/08/2020.
- (o) Purchase Requisition Form dated 17/08/2020 attached.
- (p) Deferral Payment of 2% of the Contract Fee from Ministry of Finance and Planning dated 24/08/2020 attached.

**2. INTERPRETATION OF THE DOCUMENTS OF THIS CONTRACT:**

The documents mentioned in Section 1 above shall be construed, interpreted and considered as an integral part of this contract.

**3. THE VALUE OF CONTRACT:**

- A) The total value of this contract is **105,611,472,476 SSP** (in words: **Only One Hundred Five Billion Six Hundred Eleven Million Four Hundred Seventy Two Thousand Four Hundred Seven Six South Sudanese Pounds**).



Photo: The Sentry.



3. By the Minister of Justice for all amounts above 5 Million SSP.

27.6 In the event that one of the parties hereto is registered with its headquarters outside of the Republic of South Sudan, notwithstanding that such Party may be registered under the laws of South Sudan for the purposes of carrying on any activity as may be required under the Contract, any claim, controversy or dispute which is not settled as provided in this section shall be referred to arbitration in accordance with the UNCITRAL Arbitration Rules then obtaining. The Parties shall be bound by the arbitration award rendered in accordance with such arbitration as the final adjudication of any such controversy or claim. The Place of Arbitration shall be Juba.

In Witnesses Whereof the Parties Hereto have hereunto set their signature and seals to this contract in the presence of the witnesses mentioned here below:

**Signatures of the Parties**

**On behalf of the Purchaser**  
  
 Signature: \_\_\_\_\_  
 Name: Brig Gen Gregory Vaeus Dromity  
 Title: Director General of Procurement

Passport No. [REDACTED]  
 Date of issue: 15/11/2018  
 Place of Issue: Juba  
 Date: 07/09/2020

**On behalf of the Supplier**  
  
 Signature: \_\_\_\_\_  
 Name: Christine Achol Akot  
 Title: CEO

Nationality No. [REDACTED]  
 Date of Issue: 28/05/2012  
 Place of Issue: Juba  
 Date: 07/09/2020



**WITNESSES**

Name: Brig Gen. Marial Thuc Malek  
  
 Signature: \_\_\_\_\_  
 Title: Ag/ D/Director of Procurement

Passport No. [REDACTED]  
 Date of Issue: 24/08/2017  
 Place of Issue: Juba  
 Date: 07/09/2020

Name: Marco Yai Nuer Jukuer  
  
 Signature: \_\_\_\_\_  
 Title: Manager

Passport No. [REDACTED]  
 Date of Issue: 16/03/2016  
 Place of Issue: Juba  
 Date: 07/09/2020



Photo: The Sentry.



