



Security Council

Distr.: General
15 April 2021

Original: English

Letter dated 14 April 2021 from the Panel of Experts on South Sudan addressed to the President of the Security Council

The members of the Panel of Experts extended pursuant to Security Council resolution [2521 \(2020\)](#) have the honour to transmit herewith the final report, submitted in accordance with paragraph 18 of the resolution.

The report was provided to the Security Council Committee established pursuant to resolution [2206 \(2015\)](#) concerning South Sudan on 19 March 2021 and was considered by the Committee on 26 March.

The Panel would appreciate it if the present letter and the final report were brought to the attention of the members of the Security Council and issued as a document of the Council.

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Final report of the Panel of Experts on South Sudan submitted pursuant to resolution 2521 (2020)

Summary

Since February 2020, the slow pace of reforms by the Government of South Sudan and its selective implementation of the Revitalized Agreement on the Resolution of the Conflict in South Sudan has hindered improvements in the protection of civilians and prospects for long-term peace. More than a year of political disputes and disagreements over how to implement the Agreement has widened existing political, military and ethnic divisions in the country and has led to multiple incidents of violence between the two main signatories to the Agreement – the Sudan People’s Liberation Movement (SPLM), led by the President, Salva Kiir Mayardit, and the Sudan People’s Liberation Movement-Army in Opposition (SPLM/A-IO), led by the First Vice-President, Riek Machar Teny.

More people in South Sudan are in need of humanitarian assistance in 2021 than ever before. Despite the humanitarian needs of 8.5 million people, the Government has imposed bureaucratic barriers to the delivery of humanitarian aid, and ongoing conflict has prevented its safe delivery. As of early March 2021, South Sudanese people in the Greater Pibor Administrative Area and the Counties of Akobo in Jonglei, Aweil South in Northern Bahr al-Ghazal and Tonj East, Tonj North and Tonj South in Warrap were facing famine-like conditions.

The relationships between and within the two main signatories to the Agreement have frayed because of political gridlock over key decisions within the Agreement, including with respect to the security arrangements. Discontent within SPLM and among the Dinka power base of the President over his handling of the transition has led to calls for new leadership. In addition, high-level leaders in SPLM and the South Sudan People’s Defence Forces (SSPDF) have raised concerns about Mr. Kiir taking advantage of the fragmentation for his political survival and relying on transactional policies to remain in power.

Given the inability of SPLM/A-IO to influence the Government’s decision-making or to spur implementation of the Agreement, in particular the security arrangements, SPLM/A-IO has begun to break apart. New splinter groups have formed within SPLM/A-IO that have questioned the leadership of Mr. Machar and his role in the Government.

After more than 11 months of negotiations, the Government filled the last remaining governor vacancy in January 2021, appointing Budhok Ayang Kur as the Governor of Upper Nile, and finalized the establishment of state and local administrations in February and early March. In addition, after more than two years of delays, the Government announced, in late January 2021, the process of establishing the three justice and accountability mechanisms outlined in the Agreement, including the Hybrid Court of South Sudan. However, the Government has not yet reconstituted the Transitional National Legislative Assembly and has focused mostly on implementing the administrative aspects of the economic reforms outlined in chapter 4 of the Agreement.

The political fractures in Juba have triggered security incidents outside the capital, where violence has increased. In Upper Nile, in part as a result of the refusal of Mr. Kiir to nominate General Johnson Olony as Governor of the State, fighting has increased between the Sudan People’s Liberation Army in Opposition (SPLA-IO) and SSPDF. With the support of local Maban militias on both sides, SPLA-IO and SSPDF clashed in December 2020 and January 2021, in violation of the cessation of hostilities

agreement of December 2017. In early March 2021, Jikany Nuer militias in Upper Nile under the control of SPLA-IO attacked and burned villages in Akoka County.

Lieutenant General Akol Koor Kuc, the Director General of the Internal Security Bureau of the National Security Service, and Tut Kew Gatluak Manime, the Adviser to the President on Security Affairs, have taken advantage of internal fissures within SPLA-IO to encourage the defection of SPLA-IO senior commanders. In September 2020, Major General Moses Lokujo defected from SPLA-IO, triggering months of fighting between SSPDF and SPLA-IO in Kajo Kaji, Central Equatoria, which led to a wave of conflict-related gender-based violence, killings and displacement of civilians.

As violence has continued to harm civilians in parts of Warrap, in March 2021, the newly appointed Governor, Aleu Ayeny Aleu, rallied a mixed force of soldiers and civilians who had been recruited and armed on the orders of Mr. Kiir. Also in Warrap, Lieutenant General Kuc has continued to recruit and arm forces controlled by the Internal Security Bureau, which participated in the violence that harmed and displaced civilians.

Given the continued breakdown in control of the political and security situation, government security forces and other armed groups have generated their own sources of revenue. For instance, in Central, Eastern and Western Equatoria, the Government and opposition armed groups have engaged in the exploitation and trade of natural resources, including low-scale artisanal mining, illicit logging and the transport and taxing of charcoal and timber, to maintain their livelihoods.

Government security forces, including the Internal Security Bureau, have gained control of public and natural resources to generate independent sources of revenue that have not contributed to the country's budget. The Internal Security Bureau has also interfered in the revenue collection at the National Revenue Authority and has positioned its officers in roles at the Bank of South Sudan and the Ministry of Finance and Planning. The Government has not yet released a budget for the fiscal year 2020/21, which ends at the end of June 2021, but has continued to finance road construction projects, valued at \$3.87 billion, that have been managed by the Office of the President.

The Government has earned most of its revenue from the sale of its oil, most of which has continued to be pre-sold through prepayment agreements. In 2021, about three-quarters of the Government's expected oil cargoes have been earmarked as repayment for loans or contracts. The interest, fees and additional costs associated with prepayment agreements for crude oil have decreased the Government's potential revenue. In 2018 and 2019, for instance, the Government paid \$95 million in fees related to four prepayment agreements.

The Government should have generated additional revenue through its stake in Nile Petroleum Corporation and from fees paid by oil operating companies. However, the Panel has received no confirmation that the Government has received net revenue of an average of \$3.4 million per month from Nile Petroleum Corporation or an estimated \$20 million per year in revenue from surface rental fees paid by oil operating companies.

The region's support for the Agreement in South Sudan has been instrumental in advocating compromise and cohesion among the divided signatories. In the past year, however, regional disputes have diverted focus from the political crises in South Sudan. Renewed momentum from regional and international partners is therefore needed to de-escalate the growing security and political fractures in South Sudan. Given the concerns of civil society, political leaders and military officials regarding the ability of the Agreement to bring lasting peace to South Sudan and their nascent calls for Mr. Kiir and Mr. Machar to step down, urgent engagement is needed to avert a return to large-scale conflict.

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* Circulated in the language of submission only and without formal editing.

Abbreviations

IGAD	Intergovernmental Authority on Development
IMF	International Monetary Fund
IPC	Integrated Food Security Phase Classification
NAS	National Salvation Front
NGO	non-governmental organization
SPLA-IO	Sudan People's Liberation Army in Opposition
SPLM	Sudan People's Liberation Movement
SPLM/A-IO	Sudan People's Liberation Movement-Army in Opposition
SPLM-IO	Sudan People's Liberation Movement in Opposition
SSPDF	South Sudan People's Defence Forces
UNMISS	United Nations Mission in South Sudan

I. Background

A. Mandate and travel

1. By its resolution [2206 \(2015\)](#), the Security Council imposed a sanctions regime targeting individuals and entities contributing to the conflict in South Sudan and established a sanctions committee (the Security Council Committee established pursuant to resolution [2206 \(2015\)](#) concerning South Sudan). The Committee designated six individuals for targeted sanctions on 1 July 2015. With the adoption of its resolution [2428 \(2018\)](#), the Council imposed an arms embargo on the territory of South Sudan and added two individuals to the list of designated individuals. On 29 May 2020, with the adoption of its resolution [2521 \(2020\)](#), the Council renewed the sanctions regime until 31 May 2021.

2. By its resolution [2521 \(2020\)](#), the Security Council extended the mandate of the Panel of Experts on South Sudan until 1 July 2021 so that it might provide information and analysis in support of the work of the Committee, including as relevant to the potential designation of individuals and entities who might be engaging in the activities described in paragraphs 15 and 16 of the resolution.

3. On 2 July 2020, the Secretary-General, in consultation with the Committee, appointed the five members of the Panel (see [S/2020/647](#)).

4. Since July 2020, Panel members have travelled to Italy, Kenya, South Sudan and Uganda.

B. Cooperation with Member States, international organizations and other stakeholders

5. While the Panel operates independently of United Nations agencies and institutions, it wishes to express its gratitude to UNMISS for its support in the field and other United Nations staff, in particular in New York.

6. In the course of its work, the Panel officially met with the Minister of Defence and Veteran Affairs and the Minister of Humanitarian Affairs and Disaster Management of South Sudan.

7. The Panel met with United Nations bodies and agencies in South Sudan and elsewhere. The Panel also consulted with the Ceasefire and Transitional Security Arrangements Monitoring and Verification Mechanism.

8. In paragraph 17 of its resolution [2521 \(2020\)](#), the Security Council emphasized the importance of the Panel consulting with concerned Member States, international, regional and subregional organizations, and UNMISS. Given its limited ability to travel amid the coronavirus disease (COVID-19) pandemic, the Panel sent multiple requests for remote meetings to the Government of South Sudan and to regional Member States. However, the Panel was able to arrange virtual meetings only with permanent missions to the United Nations.

9. In preparation for this report, the Panel sent 14 official letters to the Government of South Sudan, the African Union and other Member States, in particular in the region, in which it requested information and provided extended deadlines for replies given the disruptions caused by the pandemic. The Government replied to one of the letters; however, the Panel did not receive any responses to the 10 letters sent to regional States and the African Union. In addition, the Panel sent 29 official letters to other entities and individuals, to which it received 10 substantive responses.

C. Methodology and format

10. The present report was prepared on the basis of the Panel's extensive research. The Panel conducted hundreds of interviews to gather a body of credible information, obtained from a wide range of sources. The Panel reviewed documentation made available by individuals, commercial entities, confidential sources and the Government. The Panel also drew on its earlier work, including previous reports to the Security Council and the Committee, both public and confidential.

11. The Panel followed the standards recommended by the Informal Working Group of the Security Council on General Issues of Sanctions in its report of December 2006 (S/2006/997). The Panel has corroborated the information contained in the present report using multiple independent sources to meet the appropriate evidentiary standards.

12. The Panel conducted its research with the greatest transparency possible, while giving priority to confidentiality where necessary. A source, document or location is described as confidential when its disclosure could compromise the safety of the source.

13. The report is structured into eight sections. Following the present introduction, the political divisions that have developed as a result in part of the slow implementation of the Revitalized Agreement on the Resolution of the Conflict in South Sudan are documented in section II. Given the continued violence in the country, evidence of violations against civilians and reports on the increasing divisions in the cohesion and finances of armed groups are provided in section III. The lack of transparency and oversight of public and natural resources, in particular in the management of the country's oil resources and revenue, is detailed in section IV. The shifting of the region's political dynamics since the signing of the Agreement is analysed in section V. Section VI contains the conclusion and section VII contains the Panel's recommendations.

II. Fraying of political alliances amid slow implementation of the peace agreement

14. Since the formation of the Revitalized Transitional Government of National Unity in February 2020, the Government has made some progress in the implementation of the Revitalized Agreement on the Resolution of the Conflict in South Sudan.¹ However, amid missed deadlines and political gridlock on key provisions of the Agreement, the stability of South Sudan has remained at risk.

15. Since the release of the Panel's interim report (S/2020/1141) in November 2020, enduring divisions among the signatories to the Agreement have widened at the same time as the signatories have confronted increased internal political fissures. The Panel's interviews with political and military leaders revealed that divisions within the political bases of the two primary signatories – SPLM, led by the President, Salva Kiir Mayardit, and SPLM/A-IO, led by the First Vice-President, Riek Machar Teny – have threatened the cohesion of the signatories and their commitments to the Agreement (see S/2020/342 and S/2020/1141).

16. Given the inability of SPLM/A-IO to achieve equal standing in the Government a year after its formation, various government officials and civil society

¹ Interviews with government officials, SPLM/A-IO, SSPDF, the Ceasefire and Transitional Security Arrangements Monitoring and Verification Mechanism, UNMISS and confidential sources, August–February 2021.

representatives with whom the Panel spoke questioned whether the Agreement remains a viable option for lasting peace. Instead, political leaders in the capital, Juba, have been increasingly engaging in transactional political bargains negotiated outside the framework of the Agreement.² In particular, high-level leaders in SPLM and SSPDF have raised concerns about Mr. Kiir taking advantage of the fragmentation for his political survival and relying on transactional policies to remain in power.

A. Widespread dissatisfaction at peace efforts

17. On 1 March 2021, the South Sudan Civil Society Forum, a nationwide umbrella group representing hundreds of civil society organizations, addressed the state of peace implementation and the situation in South Sudan. The Forum assessed that the implementation of the Agreement had been “very limited and mainly elite-based and Juba-centric” and noted that “reforms no longer feature prominently anywhere in the discussions of the leaders of our country” (see annex I).

18. Similarly, multiple sources within the Government and armed groups told the Panel that, 2.5 years after the signing of the Agreement, its momentum had waned. As a result, many of the same political and military leaders told the Panel that they had lost hope in the Agreement. In interviews with the Panel, officials from SPLM, SPLM/A-IO and the South Sudan Opposition Alliance cited various reasons for their dissatisfaction with the Agreement, but they mostly agreed that the slow pace of implementation and the shifting political stances of some of the signatories had made the Agreement unlikely to be implemented.

19. The current political stalemate has also been criticized under the National Dialogue Initiative, a separate peace effort initiated by the President. After three years of community-led consultations across South Sudan at the local level, the Initiative’s reconciliation process concluded at a conference held from 3 to 17 November 2020.³ When Mr. Kiir had launched the Initiative in December 2016, he had emphasized the broad-based and bottom-up nature of the peace effort, according to government officials interviewed by the Panel. However, sources involved in the Initiative told the Panel that the delegates had been selected on the basis of their support for Mr. Kiir, leading to criticism among opposition parties that the Initiative was biased towards the President. Despite such allegations, Mr. Kiir has been subject to significant criticism under the Initiative. The Co-Chair of the Initiative, Angelo Beda, in his opening remarks at the conference on 3 November 2020, lamented that the SPLM leadership had “demonstrably failed to build a new political system in South Sudan”.⁴

20. As the Panel reported in its interim report of 2020, political divisions among non-signatories to the Agreement have not been resolved. Previously united under the umbrella group South Sudan Opposition Movements Alliance, the non-signatories have remained divided into two factions, one led by General Thomas Cirillo Swaka, the leader of NAS, and another led by General Pagan Amum and sanctioned individual General Paul Malong Awan Anei (SSi.008).⁵

21. Given the internal split, the lay Catholic Community of Sant’Egidio organized separate peace talks. In December 2020, the Government and the faction led by

² Interviews with government officials, SPLM/A-IO and confidential sources, February 2020–March 2021.

³ Interviews with members of the Board of the National Dialogue Initiative and civil society, November–December 2020.

⁴ Radio Tamazuj, “National Dialogue Co-Chair says SPLM failed South Sudan”, 4 November 2020.

⁵ Interviews with General Cirillo, General Amum, General Malong and General Oyay Deng Ajak, January–March 2021.

General Cirillo met in Rome, but the meeting was inconclusive. In early March 2021, a separate round of talks between the Government and the faction led by General Amum and General Malong took place in Naivasha, Kenya. Although the parties signed a declaration of principles aimed at fostering more dialogue (see annex II), representatives of both factions expressed doubts about the possibility of a comprehensive deal owing to the marginalization of SPLM/A-IO, a party to the Agreement, within the Government.

B. Growing competition within the Sudan People's Liberation Movement and among Dinka elites

22. Competition within the SPLM and the elite constituencies of the Dinka ethnic group of Mr. Kiir has increased since the formation of the Government. Multiple confidential sources from SPLM and SSPDF told the Panel that divisions within the President's camp had formed over the redistribution of government positions.

23. In June 2020, Mr. Kiir, under pressure from senior SPLM leaders and Dinka elders, dismissed Mayiik Ayii Deng and appointed Nhial Deng Nhial as the Minister of Presidential Affairs. As the Panel described in its interim report of 2020, Mr. Nhial was appointed to counterbalance Lieutenant General Akol Koor Kuc, the Director General of the Internal Security Bureau of the National Security Service, and his close ally, Tut Kew Gatluak Manime, the Adviser to the President on Security Affairs. Lieutenant General Kuc and Mr. Gatluak have acquired unchecked security powers and financial resources, as the Panel has routinely reported (see [S/2019/301](#), [S/2019/897](#) and [S/2020/342](#)).

24. SSPDF and SPLM sources told the Panel that the attempts of Mr. Kiir to manage internal tensions among his supporters had failed and resulted in security incidents outside the capital. For instance, senior Dinka Bor representatives told the Panel that their communities had felt abandoned by Mr. Kiir and raised concerns about the overall trajectory of the country. Senior Dinka representatives from Lakes, Northern Bahr al-Ghazal, Upper Nile and Warrap also communicated to the Panel their dissatisfaction with the handling by Mr. Kiir of the political transition. In addition, the Panel's interlocutors noted growing tensions between Mr. Kiir and Taban Deng Gai, a Vice-President who had served as First Vice-President during the pre-transitional period and who has been seen as a close ally of Mr. Kiir.⁶

25. On 31 January 2021, the Jieng Council of Elders, an influential body of the Dinka traditional leadership, released a statement entitled "Breaking the silence", in which it backed the criticism of the leadership of Mr. Kiir under the National Dialogue Initiative (see annex III). The Council has been a strong supporter of Mr. Kiir and has been accused of complicity with the politics of Dinka ethnic dominance (see [S/2018/292](#)). On 19 February 2021, the Council released a second statement entitled "Breaking the silence – the way forward", in which it stated that "corruption in South Sudan is the driver of political competition" and warned that the country was returning to war because the Agreement had focused on power-sharing and ignored peacebuilding at the local level (see annex IV).

C. Beginning of breakdown of the Sudan People's Liberation Movement-Army in Opposition

26. The inability of SPLM/A-IO to be an influential and independent voice in the Government and the peace implementation process has sparked disunity among its

⁶ Interviews with confidential sources, March 2021.

leadership (see [S/2020/342](#) and [S/2020/1141](#)). On the basis of interviews with senior SPLM-IO leaders, Mr. Machar has been locked out of most of the decision-making processes in the Government because SPLM, led by Mr. Kiir, has monopolized government policies. The same sources reported that some SPLM-IO ministers had been perceived as “foreign agents working against the interests of the President”.

27. Without an active role in the Government, discontented SPLM/A-IO political and military leaders have challenged the leadership of Mr. Machar, and some senior SPLA-IO officers have defected with their units to SSPDF. Senior commanders, including the SPLA-IO Chief of Staff and sanctioned individual First Lieutenant General Simon Gatwech Dual (SSi.002), and members of SPLM-IO have grown increasingly dissatisfied with the movement’s political leadership (see [S/2019/897](#), [S/2020/342](#) and [S/2020/1141](#)).⁷

28. Following the request made by First Lieutenant General Dual to Mr. Machar in September 2020 for the immediate implementation of the security arrangements and the redeployment of the SPLA-IO forces, on which the Panel reported in its interim report of 2020, confidential sources within the senior command of SPLA-IO told the Panel that Mr. Machar intended to appoint First Lieutenant General Dual as an adviser to the President. However, First Lieutenant General Dual and SPLA-IO commanders who had also been offered positions in the army’s unified command told Mr. Machar that they refused to accept the positions without the full implementation of the peace agreement, in particular chapter 2.

29. Furthermore, after Mr. Machar retracted his selection of General Johnson Olony as the SPLM/A-IO candidate for Governor of Upper Nile, multiple SPLM/A-IO sources interviewed by the Panel criticized Mr. Machar for having abandoned the movement’s efforts to advocate governance reforms and for having conceded to the refusal of Mr. Kiir to appoint General Olony.

30. As a result of the discontent within SPLA-IO, multiple splinter groups have formed, some of which had not formally announced their plans as of early March 2021.⁸

31. On 31 January 2021, some Lou Nuer members of SPLM/A-IO announced their split from the movement and formed a new group. The new group cited poor leadership and marginalization as the reasons for doing so and denounced the sidelining by Mr. Machar of ethnic Lou Nuer people, including First Lieutenant General Dual (see annex V). In addition, on 8 December 2020 and 13 February 2021, respectively, the Tafeng Division task force of SPLA-IO in Eastern Equatoria, under the command of Brigadier General Kennedy Ongie Odong, and 132 SPLA-IO soldiers from Division 2B in Central Equatoria, under the command of Colonel Emmanuel Wani Masco, defected to NAS (see annexes VI and VII).

D. Uneven steps to implement the peace agreement

32. Since January 2021, the Government has given priority to the implementation of articles of the Agreement on which no progress had been made for nearly a year. The reconstituted Joint Monitoring and Evaluation Commission, in its one-year update on the Agreement, reported that “inter-party deadlock” had slowed implementation.⁹ Government sources involved in the implementation process told

⁷ Interviews with senior SPLA-IO commanders, September 2020–March 2021.

