



## Security Council

Distr.: General  
12 April 2018

Original: English

---

### Letter dated 12 April 2018 from the Panel of Experts on South Sudan addressed to the President of the Security Council

The members of the Panel of Experts on South Sudan, whose mandate was extended pursuant to Security Council resolution [2353 \(2017\)](#), have the honour to transmit herewith the final report of the Panel, submitted in accordance with paragraph 2 of resolution [2353 \(2017\)](#).

The report was provided to the Security Council Committee established pursuant to resolution [2206 \(2015\)](#) concerning South Sudan on 14 March 2018 and was considered by the Committee on 11 April 2018.

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

*(Signed)* Andrews **Atta-Asamoah**  
Acting Coordinator  
Panel of Experts on South Sudan

*(Signed)* Andrei **Kolmakov**  
Expert

*(Signed)* Anna **Oosterlinck**  
Expert

*(Signed)* Klem **Ryan**  
Expert

*(Signed)* Colin **Thomas-Jensen**  
Expert



## Final report of the Panel of Experts on South Sudan

### *Summary*

Patterns of the conflict earlier reported to the Security Council have persisted in parts of South Sudan, with dire humanitarian consequences since the Panel's interim report (S/2017/979). Warring factions, but predominantly government forces, make use of killings, rape and other forms of sexual violence, forced displacement, systematic looting and destruction of livelihoods and entire villages as tactics of warfare. Therefore, the conflict has increasingly taken the form of a recurring wave of brutality against civilians who are forced to flee their homes and abandon their sources of livelihood, rather than fighting concentrated among warring factions.

In this environment, the President, Salva Kiir, continues to consolidate power around himself in the interest of self-preservation and securing political and economic interests, and is surrounded by a small core group of trusted hardliners at the apex of decision-making in the country. The First Vice-President, Taban Deng Gai, has also focused his efforts on building a support base and making military gains in areas controlled by the Riek Machar faction of the Sudan People's Liberation Army in Opposition (SPLA-IO), and has thus expanded the war despite the cessation of hostilities agreement mediated by the Intergovernmental Authority on Development.

Concurrently, both government and opposition groups obstruct humanitarian access to vulnerable populations in parts of the country and continue to co-opt aid resources amid the country's worsening economic plight. Extraction and misuse of natural resources in certain parts of the country by government forces and SPLA-IO (Machar), according to the Panel's investigations, are being carried out in parallel and in furtherance of military operations and the enrichment of political and military elites.

Despite attempts by some opposition groups to unite politically, they remain operationally fragmented, with limited capability to sustain military operations. The situation has kept the balance of power in favour of the Government and emboldened the Government's continued belief in a military solution rather than a negotiated settlement of the conflict.

Rivalries among regional alliances and interests continue to undermine a regional consensus for peace in South Sudan, thereby giving way for warring parties to stave off peace efforts and to remain entrenched in their determination to settle the conflict militarily. The lack of political will on the part of the Government has, however, increasingly undermined its international credibility, including in the region, where President Kiir relies on his relationship with the President of Uganda, Yoweri Museveni, and Egypt for support.

The Panel assesses that, given the lack of political will to implement ongoing peace efforts, and absent robust pressure from the region and the international community, the situation in the country will continue to deteriorate, with enormous humanitarian and regional security implications.

## Contents

	<i>Page</i>
I. Background .....	4
A. Mandate and appointment .....	4
B. Methodology .....	4
C. Cooperation with international organizations and other stakeholders .....	5
II. Conflict summary .....	5
III. Obstacles to peace and reconciliation efforts .....	6
A. Power relations in the Transitional Government of National Unity .....	6
B. Fragmentation of the political and military landscape .....	9
C. Worsening ethnic rivalry .....	10
D. Rising regional tensions .....	10
IV. Violations of international humanitarian and international human rights law .....	12
A. Targeting of civilians on a tribal basis .....	13
B. Violations of the rights of the child .....	14
C. Obstruction of humanitarian missions and attacks on humanitarian workers .....	16
V. Sources of finance .....	21
A. Oil revenues .....	21
B. Revenues from timber funding armed groups .....	22
C. Extortions from staff of the United Nations Mission in South Sudan .....	23
VI. Arms .....	24
VII. Implementation of asset freeze and travel ban .....	29
VIII. Conclusion .....	31
IX. Recommendations .....	31
<b>Annexes*</b>	
I. Table of correspondence .....	32
II. Conflict-related sexual violence .....	33
III. Response of First Vice-President Taban Deng Gai regarding recruitment of children by the Sudan People's Liberation Army in Opposition (Taban) .....	35
IV. Obstruction of humanitarian access .....	36
V. Case study: Taxation at checkpoints .....	38
VI. Case Study: Loka plantation .....	40
VII. Letters to the Permanent Representative of China to the United Nations .....	43

\* The annexes are being circulated in the language of submission only and without formal editing.

## I. Background

### A. Mandate and appointment

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 (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 resolution [2353 \(2017\)](#) on 24 May 2017, the Council renewed the sanctions regime until 31 May 2018.

2. In establishing the sanctions regime, the Security Council decided that the sanctions measures, consisting of a travel ban and an asset freeze, would apply to individuals and/or entities designated by the Committee as responsible for, complicit in or having engaged in, directly or indirectly, actions or policies threatening the peace, security or stability of South Sudan.

3. The Security Council also established a panel of experts (Panel of Experts on South Sudan) to provide information and analysis regarding the implementation of the resolution. This includes information relevant to potential designations and information regarding the supply, sale or transfer of arms and related materiel and related military or other assistance, including through illicit trafficking networks, to individuals and entities undermining political processes or violating international human rights law or international humanitarian law. By Council resolution [2353 \(2017\)](#), the Panel's mandate was extended until 30 June 2018.

4. On 11 July 2017, the Secretary-General, in consultation with the Committee, appointed the five members of the Panel (see [S/2017/594](#)): a regional issues expert (Andrews Atta-Asamoah), a natural resources and finance expert (Andrei Kolmakov), a humanitarian affairs expert (Anna Oosterlinck), a coordinator and arms expert (Klem Ryan) and an armed groups expert (Colin Thomas-Jensen). On 16 February 2018, the Secretariat informed the Committee that Mr. Ryan had resigned effective 15 February 2018 as coordinator of the Panel of Experts, although he would remain as the arms expert for the duration of the Panel's mandate (until 30 June 2018).

5. Since the Panel's interim report of 20 November 2017 ([S/2017/979](#)), members of the Panel have travelled to Belgium, Ethiopia, Italy, Kenya, the Netherlands, South Sudan, Uganda and the United States of America.

### B. Methodology

6. The present report was prepared on the basis of research and interviews conducted by the Panel between October 2017 and February 2018, as well as a review of available documentation from the Government of South Sudan, regional entities, including the Intergovernmental Authority on Development (IGAD) and the African Union, and international organizations working on issues pertaining to South Sudan. The report also draws on earlier work by the Panel, including previous reports to the Security Council, both public and confidential, hundreds of interviews, and a large body of information and evidence provided by a wide range of sources.

7. The Panel follows 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](#)). Those standards call for reliance on verified, genuine documents, concrete evidence and on-site observations by experts, including photographs wherever possible. The Panel has corroborated all information contained in the

present report using multiple, independent sources to meet the appropriate evidentiary standard.

8. The Panel has conducted its work with the greatest transparency possible, while being cognizant of protecting confidentiality where necessary. When a source is described as “confidential” or is not expressly named herein, the Panel has determined that disclosing the source’s identity would present a credible threat to his or her safety. When a confidential military source is referred to herein as a “senior” officer or commander, the source holds a rank between lieutenant colonel and brigadier general. When a confidential military source is referred to as a “high-ranking” officer or commander, the source holds a rank of major general or above. A document is described as confidential when its disclosure could compromise the safety of the source or otherwise compromise ongoing Panel investigations.

9. To gather, examine and analyse information regarding the supply, sale or transfer of arms and related materiel, as mandated in resolution 2353 (2017), the Panel has used a combination of inspections of arms and equipment, photographs, other visual evidence, assessments of documentation and interviews with first-hand sources. In the absence of an arms embargo, formal inspections of weapons stockpiles were not possible.