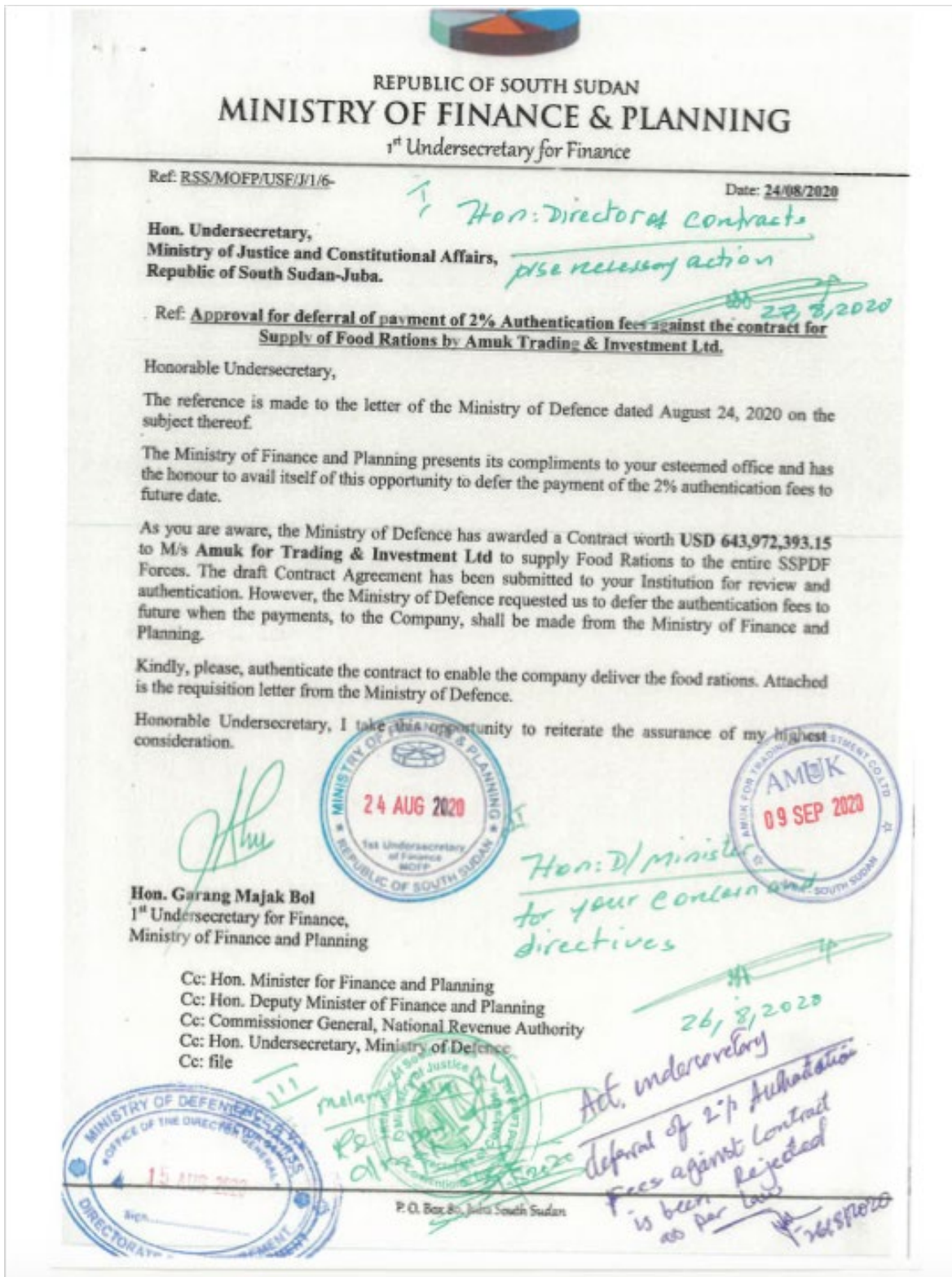


Photo: The Sentry.