⁸ Ibid.

⁹ Reconstituted Joint Monitoring and Evaluation Commission, “Progress report by H.E. Maj. Gen. Charles Tai Gituai (Rtd.) CBS, interim Chairperson of RJMEC, on the first year of the transitional period of the revitalised agreement on the resolution of the conflict in the Republic of South Sudan, covering the period 22nd February to 23rd February 2021”, 2 March 2021.

the Panel that only under consistent pressure from international partners and civil society had the Government implemented the delayed articles of the Agreement.

33. According to an assessment by the interim Chair of the Commission, Major General Charles Tai Gituai, the Government has implemented tasks related mainly to security and governance issues, such as the appointment of subnational leaders and the review of legislation.¹⁰ Meanwhile, most of the articles of chapter 4, on economic management, and chapter 5, on transitional justice and accountability, that the Government has implemented are focused on administrative and procedural aspects of the Agreement, rather than reforms to address threats to the peace, security and stability of South Sudan.¹¹

E. Limited finances for peace implementation

34. The Government has not released details on how public resources have been allocated for peace implementation. According to article 1.4.8 of the Agreement, the National Pre-Transitional Committee was responsible for establishing a fund to manage the expenses involved in the pre-transitional period, such as the administrative costs of the Joint Defence Board and the accommodation for Committee delegates. As the Panel previously reported, the Committee has not transparently managed the funds allocated for peace implementation (see [S/2020/342](#)).

35. Following the end of the pre-transitional period in February 2020, the President decreed that the new National Transitional Committee, established to coordinate the implementation of the security arrangements and chaired by Mr. Gatluak, was responsible for completing the tasks of the National Pre-Transitional Committee. While the Agreement does not specify which body is responsible for managing the expenses for the security arrangements, the reconstituted Joint Monitoring and Evaluation Commission reported that, according to the presidential decree, the new Committee is charged with preparing and executing a budget for security arrangements.¹²

36. However, neither the Committee nor the Ministry of Finance and Planning has clarified how the Government has allocated funds for peace implementation. As the Panel reported in its interim report of 2020, the Government planned to allocate \$68.7 million to peace implementation in the fiscal year 2020/21, which ends in June 2021.

37. On the basis of the information provided by the Committee to the Panel, the Committee has received two budget transfers from the Bank of South Sudan, totalling about \$9 million, for use in the security arrangements for peace implementation since the establishment of the Committee on 17 June 2020. In a letter to the Panel, the Committee explained that the funds were not earmarked for specific expenses, but rather had been allocated for the overall financing of various security arrangements, such as food and other supplies at cantonment sites and training centres,

¹⁰ Ibid.; and interviews with senior government officials and confidential sources by telephone, January–March 2021.

¹¹ Interviews with the reconstituted Joint Monitoring and Evaluation Commission, foreign diplomats and confidential sources, January–March 2021.

¹² Reconstituted Joint Monitoring and Evaluation Commission, “Report by H.E. Amb. Lt. Gen. Augustino S.K. Njoroge (Rtd.), interim Chairperson of RJMEC, on the status of the implementation of the Revitalised Agreement on the Resolution of the Conflict in the Republic of South Sudan for the period 1st January to 31st March 2020”.

administrative costs and the accommodation of 485 delegates involved in the implementation of the security arrangements.¹³

38. In November 2020, nine hotels in Juba that had hosted hundreds of delegates involved in the implementation of the security arrangements wrote to the Chair of the Committee to request payment of the outstanding accommodation expenses. In December 2020, Mr. Gatluak authorized the payment of about \$259,000 to various hotels. The group of hotels then wrote a follow-up letter in February 2021, when the arrears had reached about \$10 million, and threatened to evict the delegates if the fees were not paid.¹⁴

39. Article 1.4.8 of the Agreement calls for the transparent management of the funds used for security arrangements. However, the Committee has not specified how it has allocated the remaining funds, of about \$8.7 million, that it received in the period from 17 June 2020 to 22 January 2021.

F. Long-delayed decrees issued by the President

40. On 29 January 2021, Mr. Kiir and Mr. Machar agreed to replace General Olony, the candidate originally nominated by SPLM/A-IO to be the Governor of Upper Nile, with Budhok Ayang Kur of SPLM/A-IO.¹⁵ The long-delayed appointment completed the leadership of the 10 States but also provoked tensions within SPLM/A-IO and among the various communities and armed groups in Upper Nile.¹⁶

41. On 2 February 2021, under the leadership of Mr. Nhial, Mr. Kiir met with Mr. Machar and the four Vice-Presidents to develop a plan to expedite the completion of the formation of national and local governments. Mr. Nhial announced that presidential decrees would be issued to approve the unification of the leadership of the army commands and to graduate the first batch of the unified forces (see annex VIII). On 3 February 2021, Mr. Nhial announced that presidential decrees would be issued to finalize the reconstitution of the Transitional National Legislative Assembly and the Council of States “on or before 15 February” (see annex IX).

42. The Panel notes that, as of early March 2021, the presidential decrees had not been completed as outlined. By 3 March 2021, Mr. Kiir had appointed state advisers, state ministers, county commissioners and other officials in all 10 States. However, the unification of the army command, the graduation of the unified forces and the reconstitution of the Transitional National Legislative Assembly had not been completed.¹⁷

G. Administrative action taken by the Government to implement chapter 4

43. To support the implementation of the economic reforms outlined in the Agreement, the donor-supported Public Financial Management Oversight Committee has developed processes to reform the Government’s revenue collection and management (see [S/2020/1141](#)). Separately, the Economic Affairs Working Committee, which is the mechanism of the reconstituted Joint Monitoring and Evaluation Commission for monitoring and evaluating the implementation of the

¹³ Document on file with the Panel.

¹⁴ Letter on file with the Panel.

¹⁵ Interviews with government officials and SPLM/A-IO, January 2021.

¹⁶ Interviews with SPLM/A-IO and confidential sources in Upper Nile, January–March 2021.

¹⁷ Interviews with government officials, March 2021.

Agreement, began to meet in December 2020.¹⁸ Following the initial meeting, the Commission reported an “absence of any significant movement” in the Government’s implementation of aspects of chapter 4.¹⁹

44. Since then, the Government has taken some preliminary steps to implement the reforms outlined in chapter 4 of the Agreement. For instance, the Government moved the committee that oversees loan negotiations from the Office of the President to the Ministry of Finance and Planning to address a lack of financial governance in the Government’s loan procedures (art. 4.13.4 of the Agreement). In addition, Mr. Kiir signed an executive order to form a committee to oversee an audit of oil resources (art. 4.8.1.14.5; see annex X).

45. Most of the economic reforms outlined in chapter 4, however, have not been addressed or have been focused largely on administrative tasks. Civil society, international donors and some opposition parties involved in the reform efforts told the Panel that the Government’s commitment had been slow and inconsistent. In addition, because the Government has not reconstituted the Transitional National Legislative Assembly, lawmakers have been unable to provide oversight of the country’s management of its resources or to approve a budget (see annex XI).²⁰

H. Continued resistance to the Hybrid Court of South Sudan despite decrees

46. In various resolutions, the Security Council has made explicit reference to transitional justice as being key to achieving sustainable peace (see annex XII). In the preamble to resolution [2521 \(2020\)](#), the Council also emphasized that those responsible for violations of international humanitarian law and human rights in South Sudan must be held accountable for their actions and urged the Government to sign the memorandum of understanding with the African Union for the creation of the Hybrid Court of South Sudan.²¹

47. As the Panel reported in the past (see [S/2017/326](#) and [S/2020/1141](#)), the Government had blocked the formation of the Hybrid Court for more than four years. On 29 January 2021, however, the Council of Ministers approved the process of establishing the accountability and transitional justice mechanisms outlined in chapter 5 of the Agreement, including the Hybrid Court.²² Multiple South Sudanese and international experts in transitional justice and accountability told the Panel that, while the announcement had been a positive step towards greater accountability, the Government was still very far away from setting up the Hybrid Court or the other accountability mechanisms outlined in chapter 5.

48. The same sources cautioned that the Government’s previous announcements regarding the Hybrid Court had not been fulfilled. In 2017, the Government had reportedly signed a draft memorandum of understanding with the African Union on the establishment of the Hybrid Court. However, as the Panel reported in its interim

¹⁸ Interviews with civil society and international experts, November 2020–February 2021.

¹⁹ Reconstituted Joint Monitoring and Evaluation Commission, “Report by H.E. Maj. Gen. (Rtd.) Charles Tai Gituai, interim Chairperson of RJMEC, on the status of implementation of the Revitalised Agreement on the Resolution of the Conflict in the Republic of South Sudan for the period 1st October to 31st December 2020”.

²⁰ Interviews with former members of Parliament and civil society, January–February 2021.

²¹ Article 5.3 of the Revitalized Agreement on the Resolution of the Conflict in South Sudan provides for the establishment of a combined international and South Sudanese judicial court to investigate the most serious human rights violations, including genocide, crimes against humanity and war crimes.

²² Jale Richard, “Cabinet approves establishment of hybrid court”, Eye Radio, 30 January 2021.

report of 2020, no information has been made available about the content of this document or the actions taken to establish the Hybrid Court.

49. Regarding the recent announcement by the Council of Ministers, sources interviewed by the Panel have cautioned that political will from high-level officials to establish the Hybrid Court has been lacking because officials have been concerned that they might be found guilty of gross human rights violations. In addition, the establishment of the Hybrid Court has faced opposition from the highest justice officials in the country. According to South Sudanese experts, the justices have argued that articles 5.3.3.2 and 5.3.3.3 of the Agreement breach the sovereignty of South Sudan to conduct investigations into past human rights violations because the articles stipulate that the majority of judges, prosecutors and defence counsels should be from “African States other than the Republic of South Sudan”.

50. The Panel’s sources underlined that the Government had already engaged in initial conversations about conducting the public consultations outlined in article 5.2.1.3 of the Agreement in order to establish the Commission for Truth, Reconciliation and Healing. According to the Panel’s sources, more impetus had been gained within the Government for the establishment of the mechanism because it was designed to be managed entirely by South Sudan and was not punitive.²³

I. Violation by the South Sudan People’s Defence Forces of the cessation of hostilities agreement

51. The Panel has evidence from satellite imagery that at least one Mi-24 helicopter based at the SSPDF general headquarters, known as “Bilpham”, was relocated in the period from 15 February to 17 September 2020 (see annex XIII). The movement of such helicopters without prior notification, regardless of the reason, is a violation of article 2.1.10.4 of the Agreement and articles 1.2, 11.5 and 11.6 of the cessation of hostilities agreement of 21 December 2017. As stipulated in those agreements, all armed groups are required to provide to the Ceasefire and Transitional Security Arrangements Monitoring and Verification Mechanism advance notice prior to any movements of equipment. Officers of the Mechanism confirmed to the Panel that they had not received any notification from the Government regarding the movement of the Mi-24 helicopter.

52. As documented in the Panel’s previous reports, the movement of SSPDF helicopters has been linked, at times, to military offensives. The Government’s helicopters have been deployed for use in offensives against non-signatory forces, including NAS in Central Equatoria in December 2019, and the delivery of weapons and ammunition to militias, such as the delivery of weapons and ammunition to Murle militias in Gumuruk, Greater Pibor Administrative Area, in May 2020 (see [S/2020/342](#) and [S/2020/1141](#)).

III. Deterioration of security and civilian safety

53. The creation of the Government over a year ago has not led to an improvement in the protection of the rights of civilians, who have faced continued threats from government security forces and armed groups. Violence has led to forced displacement in various states and to one of the direst food crises the country has faced since its independence in 2011.²⁴ In an interview with the Panel on 2 February

²³ Interviews with South Sudanese and international experts on transitional justice and accountability, January–February 2021.

²⁴ Interviews with confidential sources, July 2020–February 2021.

2021, the Minister of Humanitarian Affairs and Disaster Management, Peter Mayen Majongdit, told the Panel that “the country is facing the most horrific, catastrophic humanitarian situation”.

54. The Internal Security Bureau, under the direct orders of Lieutenant General Kuc, has continued to restrict civic space and obstruct the implementation of the Agreement. The Panel corroborated, through confidential sources, accounts that, during the reporting period, Internal Security Bureau officers threatened, harassed and arbitrarily arrested journalists, human rights defenders and civil society leaders. The Panel previously reported on the Bureau’s extrajudicial detention facilities, where civilians and those perceived to oppose the interests of Lieutenant General Kuc have been routinely detained, tortured and killed (see [S/2019/301](#) and [S/2020/342](#)).

55. Confidential sources told the Panel that Internal Security Bureau officers, acting on the direct orders of Lieutenant General Kuc, had continued to require civil society organizations to obtain clearances for most community activities and programmes. The same sources confirmed that, even when clearances were granted, the officers monitored the activities of civil society organizations.

A. Ongoing obstruction of the delivery of humanitarian aid

56. Figures from the Office for the Coordination of Humanitarian Affairs released in January 2021 show that more people in South Sudan than ever are in need of humanitarian assistance.²⁵ According to the Office, an estimated 8.5 million people, over two thirds of the population, need humanitarian assistance in 2021, compared with 7.5 million in 2020 and 7.1 million in 2019.²⁶

57. According to findings from IPC, just under half the population in South Sudan were facing high levels of acute food insecurity and more than 92,000 people living in the Greater Pibor Administrative Area and the Counties of Aweil South in Northern Bahr al-Ghazal and Tonj East, Tonj North and Tonj South in Warrap were facing famine-like conditions as of early March 2021.²⁷

58. Despite the high levels of need, humanitarian organizations have confronted security and bureaucratic barriers to the delivery of humanitarian aid that have posed serious personal risks to aid workers. The Office for the Coordination of Humanitarian Affairs noted in January 2021 that the number of incidents of humanitarian obstruction reported in 2020 had increased compared with 2019, which the Office assessed was mostly because of active hostilities and violence against humanitarian workers and assets.²⁸ In the period from 4 to 6 January 2021, owing to fighting in Bunj, Maban County, Upper Nile, several humanitarian organizations halted operations. Since then, national and international humanitarian organizations have reduced activity levels to protect staff.²⁹

59. In addition, the Panel’s investigation into the various forms of denial of humanitarian access has shown that the Government has established an intentionally complex bureaucratic system for the delivery of aid and has failed to guarantee the

²⁵ Office for the Coordination of Humanitarian Affairs, “South Sudan: humanitarian snapshot”, January 2021.

²⁶ Office for the Coordination of Humanitarian Affairs, “Humanitarian needs overview 2020: South Sudan”, November 2019; and Office for the Coordination of Humanitarian Affairs, “Humanitarian needs overview 2019: South Sudan”, November 2018.

²⁷ IPC, “South Sudan: consolidated findings from the IPC technical working group and external reviews”.

²⁸ Office for the Coordination of Humanitarian Affairs, “South Sudan: 2020 humanitarian access overview”, February 2021.

²⁹ Interviews with confidential sources, July 2020–February 2021.

safe delivery of humanitarian aid. In particular, multiple sources raised serious concerns about the Government's deliberate policy of denying or delaying the issuance of visas for hundreds of international humanitarian staff who had been evacuated from South Sudan owing to COVID-19. The Government's intention, according to the sources, was to limit the number of international staff returning to South Sudan (see [S/2017/326](#), [S/2017/979](#) and [S/2018/292](#)), leading some humanitarian organizations to operate at less than half their normal staffing levels.

B. Suppression by the Government of the extent of food insecurity

60. Following the fighting in Jonglei and the Greater Pibor Administrative Area from mid-February to early August 2020, the humanitarian situation for civilians deteriorated to the point of famine-like conditions as of early March 2021. As a consequence of the violence and displacement, civilians in the Greater Pibor Administrative Area were unable to cope with severe flooding in July 2020. The Panel noted in its interim report of 2020 that civilians in the area had been on the brink of starvation, which the IPC Famine Review Committee later verified.

61. Given the food insecurity, beginning on 16 October 2020, a technical working group comprising national and international experts, including government representatives, met to assess and determine the level of need. The majority of the group's members concluded that people in the Greater Pibor Administrative Area and the Counties of Akobo in Jonglei, Aweil South in Northern Bahr al-Ghazal and Tonj East, Tonj North and Tonj South in Warrap were facing the highest level of acute food insecurity, IPC phase 5 (see annex XIV).

62. However, the government representatives argued there were not sufficient data to come to that conclusion.³⁰ Confidential sources reported to the Panel that the Government, through the Ministry of Agriculture and Food Security, had exerted political pressure on humanitarian agencies in an attempt to block the publication of the findings of the technical working group. According to the Panel's sources, the Government had exerted pressure on humanitarian agencies to hamper the full humanitarian response needed to address the food crisis in several parts of the country, including the Greater Pibor Administrative Area. As the Panel has previously reported, the Government has employed tactics to obstruct humanitarian access to suit its own political, military and economic agendas, including obstructing the delivery of food and diverting it for its own constituencies (see [S/2017/326](#), [S/2017/979](#), [S/2018/292](#) and [S/2018/1049](#)).

63. Owing to a lack of consensus on the findings of the technical working group, the IPC Global Support Unit, a group of international experts, conducted a separate review on 17 November 2020. The Unit found "a very concerning situation, with some indicators surpassing the IPC phase 5 (famine) thresholds" in the Greater Pibor Administrative Area.³¹ On the basis of the Unit's findings, the Famine Review Committee concluded, in mid-November 2020, that the payams of Gumuruk, Lekuangole, Pibor and Verteth were in fact in IPC phase 5.³²

³⁰ Interviews with confidential sources and assessments shared with the Panel in confidence, November 2020–February 2021.

³¹ IPC, "Multi-partner real time quality review and famine review of the South Sudan IPC acute food insecurity analysis: summary report".

³² IPC, IPC Famine Review: Conclusions and Recommendations for Pibor County – South Sudan – IPC Analysis – November 2020 ([2020](#)).

64. The Famine Review Committee found that “coordinated attacks of unprecedented violence” in Lekuangole and Gumuruk in June and July and severe flooding had led to the current food crises.³³

65. The Government refused to endorse the findings of the Famine Review Committee and the Global Support Unit, and released its own findings on 18 December 2020, reporting that 11,000 people were in IPC phase 5 in the Greater Pibor Administrative Area, a third of the 33,000 people identified by the Famine Review Committee.³⁴ In its report, the Government also failed to recognize the impact of violence and insecurity on the current food crises, citing instead “the effects of COVID-19, persistent poor macroeconomic conditions and the impact of flooding”.³⁵

66. As of early March 2021, according to the Panel’s sources, high numbers of the population were at risk of dying of hunger in the Greater Pibor Administrative Area, and hunger-related deaths had been recorded in Verteth, Gumuruk and Lekuangole.³⁶ Confidential documents reviewed by the Panel indicated that, for the past three months, most people in those areas have consumed just one meal per day, and women caregivers have begun to eat one meal every two to three days.³⁷ Sources also told the Panel that, owing to the unavailability and unproductiveness of typical food insecurity coping strategies, people were almost completely dependent on access to wild food and food drops.³⁸

C. Increasing division and violence outside the capital

67. The Government’s inability to leverage the Agreement to ensure local governance and security has led to various security vacuums that have allowed for uncontrolled violence in at least 7 out of the 10 States and in the Greater Pibor Administrative Area. In its interim report of 2020, the Panel described high levels of violence in Jonglei, the Greater Pibor Administrative Area, Central and Western Equatoria, and Warrap, and the role played by political and security actors in Juba in fuelling the violence. Since then, local violence has spread to the Counties of Tonj North in Warrap and Koch in Unity. In addition, most counties of Lakes – namely, Awerial, Yirol East, Yirol West, Rumbek East, Rumbek Centre, Rumbek North and Cueibet – and Upper Nile have also faced violence.³⁹

68. On 27 January 2021, Mr. Kiir commented on the uncontrolled insecurity in parts of the country during a peace conference on Jonglei and the Greater Pibor Administrative Area. In his address, he said that “next time when you go and fight, I will not come to your rescue again.... I will leave you to fight yourselves until one section runs from the other”.⁴⁰

³³ Ibid.

³⁴ Interviews with confidential sources, December 2020–March 2021; and IPC, “IPC acute food insecurity and acute malnutrition analysis: October 2020–July 2021”, 18 December 2020.

³⁵ IPC, “IPC acute food insecurity and acute malnutrition analysis”.

³⁶ Interviews with confidential sources and eight assessments shared with the Panel in confidence, November 2020–February 2021.

³⁷ Ibid.

³⁸ Ibid.

³⁹ Interviews with local administrators, civil society and confidential sources, November 2020–March 2021.

⁴⁰ David Mono Danga, “South Sudan’s Kiir to stay out of inter-communal conflicts”, Voice of America, 29 January 2021.