### **C. Cooperation with international organizations and other stakeholders**

10. While the Panel operates independently of United Nations agencies and institutions, it nonetheless expresses its gratitude to the leadership and personnel of the United Nations Mission in South Sudan (UNMISS) and the Office of the Special Envoy of the Secretary-General for the Sudan and South Sudan, together with other United Nations staff in Addis Ababa, Kampala and Nairobi, for their invaluable support.

11. Since the start of its mandate, the Panel has sent 30 items of official correspondence to 22 recipients, including States, organizations and other entities, and has received 11 replies providing the information requested (see annex I to the present report).

## **II. Conflict summary**

12. Since the Panel’s 20 November 2017 interim report (S/2017/979), patterns of the conflict earlier reported to the Security Council have persisted in numerous parts of South Sudan, despite the renewal of regional engagement which culminated in the signing of the Agreement on Cessation of Hostilities, Protection of Civilians and Humanitarian Access at Addis Ababa on 21 December 2017.<sup>1</sup>

13. The conflict in South Sudan is increasingly characterized as one of the world’s worst humanitarian crises, principally caused by the continued use of violence against civilians by all warring parties. Civilian populations in the Greater Equatoria, Upper Nile, Jonglei, Unity and Western Bahr el-Ghazal states have borne the brunt of extreme violence targeted mostly on the basis of ethnicity and/or perceived support for opposition groups. Warring factions, but predominantly government forces, make use of killings, rape and other forms of sexual violence, forced displacement of people, systematic looting and destruction of villages and livelihoods as typical tactics of fighting in those areas. Consequently, the conflict has increasingly taken the form of

<sup>1</sup> The text of the agreement is available from <https://igad.int/attachments/article/1731/1712%2021%20Signed%20CoH%20Agreement.pdf>, accessed on 9 March 2018.

a recurring wave of brutality which victimizes the civilian population, rather than fighting among armed groups.

14. Intra-ethnic dimensions of the conflict have worsened with the May 2017 rift between President Kiir and General Paul Malong Awan, and the attempt of First Vice-President Taban Deng Gai to broaden his ethnic Nuer support base, which has divided some communities between him and Riek Machar. The Kiir-Malong tension has particularly contributed to the entrenchment of existing divisions within the Warrap, Aweil and Bor Dinka communities, and considerably eroded part of the military and ethnic base of the President in those communities.

15. Amid the dire situation in the country, President Kiir continues to tighten his grip on power. In the process, he has surrounded himself with a small core group of people situated at the apex of decision-making in the country (see para. 20 below).

16. Representatives of government and opposition groups obstruct humanitarian access to vulnerable populations in parts of the country and are further seeking to co-opt aid resources amid the country's worsening economic crisis. On the basis of extensive interviews with multiple independent sources with first-hand knowledge, supplemented by a thorough review of available documentation, the Panel details various strategies and means of obstructing humanitarian access with specific cases in the present report. The Panel also examines the exploitation of teak and illegal taxation in furtherance of war efforts.

17. Military supplies to opposition groups remain limited, and this has kept the balance of power in favour of the Government and emboldened its continued belief in a military solution rather than a negotiated settlement. The command and control of opposition groups remain principally with top leaders whose decisions and policies drive the nature and direction of the conflict.

### III. Obstacles to peace and reconciliation efforts

#### A. Power relations in the Transitional Government of National Unity

18. In the absence of Riek Machar, the political landscape in South Sudan remains dominated by President Salva Kiir and First Vice-President Taban Deng Gai. Power-sharing between the two leaders is the mainstay of the Transitional Government of National Unity, as other actors are marginal in the current political landscape. The relationship between the two leaders has, however, become an alliance of convenience underpinned principally by their efforts to protect their economic interests and their shared political designs to prevent Machar from participating in the peace agreement and thereby maintain the current political status quo.<sup>2</sup>

19. Since October 2017, when disagreements emerged among parties to the Transitional Government of National Unity about the modalities for the IGAD pre-forum consultations (for further details, see [S/2017/979](#), sect. III.A), mistrust among the parties has deepened.<sup>3</sup> Representatives of Sudan People's Liberation Movement (SPLM)-Former Detainees in the Transitional Government of National

<sup>2</sup> Interviews with confidential United Nations sources in Juba, multiple senior South Sudanese politicians in Nairobi and multiple South Sudanese politicians in Kampala, January 2018.

<sup>3</sup> In a reported interview with the Arabic-language *Al-Maugif* newspaper, the Minister of Information, Michael Makwei, was quoted as saying that the Government wanted the Minister for Foreign Affairs, Deng Alor, a representative of SPLM-Former Detainees in government, to resign for purportedly lobbying against the Government. See Radio Tamazuj, "Government wants foreign minister Deng Alor to resign" (19 February 2018), available from <https://radiotamazuj.org/en/news/article/government-wants-foreign-minister-deng-alor-to-resign>, accessed on 2 March 2018.

Unity have been further sidelined and undermined with the intention of limiting their ability to perform their roles, while Taban Deng Gai is under enormous pressure to prove his relevance to the power-sharing arrangement and to demonstrate loyalty to President Kiir.<sup>4</sup>

20. President Kiir continues to tighten his grip on the Government by sacking those deemed a threat to his staying in power.<sup>5</sup> In the process, he has surrounded himself with a small core group of trusted hardliners at the apex of decision-making in the country, including Lieutenant General Akol Koor Kuc of the National Security Service and political hardliners such as the Minister of Cabinet Affairs, Martin Elia Lomuro, the Minister of Information, Michael Makwei, and others whose political and economic interests are deeply intertwined in the prevailing war economy. Former core allies of President Kiir such as General Paul Malong Awan, the former Chief of General Staff of the Sudan People's Liberation Army (SPLA), have lost out in ensuing power struggles to closer allies such as Akol Koor Kuc, Director of National Security. The consolidation of power is underpinned by a short-term effort to maintain the status quo and enable those in top government positions to preserve their economic and political interests for as long as possible.<sup>6</sup>

21. The fallout between President Kiir and General Malong has weakened the ability of the Government to mobilize ethnic militias from the Aweil area of Northern Bahr el Ghazal, where Malong's support base is principally located, and has also eroded part of the President's overall military and ethnic power base. Even though General Malong remains in exile, the tensions between the two influential Dinkas have entrenched a rift between Aweil and Warrap Dinkas. Malong's Dinka sympathizers in Aweil oppose the President and see his exit as the only way for their ethnic group to safeguard its power base in the country.<sup>7</sup>

22. President Kiir continues to view Machar as a threat to his remaining in power, just as Taban considers Machar's return a risk to his role in the Government. The resultant mutual interest to isolate Machar has made both leaders hostile to any prospect of involving him in any peace agreement. The anti-Machar posture of the Government and First Vice-President Taban Deng has led to a perception among some stakeholders of the peace process that if the international community insists on the return of Riek Machar, it might cause the Government and the First Vice-President to withdraw their cooperation with international efforts.<sup>8</sup>

23. The relationship between the Government and international monitoring mechanisms, as well as key States in the region and major donors (particularly the United States), has deteriorated considerably. In its engagement with the international community, the Government perceives any attempt to engage the opposition or impose punitive measures, such as the declaration by the United States of a unilateral

<sup>4</sup> Interviews with confidential United Nations sources in Juba, multiple senior South Sudanese politicians in Nairobi and multiple South Sudanese politicians in Kampala, January 2018.

<sup>5</sup> General Paul Malong Awan and his allies, such as Tilar Ring Deng, ambassador of South Sudan to the Russian Federation, and Eastern Lakes State governor Philip Wutchok Bor, have been relieved of their positions. Others sacked from their positions recently include the Assistant Chief of Defence Forces for Operations, sanctioned individual Lieutenant General Marial Chanuong, the Minister of Finance, Stephen Dhieu, and a number of state governors. President Kiir makes use of presidential decrees to sack government representatives.

<sup>6</sup> Interviews with confidential United Nations sources in Juba, senior South Sudanese politicians in Nairobi and South Sudanese politicians in Kampala, January 2018.