## Endnotes

- 1 The Sentry previously reported on Bol Mel in the 2016 report “War Crimes Shouldn’t Pay.” See:  
The Sentry, “War Crimes Shouldn’t Pay: Stopping the Looting and Destruction in South Sudan,” September 2016, available at: <https://thesentry.org/reports/warcrimesshouldntpay/>
- 2 United Nations Security Council, “Interim report of the Panel of Experts on South Sudan submitted pursuant to resolution 2521 (2020),” S/2020/1141, November 25, 2020, p. 17, available at: [https://www.securitycouncilreport.org/atf/cf/%7B65BF9B-6D27-4E9C-8CD3-CF6E4FF96FF9%7D/S\\_2020\\_1141.pdf](https://www.securitycouncilreport.org/atf/cf/%7B65BF9B-6D27-4E9C-8CD3-CF6E4FF96FF9%7D/S_2020_1141.pdf)
- 3 US Department of the Treasury, “Treasury Sanctions Businessmen in South Sudan for Corrupt Dealings With Government Officials and Sanctions Evasion,” Press Release, October 11, 2019, available at: <https://home.treasury.gov/news/press-releases/sm790>
- 4 Directorate of Contracts, Conventions, Treaties and Legal Aid, “Subject: Contract for Supply of One (1) Year Food Ration to Entire SSPDF Forces Between the Government of South Sudan (Ministry of Defence) and Amuk for Trading and Investment Co. Ltd.,” September 7, 2020.
- 5 South Sudan Ministry of Defence, “Re: Request for Deferral of Payment of 2% Authentication Fees by the Ministry of Justice,” March 9, 2020.
- 6 See note 4.
- 7 Ministry of Finance and Economic Planning, “Subject: Legal Opinion on Request for the Letter of No Objection for Supply Food Items to Ministry of Defense. (L.O.NO, 144/08/2020),” August 18, 2020.
- 8 See note 4.
- 9 Legal Opinion on Request for the Letter of No Objection for Supply of Food Items to Ministry of Defense, August 19, 2020.
- 10 See note 4.
- 11 Christine Achol, Facebook profile, available at: <https://www.facebook.com/christine.achol> (last accessed July 19, 2021).
- 12 Kur Ajing Ater, Facebook profile, available at: <https://www.facebook.com/kur.ajingater> (last accessed July 19, 2021).
- 13 See note 4.
- 14 Ajing has held shares in at least two other companies: K.A.K. Petroleum Co. Ltd. and Capital for Exhibition and Auction Co. Ltd. Christine Achol Akot has held shares in at least two companies: Lou Pharmaceutical and Athiangdit & Sons for General Trading & Investment Co. Ltd. See:  
South Sudan Ministry of Justice, “Memorandum and Articles of Association of Lou Pharmaceutical Ltd.,” February 10, 2014.  
South Sudan Ministry of Justice, “Memorandum and Articles of Association of Athiangdit & Sons for General Trading & Investment Co. Ltd.,” June 10, 2014.
- 15 The Sentry’s analysis found that the phone numbers provided for Amuk for Trading and Investment were associated with Kur Ajing Ater. See note 4.
- 16 South Sudan, Public Procurement and Disposal Act, 2018.
- 17 Sovereign guarantee for \$650,000,000 to Silwana Diamond Trading, on file with The Sentry.
- 18 Silwana Diamond Egypt, “South of Sudan Project\_ Cooperation Agreement Between Silwana Global Group & \_AMOC\_ for Investment,” May 16, 2021, available at: <https://www.youtube.com/watch?v=hQdPvZ8O1cE>
- 19 *Ibid.*