69. On 28 January 2021, Mr. Kiir replaced the Governor of Warrap, Bona Panek Biar, whom he had appointed in June 2020, with Aleu Ayieny Aleu, explaining that he had done so to improve law and order.⁴¹

70. On 8 March 2021, Mr. Aleu, dressed in military fatigues, paraded a mixed force of soldiers and civilian militias, known as “Tuek Tuek”, in the town of Kirik in Tonj North County. On the basis of a video of the parade and independent verification, Mr. Aleu stated that he had been mandated by Mr. Kiir to arm the force. Mr. Aleu said that the problems in Warrap were caused by “politicians using civilians as proxies”, as the Panel detailed with regard to Jonglei and the Greater Pibor Administrative Area in its interim report of 2020. The Governor called the mixed force “Mathiang Anyoor Two”, referring to the Mathiang Anyoor militia that committed crimes against civilians during the conflict that began in 2013 (see [S/2016/70](#)).⁴²

71. Multiple SSPDF sources told the Panel that weapons and uniforms that were visible in the video had originally been procured for use by the necessary unified forces. Mr. Aleu also promised the militiamen that they would be integrated into the regular armed forces.⁴³ The Panel notes that the recruitment and arming of a new armed force outside the security arrangements violates chapter 2 of the Agreement.

72. During the reporting period, the Panel also corroborated reports that Lieutenant General Kuc has continued to recruit, train and arm forces controlled by the Internal Security Bureau in Tonj North Country in Warrap, in violation of the Agreement. Some of the forces under the command of Lieutenant General Kuc have been involved in violence and have supported militias ethnically linked to him. Tonj North County in Warrap has been identified to be facing the highest level of food insecurity (IPC phase 5).⁴⁴

73. Previously, in Tonj East in Warrap, a disarmament campaign led by the Chief of SSPDF Military Intelligence, Lieutenant General Rin Tueny Mabor Deng, had led to violence, as the Panel reported in its interim report of 2020. The campaign from June to August 2020 that focused on disarming civilian militias in the area resulted in the deaths of dozens of civilians and the displacement of thousands.

D. Political decisions contributing to conflict in Upper Nile

74. Given the political divisions in Juba and their impact on security, oil-rich Upper Nile has remained at risk of serious violence. Upper Nile has hosted a heavy presence of armed groups, including SPLA-IO and SSPDF forces, Internal Security Bureau forces protecting the oilfields (see [S/2020/342](#)) and various ethnic militias, including groups associated with the Nuer, Dinka Padang and Shilluk communities. In September 2019, violence erupted along the border with Ethiopia after the Internal Security Bureau convinced Major General James Ochan Puot to defect from SPLA-IO to the Government (see [S/2019/897](#)).

75. Prior to and since the appointment, in January 2021, of Budhok Ayang Kur as the Governor of Upper Nile, various sources have reported shifting national allegiances and competing local agendas in Upper Nile that have led to more violence.⁴⁵ The final rejection by Mr. Kiir and Mr. Machar of General Olony, an ethnic Shilluk, as the SPLM/A-IO-nominated Governor of Upper Nile has heightened

⁴¹ Radio Tamazuj, “Kiir fires Warrap governor, appoints a successor”, 29 January 2021.

⁴² Video of the parade posted on social media and verified independently.

⁴³ Ibid.

⁴⁴ Interviews with local civil society and confidential sources, February–March 2021.

⁴⁵ Interviews with local civil society and confidential sources, January 2021.

tensions.⁴⁶ The Shilluk and Dinka Padang communities have clashed over the control of Malakal, the regional capital, and other areas on the eastern bank of the Nile that had traditionally been under the control of the Shilluk but had been conquered by the Dinka Padang during previous conflicts, in particular in 2017.

76. In December 2020 and January 2021, fighting erupted in Maban County in eastern Upper Nile, along the border with the Sudan, between SPLA-IO and SSPDF, in violation of the cessation of hostilities agreement. The violence between the forces, which included local civilian militias, began on 13 December 2020 in Liang, Maban County. Multiple sources in Maban reported to the Panel that the clashes had expanded, with incidents beginning on 4 January 2021 across Maban County. The most significant fighting occurred around Bunj from 4 to 6 January 2021 and in Tommaji and Gasmalla on 9 and 10 January 2021. The fighting resulted in the deaths of dozens of civilians and the displacement of thousands, some of whom fled to Ethiopia.⁴⁷

77. On the basis of the Panel's interviews, the SPLA-IO forces in the area, which have maintained a force of over 3,000 soldiers, have been supported by hundreds of Mabanese soldiers from local militias and by other Nuer militias from Nasir and Maiwut, Upper Nile. Meanwhile, the SSPDF forces, which have maintained small bases in the main villages and towns in the area, have been armed with heavy machine guns and have received support from other ethnic Mabanese militias. According to multiple sources, additional Mabanese militias involved in the violence have operated independently of SPLA-IO and SSPDF.

78. In February 2021, conflict erupted in Akoka County, Upper Nile. This area had been severely affected by floods in December 2020 and January 2021, which had displaced tens of thousands of people and left the county inaccessible. Beginning on 2 February 2021, according to local sources, at least 3,000 Jikany Nuer militias from Ulang and Nasir, Upper Nile, ostensibly under the control of SPLA-IO, attacked villages, burned down huts and stole crops and food. According to the same sources, the Jikany Nuer militiamen killed dozens of civilians and SSPDF forces and displaced thousands of local residents. As of early March 2021, the Jikany Nuer militias were continuing to roam Akoka County, and, according to sources who are in contact with the commanders of the militias, they intended to raid the oilfields in Paloich.

79. The months of fighting in Upper Nile appear to have been connected in part with the political appointments in the State. The Panel received information from commanders and politicians in the area that the violence was related in part to local dissatisfaction with the fact that Mr. Kiir had not appointed General Olony as the Governor. Further tension had been generated by the failed attempt by Lieutenant General Kuc and Mr. Gatlauk to recruit General Olony to SSPDF in exchange for a senior military position and economic returns, according to confidential sources.

80. In addition, multiple local commanders and politicians commented that nascent attempts by SPLA-IO armed units and other local militias to reorganize had contributed to the unrest. According to those sources, multiple SPLA-IO units based in Upper Nile and northern Jonglei, dissatisfied with the lack of implementation of the peace agreement, had initiated steps to form a new coalition outside the framework of the Agreement. Multiple sources in the area reported to the Panel that some leaders of the Dinka Padang, who felt that Mr. Kiir had abandoned their community, had begun to discuss reorienting their political allegiance.

⁴⁶ Interviews with government officials, SPLM/A-IO and confidential sources, June–July 2020.

⁴⁷ Interviews with local civil society, community leaders and local commanders, January–February 2021.

E. Unimplemented security arrangements adding to instability

81. The Government's appointment of state and local governments after a year-long delay diverted political attention away from one of the foundations of the Agreement: the combined security arrangements. As the Panel previously outlined (see [S/2020/342](#) and [S/2020/1141](#)), the cantonment sites and training centres have not unified any forces or even evaluated which forces to retrain and which to demobilize, according to officials involved in the security arrangements who were interviewed by the Panel.

82. Most of the SSPDF forces have remained outside the cantonment sites, while some of the SPLA-IO and other opposition forces have positioned themselves at the sites.⁴⁸ In addition to the lack of training at the sites, multiple officials involved in the security arrangements, including from the Ceasefire and Transitional Security Arrangements Monitoring and Verification Mechanism, told the Panel that the living conditions were dire and that the sites lacked food, basic sanitation and medicine. On 5 March 2021, the Minister of Defence, Angelina Teny, publicly acknowledged that cantonment sites and training centres had been deserted and added that conditions were particularly dire for women.⁴⁹

83. Multiple senior sources in the security sector who were interviewed by the Panel assessed that, because of the way in which the cantonment and training processes had been conducted, even if the unified forces were to graduate and redeploy, the forces would likely be divided along political lines and be militarily unreliable. Furthermore, multiple confidential sources familiar with the security sector told the Panel that the Government had established the Strategic Defence and Security Review Board as called for in the Agreement (art. 2.5), but the Board had not yet prepared a comprehensive strategy for security and defence. The Government has also failed to develop a comprehensive plan for the disarmament, demobilization and reintegration of soldiers of the various armed factions that will not be part of the new army (art. 2.4.10).⁵⁰

F. Availability of ammunition for local militias

84. Across the country, the proliferation and availability of small amounts of ammunition have enabled armed groups not associated with government security forces, such as local militias and cattle-raiding groups, to perpetuate instability in South Sudan. Heavily armed militias and cattle keepers have been able to resist government security forces, for example, as local militias did in Tonj East County in Waarap during the disarmament campaign in July 2020 (see [S/2020/1141](#)).

85. At the Panel's official meeting with the Minister of Defence and Veteran Affairs on 3 February 2021, Ms. Teny noted her concern about the widespread availability of ammunition, which had been a threat to not only civilians but also humanitarian staff and peacekeepers.

86. The Panel has corroborated, through confidential sources, reports that some civilians in Juba and Wau have been in possession of high-grade military-style weapons and ammunition since 2018. Among the ammunition that civilians have possessed are 12.7 x 99 mm and 12.7 x 108 mm cartridges, which are armour-piercing

⁴⁸ Interviews with SSPDF and confidential sources, November 2020–February 2021.

⁴⁹ Emmanuel J. Akile and Priscah Akol, "Cantonments have been deserted – Defense Minister", Eye Radio, 5 March 2021.

⁵⁰ Interviews with confidential sources in the security sector, December 2020–January 2021.

rounds of ammunition.⁵¹ This type of ammunition – a highly destructive round capable of penetrating lightly armoured vehicles – has not previously been reported to have been in the hands of civilians.

G. Encouragement by the Government of defections from the Sudan People's Liberation Army in Opposition

87. In addition to the Government's lack of attention to the Agreement's security arrangements, Mr. Kiir and his supporters have continued to promote the defections of SPLA-IO officers and units. These actions run counter to the provisions of articles 2.1.8 and 2.1.10.4 of the Agreement. In addition, as the Panel noted in its previous reports (see [S/2019/897](#), [S/2020/342](#) and [S/2020/1141](#)), the defections have facilitated the expansion of the existing internal fissures in SPLA-IO and jeopardized the ability of the signatories to build trust and work on the implementation of the Agreement.

88. An increasing number of SPLA-IO senior commanders have defected to SSPDF since the signing of the Agreement. As outlined in the Panel's previous reports (see [S/2019/897](#), [S/2020/342](#) and [S/2020/1141](#)), the Government facilitated the defections of SPLA-IO senior commanders, such as Major General Ochan in Maiwut County in Upper Nile, Major General James Nando Mark in Western Equatoria, Major General Moses Lokujo in Kajo Kaji County in Central Equatoria and, more recently, senior commanders in Maban County in Upper Nile.

89. The Panel confirmed that Lieutenant General Kuc, Mr. Gatluak and SSPDF commanders had facilitated the defection of former SPLA-IO senior commanders and offered them financial incentives to do so.⁵² Lieutenant General Kuc, together with senior SSPDF commanders, at times also directed the same SPLA-IO defectors to violate the cessation of hostilities agreement and the Agreement by attacking their former forces.⁵³ The attacks on former forces in Central Equatoria in the period from September 2020 to January 2021 and in Upper Nile in the period from September 2019 to March 2021 led to civilian deaths and mass displacement.

H. Self-financing of forces contributing to insecurity

90. Lacking support at cantonment sites, regular salaries and clear command and control, armed groups have relied on their own sources of revenue to support livelihoods and to finance conflict-related activities. For instance, the Panel has received reports that, in Central Equatoria, individual soldiers in NAS, the Internal Security Bureau, SSPDF and SSPDF Military Intelligence have earned revenue from trading gold and from selling and transporting charcoal and timber.⁵⁴ Elsewhere, armed groups have established layers of informal governance based on illegal taxation, the exploitation of local resources and the development of private companies.⁵⁵

⁵¹ Reports from and interviews with community watch groups and security personnel, October 2020–February 2021. The most prolific ammunition in use include the 7.62 x 39 mm (for modernized automatic Kalashnikov assault rifles), 7.62 x 54 mm R (for Kalashnikov machine guns), 7.62 x 51 mm (for M60 and M240 machine guns and sniper rifles) and 12.7 x 108 mm and 12.7 x 99 mm (armour-piercing) cartridges.

⁵² Interviews with SSPDF and confidential sources, August–December 2020.

⁵³ Ibid.

⁵⁴ Interviews with civil society, journalists, mining employees and the Ministry of Mining, July–December 2020.

⁵⁵ Ibid.

91. The breakdown in the chain of command has contributed to the self-financing operations. Multiple sources told the Panel that the fragmentation of political and security control had sparked “warlord politics”, whereby armed groups were fighting for control of resources and territorial control rather than the protection of civilians and law and order.⁵⁶ For example, one source in Central Equatoria, describing the motivations for the defection of Major General Lokujo to SSPDF from SPLA-IO, told the Panel: “He and his people are fighting just to loot, have more women and, ultimately, gain total control of the illegal trade in logs and gain revenue through illegal taxes.”⁵⁷

I. Persistent insecurity near gold mining sites

92. The persistent insecurity in Central Equatoria has prevented additional investments in legal gold mining (see [S/2020/342](#) and [S/2020/1141](#)). In late 2020, the Government developed an economic plan to increase revenue from the gold sector. However, four international mining companies that hold exploration licences told the Panel that their inability to obtain mining concessions because of the presence of armed groups had prevented exploration and investment.⁵⁸

93. Since June 2020, the Panel has identified low-level violence involving signatories to the Agreement and other armed groups around key gold mining sites in Luru, Eastern Equatoria, in June 2020, in Karpeto, Central Equatoria, in July 2020 and in Gorom, Central Equatoria, in August 2020 (see [S/2020/1141](#)).⁵⁹ As the Panel indicated in its interim report of 2020, units of armed groups throughout Eastern and Central Equatoria have continued to engage in low-scale artisanal mining. Multiple commanders and officers in SSPDF also told the Panel that, because of a lack of pay for soldiers, including those at cantonment sites, commanders and soldiers had turned to artisanal gold mining.

94. The Panel assesses that the revenues earned by members of armed groups through the mining and trading of artisanal gold has supported individual livelihoods, given the irregularity of salary payments. The Panel has not found evidence that armed groups have been in a position to finance conflict-related activities through gold mining and trading.

J. Illegal logging in Eastern and Central Equatoria

95. In the course of its investigations into the illicit exploitation of logging, the Panel has assessed that Eastern and Central Equatoria have remained the primary locations where government security forces, armed groups and private companies have engaged in, and benefited from, illegal logging (see [S/2020/342](#) and [S/2020/1141](#)). In Eastern Equatoria, teak plantations have been concentrated in Torit and Magwe Counties, located near the border with Uganda, to facilitate the illicit trade in timber along the Torit-Ikotos-Tseretenia, Kudo-Lowai-Lirya-Nimule and Torit-Magwe-Nimule roads to Uganda.⁶⁰

⁵⁶ Interviews with local administrators, civil society, militia commanders and confidential sources, November 2020–March 2021.

⁵⁷ Interview with a confidential source, December 2020.

⁵⁸ Interviews with businesspersons, the Ministry of Mining and mining employees, August 2020–January 2021.

⁵⁹ Interviews with civil society, businesspersons, the Ministry of Mining and NAS, July–December 2020.

⁶⁰ Interviews with NGO personnel and civil society, December 2020–February 2021.

96. In Eastern Equatoria, SSPDF officers of Division 7 and local administrators have supported the illicit exploitation of timber by private businesses, according to multiple sources.⁶¹ The Panel received information that Lucky Friends Trading and Construction Company Ltd. (see [S/2020/342](#)) has continued logging in the forest of Imotong in Torit County.⁶² The timber was being traded in Uganda for about \$420–\$540 per square metre as of February 2021.⁶³ On the basis of the Panel’s interviews, SSPDF Division 7 officers have received payments from these companies to protect the logging and sites and approximately \$800–\$900 per truck to escort logging trucks to the border with Uganda.⁶⁴

97. Lucky Friends Trading and Construction Company Ltd. and other companies and traders have also received administrative support from officials in the Eastern Equatoria government and officials in the local branch of the Ministry of Environment and Forestry.⁶⁵

98. In Central Equatoria, a company in Kajo Kaji County has illegally logged teak and *afzelia africana*, according to confidential documents reviewed by the Panel, and transported the timber to Uganda.

99. In interviews with local communities in Torit and Kajo Kaji, the Panel found that the illicit exploitation of logging had not benefited civilians and, in fact, the deforestation had degraded the local environment and worsened the economic conditions in the communities. While private companies have promised to construct bridges, schools and roads, community members told the Panel that most projects had not started.⁶⁶ Furthermore, illegal logging has created security risks because government security forces and armed groups have pursued their economic interests in logging at the expense of civilian security.

K. Attacks on women in Central Equatoria sparked by General’s defection

100. As indicated above, the Government has encouraged the defection of SPLA-IO commanders and has provided economic incentives to commanders to switch their allegiance. In addition, at a time when SPLA-IO has lost political and economic power in Juba, the Panel has found that commanders have switched allegiance to secure control of territory and natural resources. Against this backdrop, Major General Lokujo defected to SSPDF on 21 September 2020 (see [S/2020/1141](#)).

101. Panel sources close to Major General Lokujo expressed the view that his defection to SSPDF had been triggered by his desire to keep territorial control of the main routes in order to illegally transport natural resources to Uganda and the Democratic Republic of the Congo.⁶⁷ Since at least 2017, Major General Lokujo has been directly involved in the taxation of teak and mahogany in areas under his control in Central Equatoria and active in the transit of logs across borders (see [S/2019/897](#)).

102. Soon after his defection, forces under the command of Major General Lokujo attacked civilians and SPLA-IO soldiers living in the Kirwa barracks on 27 September 2020. This was shortly followed by an offensive against SPLA-IO soldiers and

⁶¹ Ibid.

⁶² Interviews and correspondence with members of South Sudanese NGOs in Juba and Torit, civil society activists and traders, December 2020–February 2021.

⁶³ Interviews with NGO personnel, civil society and traders, February 2021.

⁶⁴ Ibid.

⁶⁵ Ibid.

⁶⁶ Interviews with NGO personnel and civil society, December 2020–February 2021.

⁶⁷ Interviews with confidential sources, October 2020–February 2021.

civilians living in the Moroto training centre on 29 September 2020. As the Panel has previously reported, civilians living in and around military bases have been susceptible to armed attacks (see [S/2020/342](#)).

103. A month later, from 26 to 29 November 2020, Major General Lokujo and his forces launched a second military campaign against SPLA-IO forces and civilians who had remained or returned to the Moroto training centre and Kirwa barracks. In this second phase, forces targeted civilians in the villages of Ajio, Liwolo, Koriyo and Bori in Kajo Kaji County.⁶⁸

104. During this period, the Panel verified that forces under the direct command and control of Major General Lokujo committed serious violations of human rights and international humanitarian law, including 10 extrajudicial killings, 32 rapes and other types of sexual and gender based violence, five denials of access for monitoring purposes and two denials of access for the delivery of humanitarian aid, in addition to the looting of civilian property and restrictions on freedom of movement of civilians.⁶⁹ Furthermore, the Office for the Coordination of Humanitarian Affairs noted that these violent attacks caused significant conflict-related forced displacement.⁷⁰

L. Untracked revenue from companies of security forces

105. The Internal Security Bureau, SSPDF and SSPDF Military Intelligence have earned off-budget revenue from natural resources by establishing independent revenue-generating companies and internal departments to manage the companies' operations. The profits earned by each security force from the exploitation of natural resources and other business operations have been untracked, unaudited and blocked from use by the Government, on the basis of the Panel's review of documents of the Ministry of Finance and Planning, corporate records and interviews.

106. The lack of oversight of the companies established by the security forces and of the revenue derived from independent sources has increased the risk of security services obfuscating expenditures that might threaten peace, security and stability in South Sudan. As the Panel has previously reported, the Internal Security Bureau in particular has attempted to purchase weapons with its own independent sources of revenue (see [S/2020/342](#) and [S/2020/1141](#)).

107. On direct orders from Lieutenant General Kuc, the Internal Security Bureau has continued to operate private companies that have not disclosed income and have not contributed to the central revenue collection of the Ministry of Finance and Planning (see [S/2020/342](#) and [S/2019/301](#)).⁷¹ On the basis of a review of corporate documents and import records, various companies that have operated in the oil and security sectors have been owned by high-level Internal Security Bureau officials working in the Investment Division, which manages the companies, and the Administration Division.

108. Similarly to the Internal Security Bureau, SSPDF has operated a business division known as the Military Economic Corporation.⁷² On the basis of the Panel's

⁶⁸ Ibid.

⁶⁹ Ibid.

⁷⁰ Office for the Coordination of Humanitarian Affairs, "South Sudan: humanitarian snapshot", December 2020.

⁷¹ Interviews with the Ministry of Finance and Planning, civil society, former government officials and businesspersons, August 2020–February 2021.

⁷² Interviews with civil society, foreign diplomats and businesses operating in the mining industry and confidential documents, November 2020–January 2021.

interviews, the Corporation has formed private companies in a range of sectors, including natural resource extraction. According to company documentation, the Corporation created MED Construction for Development Co. Ltd., which applied for and acquired three gold mining licences in 2018.⁷³ On the basis of various incorporation documents reviewed by the Panel, the Corporation's private companies, including MED and Bolt Engineering Co. Ltd., have followed the normal procedures for company registration in South Sudan but have not publicized their affiliation with SSPDF.