<sup>7</sup> Interviews with four senior South Sudanese politicians and two Dinka youth activists in Nairobi, 15–17 January 2018.

<sup>8</sup> Confidential interview with a senior diplomat in Juba, January 2018.

arms embargo on 2 February 2018,<sup>9</sup> as undermining its legitimacy. In their efforts to justify assertions of partiality among outside parties, government actors exaggerate minor disagreements with international partners and regional monitoring mechanisms. Consequently, there is a rise in propaganda by government hardliners against international efforts and monitoring mechanisms, particularly the Joint Monitoring and Evaluation Commission, the Ceasefire and Transitional Security Arrangements Monitoring Mechanism and the United Nations Mission in South Sudan (UNMISS).<sup>10</sup>

24. At the forefront of the Government's propaganda machinery are the President's key allies, including Martin Elia Lomuro, a United Kingdom/South Sudanese citizen currently serving as Minister of Cabinet Affairs. In the first round of the high-level revitalization forum, Lomuro tried to tarnish the process by arguing that the Government did not support the pre-forum consultation report on which the forum was based. When that approach failed, he held on to what he termed "redlines", which were specific subjects he considered as no-go areas. His hard-line stance made it difficult for the forum to achieve its goals.<sup>11</sup> The Minister of Information, Michael Makwei has been leading the Government's efforts to curb freedom of expression, including press freedoms.<sup>12</sup> A third person in this category is Akol Koor Kuc, the head of the National Security Service. His organization is responsible for various atrocities and obstructions to humanitarian access across the country.<sup>13</sup>

25. For his part, First Vice-President Taban has focused his efforts on making military gains in areas controlled by the Sudan People's Liberation Army in Opposition (SPLA-IO) (including Panijar, Akobo and Pagak) and undermining Riek Machar's political influence by projecting the former First Vice-President as someone who cannot work with President Kiir and should therefore not return to the Transitional Government.<sup>14</sup> In that pursuit, SPLA-IO (Taban) has undermined the existing cessation of hostilities agreement and expanded the war in opposition areas. Despite the signing on 21 December 2017 of the Agreement on Cessation of Hostilities, Taban ordered troops to the northern parts of Jonglei on 3 January 2018<sup>15</sup> in an attempt to project military and political strength in the run-up to the second round of the high-level revitalization forum in Addis Ababa. The move was in violation of both the spirit and letter of the Agreement on Cessation of Hostilities, signed less than a month earlier.<sup>16</sup>

26. While Taban's efforts have gradually raised his political and military influence in parts of the country, his support base has not strengthened his prospects of dislodging the influence of Machar in the politics of the country and among the ethnic

<sup>9</sup> US Arms Restrictions on South Sudan, <https://www.state.gov/r/pa/prs/ps/2018/02/277849.htm>, accessed on 9 March 2018.

<sup>10</sup> Interviews with two former government officials in Nairobi and a senior confidential source in Juba, January 2018.

<sup>11</sup> Interviews with multiple participants in the high-level revitalization forum, Nairobi and Kampala, January 2018.

<sup>12</sup> For detailed reporting on the crackdown on freedom of expression throughout the country, see UNMISS, "Report on the right to freedom of opinion and expression in South Sudan since the July 2016 crisis" (February 2018), available from [https://unmiss.unmissions.org/sites/default/files/unmiss-ohchr\\_freedom\\_of\\_expression\\_report\\_-\\_final\\_amendment\\_26\\_feb\\_2018.pdf](https://unmiss.unmissions.org/sites/default/files/unmiss-ohchr_freedom_of_expression_report_-_final_amendment_26_feb_2018.pdf).

<sup>13</sup> Interviews with multiple confidential sources in Juba and Nairobi, January 2018.

<sup>14</sup> Interviews with multiple participants in the high-level revitalization forum and a senior South Sudan politician aligned with the Government in Nairobi, January 2018.

<sup>15</sup> See press release of the Ceasefire and Transitional Security Arrangements Monitoring Mechanism, 17 January 2018, available from <http://ctsamm.org/wp-content/uploads/2018/01/CTSamm-Press-Release-January-17-2018.pdf>.

<sup>16</sup> Interviews with confidential sources in Juba, 24 January 2018.

Nuer.<sup>17</sup> Taban's base is bought, requires resources to maintain and is yet another explanation for his role in the prevailing war economy.<sup>18</sup> Taban's efforts have also not been sufficient to endear him to the core hardliners in the Government, who are still wary of his actions and intentions.<sup>19</sup> Despite the popular notion among opposition groups that Taban is being used by President Kiir, the First Vice-President is clearly also exploiting the situation to secure his place in the political landscape, to enrich himself and to promote his role as someone capable of delivering on his promise to fight the opposition.<sup>20</sup>

## B. Fragmentation of the political and military landscape

27. The continued fragmentation of the political and military landscape in South Sudan is reflected in the proliferation of opposition groups. Until recent attempts by some of the parties to form an alliance, which culminated in the formation of the South Sudan Opposition Alliance in March 2018, the lack of a unified operational command had led to competition among opposition groups for part of the political and military influence of SPLA-IO (Machar). In parts of Greater Equatoria, the National Salvation Front, led by General Thomas Cirillo, has sustained heavy losses in clashes with SPLA and Machar's forces and, despite a number of high-level defections from SPLA-IO, the National Salvation Front has a limited military presence on the ground.

28. Some opposition groups interviewed by the Panel blamed their inability to unite on the refusal of Machar to consider options for bringing others to his side or yielding to join others. They argue that the only time Machar agreed to align with the opposition groups during the first round of the high-level revitalization forum in Addis Ababa, for instance, was when the other groups collectively requested the release of Machar from South Africa to enable him to join the talks. Joseph Bakosoro, the former governor of Western Equatoria, told the Panel: "Machar always wants others to join him. He doesn't consider any situation that requires him to compromise to form a united opposition front."<sup>21</sup> However, the lack of resources to sustain their separate operations against the Government has weakened opposition groups and significantly kept the balance of power in favour of the Government.<sup>22</sup> The gains made by the Government have in turn reinforced its belief in a military victory over the opposition.<sup>23</sup>

29. Machar's group continues to make the return of its leader from South Africa a key element in its decisions and participation in regional processes, as reported in the Panel's interim report of 20 November 2017 (S/2017/979). In the first round of the high-level revitalization forum, his representatives wanted to make the signing of the Agreement on Cessation of Hostilities contingent on the release of their leader.<sup>24</sup> Representatives of SPLA-IO (Machar) who spoke to the Panel interpreted the absence of their leader as a sign that the region is still not committed to peace despite the high-

<sup>17</sup> Interviews confidential United Nations sources in Juba, and a senior South Sudanese politician in Nairobi, 20 January 2018.

<sup>18</sup> Interviews with South Sudanese sources in Nairobi and Kampala, November 2017 and January 2018.

<sup>19</sup> Interviews with senior South Sudanese sources in Nairobi, January 2018.

<sup>20</sup> Interviews with confidential United Nations sources in Juba, and a senior South Sudanese politician in Nairobi, January 2018.

<sup>21</sup> Interview with Joseph Bakosoro in Kampala, January 2018.

<sup>22</sup> Interview with confidential United Nations sources, Juba, January 2018.

<sup>23</sup> Interviews with multiple South Sudanese politicians and a senior diplomat, Juba and Nairobi, January 2018.

<sup>24</sup> Interviews with three South Sudanese politicians in Nairobi, January 2018.

level revitalization forum.<sup>25</sup> The region has not taken a decision on the return of Machar even though other opposition groups are demanding his return.<sup>26</sup>

### C. Worsening ethnic rivalry

30. Ethnicity remains the main mobilizing tool for warring parties in South Sudan. As such, the ethnic dimension of the conflict has not dissipated since the Panel's interim report. Tensions between the Dinkas and Nuers that have driven the conflict from the beginning are still high, particularly owing to perceptions surrounding Machar's absence from the country. Tensions between other tribes and the Dinkas, particularly the Equatorians, have equally remained high.