- 20 Garang Malak, "South Sudan's President Kiir Cancels \$650 Million 'Sovereign Grantee' Deal," September 28, 2021, available at: <https://www.theeastafrican.co.ke/tea/news/east-africa/south-sudan-s-president-kiir-cancels-650-million-deal-3566040>
- 21 US Department of the Treasury, "United States Sanctions Human Rights Abusers and Corrupt Actors Across the Globe," Press Release, December 21, 2017, available at: <https://home.treasury.gov/news/press-releases/sm0243>
- 22 *Ibid.*
- 23 Africa Intelligence, "The Asian Business Interests of South Sudan's Presidential Family," August 7, 2018, available at: <https://www.africaintelligence.com/power-brokers/2018/08/07/the-asian-business-interests-of-south-sudan-s-presidential-family.108319643-ge1>
- 24 See note 21.
- 25 See note 21.
- 26 South Sudan Ministry of Justice, "Memorandum and Articles of Association of Winners Construction," September 6, 2018, reviewed by The Sentry
- 27 South Sudan Ministry of Justice, "Memorandum and Articles of Association of African Resources Corporation (ARC)," January 17, 2019, reviewed by The Sentry.
- 28 South Sudan Ministry of Justice, "Memorandum and Articles of Association of Save Nation Co. Ltd.," January 16, 2018, reviewed by The Sentry.
- 29 See note 2, p. 17.
- 30 A video posted to Facebook shows the minister of roads signing new road contracts with ARC and Save Nation. See: SSBC News, "The Infrastructure Cluster Signed TWO Contracts with Africa Resource Cooperation Company and Save Nation Construction Company Limited," Facebook post, June 18, 2021, available at: <https://www.facebook.com/ssbcnews/videos/the-infrastructure-cluster-signed-two-contracts-with-the-african-resource-cooper/344002497118200/>
- 31 Sudans Post, "Two NSS Officers Detained Over Alleged Leakage of Confidential Information on Bol Amels' ARC Company," September 14, 2020, available at: <https://www.sudanspost.com/two-nss-officers-detained-over-alleged-leakage-of-confidential-information-on-bol-amels-arc-company/>
- 32 Payment request for \$309,005,787 for construction of national airbase of the South Sudan People's Defense Force (SSPDF) in Bilpam (Juba) to ARC Resources, dated July 31, 2019.
- 33 The ARC Resources Corporation webpage lists the Juba-Bor highway, Juba urban road construction, the Juba-Luri bridge road, and the Barh-el-Ghazal highway network among their projects. See: ARC Resources Corporation, "Our Projects," available at: <https://www.africanresourcescorp.com/projects/>
- 34 Contract between the government of South Sudan and Winners Construction, February 6, 2020, reviewed by the Sentry.
- 35 Hot in Juba, "Juba-Bor Highway: South Sudan's Newest Road to Prosperity," March 18, 2021, available at: <https://hotinjuba.com/juba-bor-highway-south-sudans-newest-road-to-prosperity/>
- 36 "While South Sudan has produced about 165,000 barrels per day of oil, the Government can sell less than 15 per cent of its produced oil, South Sudan's primary source of revenue. As a result, the Government, which has predicted a budget deficit of over \$700 million, has increasingly turned to resource-backed loans and contracts. For instance, the Government started a road construction project based on an uncompetitive tender and oil-backed contract with ARC Resources Corporation Ltd." See note 2, pp. 2-3.
- 37 See note 16.
- 38 "The government has three other major road projects. Construction on the oil revenue-funded 204-kilometer Juba-Bor road started in February 2020 and is expected to finish in 2021. The project's contractor African Resource Company (ARC) is thought to have close ties



to President Kiir. Construction started on the 365-kilometer Juba-Torit-Nadapal road in August 2020.” See:

US Department of State, “2021 Investment Climate Statements: South Sudan,” available at: <https://www.state.gov/reports/2021-investment-climate-statements/south-sudan>