109. SSPDF Military Intelligence has also increased its off-budget revenue from the illicit exploitation of natural resources. For instance, SSPDF Military Intelligence has earned independent revenue from its agreement with Gorom Mining to guard a small-scale mining site (see S/2019/897 and S/2020/1141).⁷⁴ According to a confidential document, which multiple sources have validated, SSPDF Military Intelligence has also transported timber to Juba in Central Equatoria in military vehicles as part of its private business operations. Furthermore, businesspersons in Juba indicated to the Panel that SSPDF Military Intelligence has pursued new business opportunities beyond the exploitation of natural resources to increase its own sources of revenue, which are isolated from the Ministry of Finance and Planning and oversight bodies.⁷⁵

IV. Fragmentation of control of public and natural resources

110. Since the formation of the unity Government in February 2020, many government ministries, agencies and security forces have gained control of the public and natural resources of South Sudan as a means of generating independent sources of revenue, which have been disconnected from the Government's central budget (see S/2020/342 and S/2020/1141). The increasingly fragmented control and management of public and natural resources have weakened the Government's efforts to implement chapter 4 of the peace agreement, to limit the misappropriation of government funds and to improve the country's economic standing. The external debt of South Sudan has continued to increase, reaching over \$2.0 billion.⁷⁶

111. The Government's various sources of revenue from the sale of natural resources, in particular crude oil, have lacked oversight and have not been consolidated into a single account, as required under national laws and the Agreement (art. 4.10.1.2). IMF has warned that "non-transparent oil advances, oil-backed loans and off-budget transactions are undermining fiscal discipline and budgetary integrity", which the Panel has found has led to uncoordinated government revenue streams that have not been used to implement the Agreement.⁷⁷ For instance, the Ministry of Finance and Planning reported in September 2020 that 19 revenue-generating institutions had not transferred payments to the National Revenue Authority.⁷⁸

⁷³ Ministry of Petroleum and Mining of South Sudan and Trimble Land Administration, South Sudan Mining Cadastre Portal. Available at <http://portals.flexicadastre.com/southsudan/>.

⁷⁴ Interviews with confidential sources, December 2020–January 2021.

⁷⁵ Interviews with businesspersons, journalists and foreign diplomats, July 2020–January 2021.

⁷⁶ Interviews with the Ministry of Finance and Planning and IMF, and confidential documents on file with the Panel.

⁷⁷ IMF, "Republic of South Sudan: 2019 article IV consultation – press release; staff report; and statement by the Executive Director for the Republic of South Sudan", country Report No. 19/153, June 2019.

⁷⁸ Voice of America, "South Sudan in Focus", audio episode, 14 September 2020.

A. Effect of limited financing on governance

112. As of early March 2021, with four months remaining in the fiscal year 2020/21, the Government had not released its full budget or its plan to cover an anticipated fiscal deficit (see [S/2020/1141](#)).⁷⁹ Given the financial impact of the COVID-19 pandemic, IMF provided direct financial assistance to the Government in November 2020, in the form of a loan of \$52.3 million from its Rapid Credit Facility.⁸⁰ The Government paid two months of salary arrears for June and July 2020 with a portion of the facility, but has continued to owe at least five months of back pay to civil servants and soldiers.⁸¹

113. The Government has also used the emergency funds from the Rapid Credit Facility to auction United States dollars to foreign exchange bureaus in an effort to control prices, given the country's reliance on imported goods. Since December 2020, the Bank of South Sudan has auctioned \$1 million to \$2 million a week to foreign exchange bureaus (see annex XV).⁸² In December 2020, the auctioning by the Bank of South Sudan of \$1 million led to the distribution of \$50,000 to 20 foreign exchange bureaus.⁸³ Economists have noted that the exclusion of commercial banks from the weekly auctions has limited the effectiveness of the auctions in lowering inflation and closing the gap between the official exchange rate and the black market rate.⁸⁴

114. Given the Government's limited funds, political and military leaders interviewed by the Panel have pointed to the corresponding lack of funds available for Mr. Kiir to incentivize loyalty among traditional support groups and to incorporate opposition political and military leaders in the Government. While Mr. Kiir and his allies have, as noted above, provided financial incentives to convince SPLA-IO military leaders to defect, sources close to Mr. Kiir indicated that the President's traditional patronage system had been increasingly constrained owing to the Agreement and the economic slowdown due to COVID-19.

115. At the state level, the Panel's sources also pointed out the lack of funds available for local administrations. Officials in Upper Nile, Lakes and Central Equatoria who were interviewed by the Panel highlighted that state administrations did not have financial resources allocated to them, leading one source to report to the Panel that "local coffers are empty, so looting [resources] will remain the only option for them".

B. Continued spending on road projects

116. The Government's limited fiscal flexibility – the Ministry of Finance and Planning has projected that government revenues will equal about \$600 million in the fiscal year 2020/21 – has not prevented the allocation of resources for the oil-for-roads programme (see [S/2020/1141](#)). The Panel has verified information that, since early 2019, the Government has signed contracts for four road construction

⁷⁹ Interviews with civil society, foreign diplomats and government officials, February–March 2021.

⁸⁰ IMF, "South Sudan: 2019 article IV consultation".

⁸¹ Interviews with civil society, foreign diplomats and government officials, and confidential documents, January–March 2021.

⁸² Sudan Tribune, "South Sudan's central bank to auction \$2m every week: official", 26 January 2021.

⁸³ Document on file with the Panel; interviews with local NGOs and civil society, January-February 2021; and Jale Richard, "Central bank to auction \$2 million weekly", Eye Radio, 25 January 2021.

⁸⁴ Interviews with local NGOs and civil society, January–February 2021.

projects, valued at \$3.87 billion. The four roads are to be completed by 2024, on the basis of a review of the contracts.⁸⁵

117. At the beginning of the roads projects in 2019, the President explained that the Government planned to pay for the projects from the sale of the Nile blend of crude oil pumped from Unity and the Ruweng Administrative Area. However, the Panel has corroborated information that the initial financing of over \$100 million for the Juba-Bor road, which the Panel documented in its interim report of 2020, was not funded under the oil-for-roads payment plan.

118. In 2019, the Government received a \$400 million facility from the African Export-Import Bank (see S/2020/342).⁸⁶ Under the terms of the agreement, the Bank directly paid some beneficiaries on behalf of the Ministry of Finance and Planning. Separately, the Bank transferred a portion of the facility to the Bank of South Sudan to support the Government's budgetary expenses. According to independent sources, the Government allocated a portion of the funds deposited in the Bank of South Sudan to pay for the Juba-Bor road.

119. The African Export-Import Bank has since approved an additional \$250 million facility for the Government to use for expenses and infrastructure projects, but had not disbursed any funds as of early March 2021.⁸⁷

120. Since the initial financing, the Juba-Bor project has received at least an additional \$50 million, and the Juba-Rumbek road project has been allocated at least \$82 million over the same period.⁸⁸ Following a government review and engineering adjustments to the Juba-Rumbek road, construction resumed in January 2021 (see S/2020/1141).

121. The Office of the President has directly managed the negotiation and implementation of the road construction projects since the Council of Ministers agreed, in May 2019, to allocate 30,000 barrels of crude oil per day for the development of infrastructure (see annex XVI). Current and former government officials have told the Panel that, because the Office of the President created a special "desk" to manage the projects directly, there has been no government oversight. The normal review of the technical aspects of the roads has not been conducted by the Ministry of Roads and Bridges, and financial transparency with regard to payments for the projects has been lacking from the Ministry of Finance and Planning (see annex XVII).⁸⁹

C. Unaccounted for oil revenue

122. The sale and collection of revenue from the crude oil of South Sudan pose a risk to economic stability because the main source of government revenue has not been managed in compliance with chapter 4 of the Agreement. Although crude oil has accounted for about 90 per cent of government revenue, the Government has classified most aspects of its oil operations and revenue as "confidential".⁹⁰ Accordingly, the Government has not responded to the Panel's multiple written

⁸⁵ Interviews with confidential sources, December 2020–January 2021, and confidential documents on file with the Panel.

⁸⁶ Interviews with foreign diplomats, former government officials and confidential sources, July 2020–January 2021.

⁸⁷ Interviews with confidential sources, February–March 2021.

⁸⁸ Interviews with confidential sources, December 2020–January 2021.

⁸⁹ Interviews with confidential sources, July 2020–January 2021.

⁹⁰ Interviews with government officials and businesspersons involved in the oil sector, November 2020–February 2021.

requests for information that, according to the Petroleum Act of 2012 and the Petroleum Revenue Management Act of 2013, should be publicly available.

123. The Panel has reviewed some of the Government's sources of revenue generated from the oil sector and has found that most of the revenue has not been collected, verified and released by independent auditors. According to article 4.14.8 of the Agreement, "all government revenues shall be accounted for and the information shall be made accessible to the public".

124. The Government has earned oil revenue from three primary but separate sources, which has obscured the accounting of its oil revenue. On the basis of a review of the Petroleum Revenue Management Act of 2013, the Bank of South Sudan should receive oil funds from: (a) the direct sale by the Government of its share of crude oil; (b) Nile Petroleum Corporation's share of crude oil revenue from its stake in the oil operating companies; and (c) the lump sum and yearly payments by the oil operating companies to the Government for surface rental fees and signature bonuses.

D. Lack of oversight of oil sales and contracts

125. The direct sale by the Ministry of Petroleum of its crude oil has been the Government's largest revenue stream. However, as reported in the interim report of 2020, much of the external debt repayments of South Sudan are tied to the sale of oil cargoes on the basis of predetermined schedules, which has complicated oversight of oil sales and has often decreased the sale price of the oil. The Government's review of its debt that has been collateralized against oil, as called for in articles 4.8.1.3 and 4.14.4 of the Agreement, has not been completed.

126. In addition to the oil-backed credit facility of the African Export-Import Bank detailed in the Panel's interim report of 2020, South Sudan restructured, in 2020, about \$650 million in debt owed to Qatar National Bank to include a sovereign guarantee (see [S/2017/979](#)). Under the repayment agreement, Qatar National Bank is entitled to receive two in-kind cargoes of crude oil each year.⁹¹

127. The Panel has reviewed confidential documentation on the crude oil cargo prepayment agreements tied to the specific months for allocations to the African Export-Import Bank, Qatar National Bank, NASDEC General Trading and the oil-for-roads projects. On the basis of these data, the Panel calculated that a total of 21 in-kind cargoes, or more than three-quarters of the Government's expected oil cargoes, have been allocated for 2021.⁹² The Government has allocated 16 cargoes for 2022 under the same repayment plans.⁹³

128. The negotiations for, and management of, oil-backed financing, including oil prepayment agreements, have routinely not included the full participation of the relevant ministries, the approval of the Council of Ministers or notification to the Parliament.⁹⁴ For instance, beginning in April 2018, the Government signed a series of prepayment agreements with Sahara Energy Resources.⁹⁵ Under the terms of the

⁹¹ Interviews with government officials, December 2020–January 2021, and confidential documents.

⁹² Interviews with oil sector businesspersons and government officials, July 2020–February 2021, and confidential documents.

⁹³ Ibid.

⁹⁴ Interviews with businesspersons, government officials and banking professionals, July 2020–February 2021.

⁹⁵ Interview with a former Ministry of Petroleum official and businesspersons, April 2020; and Valéry Guillebon, "Sahara Energy in South Sudan", presentation at the Africa Oil and Power conference, November 2018.

third such agreement, Sahara Energy Resources provided a credit line up to \$600 million, which the Government would pay back through the allocation of future crude oil cargoes.⁹⁶ Confidential sources have noted that the negotiations for the non-competitive prepayment agreement lacked transparency. As of late 2020, the Government owed Sahara Energy about \$137 million in outstanding debt.⁹⁷

129. In 2021, the Government has continued to assign fixed amounts of crude oil sales for debt repayments and projects, which has fragmented the management of its oil and increased the risk of misappropriation of the Government's oil resources. Civil society and businesspersons noted to the Panel that, as a result of the pre-allocation practice, certain Government expenses, such as salaries, had been given priority over others and payments had been made outside the budgetary process led by the Ministry of Finance and Planning.⁹⁸ Given this practice, on 6 December 2020, at the sixth annual SPLM/A-IO conference, the Government was called upon to make direct allocations of oil for peace implementation.⁹⁹

Case study: lost government revenue from prepayment agreements

130. The Panel has consistently reported that the practice of oil presales through prepayment agreements with international oil traders – whereby the buyer pays the Government upfront for the future delivery of oil – has been particularly vulnerable to the diversion of public funds (see [S/2019/301](#), [S/2020/342](#) and [S/2020/1141](#)). The practice has lacked oversight because the Government has not disclosed the terms of its various prepayment agreements or the extent of its financial liabilities related to oil-backed loans, which is required in the Agreement (arts. 4.8.1.3 and 4.14.4). In June 2019, the Government opened an investigation into the practice; however, the investigation was closed, and no findings have been released (see [S/2019/897](#)).¹⁰⁰

131. The Government has lost significant public revenue from the fees associated with prepayment agreements, which the Ministry of Finance and Planning acknowledged in its national budget plan for 2020/21, noting that “the Government relies heavily on oil revenue and oil-collateralized loans to finance the budget, which comes with hefty cost to the Government”. The Panel has estimated that prepayment agreements in 2018–2020 decreased the Government's potential revenue by at least \$150 million, on the basis of oil revenue data, the terms of prepayment agreements and confidential government documents.

132. The Panel has reviewed documentation related to four prepayment agreements signed by the Government with an international oil trading company and has interviewed confidential sources to verify the costs associated with those agreements.

133. During the period April 2018–August 2019, the Government received access to advanced financing through the four prepayment agreements, which resulted in the company making eight advanced payments to the Government that totalled \$446,973,882.79. At the same time, as stipulated in the prepayment agreements, the Government paid the company \$95,138,582.61 in interest, fees and costs.

134. As detailed in the prepayment agreements and in Ministry of Petroleum reconciliation documents reviewed by the Panel, the Government was responsible for

⁹⁶ Confidential documents reviewed by the Panel; interviews with a former Ministry of Petroleum official, foreign diplomats and industry experts, April 2020; and Africa Intelligence, “Sahara Energy's Tope Shonubi seals crude oil deal”, 8 May 2018.

⁹⁷ Interviews with civil society and commercial banks, October 2020–February 2021, and confidential documents on file with the Panel.

⁹⁸ Interviews with civil society and oil traders, October–December 2020.

⁹⁹ Document on file with the Panel.

¹⁰⁰ Interviews with current and former Ministry of Petroleum officials and civil society, July 2020–February 2021.

three main costs. First, the Government paid upfront arrangement fees, which incorporate the administrative costs of the financing agreement, of 1.25–3.5 per cent on the full value of the financing agreement. In total, the Government paid \$68,238,400.00 in arrangement fees under the four prepayment agreements over the course of 17 months in 2018 and 2019. Second, the Government paid interest of 7 per cent above the benchmark global interest rate, totalling \$13,079,925.55, on the outstanding balance of the financing.¹⁰¹

135. Third, because the Government received upfront payment for the oil, the company received the oil at a predetermined discount rate below the spot market price. The four prepayment plans reviewed by the Panel included a discount rate of \$1.15–\$1.35 per barrel of crude oil, which resulted in \$8,504,139.85 of decreased revenue in the sale of 11 cargoes from May 2018 to July 2019.¹⁰²

136. The Panel estimates that the various fees and interest payments under the four short-term prepayment agreements resulted in a decrease of 24 per cent of potential government revenue, or about \$5.5 million per month, compared with the expected oil value through the spot tender contracts (see S/2020/342). The Panel has not identified any diversion of public funds related to the four prepayment agreements. However, officials in the Ministry of Finance and Planning and the Ministry of Petroleum told the Panel that the ministries had been unable to fully track the repayment of the loans in part because of the way in which the finances were calculated and reported.

E. Unaudited revenue of Nile Petroleum Corporation

137. In addition to the revenue earned by the Government from its direct oil sales, the Government is entitled to separate oil revenue through Nile Petroleum Corporation, an oil company owned fully by the Government. As a partner in the oil operating companies in South Sudan, Nile Petroleum Corporation is entitled to 8 per cent of the profit-generating oil from the Dar Petroleum Operating Company, 5 per cent from the Greater Pioneer Operating Company and 8 per cent from the Sudd Petroleum Operating Company.

138. The Panel has found that Nile Petroleum Corporation has not transferred its financial profit, which is a public resource, to the Bank of South Sudan.¹⁰³ On the basis of the Panel’s calculations derived from internal Ministry of Petroleum documents, the Government’s public reports, oil production data and interviews, Nile Petroleum Corporation earned at least \$400 million in the period June 2013–May 2019. The Panel has no evidence that any of this public revenue was transferred to the Bank of South Sudan. In 2019, the last year the Ministry of Petroleum released complete data on Nile Petroleum Corporation’s share of oil, the company earned an average net revenue of over \$3.4 million per month.

139. Neither Nile Petroleum Corporation nor the Government have accounted for the revenue earned by the company.¹⁰⁴ In September 2020 and February 2021, the Panel wrote to Nile Petroleum Corporation with specific questions but has not received a response. In addition, Nile Petroleum Corporation has not been audited, despite the stipulation in the Petroleum Act of 2012 that the company “shall, in accordance with

¹⁰¹ The interest on the loan was tied to the London Interbank Offered Rate, which is a key global benchmark interest rate used for borrowing.

¹⁰² Panel review of company and Ministry of Petroleum documents.

¹⁰³ Interviews with current and former government officials and confidential sources, December 2020–February 2021.

¹⁰⁴ Interviews with civil society, foreign diplomats, current and former Nile Petroleum Corporation and government officials, and confidential sources, August 2020–February 2021.

international standards, make available to the public its audited annual accounts, production share, marketing procedures, sales price, fees paid or received for petroleum activity and transportation, and petroleum agreements and subcontracts”.¹⁰⁵

140. The Petroleum Act of 2012 also indicates that the President is responsible for appointing the Board of Directors of Nile Petroleum Corporation. As noted in the interim report of 2020, on 28 August 2020, Mr. Kiir appointed new board members, who are required to report their personal assets to the Anti-Corruption Commission and the National Audit Chamber.¹⁰⁶ Furthermore, high-level current and former government officials told the Panel that the Office of the President had not only appointed the Board but had also managed the company’s operations directly, outside the purview of the Ministry of Petroleum and government oversight bodies.¹⁰⁷

F. No data on oil surface rental fees

141. The Government earns additional oil revenue from various one-time or yearly fees. In particular, the oil operating companies that run the country’s oil fields are responsible for yearly surface rental fees, according to current and former Ministry of Petroleum officials familiar with the exploration and petroleum-sharing agreements signed with the Government. The Petroleum Act of 2012 stipulates that the payment for surface rental fees “shall be paid exclusively to the National Revenue Fund”.¹⁰⁸ However, according to confidential sources, the rental fees have not been transferred to the Bank of South Sudan (for the National Revenue Fund) in accordance with the Petroleum Act of 2012 and the Petroleum Revenue Management Act of 2013.

142. The Panel’s written requests to the Ministry of Petroleum, the Ministry of Finance and Planning and Nile Petroleum Corporation to clarify aspects of the surface rental fees have not been answered. The Greater Pioneer Operating Company responded to the Panel on 4 March 2021, noting that it had a “contractual obligation of maintaining confidentiality of all the information related to petroleum operations” and had requested approvals from the Government and the “respective partner” to share the information. The Dar Petroleum Operating Company wrote to the Panel on 9 March 2021 with the same response.

143. Without data on the current use of oil blocks, the Panel cannot verify how much the Dar Petroleum Operating Company and the Greater Pioneer Operating Company have been required to pay because the calculation by the Government of surface rental fees is based on how the oil operating companies use the land within its oil blocks.¹⁰⁹ On the basis of partial data on payments in 2019 and interviews with individuals familiar with oil payments, the Panel estimates that the rental fees from the three oil operating companies have amounted to more than \$20 million per year.¹¹⁰

¹⁰⁵ South Sudan, Petroleum Act, 2012, chap. 5, sect. 13, art. 10.

¹⁰⁶ Ibid., chap. 19, sect. 97, arts. 1–2. See also <https://nilepet.com/board-of-directors/>.

¹⁰⁷ Interviews with former and current Ministry of Petroleum and Nile Petroleum Corporation officials, oil sector economists, foreign diplomats and confidential sources, August 2020–February 2021.

¹⁰⁸ South Sudan, Petroleum Act, 2012, chap. 16, sect. 72.

¹⁰⁹ The surface rental fees of the oil operating companies are based on a calculation of square kilometre of use, with different rates for land that is pumping oil, land that is in development and land that is no longer used.

¹¹⁰ Interviews with confidential sources, July–December 2020.

G. Government misappropriation of public funds

144. Government agencies and ministries have diverted public resources, misappropriated funds and interfered in the public financial management of non-oil revenue collection. The public financial management systems, in particular, have “created a credibility gap with donors, resulting in aid being disbursed and implemented outside of government systems”, according to IMF.¹¹¹ Given the risks associated with the management and disbursement of revenue, the Council of Ministers endorsed the 11 priority actions of the Public Financial Management Oversight Committee, most of which are aligned with the reforms stipulated in the Agreement, to address the persistent lack of financial governance over the country’s public and natural resources.

H. Internal Security Bureau interests in non-oil revenue collection

145. The Internal Security Bureau has continued to solidify its influence over government revenue collection and private businesses. For instance, the Economic Intelligence Division of the Internal Security Bureau has required some private companies to obtain approval from the Internal Security Bureau in order to operate.¹¹² Businesspersons in Juba and former government officials reported to the Panel that the Internal Security Bureau had routinely required private companies to employ active Internal Security Bureau staff, even though the Internal Security Bureau, in some cases, had been managing its own competing private companies.