31. Intra-ethnic splits have particularly worsened within the Nuer and Dinka ethnic groups. On the Nuer side, the increasing wedge between Riek Machar and First Vice-President Taban Deng continues to polarize some communities, particularly the Lou Nuers in Jonglei State. Splits within and between various Dinka communities are also becoming more entrenched as a result of the tension between President Salva Kiir and former Chief of General Staff Paul Malong. General Malong was sacked in May 2017 and was under house arrest in Juba for seven months before being allowed to travel to Kenya in November 2017. Malong's loyalists, including the country's ambassador to the Russian Federation, Tilar Ring Deng, have subsequently been removed from Government owing to their association with the former Chief of General Staff.<sup>27</sup>

32. Since the onset of the conflict, the Dinkas have mobilized around the idea of Dinka hegemony and control of power. However, President Kiir's concentration of power around himself, the lack of resources to service existing ethnic patronage networks and the dismissal of key Dinka loyalists such as Malong have affected intra-Dinka cohesion.<sup>28</sup> Existing Bor, Aweil and Warrap Dinka community splits have been entrenched. The potential damage caused by a rift in intra-Dinka relations has pushed some senior members of the Jieng Council of Elders to attempt to prevent the situation from escalating.

### D. Rising regional tensions

33. South Sudan finds itself at the centre of a number of regional tensions, with enormous impact on its bilateral relations and regional involvement in its affairs. The first is the effort of the United Arab Emirates and Saudi Arabia to seek military allies along the Red Sea in dealing with the Gulf crisis involving Qatar and the Yemeni conflict.<sup>29</sup> Emerging alliances have negatively impacted bilateral relations between certain countries in the Horn of Africa, including those between the Sudan and Egypt. Existing tensions between the two countries have increased over the Hala'ib triangle dispute, Turkish influence on Suakin Island and differences in policy towards the Muslim Brotherhood.<sup>30</sup> The warming of relations between Eritrea and Egypt, and the

<sup>25</sup> Interviews with multiple SPLA-IO leaders in Kampala, 2 January 2018.

<sup>26</sup> In its 26 March 2018 communiqué, the IGAD Council of Ministers took a decision for Riek Machar's house arrest in South Africa to be lifted. See <https://reliefweb.int/report/south-sudan/communiqu-61st-extra-ordinary-session-igad-council-ministers-situation-south>.

<sup>27</sup> Interviews with a former SPLA general and two senior politicians in Nairobi, January 2018.

<sup>28</sup> Interviews with senior South Sudanese politicians, 20 January 2018.

<sup>29</sup> See, for instance, *Africa Confidential*, "Rival Arab powers take their fight to Africa" (9 February 2018), available from [https://www.africa-confidential.com/article/id/12234/Rival\\_Arab\\_powers\\_take\\_their\\_fight\\_to\\_Africa](https://www.africa-confidential.com/article/id/12234/Rival_Arab_powers_take_their_fight_to_Africa).

<sup>30</sup> The tension between the two countries became evident when the Sudan protested Egypt's assertion of sovereignty over Hala'ib in a letter to the United Nations in December 2017 and recalled its ambassador to Egypt for consultation in January 2018.

resulting perception of threats posed by Eritrea to both the Sudan and Ethiopia, have contributed to tensions between the Sudan and Eritrea. In December 2017, Sudan declared a six-month state of emergency in its areas bordering Eritrea (the North Kodofan and Kassala regions) and increased its troop presence in those areas following reports of an Egyptian troop presence at Eritrea's Sawa base in January 2018.<sup>31</sup>

34. The second source of tension stems from the construction of the Grand Ethiopian Renaissance Dam. After a tripartite meeting between Egypt, Ethiopia and the Sudan on the margins of the African Union summit in January 2018, the three countries asserted that there were no more differences among them regarding the project.<sup>32</sup> Notwithstanding those assurances, tensions persist between Ethiopia and Egypt, as cited in the Panel's interim report (S/2017/979), as do Ethiopian concerns about possible Eritrean sabotage of the dam. Rivalries over the dam have polarized regional alliances, with Egypt, Uganda, Eritrea and South Sudan increasingly collaborating on one side, and Ethiopia and the Sudan on the other.<sup>33</sup>

35. Also important is the regional competition among Ethiopia, Kenya and Uganda for influence in South Sudan as a means to safeguard their respective national interests. The tensions emanating from this competition underpin the lack of regional consensus regarding the South Sudan crisis and the competing nature of regional processes that have existed in the region.

36. Amid these reinforcing tensions, South Sudan has become the stage for regional competition, as various countries seek to influence the status quo in Juba along the lines of their respective national interests.<sup>34</sup> Uganda has supported the Government of Salva Kiir and has been driving efforts to reunify SPLM as a means of moving towards elections in South Sudan. Sudan and Ethiopia have continued to bolster the ongoing high-level revitalization forum. Egypt has increased its activities in the region, particularly in South Sudan,<sup>35</sup> reflecting its attempt to preserve its longstanding interests around the Nile and its simmering tensions with Ethiopia over the construction of the Grand Ethiopian Renaissance Dam.

37. Egypt sees an opportunity to undercut long-standing Ethiopian influence and interests in South Sudan, and has found a willing partner in President Museveni of Uganda, who views Ethiopia as a political rival for regional influence.<sup>36</sup> In November 2017, Egypt and Uganda moved the SPLM reunification process from Kampala to Cairo and co-facilitated a meeting between SPLM-Former Detainees and the Government of South Sudan. In doing so, Egypt and Uganda weakened the IGAD-led

<sup>31</sup> Allegations of an Egyptian troop presence in Eritrea were first reported by Al Jazeera on 2 January 2018 and later by the Middle East Monitor on 4 January 2018. See <https://www.middleeastmonitor.com/20180104-uae-backed-egyptian-forces-arrive-in-eritrea/>, accessed 21 January 2018.

<sup>32</sup> At a press conference after the meeting, Abdel Fattah Al Sisi, the President of Egypt, is reported to have declared that "there is no crisis". See [www.egypttoday.com/Article/1/41352/Sisi-reassures-after-GERD-summit-No-country-will-be](http://www.egypttoday.com/Article/1/41352/Sisi-reassures-after-GERD-summit-No-country-will-be), accessed on 2 February 2018; and [www.egyptindependent.com/no-crisis-between-egypt-sudan-and-ethiopia-sisi/](http://www.egyptindependent.com/no-crisis-between-egypt-sudan-and-ethiopia-sisi/), accessed on 2 February 2018.

<sup>33</sup> Military relations between Ethiopia and the Sudan have strengthened, as has the relationship between Eritrea and Egypt. The Chief of Staff of Ethiopia visited Khartoum in August 2017, while Lieutenant General Emad al-Din Mustafa Adawi, the Sudanese Chief of Staff, also visited Addis Ababa in January 2018, days after the closure of the Ethiopian border with Eritrea. Isaias Afwerki, the President of Eritrea, also embarked on a two-day visit to Cairo in January 2018, during which bilateral relations and developments in the Nile basin were discussed.

<sup>34</sup> See the interim report of the Panel (S/2017/979) for a discussion of the various national interests.

<sup>35</sup> South Sudan and Egypt signed a memorandum of understanding to establish a political consultation mechanism between the two countries in March 2018.

<sup>36</sup> Confidential interview with a senior Ugandan official, Kampala, February 2018.

high-level revitalization forum, a process that both countries view as Ethiopian-driven.<sup>37</sup> South Sudan is also important to Egypt's search for alternative sources of water that include the possible construction of the Jonglei Canal, which will increase water flow into the Nile. South Sudan's move to be closer to the Arab League is a measure of Cairo's increasing influence in Juba and its role as a regional political and security partner. If South Sudan joins the Arab League, it will be the only non-Muslim-majority State in the organization.