- 39 See note 26.
- 40 The Sentry conversation with a confidential source with knowledge of the company, July 2021.
- 41 Passports in the names of Benjamin Bol Mel and Kuol Akol Wieu, reviewed by The Sentry.
- 42 See note 31.
- 43 South Sudan Ministry of Justice, “Memorandum and Articles of Association of Winners Construction Co. Ltd.,” September 6, 2019, reviewed by The Sentry.
- 44 The shareholders of ARC Resources, Save Nation, Winners Construction, and Equip Logistics all have names that indicate they may be related to Benjamin Bol Mel Kuol: Elizabeth Adthel Mel Kuol, Akol Mel Kuol, Adhel Kuol Akol, and Adheiu Kuol Akol.
- 45 See note 31.
- 46 Radio Tamazuj, “Clearing Begins on Juba-Nadapal Road,” August 21, 2020, available at: <https://radiotamazuj.org/en/news/article/clearing-work-begins-on-juba-nadapal-road>
- 47 James Atem Kuir, “Lack of Cash Frustrates Juba-Torit-Nadapal Road Progress,” Juba Monitor, May 20, 2021, available at: <https://www.jubamonitor.com/lack-of-cash-frustrates-juba-torit-nadapal-road-progress/>
- 48 Reliable source information provided to The Sentry.
- 49 South Sudan Ministry of Justice, “Amended Memorandum and Articles of Association of Save Nation Co. Ltd., December 12, 2018,” reviewed by the Sentry.
- 50 See note 27.
- 51 South Sudan Ministry of Justice, “Certificate of Incorporation for ARC Resources,” January 17, 2019, on file with The Sentry.
- 52 Passport information for Elizabeth Adthel Mel Kuol, reviewed by The Sentry.
- 53 Elizabeth Adthel Mel Kuol, Facebook post, January 24, 2012.
- 54 See note 28.
- 55 See note 2, p. 17.
- 56 See note 2, p. 17.
- 57 South Sudan Ministry of Defense, “Subject: Payment Request for \$309,005,787 (Only Three Hundred Nine Million Five Thousand Seven Hundred Eighty Seven U.S. Dollars for Construction of National Airbase of SSPDF in Bilpham (Juba),” July 31, 2019.
- 58 See note 30.
- 59 See note 31.
- 60 Incorporation information for Equip Logistics, reviewed by The Sentry.
- 61 National Oil, “Board of Directors,” available at: <https://nationaloil.co.ke/board-of-directors/>
- 62 South Sudan Ministry of Justice, “Memorandum and Articles of Association of Speedline Holdings Co. Ltd.,” March 11, 2016.
- 63 South Sudan Ministry of Justice, “Memorandum and Articles of Association of Jebel Group Trading Co Ltd,” July 13, 2011.
- 64 South Sudan Ministry of Justice, “Memorandum and Articles of Association of Encomm Sudan Ltd,” September 14, 2010.



- 65 Sudan Tribune, "S. Sudan National Security Agents Spied on Kenyan Citizens," December 19, 2016, available at: <https://www.sudantribune.com/spip.php?article61165>
- 66 Ministry of Finance and Planning, "Subject: Request for Five (5) Years Exemption on Imports for Equip Logistics," January 23, 2019.
- 67 Mawut Chol, "President Mayardit's Speech to Bor Town," Facebook, April 2, 2021, available at: [https://m.facebook.com/story.php?story\\_fbid=10215698542731564&id=1682438058](https://m.facebook.com/story.php?story_fbid=10215698542731564&id=1682438058)
- 68 See note 31.
- 69 The Juba Mirror, "Mading Ngor Akec Kuai Blackmailed Gen. Benjamin Bol Mel to Pay a Bribe of 1.75 Million USD," April 5, 2021, available at: <https://thejubamirror.com/mading-ngor-akec-kuai-blackmailed-gen-benjamin-bol-mel-to-pay-a-bribe-of-1-75-million-usd/>
- 70 Sudans Post, "Juba Company to Print Money as Economic Crisis Deepens – Source," September 11, 2020, available at: <https://www.sudanspost.com/juba-company-to-print-money-as-economic-crisis-deepen-source/>
- 71 Wiir Foundation, Facebook post, May 9, 2020.
- 72 See note 67.
- 73 Terab Media, "Highway Construction Juba-Malakal," YouTube, July 10, 2020.
- 74 Contract between the government of South Sudan and Winners Construction, February 6, 2020, reviewed by The Sentry.
- 75 Ugandan export and transit data reveals that within a few months of incorporation, Amuk for Trading was importing goods into South Sudan from Uganda, China, Egypt, Turkey, and the United Arab Emirates. The Sentry's review of Ugandan export data, 2019 to 2020.
- 76 Chuck Kowalski, "How the Dollar Impacts Commodity Prices," The Balance, February 11, 2020, available at: <https://www.thebalance.com/how-the-dollar-impacts-commodity-prices-809294>
- 77 Financial Crimes Enforcement Network, "Advisory on Political Corruption Risks in South Sudan," September 6, 2017, available at: <https://www.fincen.gov/resources/advisories/fincen-advisory-fin-2017-a004>