146. According to current and former officials in the National Revenue Authority and the Ministry of Finance and Planning, the Internal Security Bureau has systematically weakened the Authority’s ability to collect non-oil revenue. As the Panel reported in its interim report of 2020, the former acting commissioner of the Authority, Erjok Bullen, was an Internal Security Bureau officer who, during his interim appointment, facilitated broad tax import exemptions and curtailed transparent reporting on revenue collection. In addition, the Panel has found that Internal Security Bureau officers have been positioned in additional roles in public financial management at the Bank of South Sudan, the Ministry of Finance and Planning and the national customs authority.¹¹³

147. According to former government officials, the Economic Intelligence Division has an official role in the National Revenue Authority to investigate tax evasion and avoidance. However, confidential sources confirmed to the Panel that officers in that Division had attempted to control incoming financial flows from non-oil revenues and resisted internal regulations to improve the collection of non-oil revenue.¹¹⁴ The Panel also found, as noted in its interim report of 2020, cases of Internal Security Bureau officers pressuring the Authority to provide tax exemptions for private companies.¹¹⁵

148. In addition, in 2019, when the National Revenue Authority harmonized tax collection into a single block account, the Internal Security Bureau attempted to influence the choice of the banks that would be authorized to handle financial

¹¹¹ IMF, “Republic of South Sudan: request for disbursement under the Rapid Credit Facility – press release; staff report; statement by the Executive Director for the Republic of South Sudan”, country report No. 20/301, November 2020.

¹¹² Confidential documents reviewed by the Panel.

¹¹³ Interviews with civil society, the National Revenue Authority and the Minister of Finance and Planning, December 2020.

¹¹⁴ Ibid.

¹¹⁵ Ibid.

transactions on behalf of the Bank of South Sudan. Confidential sources informed the Panel that Internal Security Bureau officers had tried to obtain access to the Authority's confidential tender and selection process.

I. Misappropriation of public funds by a Ministry of Health official

149. In the course of its investigation into the possible misappropriation of public funds, the Panel found that a Ministry of Health official and the Bank of South Sudan had violated procedures designed to safeguard public revenue from financial impropriety.¹¹⁶ On the basis of government documents reviewed by the Panel, on 19 February 2020, the Undersecretary of the Ministry of Health, Makur Matur Kariom, sent an official request to the Bank of South Sudan for the disbursement of \$30,780 in cash (see annex XVIII). In his letter to the Bank, Mr. Kariom requested the disbursement of cash for costs associated with a visit of a foreign delegation to the Ministry of Health, including the daily subsistence allowance for the visitors.

150. However, on 6 April 2020, the Director of Administration and Finance of the Ministry of Health informed Mr. Kariom that the visit had been cancelled because of the COVID-19 pandemic. Nevertheless, Mr. Kariom ordered the cashier of the Ministry of Health to visit the Bank of South Sudan to withdraw \$30,780 from the Ministry's account (see annex XVIII). The Panel reviewed documents indicating that the cashier withdrew the cash without completing the mandatory form (see annex XIX).

151. According to Ministry of Health policies, any withdrawal from the Ministry's account requires prior notification to, and approval from, the Director of Administration and Finance. The Panel sent requests to the Ministry of Health and the Bank of South Sudan for further information on the transaction but received no responses.

V. Diversion of focus from South Sudan owing to regional disputes

152. The Agreement was negotiated and signed in September 2018 against the backdrop of a growing regional détente in the Horn of Africa, where Ethiopia, the Sudan and Uganda, with the support of the regional bloc, IGAD, came together to advocate the Agreement. As the Panel indicated in its interim report of 2020, tangible steps to implement the Agreement have often required consistent regional pressure on the signatories.

153. Since the formation of the Government, however, the lack of unity within IGAD has limited high-level and coordinated regional engagement on the implementation of the Agreement. During this period, a series of regional security issues have affected the cohesiveness of the region and IGAD itself and have had direct and indirect consequences for peace and stability in South Sudan.

Increase in regional security issues

154. According to government officials and regional intelligence organizations interviewed by the Panel, three disputes in the Horn of Africa outside South Sudan have had a particular impact on the country's peace and security: (a) the conflict in the region of Tigray in Ethiopia; (b) friction over the border between Ethiopia and the

¹¹⁶ Interviews with civil society and confidential sources, December 2020–February 2021.

Sudan in the Fashaqah area; and (c) disagreements between Egypt, Ethiopia and the Sudan over the construction of the Grand Ethiopian Renaissance Dam.

155. While the regional disputes have not spilled over into the territory of South Sudan, multiple regional diplomatic sources noted to the Panel that IGAD had been ineffective because of the distractions and tensions caused by the disputes and by other tensions related to the electoral plans of Somalia and the election in Uganda in January 2021. As a result, the ability of IGAD to provide consistent leadership of the implementation of the Agreement has diminished. According to senior confidential sources in the Government, the region has therefore given less attention to the political process in South Sudan.

156. In Ethiopia, beginning in November 2020, the federal Government, led by the Prime Minister, Abiy Ahmed, embarked on a military operation to capture the former leaders of the Ethiopian region of Tigray and take full territorial control of the regional state. Multiple regional and international sources indicated to the Panel that the army of Eritrea had supported Mr. Ahmed in the military operation, which had caused a significant flow of refugees into the Gedaref area of the Sudan.¹¹⁷

157. The spillover of the conflict in Tigray escalated the tensions over the contested border between Ethiopia and the Sudan in the Fashaqah area, a swath of land attributed to the Sudan by colonial treaties but in which Ethiopians have settled.¹¹⁸ Tensions over Fashaqah have continued since mid-December 2020 and have led to military confrontations between the Sudanese Armed Forces and Ethiopian forces.¹¹⁹ On 15 January 2021, South Sudan offered to mediate between its two neighbours.¹²⁰

158. These regional developments have compounded the existing disagreements between Ethiopia, on the one side, and Egypt and the Sudan, on the other, over the filling of the Grand Ethiopian Renaissance Dam, as the Panel previously outlined (see [S/2018/292](#)). Years of negotiations between the three countries over the filling of the dam and international pressure to find a compromise have not led to an agreement.

159. Amid regional polarization and an escalation of belligerent rhetoric, Egypt and the Sudan signed, on 2 March 2021, a military cooperation agreement, described as unprecedented by the Government of Egypt.¹²¹ On 6 March 2021, the President of Egypt, Abdel Fattah Al Sisi, visited the Chair of the transitional Sovereign Council of the Sudan, Lieutenant General Abdel Fattah al-Burhan, in Khartoum. According to the press, the two reiterated their common position on the need for negotiations before the Grand Ethiopian Renaissance Dam is filled, and Mr. Al Sisi reassured the Sudan of his country's support for its rights to defend its territory in the Fashaqah border dispute with Ethiopia.¹²²

160. Given the tensions between Egypt, Ethiopia and the Sudan, multiple South Sudanese and regional sources have expressed concern that South Sudan has been caught in between the regional disputes. Confidential sources in Juba who are familiar with the region told the Panel that Lieutenant General Kuc and Mr. Gatluak had attempted throughout the regional diplomatic crisis to convince both Egypt and the Sudan, on the one side, and Ethiopia, on the other, of the loyalty of South Sudan.

¹¹⁷ Interviews with foreign diplomats, regional intelligence personnel and confidential sources, November 2020–March 2021.

¹¹⁸ Interviews with regional intelligence personnel and confidential sources, December 2020–March 2021.

¹¹⁹ Ibid.

¹²⁰ Interviews with government officials, January 2021.

¹²¹ Interviews with regional intelligence personnel and confidential sources, March 2021; and Egypt Independent, “Egypt, Sudan sign military cooperation agreement”, 2 March 2021.

¹²² Hamza Hendawi, “Egypt and Sudan reject Ethiopia ‘controlling’ Nile, says El Sisi in Khartoum”, *The National*, 6 March 2021.

According to the same sources, as a consequence of these activities, Egypt, Ethiopia and the Sudan have pressured Mr. Kiir to take a position in the regional dispute.

161. The same sources warned of the risks for peace and stability in South Sudan were Mr. Kiir to choose sides in the disputes. Confidential sources confirmed to the Panel that, on 9 March 2021, the Deputy Prime Minister and Minister for Foreign Affairs of Ethiopia, Demeke Mekonnen, visited Mr. Kiir in Juba to hold talks related to the underlying regional developments.

162. Previously, on 28 November 2020, Mr. Al Sisi visited South Sudan (see annex XX). Mr. Kiir and Mr. Al-Sisi held talks over bilateral issues and exchanged views on regional stability, including the situation in Ethiopia, according to multiple confidential sources.

VI. Conclusion

163. As the Panel has consistently reported since the formation of the Government (see [S/2020/342](#) and [S/2020/1141](#)), the selective and slow implementation of the Agreement is a risk to the peace and security of South Sudan. Because the Agreement was predicated on the formation of a unity Government that shares power after five years of violent conflict, the Panel notes that the lack of genuine implementation of the Agreement has been a barometer for the signatories' commitment to make joint decisions and compromise. However, more than a year of political disputes and disagreements over how to implement the Agreement has widened political, military and ethnic divisions. In parallel, regional momentum to focus on South Sudan has waned owing to growing regional fissures.

164. Since the beginning of January 2021, civil society, political leaders and military officials, in public and confidential conversations with the Panel, have raised serious concerns over the ability of the Agreement to deliver lasting peace to South Sudan and have communicated their dissatisfaction with the political transition and frustrations with the Government's leadership. Multiple senior interlocutors in South Sudan have reiterated the position of the Jieng Council of Elders that Mr. Kiir and Mr. Machar have become obstacles to democracy, economic development and human progress in South Sudan and should step down to allow the country to explore other political alternatives and prevent new conflict.

VII. Recommendations

165. Considering the deteriorating security in South Sudan, the Panel reiterates its recommendations, as outlined in its interim report of 2020 (see [S/2020/1141](#), annex XIX) that the Security Council: (a) maintain the arms embargo on the territory of South Sudan; and (b) request an independent evaluation of the Government's management of its arms stockpiles.

166. In addition, the Panel recommends:

(a) That, to ensure the effective implementation of the arms embargo, the Security Council amend the exemptions clause of the arms embargo so as to make the provision of all relevant information, including the supplier, the proposed date of delivery, the mode of transportation and the itinerary of shipments, a requirement for exemption requests; and request IGAD to authorize the Ceasefire and Transitional Security Arrangements Monitoring and Verification Mechanism to inspect cargoes entering South Sudan that have received an exemption from the Security Council Committee established pursuant to resolution [2206 \(2015\)](#) concerning South Sudan,

in accordance with paragraphs 5 (f) and (g) of Security Council resolution [2428 \(2018\)](#), as reaffirmed in resolution [2521 \(2020\)](#);

(b) That, to support independent reporting on the implementation of the arms embargo, in accordance with paragraphs 8 to 10 of resolution [2521 \(2020\)](#), the Security Council request the Secretariat, in consultation with UNMISS and the Ceasefire and Transitional Security Arrangements Monitoring and Verification Mechanism, to develop a standardized reporting template for Member States to report on inspections of cargoes bound for South Sudan;

(c) That, to recognize the importance of guaranteeing the rights of victims of past human rights and international law violations and to end impunity, the Security Council include as a stand-alone designation criterion for sanctions any actions or policies that threaten or undermine the implementation of the transitional justice mechanisms outlined in chapter 5 of the Agreement.

167. The Panel reiterates its recommendations, as outlined in its interim report of 2020 (see [S/2020/1141](#), annex XIX): (a) that the Committee impose targeted sanctions on military leaders who have obstructed the activities of international peacekeeping and diplomatic missions, and the delivery and distribution of humanitarian aid; and (b) that, to take all steps necessary to ensure the implementation of asset freeze measures, the Committee call upon the Governments of countries neighbouring South Sudan to submit to their agencies, including central banks, national revenue agencies, financial monitoring bodies and ministries of land and housing, the list of the eight designated South Sudanese individuals on the Committee's sanctions list.

168. In addition, the Panel recommends:

(a) That, to prevent the illegal exploitation and trade of timber by armed groups in South Sudan, the Committee urge the Government to halt the operations of companies that do not have official licences from the Ministry of Environment and Forestry and, for any batch of timber to be exported, to issue a certificate of origin, which should include information on the geographical location of the timber plantation, the date of logging, the species of trees logged and the total weight of the batch;

(b) That, to take all steps necessary to address the risks associated with financial impropriety and the diversion of public resources, which are serious concerns of the Security Council, as described in paragraph 16 of resolution [2521 \(2020\)](#), the Committee publicly call for the formation of the Advisory Committee of the Economic and Financial Management Authority, the body charged with effective oversight and public financial management. As stipulated in article 4.16 of the Agreement, the Advisory Committee shall include the World Bank, IMF, the African Development Bank, the Common Market for Eastern and Southern Africa, the PTA Bank, the Economic Commission for Africa, the United Nations Development Programme and three major donor representatives.

(c) That, to aid in the identification of, and to discourage the misappropriation and diversion of, public resources, the Committee publicly call upon private companies, in particular oil operating companies engaged in the trade and exploitation of natural resources in South Sudan to unilaterally disclose company information in line with the reporting requirements of the Extractive Industries Transparency Initiative. Since the Government is required under article 4.8.1.14.11 of the Agreement to expedite the process of joining the Initiative, the public release of information on company payments and services provided to the Government, the volumes and market value of production of natural resources and the export of products would support the Government's efforts to improve oversight and public financial management in South Sudan;

(d) That, considering that the Panel has documented that the Internal Security Bureau has continued to wield unchecked military and financial powers, as evidenced by its continued training, recruitment and arming of forces in violation of the provisions of chapter 2 of the Agreement (see [S/2019/301](#) and [S/2020/342](#)), and that the Internal Security Bureau, under the direct orders of Lieutenant General Kuc, has continued to act in violation of the Agreement, obstructing its implementation (see [S/2019/301](#) and [S/2020/342](#)), and therefore constitutes one of the greatest threats to peace and security in South Sudan; given that the Panel has extensively reported on systematic human rights abuses, including extrajudicial detentions, torture and killings in illegal detention facilities, including the facility known as “Blue House”, the facility known as “Riverside” and the facilities in Luri, under the direct command and control of Lieutenant General Kuc; and taking into consideration the fact that the Internal Security Bureau has continued such practices, the Committee urge the Government of South Sudan to take all necessary steps to close all illegal detention facilities and ensure that all activities of the Internal Security Bureau are compliant with the transitional Constitution of South Sudan of 2011, in particular articles 159 and 160, and with international human rights and international humanitarian law.

VIII. Annexes

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**Annex I: Open Letter of the South Sudan Civil Society Forum on the Status of the Peace Implementation,
1 March 2021**

SSCSF Letter to Citizens Number 1



The South Sudan Civil Society Forum

March 1, 2021

To the Citizens of South Sudan,

Dear Fellow Citizens,

Re: Open Letter 1 –The Status of Peace Implementation

1. Introduction

The South Sudan Civil Society Forum (SSCSF) writes to you following the eve of the first anniversary of the Transitional Period of the Revitalized Agreement on the Resolution of the Conflict in the Republic of South Sudan (R-ARCSS). This letter aims to update you on what is happening with the implementation of the 2018 Peace Agreement.

SSCSF, with a nation-wide membership of over 200 diverse and independent civil society organizations and individual activists, has represented you in the peace process right from the High Level Revitalization Forum (HLRF) and now in the implementation mechanisms of the R-ARCSS.

The Forum held numerous consultations throughout the country, engaged in radio talk shows, social media and channelled your voices to various institutions of the agreement. It is therefore obligatory for SSCSF to report to you the status of implementation of the R-ARCSS, one year into the Transitional Period and about 29 months since the signing of the Agreement.

The purpose of this letter is to inform you about prospects for peace in our country through the implementation of the 2018 Agreement by the Revitalized Transitional Government of National Unity (RTGoNU) and its constituent parties. This letter also intends to draw your attention to active citizenry in pursuit of lasting peace in the country.

2. Missed Opportunities during the Transitional Period

Fellow Citizens, the R-ARCSS is a framework for peace in South Sudan. It was agreed upon by parties to the conflict and endorsed by stakeholders including faith-based leaders, civil society, academia, women, youth, business community and eminent persons.

If implemented on time, the Agreement would have established and strengthened the government to deliver on its core mandate of protecting us, our property and our country. Public institutions at all levels of government would have been reformed and strengthened to deliver social services to South Sudanese. It would have also allowed internally displaced persons (IDPs) and refugees to return home voluntarily, in safe and dignified manner.

Reconciliation and healing of our society, especially through transitional justice mechanisms of the Agreement did not move an inch in the whole first year of the Transitional Period. .

We should have been engaging in writing a permanent constitution for our country to address unsettled matters of governance, wealth sharing and elections. This too has not formally commenced.

Radical reforms and transformation in public financial management systems to promote transparency and accountability in the utilization of our national resources have not been accomplished. Commitments in the Agreement for much needed reforms, restructuring and transformation in the civil service, security sector, judicial and electoral systems have not been meaningfully realized. The commitment to devolve powers and resources to state and local government levels, closer to us throughout the country, still remains only on paper.

The Agreement provides for representation of women by at least 35% in constitutional posts. Unfortunately, out of 264 officials so far appointed in governments of seven states, only 33 (12.5%) are women. At the national level, this 35% was not also met and the former Incumbent Transitional Government of National Unity (ITGoNU), dominated by Sudan People's Liberation Movement (SPLM) is the main party that consistently undermined this commitment of the Agreement.

4. Effects of slow implementation

Fellow Citizens, in the slow and selective implementation of the agreement, the one year-old R-TGoNU has done very little to develop sufficient administrative, institutional, systemic and security capacities to effectively govern the country and address the multiple challenges facing South Sudanese.

Security situation

The country is beginning to lose the gains made in implementation of the Transitional Security Arrangements (TSAs). Reports by the monitoring mechanisms of the Agreement – the Reconstituted Joint Monitoring and Evaluation (RJMEC) and the Ceasefire and Transitional Security Arrangements, Monitoring and Verification Mechanism (CTSAMVM) indicate that forces assembled in both cantonment sites and training centers have been deserting those facilities due to unbearable living conditions and wilful neglect by the parties to the agreement.

Within the last one year of the Transitional Period, the parties have been accepting and even promoting on the national television, the defections of forces who are supposed to be unified within the framework of the Agreement. The defections amounts to recruitment, hence violating commitment of the parties in Article 2.1.8 of the Agreement, to cease recruitment of forces. Acceptance and promotion of defectors on the national television also amounts to violation of commitment under Article 2.1.10.4 to refrain from offensive, provocative or retaliatory actions such as dissemination of hostile propaganda, recruitment, mobilization, redeployment and movement of forces.

In Moroto unified training center, these defections resulted in serious fighting among forces affiliated to the SPLM/A-IO and defectors allied to ITGoNU, especially in September and November of 2020, undermining Agreement commitments to cessation of hostilities. The fighting also resulted in loss of lives of our fellow citizens, some of whom were your close relatives.

SSCSF Letter to Citizens Number 1

At the community levels, inability of the RTGoNU to provide adequate administrative controls and security to civilians gave way for numerous armed violence that resulted in destruction of lives, property and villages; abduction of women and children, raping of women and girls; displacements of populations and disruption of means of livelihoods of our populations. In our interactions with many of our fellow citizens, especially in the affected areas around the country, they reported living in fear and not having seen the “Juba-based” Agreement helping to improve their conditions.

Fellow Citizens, instead of using the provisions contained in the agreement to address major security issues affecting the country, RTGoNU relies on *ad-hoc* interventions of holding political, elite-level and Juba-based dialogues. While doing so, conflicting groups in the communities and villages continue with the menace. Moreover, the dialogues are concluded only at closing ceremonies and their outcomes are never seriously implemented.

Meanwhile, the United Nations has found evidence that senior army and elite politicians are providing weapons to communities¹. The country is yet to witness any action by the RTGoNU to hold to account individuals or groups responsible for the flow of combat grade weapons to civilians involved in killings, cattle theft, abductions of women and children and destruction of villages.

While the forces under unification desert cantonment and training centers, civilians roam the villages, so armed and powerful that local government authorities and available government security cannot manage to contain them. In some parts of the country, for example Tonj East County of Warrap State, selective and poorly planned disarmament of civilians resulted in more violence and loss of lives; leaving heavily armed civilians in control of villages.

We are repeatedly told by the parties that our country has no resources to fund the implementation of the agreement, especially the security arrangements. However, we see hotels in Juba demanding millions of dollars of our national resources in accommodation bills from the RTGoNU. We equally witness heavy spending of our national resources on very expensive luxurious vehicles. With priorities, these resources would have helped in the implementation of many aspects of the Agreement.

Economy situation

Fellow Citizens, we measure progress in the R-ARCSS not by elite- and Juba-based activities but by the level of improvements the Agreement brings to your living conditions in your respective locations. Generally, the economic situation has continued to worsen since the signing of the Agreement and particularly over the last one year of the Transitional Period.

By the time Agreement was signed in September 2018, the exchange rate of South Sudanese Pounds (SSP) against the United States dollar was about \$1 to 200SSP in the parallel market, today \$1 equals to 340SSP. And it has further plunged to \$1 equals 650SSP, raising market prices on goods and services far above the reach of ordinary citizens who are not usually paid salaries for months.