38. Rising internal challenges in individual countries of the region are also complicating their efforts to robustly engage on South Sudan and facilitating the spillover of the South Sudan crisis into the region. Apart from facilitating the meeting of opposition groups in Nyahururu, with the aim of helping them forge a common position, Kenya, for example has not spearheaded any major peace initiative and has not been active in regional processes on South Sudan, as it focuses on domestic matters.<sup>38</sup> Given its leading role in IGAD, Ethiopia's ongoing internal challenges and the February 2018 resignation of Prime Minister Hailemariam Desalegn are major developments that will affect the direction of its bilateral relations with South Sudan. The developments will also affect the overall involvement of IGAD in South Sudan, given Ethiopia's leadership role in the regional body.

#### **IV. Violations of international humanitarian and international human rights law**

39. On the basis of interviews with victims, witnesses and multiple independent sources with first-hand knowledge, supplemented by a thorough review of documentation, the Panel concludes that large-scale violations of applicable international human rights and international humanitarian law have persisted with near complete impunity since the publication of the Panel's interim report (S/2017/979) in November 2017. Under international law, the Government bears the primary responsibility for protecting its civilian population from human rights violations and ensuring accountability for abuses committed. However, government security forces are responsible for committing the vast majority of these violations, and therefore pose the primary threat to the population they are obliged to protect. The country's leadership has failed to deter or punish the perpetrators of these violations or those with command responsibility, thereby contributing to a cycle of impunity which leads to further, and increasingly cruel, atrocities against civilians.<sup>39</sup>

40. Violations of applicable international law which have taken place in South Sudan include extrajudicial killings; torture; arbitrary arrest and detention; enforced disappearances; restrictions on freedom of the press; violations of the right of freedom of expression and association; forced displacement of civilians; attacks on humanitarian workers and obstruction of humanitarian assistance; restrictions on freedom of movement; harassment and intimidation in order to spread fear; beatings and other forms of ill-treatment; incitement to violence; and looting and destruction of means of livelihood, homes, hospitals and schools. In the Panel's assessment, all parties have used conflict-related sexual violence, including rape and gang rape, as a tactic of war and this type of violence remains a hallmark of the conflict (see annex

<sup>37</sup> Interviews with multiple South Sudanese politicians, Nairobi, January 2018.

<sup>38</sup> Confidential interview with a Kenyan government source and multiple South Sudan opposition group leaders, Nairobi, November 2017 and January 2018.

<sup>39</sup> According to confidential United Nations sources, the Government has made virtually no progress in investigating or holding accountable individuals and commanders responsible for abuses against civilians. See also [A/HRC/37/71](#), para 29, and [www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=22691&LangID=E](#).

II to the present report). Grave violations against children, including child use and recruitment, also continue.<sup>40</sup>

## A. Targeting of civilians on a tribal basis

41. Civilians who are not taking an active part in the hostilities continue to be deliberately targeted on the basis of their tribal or political affiliation as part of military operations. At the end of 2016, multiple United Nations bodies expressed concern about the rising ethnic dimension of the conflict.<sup>41</sup> According to Adama Dieng, the Special Adviser on the Prevention of Genocide, there was a strong risk of violence escalating along ethnic lines “with the potential for genocide”. He further pointed out that, although this was not yet the case, “genocide is a process (and) it doesn’t happen overnight”.<sup>42</sup> In February 2018, the Special Adviser’s office informed the Panel that it had seen the same pattern of brutal impact on the civilian population throughout 2017 as in 2016, that it assessed the risk of genocide and other atrocity crimes to still be high, and that it had found that the ethnic divisions had become even more entrenched.<sup>43</sup> Since November 2017, for instance, fighting between SPLA and opposition forces has continued across greater Equatoria, in several parts of greater Upper Nile and in some parts of Western Bahr el Ghazal, leading to enormous civilian casualties and population displacement in line with these observations.

42. Ethnic violence in the greater Equatoria region persisted throughout 2017, as SPLA and its allied Dinka militias continued their clearing operations against opposition forces.<sup>44</sup> The escalating violence led to an estimated 418,000 people having been internally displaced in 2017 across the region,<sup>45</sup> compared with over 150,000 in 2015.<sup>46</sup> An estimated 1 million people, largely from greater Equatoria, have fled south across the Ugandan border since mid-2016.<sup>47</sup>

43. The Upper Nile region, having suffered most acutely since the conflict erupted in 2013, experienced further violence throughout 2017 owing to operations by government forces in opposition-held parts of Jonglei and Upper Nile.<sup>48</sup> Communal tensions flared in Unity State as First Vice-President Taban Deng attempted to expand his faction of SPLA-IO across much of the area. In one attack against SPLA-IO (Machar) in Nimni, Guit County on 26 October 2017, many civilians were wounded and tukuls (round houses) burned.<sup>49</sup> NGO compounds and health and nutrition

<sup>40</sup> Multiple Panel interviews with UNMISS and United Nations agency staff, South Sudanese, humanitarians, human rights researchers and diplomatic sources in Juba, Nairobi, Kampala, New York and London and by telephone, between July 2017 and February 2018.

<sup>41</sup> See S/2017/326, paras. 61–67.

<sup>42</sup> UNMISS, near-verbatim transcript of press briefing in Juba, 11 November 2016.

<sup>43</sup> Panel interview by telephone, February 2018.

<sup>44</sup> See S/2017/979 for details of the nature of this operation.

<sup>45</sup> See map reflecting displacement trends in Office for the Coordination of Humanitarian Affairs, Humanitarian Bulletin South Sudan, No. 1 (18 January 2018), available from [https://reliefweb.int/sites/reliefweb.int/files/resources/SS\\_180118\\_OCHA\\_SouthSudan\\_Humanitarian\\_Bulletin01.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/SS_180118_OCHA_SouthSudan_Humanitarian_Bulletin01.pdf).

<sup>46</sup> See Humanitarian Response Plan 2016, available from [https://reliefweb.int/sites/reliefweb.int/files/resources/2016\\_hrp\\_SS\\_Final\\_WEB.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/2016_hrp_SS_Final_WEB.pdf).

<sup>47</sup> The total number of people uprooted across the country since the start of the conflict in 2013 has reached more than 4 million, including 1.9 million internally displaced persons, with up to 85 per cent estimated to be children and women. More than 2 million people have fled to neighbouring countries — up 1.3 million since the violence in July 2016. Humanitarian Response Plan 2018, available from [https://reliefweb.int/sites/reliefweb.int/files/resources/SS\\_2018\\_HumanitarianResponsePlan.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/SS_2018_HumanitarianResponsePlan.pdf).

<sup>48</sup> Jonglei also experienced tensions between Murle and Bor Dinka communities in late 2017, leading to approximately 2,000 civilians being displaced to Payuel village.

<sup>49</sup> Several confidential United Nations and humanitarian sources.

facilities were looted and vandalized; a food distribution exercise to aid over 1,700 people had to be suspended; and several international NGO workers were evacuated by UNMISS.<sup>50</sup>

44. On 24 December 2017, forces of SPLA-IO (Machar) attacked the Government-controlled town of Koch in Unity State in violation of the Agreement on Cessation of Hostilities. Fifteen people were killed including three children, 26 were wounded and 50 cattle were stolen.<sup>51</sup> Fourteen humanitarian staff were evacuated as a result of the fighting.<sup>52</sup>

45. First Vice-President Taban Deng's visit to northern Jonglei in mid-January 2018 also led to fighting between SPLA and SPLA-IO (Machar) throughout Akobo and Nyirol counties. By the end of January the hostilities had led to the displacement of up to 9,000 civilians to Akobo<sup>53</sup> and another 4,000 into Ethiopia.<sup>54</sup> In response to the insecurity in the area, UNMISS announced at the end of January 2018 that peacekeeping forces would regularly deploy to Akobo town to provide protection to civilians.<sup>55</sup> The Ceasefire and Transitional Security Arrangements Monitoring Mechanism is currently conducting investigations to verify whether the Agreement on Cessation of Hostilities was violated and by whom.<sup>56</sup>

## B. Violations of the rights of the child

46. Children bear the brunt of the violence in South Sudan, with one in two children directly affected by the conflict.<sup>57</sup> Children currently face death, injury, hunger, displacement, disease, forced recruitment and lack of access to schooling. Of the 7 million people countrywide who are estimated to need humanitarian assistance in 2018, 60 per cent, or 4.2 million, are children under 18 years of age.<sup>58</sup> Malnutrition rates are at an all-time high, with 5.3 million people across the country estimated to be severely food insecure at the start of 2018, in spite of the harvest season, representing nearly half the total population and a 40 per cent increase since January

<sup>50</sup> South Sudan: Humanitarian Access Snapshot (October 2017), available from [https://reliefweb.int/sites/reliefweb.int/files/resources/SS\\_20171114\\_Access\\_Snapshot\\_October\\_final.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/SS_20171114_Access_Snapshot_October_final.pdf).

