



# Sanctioned South Sudanese Businessmen Are Skirting US Sanctions

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



### SENTRY BRIEFING



On behalf of Achai Wiir Foundation, I would like to thank Dr. Benjamin Bol Mel, Director of ARC for pledging a generous donation of 200, 000USD to the foundation and an additional 10,000USD from his representative to the event, Simon Akuei.

Through your donation, we will be able ... See more



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.

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### ARC receives tax exemptions

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

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## 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.

THE REPUBLIC OF SOUTH SUDAN MINISTRY OF JUSTICE AND CONSTITUTIONAL AFFAIRS 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. This Contract is made this 07 Day of September 2020 A.D. by and between the Government of South Sudan (Ministry of Defence) for the purpose of this contract represented by Maj. Gen. Gregory Vasilis Dimitry, Director General of Procurement, duly authorized to sign this contract (Hereinafter referred to as the ("PURCHASER") **OF THE FIRST PART** -And-AMUK FOR TRADING AND INVESTMENT CO. LTD. a corporation incorporated pursuant to the laws of the Republic of South Sudan vide registration certificate No. 33,140, dated 4th/Nov/2019, with its address: Juba - South Sudan, Tel: represented by Ms. Christine Achol Akot, Chief Executive Officer, vide authorization letter from the Company without number dated 13th August 2020 (Hereinafter referred to as the "SUPPLIER") OF THE SECOND PART. WHEREAS the Purchaser is desirous of engaging the Supplier in delivering of One (1) Year Food Ration to Entire SSPDF Forces, (hereinafter referred to as the 'Goods') a) In good quality without any infections, plant diseases, pesticides and good for human consumption b) In sacks, bags, Cartoons or Jeri cans which must weigh (20 - 50) kilograms and specified Liters of Jeri cans or quantity in cartoons at the point of delivery. WHEREAS the Purchaser accepted from bidder the offer of the Supplier for the delivery of the Goods with the above specification as the best OF DEFENC MINK AUG 2020



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 4th/Nov/2019.
- (c) Supplier's authorization Letter dated: 13th/August/2020.
- (c) 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: 26th 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: 9th /January/2020.
- (k)Importers and Exporters Registration Certificate from ministry of Trade,
- Industry & East African Community Affairs no. 2841, date 06/01/2020.
- (I) Tax Clearance certificate No.
- (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).







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.

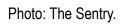
In Witnesses Whereof the Parties Hereto have hereunto set their signature and seals to this contract in the presence of the witnesses mentioned here below:

	Signatures of	the Parties	
	On best of the Purchaser	On hebalf of the Supplier	
	On paper of the Purchaser	On behalf of the Supplier	
	Signature	- Cas fit in the los	
	Name: Not Caso Gregory Vastacon try	Signature Signat	1
	ORATE OF PROCO		
	Title: Director General of Procurement	Title: CEO	
	Passport No.	Nationality No.	
	Date of Issue: 15/11/2018	Date of Issue: 28/05/2012	
	Place of Issue: Juba	Place of Issue: Juba	
	Date: 07/09/ 2020	Date: 07/09/2020	
	WITNESSE	S	ļ
	Name: Brig. Gen Marial Thus Malek	Name: Marco Y hi Nuer Jukuer	
	Signature: 89 SEP 2026	Signature.	
	Title: Ag/ D/Director of Procurement	Title: Manager	
	Passport No.	Passport No.	
	Date of Issue: 24/08/2017	Date of Issue: 16/03/2016	
	Place of Issue: Juba	Place of Issue: Juba	
	Date: 07/09/2020	Date: 07/09/2020	
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Photo: The Sentry.



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	REPUBLIC OF SOUTH SUDAN
	MINISTRY OF FINANCE & PLANNING
-	1" Undersecretary for Finance
	Ref: RSS/MOFP/USF/J/1/6- Date: 24/08/2020
	1 Hop: Directoral contact.
	Ministry of Justice and Constitutional Affairs, prise necessary action
	the first state of the state of
	Ref. Approval for deferral of payment of 2% Authentication fees regiment the control of
	Supply of Food Rations by Amuk Trading & Investment Ltd.
	Honorable Undersecretary,
	The reference is made to the letter of the Ministry of Defence dated August 24, 2020 on the subject thereof.
	The Ministry of Finance and Planning presents its compliments to your esteemed office and has
	the honour to avail itself of this opportunity to defer the payment of the 2% authentication fees to
	As you are aware, the Ministry of Defence has awarded a Contract worth USD 643,972,393.15 to M/s Amuk for Trading & Investment Ltd to supply Food Rations to the entire SSPDF Forces. The draft Contract Agreement has a second se
	future when the payments, to the Company, shall be made from the Ministry of Finance and Planning.
	Kindly please subjections the content of the sector of the
	Kindly, please, authenticate the contract to enable the company deliver the food rations. Attached is the requisition letter from the Ministry of Defence.
	Honorable Undersecretary, I take this or portunity to reiterate the assurance of my highest and
	consideration.
	Hon. Garang Majak Bol 1 <sup>st</sup> Undersecretary for Finance, Ministry of Finance and Planning Cc: Hon. Minister for Finance and Planning C: Hon. Deputy Minister of Finance and Planning C: Hon. Deputy Minister of Finance and Planning C: Hon. Deputy Minister of Finance and Planning
	24 AUG 2020 3 0 SEP 2020
	Attur 11 19 50 -
	In undersecretary & Hon: D/ Minister a 13
	Hon. Garang Majak Bol
	1" Undersecretary for Finance,
	Ministry of Finance and Planning directives
	Cc: Hon. Minister for Finance and Planning
	Cc: Hon. Deputy Minister of Finance and Planning
	Ce: Commissioner General, National Revenue Authority 26/8/
	Ce: Hon. Undersecretary, Ministry of Defence
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01.	Ce: Hon. Minister for Finance and Planning Ce: Hon. Deputy Minister of Finance and Planning Ce: Commissioner General, National Revenue Authority Ce: Hon. Undersecretary, Ministry of Defence Ce: file The Object of The Object of T
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## 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: <u>https://thesentry.org/reports/warcrimesshouldntpay/</u>

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- 6 See note 4.
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- 11 Christine Achol, Facebook profile, available at: https://www.facebook.com/christine.achol (last accessed July 19, 2021).
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- 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:

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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: <u>https://www.facebook.com/ssbcnews/videos/the-infrastructure-cluster-signed-two-contracts-with-the-african-resource-cooper/344002497118200/</u>

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- 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:

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- 41 Passports in the names of Benjamin Bol Mel and Kuol Akol Wieu, reviewed by The Sentry.
- 42 See note 31.
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- 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, Adhel Kuol Akol, and Adheiu Kuol Akol.
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