¹ UN Panel of Experts on South Sudan Interim (2020) Interim Report. Available online: <https://www.securitycouncilreport.org/atf/cf/%7B65BF9B-6D27-4E9C-8CD3-3C2F18687929%7D/2020-11-11-17>

SSCSF Letter to Citizens Number 1

These difficult economic conditions cause some institutions of the RTGoNU to improvise means to extort money from the already struggling citizens. For example, many illegal roadblocks are set up along major roads in the country to illegally extort money from travellers and businesses. In Juba city, driving licences and logbooks are routinely confiscated from drivers, especially female drivers and *boda-boda* riders and they are charged to pay thousands of pounds, in most cases without receipts. This happens in complete disregard for the economic situation citizens face.

Humanitarian situation

Current statistics on humanitarian situation indicates that over 8 million of our citizens, including 4.3 million children are in need of multi-sectoral humanitarian assistance; 4 million remain displaced including 1.6 million IDPs and 2 million refugees in the region². The statistics further reveal that 1.3 million children are at risk of acute malnutrition, 3.3 million people lack essential health care services, 5.2 million people lack access to safe clean drinking water and 3.1 million children can miss basic education in this year alone. This statistics puts our humanitarian crisis among the worst in the world. Evidently, the Agreement is not being implemented to robustly address these multiple humanitarian crisis in the country.

Political situation

Fellow Citizens, there is no clear political agenda and direction for our country. The R-ARCSS as a political program, is not being responsibly implemented. A complimentary solution was sought through the South Sudan National Dialogue, from December 2016 to November 2020. Substantial amounts of resources were invested from national and foreign sources and many of you participated in this National Dialogue at different levels – grassroots consultations, regional conferences and national conference. This too is now being abandoned with no commitments to implement its outcomes. Further still, the vision of the struggle for the liberation and independence of our country “...for justice, freedom, equality, human dignity and political and economic emancipation³” should have been the foundation of our country’s governance. But again, our leaders have abandoned that vision too.

On the political land scape, there is clearly no difference between parties that have been in government and those supposedly fighting for fundamental reforms in our country. We engage with all the parties directly and in the oversight and implementation mechanisms of the agreement and we can report to you with certainty that the calls for reforms no longer feature prominently anywhere in the discussions of the leaders of our country.

² UNOCHA (2021), Humanitarian Needs Overview. Available online at: <https://reliefweb.int/report/south-sudan/south-sudan-acute-food-insecurity-and-acute-malnutrition-situation-october-2020> and Integrated Food Security Phase Classification (2020), Available online at: http://www.ipcinfo.org/fileadmin/user_upload/ipcinfo/docs/South_Sudan_TWG_Key_Messages_Oct_2020-July_2021.pdf

³ As stipulated in the very first paragraph of the Declaration of Independence of South Sudan – Available online at: <http://org.southsudan.org/wp-content/uploads/2020/09/FULL-TEXT-OF-DECLARATION-OF-INDEPENDENCE-2011.pdf>

As South Sudan remains politically weak, it becomes increasingly vulnerable to aggressive encroachment on our sovereign territories by some neighbouring countries. This is another potential source of future crisis in the country.

5. Our Conclusions

Fellow Citizens, from our analysis of the situation, we have reached a conclusion on the following important issues:

- (1) Economic, security, political and humanitarian situations in our country continue to worsen, imposing unbearable suffering on the population over the past one year of the Transitional Period. There is no predictable indication showing that the situation will change for the better any time soon, under current conditions of the peace implementation.
- (2) The bloodshed and the suffering of the people as a result of the deteriorating security, economic and humanitarian situations in the country are likely to worsen unless the government takes urgent and responsible measures as outlined in the Agreement and also in the Resolutions of the National Dialogue, to restore sustainable peace, security and stability in the country.
- (3) The people of South Sudan have used the agreement, the National Dialogue and other peaceful means at their disposal to repeatedly remind the parties and the government to improve the situation in our country, but nothing significant has changed. The region and the international community who sympathize with our conditions have equally called on the parties to implement the agreement, but the parties remain selective, slow and inconsistent in implementing the peace agreement.
- (4) Our participation in the agreement as your representative voice only makes sense as long as the implementation of the agreement is carried out in a manner that improves the security, economic, humanitarian and human rights situations for you; and ultimately unite our country and put an end to the bloodshed. We contend that we cannot be an endorsement to the continuous extension of your suffering, the destruction and mismanagement of our national resources through willful inconsistencies in the implementation of the peace agreement. To that end Fellow Citizens, we will reconsider our participation in the oversight and implementation mechanisms of the Agreement.
- (5) Given this situation in the country, we invite you, Fellow Citizens, to do your part and play an active citizenry role towards ending the persistent suffering and continuous bloodshed in our country. Specifically, we call on you to:
 - 5.1 Demand of the government and its constituent parties, full implementation of the Agreement and measures that would restore stability in your respective localities.
 - 5.2 Take charge of peacebuilding in your respective communities including holding dialogues to resolve any disputes and normalize relations.
 - 5.3 Identify, disown, name and shame perpetrators of violence in the community and use appropriate mechanisms at the community, state or national levels to stop them perpetuating further violence and destabilization.

#SouthSudanIsCalling

Annex II: Rome Initiative for Political Dialogue in South Sudan, Declaration of Principles, 10 March 2021, Naivasha, Kenya

Pag. 1 of 4

Rome Initiative for Political Dialogue in South Sudan
DECLARATION of PRINCIPLES

We, the representatives of the Revitalized Transitional Government of National Unity (R-TGoNU) led by Hon. Barnaba Marial Benjamin and South Sudan Opposition Movements Alliance (SSOMA) led by Hon. Pa'gan Amum Okiech (Real SPLM) and Gen. Paul Malong Awan Anei (SSUF/A), meeting under the auspices of the Community of Sant'Egidio in coordination with the Government of Kenya in Naivasha, Kenya,

Recalling the Rome Declaration of 12th January 2020 and the Rome Resolution of 13th February 2020;

Aware of the unique opportunity availed by the Rome Initiative to achieve a comprehensive, all-inclusive and sustainable peace in South Sudan;

Concerned by the continued suffering and misery of the people of South Sudan;

Committed to transform South Sudan into a viable and resilient state capable of building a free and prosperous nation, where its people live "united in peace and harmony";

Reaffirming our commitment to preserve and protect the independence and territorial integrity South Sudan;

Hereby agree to the following Declaration of Principles (DoP) that would constitute the basis for the subsequent political dialogue to resolve the grave national crisis in the country

1. That lasting resolution of the conflict in South Sudan requires addressing the political concerns and root causes of the conflict;
2. No military solution can bring lasting peace and stability to the country and a negotiable and just political settlement shall be the common objective of the parties to the Rome Initiative to achieve permanent and sustainable peace and democratic system of governance; based on the the supremacy principles of the rule of law

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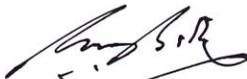
3. The unity of the people of South Sudan based on their shared history of struggle for freedom and self-determination, shared aspirations to live in peace, harmony and dignity, must be the common goal.
4. South Sudan is a multi-ethnic, multi religious and multi-cultural society and therefore full recognition, respect, protection and acceptance of these diversities must be affirmed.
5. Divisive policies, and negative regional sectarianism, tribalism and nepotism shall be rejected and eradicated South Sudan .
6. The civil and political, cultural and economical rights of all South Sudanese citizens shall be upheld and guaranteed by law
7. A secular, democratic and multi-party federal state based on equal citizenship shall be established in South Sudan.
8. A fair, transparent management and sharing of national wealth among the people of South Sudan at the national state and local government levels must be realized.
9. Land in South Sudan belongs to the people. Its ownership and use shall be regulated by customs and law. Resolution of communal and tribal land disputes shall be based on communal and tribal land boundaries as they stood on the 01/01/1956, taking into consideration the historical, cultural and geographical factors. This principle shall be incorporated into the permanent constitution in the current constitutional making process.
10. Establishment of transparent and accountable system of management of natural and public resources to prevent and combat corruption, mismanagement and to realize equitable socio-economic development in the country
11. Transitional justice and accountability must be instituted without delay or obstruction as the basis for national reconciliation, healing and unity.
12. Defense forces and other organized forces of the Republic of South Sudan shall be professional, non-partisan and non-political. Their composition shall reflect the diversity of the Republic of South Sudan, their mandate shall be defined by the constitution and law.

PI     

- 13. The National Security Service (NSS) of the Republic of South Sudan shall be professional, non-partisan and non-political and its composition shall reflect the diversity of the nation. Its sole mandate is to gather and analyse information, and advise the government in pursuit and protection of national interest. They shall have no power of domestic law enforcement. The principle of it not having the power of arrest and detention shall be enshrined in the Constitution as part of the current constitution making process.
- 14. Professionalize law enforcement agencies and community policing services with the mandate of maintaining internal law and order and protection of citizen's life and property.
- 15. The Republic of South Sudan shall have an effective public service reform and environmental stewardship.

With this Declaration of Principles the parties commit themselves to implement as soon as possible the agreement in a spirit of good faith.

Done on 10th March 2021, in Naivasha, Kenya



Barnaba Marial Benjamin (R-TGoNU)

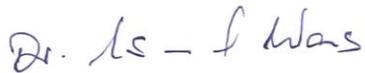


Pa'gan Amum Okiech (SSOMA-Real SPLM)





Paul Malong Awan Anei (SSOMA- SSUF/A)



Ismail Wais, IGAD Special Envoy for South Sudan

Stephen Kalonzo Musyoka, Kenya Special Envoy for South Sudan



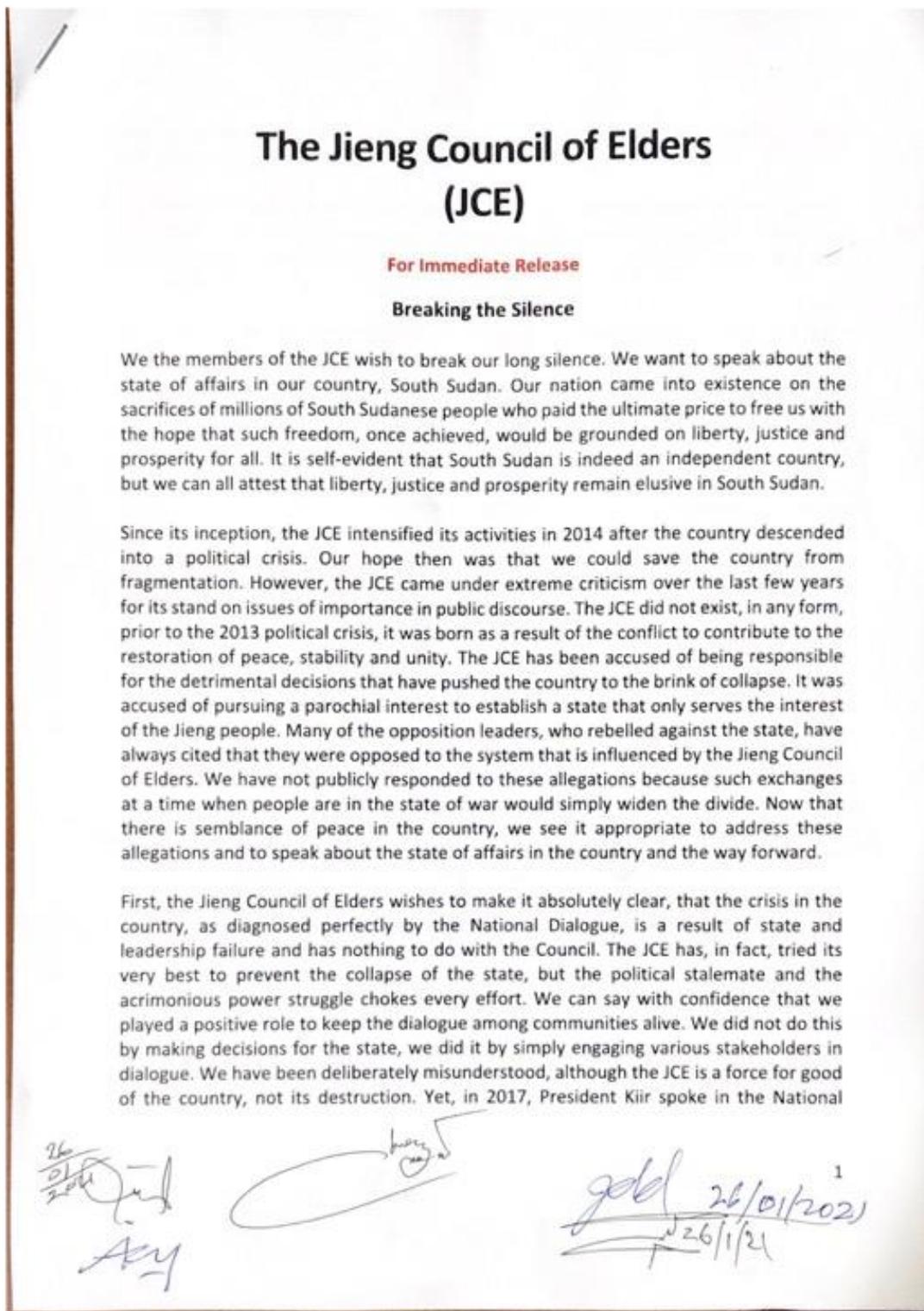
Betty Oyella Bigombe, Uganda Special Envoy for South Sudan



Paolo Impagliazzo, Secretary General Community of Sant'Egidio



Annex III: Excerpts from the Jieng Council of Elders Letter entitled “Breaking the Silence”, 26 January 2021



Annex IV: Jieng Council of Elders Letter entitled “Breaking the Silence–The Way Forward”, 19 February 2021

The Jieng Council of Elders (JCE)

19 February 2021

Breaking the Silence—The Way Forward

We the members of the JCE wish to release this document as a follow-up to our press statement released on 26 January 2021. The previous press statement generated a lot of debate and questions from the public with people wondering what prompted us to issue the statement. There are many other conspiracy theories that the statement has spawned, and we intend not to give credence to those wild speculations. We owe it to the public, however, to explain what compelled us to come out publicly. This statement, therefore, is in response to the question of what provoked us to speak out, and in it we offer a concise analysis of the crises facing the country, the main reason we had to speak out. We also propose what we believe needs to be done to reverse the trend that is definitely heading to another senseless war in South Sudan.

I. The R-ARCSS

The country seems to be heading for another war and as elders and senior citizens, we do not want to witness another bloodshed in the country. Our people have had enough of the suffering and if we can contribute to alleviating this suffering by speaking the truth, we shall have performed our patriotic duty. In our Press Statement in January, we stated that the Revitalized Agreement on the Resolution of Conflict in South Sudan (R-ARCSS) is far worse than the 2015 ARCSS. Here is why:

First, the Agreement is overly focused on power sharing among the parties and less about peace among the people of South Sudan. This Agreement simply lacks credibility when it comes to building peace at the local level as it has no single clause addressing real grassroots issues such as communal violence, cattle raiding and mundane gun criminality. In fact, the Agreement has fractured the country more, starting from the national, states, counties and payams levels to the level of communities.

The responsibility sharing at the states, counties, and payams is not properly understood at the local level and it has triggered local conflicts. People wonder why they are forced to accept sharing power in their counties and payams with parties which have no presence in their areas. The political conflict has simply been expanded by way of an agreement to areas that never experienced unrest before. This has unnecessarily politicized and militarized normal social relations in our rural areas. Current violent conflict episodes in Warrap, Lakes, Unity, Central Equatoria, Jonglei and Upper Nile states explain this phenomenon. This phenomenon was compounded by the abrupt dissolution of 32 states and county governments early last year, leaving no authority in charge of the entire countryside. This goes of course into the broader question of the quality of leadership and decision-making mechanisms in the country.



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Second, the Agreement has instituted an experimental government in the country with six co-presidents running mini cabinets, a system never seen anywhere before. This structure of government is not workable and quite impractical, and it has led to paralysis of the institutions and decision-making processes everywhere in the country. In fact, no one feels responsible for running the affairs of the country. Executive powers have been diffused and the President is technically handicapped with so many veto points in the cabinet and the presidency. It should not surprise anyone that it has taken a year just to form this government, which in the end is assured to fail.

Third, the Agreement lacks international support. Key members of the international community such as the Troika (United States, United Kingdom and the Kingdom of Norway) and the European Union have refused to be witnesses or guarantors to the Agreement, an indication of their reservations. Even IGAD countries did not become guarantors to the Agreement, only Sudan and Uganda are guarantors. The process was simply handed over to Bashir, our erstwhile enemy, to arm-twist the parties into accepting an Agreement that is fraught with impractical clauses.

Fourth, the Agreement failed to address the central problem of South Sudan, which is the political stalemate and leadership failure. As will be shown in the next section, leadership failure and political stalemate are the root causes of the conflict in South Sudan as indicated by the Obasanjo Report and the National Dialogue. Failing to address this fundamental issue is the single most important drawback of the R-ARCSS.

Lastly, any agreement, no matter how imperfect it might be, can be made to work, provided there is political will and effective political leadership. Unfortunately, for the R-ARCSS, political will is exactly what it is lacking. The slow pace, coupled with selective implementation of the provisions of the Agreement, demonstrate the unwillingness of political leaders to move forward. What we see in fact are more efforts to undermine the Agreement and less practical initiatives to move it forward. This therefore renders any hopes for its success hollow and unrealistic. It is in this vein that we want to make it clear that we are not against the peace Agreement; we as a matter of principle, would like to see a workable peace agreement and the R-ARCSS is awfully unworkable.

Way Forward—The government must take necessary actions now to prepare for the elections to take place. The current Transitional Period cannot and must not be extended as the country needs a democratic transition to consolidate peace. Among the most important steps that need to be taken now, include conducting census, revising the electoral law, reconstituting the Elections Commission, and registering political parties. The work on the permanent constitutions must also commence now because it is going to govern the next elections. It is imperative, therefore, that resources are made available for these processes. More importantly, the return of the displaced persons and refugees and the unification of the forces are prerequisites for both the census and credible elections.

II. The National Dialogue

President Salva Kiir Mayardit initiated the South Sudan National Dialogue process in December 2016 to the delight of the enlightened segment of the country's population. The JCE fully supported the initiative as this was consistent with our objectives. Dialogue among the people of South Sudan was sorely needed and, when the opportunity was availed, the people came together,



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and they have spoken in no uncertain terms. All the three stages (grassroots consultations, regional conferences, and national conference) of the National Dialogue provided the opportunity for the people of South Sudan to air out their grievances and to reach consensus on the way forward.

The people of South Sudan have analyzed critically how the country got into its current crises and this analysis is contained in the Covering Note of the Co-Chairs. The people of South Sudan have discussed all issues exhaustively starting with governance and political issues, constitutional matters, security matters, and matters related to the economy and social cohesion. It is a ready-made program for the government to implement. We are appalled, however, by the indifference of the political leaders toward the National Dialogue Resolutions.

President Kiir, in his closing statement of the National Dialogue, showed little enthusiasm for the implementation of the National Dialogue Resolutions. Dr. Riek Machar, on the other hand, refused to acknowledge the significance of this national process. Other opposition leaders did express their support to the National Dialogue Resolutions. Failing to recognize or implement those Resolutions would amount to killing of a national spirit and the people of South Sudan will not stand by and watch their interests dismissed. As with the R-ARCSS, the leaders are simply intent on shelving the will of the people of South Sudan expressed through the Resolutions of the National Dialogue. We stand with the people of South Sudan in their demand for full implementation of the National Dialogue Resolutions.

Way Forward—We fully support the Resolutions of the National Dialogue National Conference and the outcomes of all the three phases. The South Sudan National Dialogue provides far superior solutions to the problems facing South Sudan. As such, its resolutions and recommendations contained in the Covering Note should be implemented. The RTGoNU must hold a national meeting on the National Dialogue Resolutions and the follow-up mechanism must be instituted. The will of the people of South Sudan must not be buried; it must be invigorated through the implementation of the National Dialogue Resolutions.

III. Leadership Failure and Political Deadlock

The war in South Sudan was a result of political deadlock between President Kiir and his then Deputy, Dr. Riek Machar, and the fact that the duo failed to lead the country as envisioned. This conclusion came out very clearly in the Final Report of the African Union Commission of Inquiry on South Sudan (AUCISS), also known as the Obasanjo Report. Paragraph 90 of the Report states that:

“... the crisis in South Sudan, has roots in, and is indeed a crisis of weak governance, weak leadership and weak institutions, conflation of personal, ethnic and national interests ...”¹.

The National Dialogue Leadership reached the same conclusion independently by concluding that leadership failure and political deadlock lie at the root of the conflict, and unless resolved, the country cannot move forward. The Covering Note of the National Dialogue Co-Chairs states that:

The people noted with concern that the collective leadership of the country did not only fail to provide a vision for the country and lay a strong foundation for stable political,

¹ See the Obasanjo Report page 34 Paragraph 90.



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security, and socioeconomic systems, but conspicuously got distracted by power struggle and related spoils from the goal of building a new political dispensation for all the people of the country. Although the people from the grassroots to the regional conferences highlighted this failure, it is common knowledge to which our national leaders themselves attest.