<sup>51</sup> Report of the Ceasefire and Transitional Security Arrangements Monitoring Mechanism on violations of the Agreement on Cessation of Hostilities: fighting in Koch (15 January 2018), available from <http://ctsamm.org/wp-content/uploads/2018/01/CTSAMM-REPORT-201805-FIGHTING-IN-KOCH.pdf>.

<sup>52</sup> United States Agency for International Development, South Sudan — Crisis (16 January 2018), available from [www.usaid.gov/sites/default/files/documents/1866/01.16.18\\_-\\_USAID-DCHA\\_South\\_Sudan\\_Crisis\\_Fact\\_Sheet\\_3.pdf](http://www.usaid.gov/sites/default/files/documents/1866/01.16.18_-_USAID-DCHA_South_Sudan_Crisis_Fact_Sheet_3.pdf).

<sup>53</sup> Some also fled to the Bor protection of civilians site. Various United Nations and humanitarian sources. See also [https://reliefweb.int/sites/reliefweb.int/files/resources/SS\\_1802020\\_OCHA\\_SouthSudan\\_Humanitarian\\_Bulletin02.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/SS_1802020_OCHA_SouthSudan_Humanitarian_Bulletin02.pdf).

<sup>54</sup> Between 15 December 2017 and 15 January 2018 (Office of the United Nations High Commissioner for Refugees).

<sup>55</sup> Media briefing by David Shearer, Special Representative of the Secretary-General and Head of the United Nations Mission in South Sudan, 24 January 2018, available from <https://unmiss.unmissions.org/near-verbatim-transcript-media-briefing-special-representative-secretary-general-united-nations-and>.

<sup>56</sup> Press release of the Ceasefire and Transitional Security Arrangements Monitoring Mechanism, 17 January 2018, available from <http://ctsamm.org/ctsamm-launches-an-investigation-in-jonglei/>.

<sup>57</sup> UNICEF briefing note, "Childhood under attack: The staggering impact of South Sudan's crisis on children" (December 2017), available from [www.unicef.org/southsudan/UNICEF\\_South\\_Sudan\\_Report\\_Childhood\\_under\\_Attack\\_15Dec\\_FINAL.pdf](http://www.unicef.org/southsudan/UNICEF_South_Sudan_Report_Childhood_under_Attack_15Dec_FINAL.pdf).

<sup>58</sup> Of a total of 5.8 million children in the country. UNICEF, "Humanitarian Action for Children, 2018", available from <https://reliefweb.int/sites/reliefweb.int/files/resources/2018-HAC-South-Sudan.pdf>.

2017.<sup>59</sup> More than 1.1 million children under the age of five are considered to be malnourished in 2018, including nearly 300,000 severely malnourished and therefore at high risk of death.<sup>60</sup> Preventable malaria is the primary cause of poor health in children under five.<sup>61</sup>

## 1. Schools under attack

47. Widespread insecurity continues to cripple education across the country; over 40 per cent of schools remained closed in 2017. Of those opened, a third reported at least one attack since the beginning of 2017, most involving theft and looting by armed actors. In 2017, South Sudan recorded the highest proportion of out-of-school children in the world for the second year in a row.

## 2. Child soldiering

48. Children are routinely abducted and forced to join the fighting forces, thereby becoming both victims and perpetrators of grave human rights violations. SPLA and SPLA-IO (Machar) signed action plans with the United Nations to end and prevent the recruitment and use of children in 2012 and 2015, respectively. Some progress has been made in fulfilling the parties' commitments under these frameworks: 1,755 children were released in 2015,<sup>62</sup> 179 in 2016<sup>63</sup> and, most recently, 311 in February 2018, in Yambio.<sup>64</sup> However, in December 2017, the United Nations Children's Fund (UNICEF) reported that armed groups had recruited more than 19,000 children since the war started.<sup>65</sup> The figure indicates an accelerating trend, considering that a total of 16,000 children had been recruited by 2015<sup>66</sup> and 17,000 by 2016.<sup>67</sup> Currently, the presence of child soldiers has been confirmed in Western Bahr el Ghazal, Central Equatoria and Jonglei. There is ongoing effort to verify reports of child soldiers in Western Equatoria, Unity and Upper Nile.<sup>68</sup>

49. In First Vice-President Taban Deng's home county of Guit, Unity State, at least five teachers and three contractors hired by a humanitarian organization to build a

<sup>59</sup> If no sustained humanitarian assistance were to be provided, 7.1 million people, or almost two thirds of the total population, would risk facing severe food insecurity from May 2018, including 155,000 people who would suffer from famine. See [www.ipcinfo.org/ipcinfo-detail-forms/ipcinfo-news-detail/en/c/1103987/](http://www.ipcinfo.org/ipcinfo-detail-forms/ipcinfo-news-detail/en/c/1103987/).

<sup>60</sup> Joint press release of the Food and Agriculture Organization of the United Nations, UNICEF and the World Food Programme, 6 November 2017, available from [www.fao.org/news/story/en/item/1051247/icode/](http://www.fao.org/news/story/en/item/1051247/icode/).

<sup>61</sup> UNICEF, "Humanitarian Action for Children, 2018", note 57 above.

<sup>62</sup> They were released from the South Sudan Democratic Movement/Army-Cobra Faction, with 13 per cent of them under the age of 13.

<sup>63</sup> Of the 179 children, 120 were released by the South Sudan Democratic Movement/Army-Cobra Faction, 25 by the Riek Machar faction of SPLA-IO in Pibor and 34 by government security forces in Unity State. UNICEF, Release and reintegration: children associated with armed forces and armed groups (December 2017), available from [www.unicef.org/southsudan/CAAFAG\\_Brief\\_December\\_2017.pdf](http://www.unicef.org/southsudan/CAAFAG_Brief_December_2017.pdf).

<sup>64</sup> As part of this initiative, a total of 700 children have been screened and registered for release in phases: 563 from the South Sudan National Liberation Movement and 137 associated with SPLA-IO. See UNMISS press release, 7 February 2018, at <https://unmiss.unmissions.org/unmiss-welcomes-release-hundreds-former-child-soldiers-yambio>.

<sup>65</sup> UNICEF briefing note, note 56 above.

<sup>66</sup> UNICEF, "Situation assessment of women and children in South Sudan, 2015", available from [www.unicef.org/appeals/files/UNICEF\\_South\\_Sudan\\_Situation\\_Assessment\\_of\\_Children\\_and\\_Women\\_2015.pdf](http://www.unicef.org/appeals/files/UNICEF_South_Sudan_Situation_Assessment_of_Children_and_Women_2015.pdf).

<sup>67</sup> UNICEF press release, "Rise in child recruitment as conflict in South Sudan enters fourth year", 15 December 2016, available from [www.unicef.org/southsudan/media\\_20493.html](http://www.unicef.org/southsudan/media_20493.html).

<sup>68</sup> Report of the Ceasefire and Transitional Security Arrangements Monitoring Mechanism on child soldiers (15 January 2018), available from <http://ctsamm.org/wp-content/uploads/2018/01/CTSamm-REPORT-201802-CHILD-SOLDIERS.pdf>.

learning space were forcibly conscripted by SPLA-IO (Taban) in 2017. One contractor managed to escape on foot to the Bentiu protection of civilians site two days later, showing signs of torture on his body. It is not known where the other men currently are.<sup>69</sup> Human rights and humanitarian sources interviewed by the Panel confirmed first-hand knowledge of SPLA-IO (Taban) recruiting and using children.<sup>70</sup> At least 590 child soldiers were forced into the ranks of the Taban faction in Pibor, Jonglei State, in 2017.<sup>71</sup> Officials of SPLA-IO (Taban) in Masna, Western Bahr el Ghazal, admitted the presence of children in their ranks.<sup>72</sup> However, when the Panel raised the issue with the First Vice-President, he denied any allegations of child recruitment and use by his forces (see annex III to the present report).