Both the leadership failure and political deadlock remain unresolved in South Sudan. The origin of this political deadlock, according to the Obasanjo Report, is deeply rooted in the history of the liberation struggle. Paragraph 50 of the Report states:

The other dimension to these developments was the relationship between the President and his Vice President. The Commission established that long before the 2010 elections, the relationship between the two leaders was already strained, and that these differences were overlooked for the sake of unity within the party during the Interim Period (2005-2011). It is suggested that the SPLM split in 1991, and the reordering of the SPLM leadership to accommodate Riek Machar on his return were partly to blame for the frosty relationship that carried on into government after independence. In 2010, the two leaders are said to have supported rival candidates in a number of key electoral positions, particularly the governorships of several states.²

The Leadership of the South Sudan National Dialogue, in the Covering Note of the Co-Chairs, clearly articulated the political deadlock, stating:

It seems obvious by now that President Kiir and Dr. Riek Machar have irreconcilable political differences and personal animosity towards one another. They have therefore created a seemingly unbreakable political deadlock in the country, and they no longer have the political will or leadership capacity to move beyond personal grudges. Our country is stuck in the hands of these two leaders and both have proven beyond reasonable doubt that their joint leadership is no longer capable of getting the country out of its present predicament. Nothing is likely to improve or work in South Sudan unless this political deadlock is broken.³

The wild claims that the JCE or the Jieng community in general, is behind the conflict, are obviously chauvinistic opinions. Evidence is already abundant, through the Obasanjo Report and the National Dialogue documents, in respect to how South Sudan got itself into this abyss.

Way Forward—President Kiir and Dr. Riek Machar symbolize both failure of leadership and political deadlock. Addressing this dual problem demands that both of them step aside and give the country an opportunity to explore other options politically per the National Dialogue recommendations. They have both stymied democracy, economic development, and human progress. Besides, we strongly believe that there is not much that is left for them to achieve more than the referendum and hoisting of our national flag on Independence Day!

² Obasanjo Report page 21, Paragraph 50

³ The Covering Note of the Co-Chairs released on the 15 Dec 2020, page 10.



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IV. Corruption

South Sudan is now among the most corrupt countries in the world, according to Transparency International 2020 Report.⁴ Corruption in South Sudan is the driver of political competition and hence the war. This assertion is supported by the Sentry Report, the National Dialogue, and the Obasanjo Report. The Sentry had this to say:

By the time South Sudan became the world's newest state in 2011, a cabal of military and civilian officials had already captured its main government institutions, enabled by a dizzying array of international actors seeking to profit from a rapidly developing kleptocracy. Factions that had formed during the long war for independence now turned their attention to competing over the control of this new state, which was blessed with billions of dollars of annual oil revenue and no checks and balances or transparency.

The perception of corruption is apparently high in South Sudan as the government operates in total darkness without accountability. Oil revenues and the revenues from the National Revenue Authority get spent whimsically without regards to the public financial management rules. The public budget, which is presented to the parliament is hardly the basis of expenditures. In fact, fictitious institutions that do not appear in public budgets get to spend the money while public institutions are cash starved.

The country is basically up for looting and this is in large part because of the political deadlock and leadership failure. Public resources are spent on buying political opponents, keeping them in hotels for lengthy period, buying them homes, simply paying them handsome amounts of cash to remain silent. Yet, the men and women of the armed forces in the trenches get passed when the time for payment comes.

All these have bankrupted the country and will continue to drain the meagre resources away from serving public interest. Although the R-ARCSS has elaborately outlined in Chapter IV reforms in the economic and public financial management sectors, we know nothing will come of these provisions. It is these concerns, that have prompted us to speak out.

Way Forward—We call on the government and the international community, to support an international audit of the oil production and sale of crude effective since independence. This audit should involve both the Ministry of Finance and the Ministry of Petroleum focusing on cost oil, revenue sharing and related transactions such as Transitional Financial Assistance to Sudan. The Ministry of Finance and the National Revenue Authority should also be audited on revenue management. Ideally, a foreign consulting firm with recognized experience in oil auditing from countries, like Norway and Canada, should carry out the audit. The audit reports would then inform the country's new financial management rules and procedures. Generally, there is a need for institutional reform to prevent corruption.

Perpetrators in public institutions that have already been identified as the dens of corruption must be brought to books. Our legislative institutions must perform their constitutional role in exposing

⁴ See detailed report at: <https://www.transparency.org/en/cpi/2020/index/sud>



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and ordering prosecution of corrupt elements throughout the country whether in public or private institutions. The President's voice must be heard in the campaign against corruption.

V. Persistent Insecurity in the Rural Areas

If there is one area where the government of South Sudan has spectacularly failed, it is in relation to security. We are all witnesses to the appalling security situation in our rural communities. Inter-ethnic wars are commonplace and so are intra-ethnic conflicts. For far too long, our government has allowed citizens to fend for themselves in protecting and preserving their lives and property. Weapons have found their way in the hands of civilians and they now kill and loot each other with impunity. The state is apparently unable to exert control and it therefore has no capacity to prevent these conflicts. For how long can the people of South Sudan go on like this?

These are issues that leaders everywhere in the world have sleepless nights over. In South Sudan however, leaders are inured to these situations and could care less about addressing them. What peace are we talking about then, if the majority of our people are at war in the rural areas, and we are unable to contain these wars? The state has the duty to address these matters, failure of which would warrant questions about the legitimacy of the government and its functions.

Way Forward—We cannot pretend that this is not a problem; it is actually the most serious situation that any serious government would want to address at the start. South Sudan shall never be a stable country until all local conflicts are addressed and until civil disarmament takes place. The people of South Sudan, through the National Dialogue, consider disarmament as the number one priority for peace in the country. Failure to disarm and control the civil population, means there shall never be peace and stability in the country. The fallacy that once you reward warlords with positions and power you get peace is simply outdated and we need a paradigm shift.

To address some of these issues the government must organize and modernize the security organs and provide them with the requisite logistics to enable them to perform their mandates satisfactorily. Furthermore, the government must revive the supremacy of the state power and authority. The most important responsibility of any government is to ensure the security of its citizens and maintain law and order throughout its territory.

VI. Institutions

All institutions of democratic governance in South Sudan are virtually dead. The ruling party, the Sudan People's Liberation Movement (SPLM), is practically paralyzed. It does not meet, and its policies do not guide government action. The Secretariat, which generates ideas and policies is neglected and its recommendations are not considered. The National Liberation Council (NLC) last met in December 2013 and it has not met again. The Political Bureau only meets to discuss policies decided already by the government and only when convened at the whims of the Chairman.

The parliament has been undermined and weakened by executive interference. It is not independent, and it does not debate matters democratically. It simply goes along with what is brought by the Executive. It does not question the on-going corruption and it does not investigate



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or debate reports of the Auditor General. The country has for long been under an authoritarian system and it is now moving more towards stalemated and unworkable system.

All accountability mechanisms have been disabled, including the national army, which has now been relegated to the same level of militias per the terms of the R-ARCSS. For all practical purposes, South Sudan has lost all the democratic gains ushered in by the CPA and the Declaration of Independence. There are no avenues where political matters of significance are discussed openly. Many politicians now resort to talk politics at funerals, weddings, and other social gatherings such as the churches. South Sudan cannot and must not continue like this.

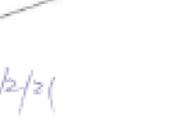
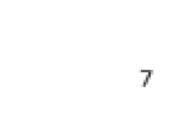
Way Forward—The single most serious threat against the Republic of South Sudan is lack of internal cohesion and insecurity across the country. In keeping with the Resolutions of the National Dialogue, civil disarmament is the most important priority the country should undertake. After the unification of the national army, the country needs a robust disarmament policy through an act of parliament. All must be disarmed, and possession of arms must be criminalized for civilians and non-active military personnel. The government must have a robust and decisive response to communal violence.

South Sudan urgently needs democratic transition. Return to democracy is the only way to establish and reinforce virtuous institutions of governance. The growing impunity is a function of paralyzed democratic institutions. Democracy by definition is a form of accountability and transparency.

VII. Conclusion

In concluding this statement, we want to reiterate that South Sudan remains in serious crises and the R-ARCSS has proven inadequate in bringing peace to the country. These crises as indicated by the National Dialogue are a result of leadership failure and power struggle. We strongly believe that the National Dialogue provides superior supplementary solution to the problems facing South Sudan, so we suggest that its resolutions must therefore be implemented fully and should become a readymade program of the government. We call for democratic transition in the country as an exit from leadership failure and political deadlock, hence, our demand for preparations for elections to be expedited.

- 1. Hon. Joshual Dau Dju,
- 2. Hon. Charles Majak Aleer,
- 3. Hon. Dr. Aldo Ajou Deng,
- 4. Hon. Daniel Dhieu Matuet,
- 5. Hon. Maker Thiong Maal,

Chairman 
Co-Chairman 
Member 
Member 
Member 



Annex V: Declaration of Breaking Away of Lou Nuer Faction from SPLA/M-IO, 31 Jan. 2021

31/01/2021

PRESS STATEMENT
FOR IMMEDIATE RELEASE**Subject: Declaration of Breaking Away of Lou Nuer from SPLA/M-IO**

This is to inform the public and peace partners that, we the Community of Lou Nuer, do hereby declare our breaking away from SPLA/M-IO of Dr. Riek Machar due to the reasons cited below. We are not against the peace process. We are also ready to negotiate with anybody as an independent entity.

1. Dr. Riek, the so-called Chairman, a title that he enjoys so much even when he is asleep, used Lou Nuer Community as his human shield during all his useless, baseless, aimless wars but dumps them after achieving his objective. All Lou Nuer members should recall with tears the loss of their sons in 1991, however, during integration of his forces back to SPLA in 2002 most of them were left out, thanks to Late Paulino Matip Nhial who did full integration in 2005.
2. Under representation of Lou Nuer at state and national level and also in military structures, for example the sidelining of the Chief of Staff and the IGP.
3. There is no single cantonment site in Lou Area whereas it was the SPLA/M-IO stronghold. All Lou fighters were scattered to various cantonment areas.
4. During the war, SPLA/M-IO incurred loans from Nuer businessmen, however, when peace was signed and the opposition came to Juba, Dr. Riek refunded all the other traders except those who hail from Lou Community.
5. Over the last eight years, Dr. Riek has been verbally promoting white army from Lou Nuer to various military ranks while secretly instructing his security chiefs who are also his cousins not to allow them to wear their ranks or have their names recorded in the

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SPLA-IO Dam Records. He is just using Lou Nuer White Army to fight his wars and later abandons them.

6. Dr. Riek's poor administration has caused more death in Nuerland as evidenced in Maiwut where he appointed someone from Fangak to be the Commissioner. He also created division in Nasir and Panyijar areas. The same situation almost happened in Akobo.
7. Dr. Riek doesn't help any Lou Nuer member seeking medical assistance. He only contributes for the taking of dead bodies for burial.
8. Dr. Riek has weakened Lou Nuer leaders and politicians by undermining their constituencies control and representation. He also doesn't like Lou Nuer Community to live in a peaceful co-existence with our brothers in Gawaar, Jikany, Dinka Ngok of Bailiet, Dinka of Duk, Dinka of Atar, Anyuak and Murle.
9. Dr. Riek and his wife continue to sideline our prominent son who is the SPLA-IO Chief of General Staff, Gen. Simon Gatwech Dual, and other capable sons of Lou Nuer like Gen. Moses Chot Riek, Gen. Mabor Dhol.
10. From the onset of 2013 war, Lou Nuer sons and daughters both in diaspora and in the field fully participated politically and militarily. After the war ended, he gave all key positions to his close relatives who were enjoying in diaspora and East Africa but knew nothing about the pain and suffering of our people for the last seven years of this war. Such appointments of relatives include but not limited to, the appointment of his wife, Angelina Teny, as Minister of Defence, in-law Puot Kang Chol, as Minister of Petroleum, cousin Dheling Keah as the head of Military Intelligence, Cousin Yiey Dak Wie, as Director General for National Security plus others.
11. In any community there are elders and leaders to be followed for guidance and advice. Dr. Riek Machar wanted to use Lou Nuer and betrayed their leaders and elders. For example, Lt. Gen. Simon Gatwech Dual, the only Lou Nuer son who is the most senior officer in SPLA-IO has now been abandoned.

Based on the above accounts of our sad realities, suffering, humiliation, exploitation within the SPLM-IO, we, the undersigned senior officials, army officers, white army leaders, chiefs, women and youth leaders would like to make it clear from today that we have sat, analyzed the current situation and agreed to break away from SPLM-IO of Dr. Riek Machar.

All sons and daughters of Lou Nuer in uniform, White Army, politicians, chiefs and including those in diaspora, should remain calm until the outcome of the meeting.

Lou Nuer Community shall convene a conference in Lou area on the date to be announced. We shall ensure that all Lou Nuer sons and daughters in uniform and White Army in greater Lou-land as well as those in Diaspora are equally served in a dignified way and their contributions are recognized.

Signed:

1. Hon. Jamuth Yuot Dak: Former Commissioner of Akobo East County, Bieh State under SPLM-IO
2. Hon. Koryom Turuk Koryom: Former Chairperson of Investment Commission, Bieh State under SPLM-IO
3. Maj. Gen. John Jock Giek
4. Brig. Gen. Gatkuoth Chuol Nyinyar
5. Brig. Gen. Kok Wechtuor Mok
6. Brig. Gen. John Jock Kuon
7. Brig. Gen. Gatkhor Wanjang Tung
8. Col. Ngony Kich Chan
9. Col. Gatwech Guol Garang
10. Lt. Col. Gatwech Tot Thot Dinay
11. Maj. Yoal Bol Khan
12. Puok Nyuon Nying, Head Chief of Nyirol
13. Majok Tot Nyuon, Head Chief of Uror
14. Gatwech Kon Reath, Head Chief of Diror
15. Yien Biel Both, Head Chief of Wejal
16. Tuong Yak Tharjeith, Head Chief of Walgak

Annex VI: National Salvation Front Announcement of SPLA-IO in Eastern Equatoria, 8 December 2020



SOUTH SUDAN

National Salvation Front/Army

OFFICE OF THE SPOKESMAN

NAS-HQs

Email: samuelsuba@yahoo.co.uk

Ref: NAS/OSM/32

Date: 08th December; 2020

FOR IMMEDIATE PRESS RELEASE

The Leadership of National Salvation Front (NAS) takes this opportunity to announce officially the joining of Tafeng Division task force of the SPLA IO Eastern Equatoria State (EES) under Brig Gen. Kennedy Ongie Odong together with his colleagues and forces under their command on 5th December 2020.

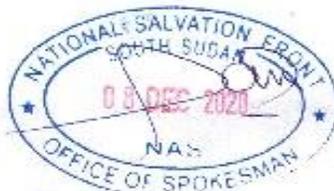
The Leadership of NAS and its members view this development as historical and nationalistic move. NAS encourage all other forces in the country who are dissatisfied with the dictatorial regime of Salva Kiir including the SSPDF who feel exploited to emulate the example shown by Brig Gen. Odong and his colleagues. The Leadership of NAS appeals to all freedom fighters in the country to joint hands together with NAS in its struggle to restore our people's lost dignity, justice, equality and freedom.

On behalf of NAS, the Leadership, members and the sympathizers warmly welcomes these forces into the ranks and files of NAS freedom fighters and we are looking forward to working together.

NAS Guwa NAS Guwa NAS Power!!!

Suba Samuel Manase

NAS Spokesman



NAS

Annex VII: Resignation from SPLM/A-IO of Brigade 2B forces in Central Equatoria, 13 February 2021

REPUBLIC OF SOUTH SUDAN

COL. EMMANUEL WANI MASCO, BRIGADE 2B
DIVISION 2B, CENTRAL EQUATORIA STATE
DATE: 13th /02/2021

TO: C-IN-C SPLA/M-IO DR. RIEK MACHAR TENY
FVP REPUBLIC OF SOUTH SUDAN, JUBA

INFO: SPLA/M-IO CHIEF OF INTELLIGENCE
INFO: CDR BRIGADE 2B SPLA/M-IO CES
CC: FILE

SUBJECT: RESIGNATION FROM SPLM/A-IO

I Col. EMMANUEL WANI MASCO, hereby declare my resignation from SPLA/M-IO under the leadership of Dr. RiekMacharTeny with immediate effect with my forces, due to the following reasons;

1. The 2018 R-ARCISS, did not address the Root Causes of the conflict in the Republic of South Sudan
2. The Agreement failed to be Implemented as there is no Unification of forces, no Peace, no states Governments formed and no Legislatures reconstituted due to lack of Political will.
3. The Agreement maintained **Status quo** to continue Oppressing and Looting the downtrodden people of South Sudan
4. The Revitalized Agreement is a surrender in disguise, as it focused on allocating elites positions rather than resolving the people's problems

Due to the above reasons and more, I and my 132 forces attached have joined the Revolutionary Forces of the National Salvation Front/Army, committed to Addressing the Root Causes of conflict, standing and defending the restoration of Unity, Dignity and the Power to the people of South Sudan, under the wise and able leadership of NAS C-in C and Chairman Gen. Thomas Cirillo Swaka.

COL. EMMANUEL WANI MASCO
FMR OPERATION FORCE CDR SPLA/M-IO
BRIGADE 2B, DIVISION 2B, CENTRAL EQUATORIA STATE.



Long Live NAS Chairman!
Long Live People of South Sudan!
NAS Guwa, NAS Power, People's Power!!!

Annex VIII: Minister of Presidential Affairs Press Statement, 2 February 2021



REPUBLIC OF SOUTH SUDAN
Ministry of Presidential Affairs
The Minister

2/2/2021

PRESS STATEMENT

His Excellency President Salva Kiir Mayardit, President of the Republic of South Sudan convened today Tuesday 2/2/2021 a meeting of the Presidency, which was attended by the 1st Vice President and all the four (4) Vice Presidents of the Republic.

After extensive deliberations that lasted for three (3) hours on a broad range of critical and pertinent issues revolving around the implementation of the Revitalized Agreement on the Resolution of the Conflict in South Sudan (R-ARCSS), the meeting resolved:

1. That completion of the process of the formation of State Governments be expedited, by finalizing the list of nominations and issuance of the requisite Presidential Decrees, in the course of this week, effecting the appointments of:
 - (a) State Advisors
 - (b) State Ministers
 - (c) State Commission Chairpersons and Members
 - (d) County Commissioners
 - (e) State Legislative Assemblies
 - (f) County Councils
2. That the unification of the top echelons of the Army Command shall be expeditiously carried out to pave the way for the commencement of the process to integrate all forces into a single National Army under one unified command.
3. That the graduation of the first batch of the Unified Forces currently in the various Training Centers across the country be conducted without further

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The Minister

delay, notwithstanding the lack of equipment essential for their graduation and launch preparations to admit the next batch of trainees to the Training Centers.

4. That H.E. the 1st Vice President Dr. Riek Machar Teny, accompanied by some Vice Presidents and Ministers shall undertake a tour of different areas of the country for the purpose of disseminating (R-ARCSS). This measure is intended among other things, to help address some of the recurrent problems associated with freedom of access to and movement within, areas still under the administrative control of the SPLM (IO) by entrenching the reality that the R-TGONU is a single unified Government having undivided jurisdiction over the entire territory of the Republic of South Sudan



Nhial Deng Nhial
Minister of Presidential Affairs



Annex IX: Minister of Presidential Affairs Press Statement, 3 February 2021



REPUBLIC OF SOUTH SUDAN
Ministry of Presidential Affairs
The Minister

3/2/2021

PRESS STATEMENT

Further to the Press Statement issued on the outcome of the meeting of the Presidency that was held yesterday Tuesday, Feb 2, 2021, the Ministry of Presidential Affairs hereby wishes to declare that the said meeting also resolved that the (R-TGONU) shall finalize the reconstitution of the **Transitional National Legislative Assembly (R-TNLA) and the Council of States on or before February 15, 2021.**



Nhial Deng Nhial

Minister of Presidential Affairs



The Minister

Annex X: Presidential Order No.02/21 on “the Formation of an Oversight Committee to Oversee Implementation of Audit of the Petroleum Sector Initiation by the National Petroleum and Gas Commission,” 18 February 2021



Republic of South Sudan (RSS)
The President

Ref: RSS/RO/J/02/2021 18th February 2021

THE REPUBLIC OF SOUTH SUDAN (RSS):

Republican Order No.02/2021 for the **Formation of an Oversight Committee to Oversee Implementation of Audit of the Petroleum Sector Initiated by the National Petroleum and Gas Commission, 2021 A.D.**

1. **TITLE AND COMMENCEMENT:**

This Order shall be cited as “Republican Order No.02/2021 for the **Formation of an Oversight Committee to Oversee Implementation of Audit of the Petroleum Sector Initiated by the National Petroleum and Gas Commission, 2021 A.D.**” and shall come into force on the date of its signature by the President of the Republic.