### C. Obstruction of humanitarian missions and attacks on humanitarian workers

50. South Sudan is experiencing one of the world's worst humanitarian crises in recent history. The numbers are staggering: in 2018, 7 million people will be in humanitarian need out of a total population of 12 million, even after over 2 million have fled the country. Humanitarian organizations estimate they will need \$1.72 billion to mount a response capable of addressing the multiple, inter-related crises in 2018.<sup>73</sup> As previously reported, in spite of the tremendous need, humanitarians face an extremely challenging operating environment in the country. The parties to the conflict have continued to employ various tactics to obstruct humanitarian access to populations in order to serve their own political, military and economic agendas.<sup>74</sup>

51. All parties to the conflict are responsible, under international law, for the well-being of the civilian population in their area of operations, and if they are unable or unwilling to meet the needs of those within their control, the parties are obliged to allow and facilitate the provision of assistance.<sup>75</sup> In its interim report of November 2017 (S/2017/979, para. 15), the Panel reported that the Government was largely responsible for obstruction of humanitarian operations. As detailed in annex IV to the present report, this continues to be the case. In the Panel's view, the Government's aim is to control resource flows to opposition-held areas, to co-opt humanitarian funding as a source of revenue and to conceal gross violations of human rights. As

<sup>69</sup> Four of the agency's teachers had been forcibly recruited in October 2016 and sent straight to the frontline in Leer. Confidential documentation on file with the Panel, received from a highly credible humanitarian source.

<sup>70</sup> Panel interviews, by telephone, in January and February 2018. In 2016, the United Nations verified the recruitment and use of 207 children by SPLA-IO (Taban). See S/2017/821, para. 145 and Human Rights Watch, "South Sudan: warring parties break promises on child soldiers" (5 February 2018), available from [www.hrw.org/news/2018/02/05/south-sudan-warring-parties-break-promises-child-soldiers](http://www.hrw.org/news/2018/02/05/south-sudan-warring-parties-break-promises-child-soldiers).

<sup>71</sup> Report of the Ceasefire and Transitional Security Arrangements Monitoring Mechanism on child soldiers, note 67 above.

<sup>72</sup> See Report of the Ceasefire and Transitional Security Arrangements Monitoring Mechanism on child soldiers, note 67 above.

<sup>73</sup> Humanitarian Response Plan 2018, note 46 above.

<sup>74</sup> These tactics include deliberately creating an environment of restricted physical access, including through intimidation, harassment and detention of humanitarian staff; looting or destroying humanitarian supplies and assets; and denying access to areas with populations suspected of supporting other warring parties. The parties also apply indirect impediments by devising an increasingly complex and unpredictable bureaucratic system; interfering in programme implementation; and diverting aid resources to fund their war effort or to benefit actors that support them.

<sup>75</sup> [www.unocha.org/sites/dms/Documents/OOM\\_HumAccess\\_English.pdf](http://www.unocha.org/sites/dms/Documents/OOM_HumAccess_English.pdf).

part of its investigations, the Panel analysed the extent of obstruction of humanitarian assistance in the country using the following three indicators.

### 1. Humanitarian workers killed in the line of duty

52. Since the war started in December 2013, at least 95 aid workers have been killed in the line of duty.<sup>76</sup> Twenty-three have been killed since the Panel's final report of April 2017 (S/2017/326). The majority of those killed were South Sudanese nationals.

### 2. Impeded access to populations in need

53. In order to effectively deliver life-saving assistance in a country where they provide the overwhelming majority of essential services, humanitarians need consistent and reliable access to populations in need over the long term.<sup>77</sup> Humanitarian sources interviewed by the Panel indicated that government actors have continued to systematically obstruct access to those in need at critical moments, undermining the ability of humanitarian workers to mount effective operations and resulting in worse health outcomes for the populations in question.<sup>78</sup>

54. In its interim report (see S/2017/979, sect. IV.A), the Panel reported on the persistent and systematic denial of life-saving assistance to people in need in the greater Baggari area of Wau County. In its September 2017 food security assessment, the Integrated Food Security Phase Classification confirmed greater Baggari as an area of particular concern, with 25,000 people at risk of famine.<sup>79</sup> In the second half of November 2017, humanitarian organizations were able to provide highly needed emergency food assistance. They noted, however, that the population, especially children, remained highly vulnerable to shocks,<sup>80</sup> and that the food security situation would inevitably deteriorate if access were restricted again by the Government or due to fighting.

55. In December 2017, the Office for the Coordination of Humanitarian Affairs reported that access to the Baggari area remained inconsistent, although some food assistance and primary health care services had reached the population.<sup>81</sup> In February 2018, the Office reported once again that humanitarian partners faced access challenges in the greater Baggari area.<sup>82</sup> Given the early arrival of the lean season<sup>83</sup> and the prospect of future military operations, "delivering large-scale multi-sectoral

<sup>76</sup> Panel email correspondence with the Office for the Coordination of Humanitarian Affairs (statistic as at 19 February 2018).

<sup>77</sup> Several humanitarian sources indicated that the conflict actors' strategy of providing sporadic access to certain locations may work "from a public relations perspective" but it does not start to address the vast and complex humanitarian needs in a meaningful way.

<sup>78</sup> Panel interviews with humanitarian and United Nations staff, Nairobi, Juba and by telephone, February 2018.

<sup>79</sup> The 25,000 people are considered to be in phase 5 (catastrophe), referring to an extreme lack of food at the household level even when fully using all coping strategies. See [www.ipcinfo.org/fileadmin/user\\_upload/ipcinfo/docs/IPC\\_Alert\\_9\\_SouthSudan\\_Sept2017\\_FINAL.pdf](http://www.ipcinfo.org/fileadmin/user_upload/ipcinfo/docs/IPC_Alert_9_SouthSudan_Sept2017_FINAL.pdf) and [www.usaid.gov/sites/default/files/documents/1866/south\\_sudan\\_cr\\_fs02\\_12-05-2017.pdf](http://www.usaid.gov/sites/default/files/documents/1866/south_sudan_cr_fs02_12-05-2017.pdf).

<sup>80</sup> The term "shocks", as used here, refers to unexpected changes in the conditions of the people in the area owing to fighting or the actions of actors in the conflict.

<sup>81</sup> Office for the Coordination of Humanitarian Affairs, "South Sudan: humanitarian access snapshot" (December 2017), available from [https://reliefweb.int/sites/reliefweb.int/files/resources/SS\\_20180118\\_Access\\_Snapshot\\_December\\_final.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/SS_20180118_Access_Snapshot_December_final.pdf).

<sup>82</sup> Office for the Coordination of Humanitarian Affairs, Humanitarian Bulletin South Sudan, No. 31 (20 February 2018), available from [https://reliefweb.int/sites/reliefweb.int/files/resources/SS\\_1802020\\_OCHA\\_SouthSudan\\_Humanitarian\\_Bulletin02.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/SS_1802020_OCHA_SouthSudan_Humanitarian_Bulletin02.pdf).

<sup>83</sup> The annual lean season began in January 2018, three months earlier than usual.

humanitarian assistance is needed urgently to save lives”.<sup>84</sup> The Panel assesses that although access seems to have improved to this area in the past few months, only sustained assistance over time will be able to turn around the extremely dire health situation of the local population as recorded in September 2017.<sup>85</sup>

### 3. Bureaucratic impediments on the rise

56. As cited in the Panel’s interim report (S/2017/979), humanitarians not only face security threats but also, increasingly, a myriad of bureaucratic impediments imposed by the parties to the conflict with a view to manipulating and exploiting humanitarian aid to serve their political, military and economic objectives.<sup>86</sup> The Panel determined from its investigations that the parties take advantage of an exceptional level of unpredictability and lack of consistency in the application of policies to purposefully foster a climate of uncertainty and chaos, so they can exert even more control over humanitarian agencies (see the following case study, for example).<sup>87</sup>

#### Case study

##### **Travel documentation required for air travel to field sites outside of Juba**

Since September 2017, a significant number of NGO workers have been refused boarding in Juba onto United Nations Humanitarian Air Service flights to field locations on the grounds of their not being in possession of a work permit. During its investigations, the Panel obtained a copy of a circular dated 5 September 2017,<sup>a</sup> issued by the Registrar General of the Relief and Rehabilitation Commission, imposing a separate procedure for NGO staff who were at the time not in possession of a work permit. When planning travel to a field site, the circular requires NGO staff to notify the Relief and Rehabilitation Commission 72 hours prior to travel, with a letter from their organization stating their name, position and destination.