2. **THE ORDER:**

In exercise of the powers conferred upon me under Article 106(A)(2)(c) of the Transitional Constitution of the Republic of South Sudan, 2011 (as amended) read together with Articles 1.9.2.3, 4.8.1.14.5 and Annexure D: of the Implementation Matrix No. 35 of the Revitalized Agreement on the

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Resolution of the Conflict in the Republic of South Sudan (2018) I, Salva Kiir Mayardit, President of the Republic of South Sudan, do hereby issue this Republican Order for the **Formation of an Oversight Committee to Oversee Implementation of Audit of the Petroleum Sector Initiated by the National Petroleum and Gas Commission** comprising of Members as hereunder:

S/No.	Name in Full	Position
1.	Minister of Presidential Affairs	Chairperson
2.	Chairperson of the National Petroleum and Gas Commission	Deputy Chairperson
3.	Auditor General of the National Audit Chamber	Member
4.	Undersecretary of the Ministry of Justice and Constitutional Affairs	Member
5.	Director General of the Petroleum Authority, Ministry of Petroleum	Member
6.	Director General, General Intelligence Bureau, National Security Service	Member
7.	Director General of Exploration and Production, NilePet Corporation	Member

3. TERMS OF REFERENCE OF THE COMMITTEE:

The Terms of Reference for the Committee shall be as hereunder:

The President
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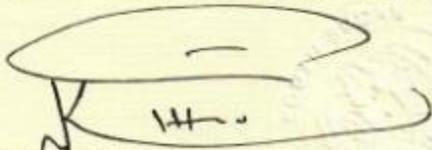
- (1) To ensure that Audit of the Petroleum Sector is carried out with immediate effect and in accordance with the Agreement/Contract, signed between the National Petroleum and Gas Commission and Alex Stewart International to avail accurate information relating to petroleum resources to enable the leadership of the RTGoNU to:
 - (a) reconstitute and empower the National Petroleum and Gas Commission in accordance with the R-ARCSS, 2018;
 - (b) enable the reconstituted and empowered Commission to formulate policies relating to management of petroleum resources; and
 - (c) adapt measures to ensure that;
 - (i) loss and wastage of petroleum resources in the course of extraction, processing, transportation and exportation is kept to a bare minimum so that the Country derives maximum financial benefits from its exploitation; and
 - (ii) the exploitation of petroleum resources is conducted in a manner that avoids causing harm to both the natural environment and livelihoods
- (2) Ensure that all relevant stakeholders participate in the audit exercise accordingly and report periodically to the Presidency on implementation of this Order.
- (3) The Committee may review the Agreement/Contract signed between the National Petroleum and Gas Commission and Alex Stewart International where appropriate and recommend to the parties thereof; any necessary amendment.
- (4) The Committee may summon or direct any other person, body corporate or authority to adhere to the audit exercise.

The President

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- (5) The Committee may co-opt not more than two (2) additional Members where necessary.

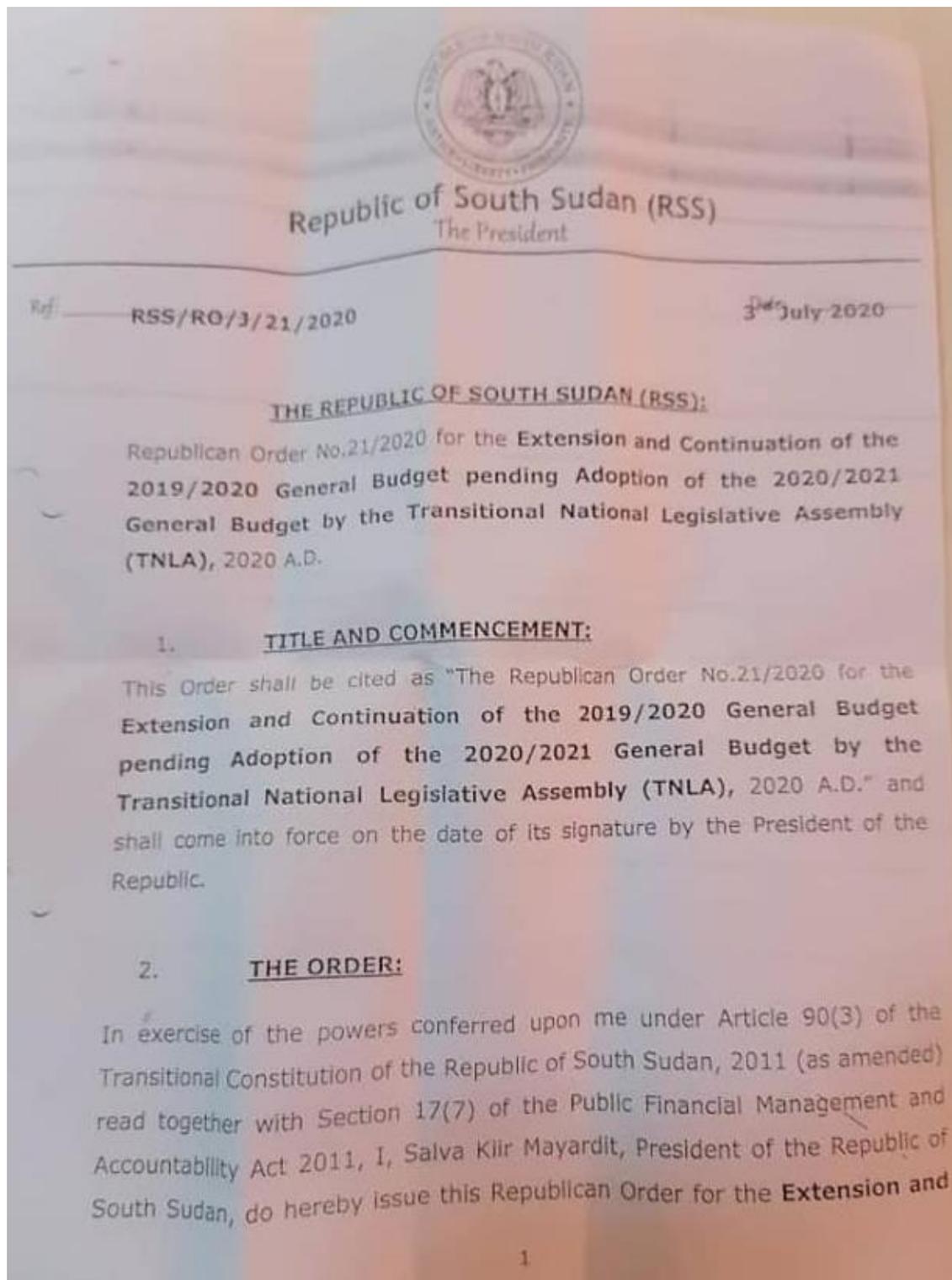
Issued under my Hand and the Seal of the Republic of South Sudan in Juba, this Eighteenth Day of the Month of February in the Year 2021.



**Salva Kiir Mayardit,
President,
Republic of South Sudan,
Juba.**

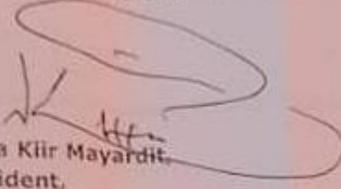
The President
4

Annex XI: Presidential Order No.21/2020 on “Extension and Continuation of the 2019/20 General Budget pending Adoption of the 2020/2021 General Budget by the Transitional National Legislative Assembly (TNLA),” 3 July 2020



Continuation of the 2019/2020 General Budget pending Adoption of
the 2020/2021 General Budget by the Transitional National
Legislative Assembly (TNLA), 2020 A.D.

Issued under my Hand and the Seal of the Republic of South Sudan in Juba,
this Third Day of the Month of July in the Year 2020 A.D.



Salva Kiir Mayardit,
President,
Republic of South Sudan,
Juba.

Annex XII: United Nations Security Council resolutions on transitional justice

The United Nations Security Council has made explicit reference to transitional justice as a key to achieving long-lasting sustainable peace, and it has highlighted the importance of transitional justice in relation to women, peace and security and on children and armed conflict. In particular, the Security Council has emphasised the responsibility of the States to end impunity, investigate and prosecute those responsible for genocide, crimes against humanity, war crimes and other crimes perpetrated against children and women and girls:

- On children and armed conflict see [S/RES/2427 \(2018\)](#), [S/RES/2143 \(2014\)](#), [S/RES/2068 \(2012\)](#), [S/RES/1882 \(2009\)](#) and [S/RES/1820 \(2008\)](#).
- On women peace and security see [S/RES/2467 \(2019\)](#), [S/RES/2242 \(2015\)](#), [S/RES/2122 \(2013\)](#), [S/RES/2106 \(2013\)](#), [S/RES/1960 \(2010\)](#), [S/RES/1888 \(2009\)](#), [S/RES/1820 \(2008\)](#), [S/RES/1325 \(2000\)](#)

In addition, the Security Council in resolution [2106 \(2013\)](#) drew attention to the importance of a comprehensive approach to transitional justice, which according to the UNSC should encompass both judicial and non-judicial measures.

Annex XIII: Movement of Mi-24 stored at SSPDF general headquarters, known as Bilpham between 15 February 2020 and 17 September 2020

15 February 2020



17 September 2020



Annex XIV: Integrated Food Security Phase Classification (IPC)

How is food security measured with the IPC?

The IPC standardized scale categorizes **the severity of acute food insecurity into Five Phases**. Each of these phases has important and distinct implications for where and how best to intervene and therefore influences priority response objectives.

The IPC phases are determined by analyzing a range of outcomes based on international standards including **food consumption levels, livelihoods changes, nutritional status, and mortality**. These are triangulated with several contributing factors (food availability, access, utilization and stability, vulnerability and hazards) and analyzed within local contexts.

The IPC classification is based on a **convergence** of all of this evidence and functions essentially like a thermometer that takes the 'temperature' of how bad the food security situation is. But its more than just the temperature. The IPC indicates the changing of a food insecure situation and, critically, changes in the required responses.

1. Minimal
2. Stressed
3. Crisis
4. Emergency
5. Famine

- The IPC makes a distinction between acute and chronic food insecurity.
- The IPC classifies the current severity of acute food insecurity situations as well as the future projected conditions to provide an early warning statement for proactive decision-making.

Image taken from the Integrated Food Security Phase Classification (IPC), briefing. Available at: <https://www.humanitarianresponse.info/sites/www.humanitarianresponse.info/files/documents/files/IPC-Factsheet.pdf>

Annex XV: press statement of the Bank of South Sudan regarding re-introduced Foreign Exchange Auctions, 21 January 2021**Bank of South Sudan**

21 января, 10:13 · 🌐

**PRESS STATEMENT**

The Bank of South Sudan (BSS) re-introduced Foreign Exchange Auctions on the backdrop of the rapid depreciation of the South Sudanese Pound (SSP) and high inflation. This monetary policy tool –among other policy instrument implementations- has proven success in the past while addressing the economic shocks brought about by low international oil prices and other externalities beyond our control, which led to considerable fiscal imbalances and constrained financial system performance.

In light of the above, the article published by the Juba Monitor on the 20th of January, 2021, is extremely misleading and lacks the undertaking of the objectives of why the Bank of South Sudan engages in Foreign Exchange Auctions.

The objective of this tightened monetary policy stance is to withdraw the excess liquidity from the market, and in return harmonise the difference in exchange rates, while stabilising market prices. Therefore, the impression carried by some Forex Bureaus that the FX Auctions are intended for maximising the profits of Forex Bureaus are absolutely false.

We would like to make it clear that the current FX Auctions are only meant for forex bureaus. Commercial Banks are not participating; however, BSS still provides commercial banks with USD at the official rate to support the importation of essential commodities, including food items, fuel and medicines.

We strongly encourage media houses to contact the Bank of South Sudan in the future for any clarification on the Bank's dealings before publishing on such sensitive matters that usually have adverse effects on the market and to avoid misleading the public.

<https://www.bankofsouthsudan.org/.../21/press-statement-3/>

Annex XVI: Annex of Resolution No.46/2019 on Council of Ministers entitled "Allocation of a Further 20,000 Barrels of Crude Oil a Day for Infrastructure Projects", 7 May 2019

Annex

Initial list of roads and Bridges for construction under the crude-oil for development-of-infrastructure arrangement.

- a. Juba - Terekeka - Yirol - Rumbek - Wau - Gogrial - Aweil road.
- b. Rumbek - Bentiu - Malakal road.
- c. Nadapal - Kapoeta - Torit - Juba - Bor - Ayod - MalaKal - Renk road.
- d. Juba - Mundri - Maridi - Yambio - Tamura - Wau road.
- e. Kaya - Yei - Juba road.
- f. Sobat Bridge and the east-West Bridge near Malakal in the former Greater Upper Nile.
- g. Wau - Raga road.
- h. Gogrial - Twic - Abyei- Bentiu road.
- i. Wau - Aweil road.



Amthial
7/5/2019.

Annex XVII: Speech of President Kiir at Opening Session of Transitional National Legislature, 14 May 2019



**REPUBLIC OF SOUTH SUDAN
The President**

**SPEECH OF H.E. THE PRESIDENT OF
THE REPUBLIC ON THE OCCASION OF
THE OPENING OF THE SECOND SESSION OF
THE TRANSITIONAL NATIONAL LEGISLATURE**

MAY 14TH, 2019

With peace in our sight, I see road construction as a critical measure needed in order to spur development and economic growth in our country. Economic development is a function of the movement of people, goods and services; and these require good roads. Towards this end, the government has signed a contract with Shandong High-Speed Company and other Chinese construction companies to build major highways connecting the three regions of South Sudan with Juba.

As it is reported, the government has approved a plan to fund the construction of these highways from our crude oil. The Ministry of Petroleum is instructed to deposit 30,000 barrels of crude oil daily into an account established for this purpose. It is against the funds accruing from these barrels of crude that road construction can be financed.

These plans have been approved by the Council of Ministers and I have created a China Desk in my office so I can directly supervise this important project. We are starting with the Juba-Rumbek highway, and then we can start the Nadapal-Torit-Juba-Bor highway to Upper Nile. The third road is the Kaya-Yei and Western Equatoria to Raja Road. These roads are they trunk roads that will spur economic growth and give birth to new industries in our country.

Annex XVIII: Official letter of the Director of Administration and Finance of the Health Ministry to the Minister of Health (RSS/Juba), 8 April 2020

The Republic of South Sudan



Head of legal Administrative
plse provide your legal opinions
Hon. Elizabeth Yal

Ministry of Health

Hon. Minister of Health
 RSS/Juba

6.4.2020 *06/04/2020*

Subject:- USD 30780 Thirty Thousand Seven Hundred and Eighty USD

The above amount was requested by the ministry from Bank of South Sudan on 19.2.2020 the purpose for the request was to meet the following expenses;

1. DSA for Delegation to Addis Ababa	USD 10000
2. Payment to (Makuic)drug Supplier to AL Cardinal Kidney Hospital	10780
3. DSA and accommodation to Kidney Dialysis Engineer from Sudan	<u>10000</u>
Total	30780

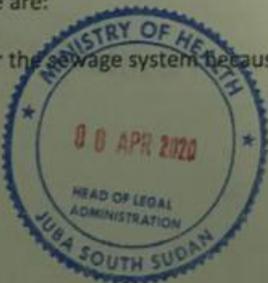
As the Pandemic of COVID19 occurred the trip to Addis Ababa was cancelled, in the same manner the coming of the Engineer from Khartoum was called off.
 The Supplier of drugs Mr. Makuic opted to be paid in Local currency at official bank rate

On 2.4.2020 the request for hard currency came out for the above amount in BoSS the Undersecretary Dr. Makur Kariom did not inform me as the official responsible for finances but he went to the bank with the cashier. I got the information two days later from the director of Finance when I informed him that the Hon. Minister instructed me to start repairing the sewage system in the ministry and that I should bring a plumber to do the work. To my dismay I found that an amount was withdrawn from the bank account equivalent to 30780 USD. I called the cashier if the amount got remitted in the chest with the Idea to remit the money back to BoSS for the transaction to be reversed as there is no need for the hard currency.

Unfortunately the cashier informed me that the money was taken by Dr. Makur Kariom up to the moment .

The points I want to communicate are:

1/ We are not in position to repair the sewage system because we don't have money in the bank account.

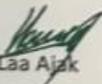


2/ The amount taken without justification remains a question when auditors come, and the responsibility goes to me as DG for Adm. & Finance ,therefore the amount must be remitted in the chest.

Hon. Minister,

These are the issues I felt must be forwarded to you for the smooth running of the work in the ministry

I remain awaiting your kind and positive reply.

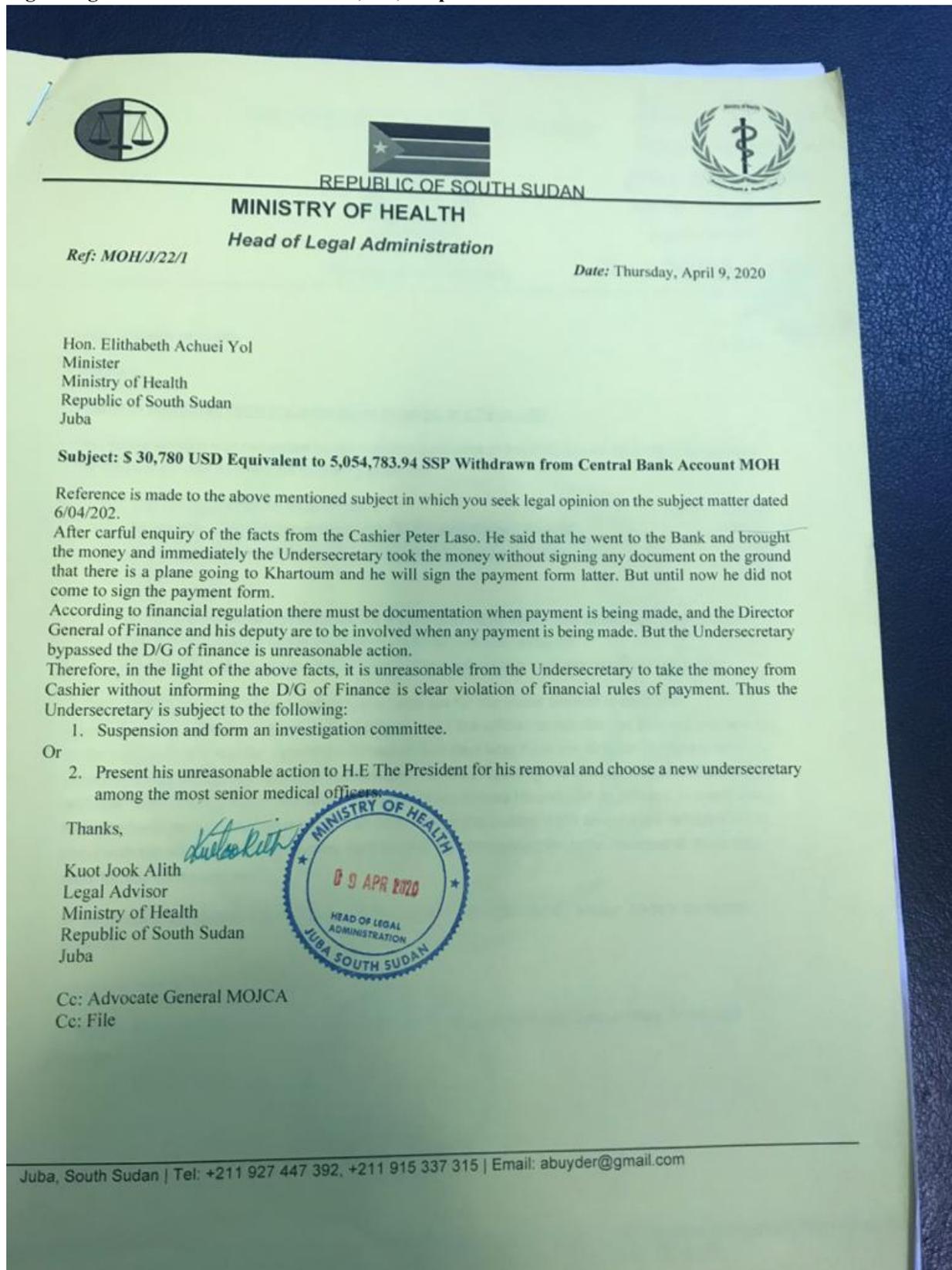

Adwok Laa Ajak

DG of Administration and Finance

MoH/RSS/Juba



Annex XIX: Official letter of the Legal Advisor of the Ministry of Health to the Minister of Health regarding the withdrawal of USD \$30,780, 9 April 2020



Annex XX: Communiqué of the Office of the President of South Sudan on the visit of the President of Egypt to South Sudan, 27 November 2020



Republic of South Sudan
Office of the President

Ref: RSS/OP/PS/J/1.A/5/20

Date: 27/11/2020

Sub: The Visit of the Arab Republic of Egypt President to South Sudan

The Office of the President is delighted to announce that, His Excellency Abdel Fattah Al- Sisi, President of the Arab Republic of Egypt and his accompanying delegation is paying a visit to South Sudan on Saturday, November 28, 2020.

H.E. Salva Kiir Mayardit will welcome his Egyptian Counterpart, President Abdel Fattah Al- Sisi upon arrival at Juba International Airport. The two leaders are expected to hold bilateral talks which will include State Lunch. They will discuss bilateral issues and exchange views on regional stability as well as deepening South Sudan's and Egypt diplomatic ties.

Therefore, The Office of the President invites the general public to come to Juba International Airport beginning from 8:00 am for the reception ceremony of the historic visit of His Excellency Abdel Fattah Al-Sisi.

We would also like to reiterate that only the invited media houses are allowed to cover this event.


Ateny Wek Ateny
Press Secretary,
Office of the President