However, the Panel has noted several challenges in connection with this procedure. Work permits are issued to all foreign NGO staff by the Ministry of Labour in order to be lawful residents in the country. According to a survey by the Office for the Coordination of Humanitarian Affairs, 42 per cent of NGOs have experienced issues with receiving work permits, including permit denial or denial of renewal, delays in obtaining permits and cancellation of permits.<sup>b</sup> Given the often lengthy processing times and to facilitate aid delivery, the authorities allowed NGO workers to travel with written proof of a pending work permit application prior to September 2017.

At the start of September 2017, however, several NGO staff had already been refused boarding by airport staff onto internal flights to the field because they were not in possession of a work permit, in spite of proof of a pending application. Although NGOs generally aim to comply with a country’s regulations, in these cases

<sup>84</sup> Integrated Food Security Phase Classification, “South Sudan: Current (January 2018) and Projected (Feb.–Apr. 2018; May–July 2018) Acute Food Insecurity and Acute Malnutrition Situation”, available from [www.ipcinfo.org/ipcinfo-detail-forms/ipcinfo-map-detail/en/c/1103832/](http://www.ipcinfo.org/ipcinfo-detail-forms/ipcinfo-map-detail/en/c/1103832/).

<sup>85</sup> During a mission to the area, several humanitarian organizations witnessed significantly high levels of malnutrition, with high rates of severe acute malnutrition. See S/2017/979, para. 40.

<sup>86</sup> Security incidents or bureaucratic impediments are not new to South Sudan, as the aid sector has had some sort of presence in the country for the past 30 years. However, some of the above data seem to point to a worsening trend in terms of the severity of security threats and their impact (the figure of 95 killed cited in paragraph 52 above being one indicator). The continuing insecurity around the country combined with the direct attacks on humanitarians and indirect impediments have created a climate of fear in the humanitarian community.

<sup>87</sup> Panel interviews with humanitarian and United Nations staff throughout 2017 and in January and February 2018, Juba, Nairobi, Kampala, New York and by telephone.

there was no timely, predictable or consistent instruction from the Government in terms of documentation required for travel outside of Juba. After several complaints were made by NGOs whose staff had been refused boarding, the Relief and Rehabilitation Commission issued and shared the circular, but then only with some organizations. Furthermore, the implementation of the circular by airport staff proved to be inconsistent and confusing.

In November 2017, Paul Dhel, the former Deputy Chair of the Relief and Rehabilitation Commission, posted a list of names of humanitarian workers who were not in possession of a work permit on social media. Following a formal complaint from the Office for the Coordination of Humanitarian Affairs citing privacy concerns, the list was taken down two weeks later.<sup>c</sup>

Further complicating matters, on 28 November 2017, the Relief and Rehabilitation Commission announced that it would no longer issue travel authorizations for humanitarian staff whose work permit applications were pending.<sup>d</sup> Instead, those staff were expected to apply to the Ministry of Labour to obtain travel authorizations. Following a period of uncertainty, the Ministry informed humanitarian agencies that presenting a receipt of payment for a work permit while the application was pending was sufficient to travel. However, several humanitarian staff continued to be denied boarding on internal flights despite possessing such receipts, as they had paid the fee applicable at the time of their application, which was prior to 24 November 2017, when the new fee structure was imposed. They were now expected to pay the new fee, in spite of the clear stipulation in the circular that only work permit applications submitted after 31 October 2017 would be charged at the new rates, and the provision of a transition period to clear pending applications at the old rates.<sup>e</sup>

<sup>a</sup> See copy of letter to the Office for the Coordination of Humanitarian Affairs at <http://docs.southsudanngoforum.org/sites/default/files/2017-09/Work%20permit%20circular%205%20sept%202017.pdf>.

<sup>b</sup> Office for the Coordination of Humanitarian Affairs, *Bureaucratic Access Impediments to humanitarian operations in South Sudan* (June 2017), available from [http://docs.southsudanngoforum.org/sites/default/files/2017-11/SBureaucratic\\_Access\\_Impediments\\_Survey\\_Report.pdf](http://docs.southsudanngoforum.org/sites/default/files/2017-11/SBureaucratic_Access_Impediments_Survey_Report.pdf).

<sup>c</sup> Panel correspondence with confidential humanitarian source, February 2018.

<sup>d</sup> See copy of letter to the Office for the Coordination of Humanitarian Affairs at [http://docs.southsudanngoforum.org/sites/default/files/2017-11/RRC%20Travel%20Authorisation%20Stoppage%20November%2028%202017\\_0.pdf](http://docs.southsudanngoforum.org/sites/default/files/2017-11/RRC%20Travel%20Authorisation%20Stoppage%20November%2028%202017_0.pdf).

<sup>e</sup> See copy of circular at <http://docs.southsudanngoforum.org/sites/default/files/2017-10/Work%20permit%20fees%2024%20Oct%202017.pdf>.

57. Overall, humanitarian organizations consider SPLA by far to be the actor most responsible for disrupting aid delivery by restricting movement, imposing illegal taxes at checkpoints, threatening and intimidating humanitarian workers, confiscating aid assets and interfering with field operations. Civilian authorities, including county and local authorities<sup>88</sup> and the Relief and Rehabilitation Commission, are linked to the disruption of aid operations through the application of ever-changing policies. The

<sup>88</sup> The proliferation of local authorities, owing in large part to the South Sudan leadership's creation of 32 states with a concurrent increase in local authorities seeking to regulate humanitarians, has rendered humanitarian access negotiations increasingly complex and unpredictable.

actions of non-State armed actors are ranked considerably lower than those of government authorities.<sup>89</sup>

58. However, in the context of the growing securitization of the South Sudan state, the National Security Service, under the command responsibility of Akol Koor Kuc, is consistently ranked as the actor most detrimental to humanitarian operations by applying the most harmful tactics of monitoring and extortion of humanitarian actors. In addition, Deng Tong Kenjok, the Registrar General of the Relief and Rehabilitation Commission, and the former Deputy Chairperson Paul Dhel have played key roles in driving forward new and often confusing policies on humanitarian activities.<sup>90</sup> Paul Dhel engineered the increase in work permits in October 2017<sup>91</sup> and NGO registration fees in May 2017,<sup>92</sup> both clearly conceived as fundraising schemes by the Relief and Rehabilitation Commission. One high-level interlocutor described Dhel as “belligerent and aggressive towards the NGO community”.<sup>93</sup>

59. These bureaucratic impediments come at a very significant cost. Humanitarians spent \$1.2 billion in South Sudan in 2017 alone.<sup>94</sup> This represents a very significant financial input in a country where the Government’s gross budget for 2016/17 totalled only \$801 million.<sup>95</sup> Given the prevailing economic collapse and the concurrent dwindling of government revenue sources, both government and non-State actors are increasingly devising ways to co-opt humanitarian funding in the midst of the conflict. One interlocutor described the Government’s perception of the presence of humanitarian actors in the country as “the new oil fields”.<sup>96</sup> As a result, the cost of humanitarian operations has increased considerably, both directly and indirectly, through delays or forced cancellations of humanitarian operations.

60. The application of work permit fees, a recurring challenge to humanitarian agencies over the past few years, is a prime example of the Government’s effort to co-opt aid resources. On 24 October 2017, the Ministry of Labour increased annual work permit fees from \$100 to up to \$4,000 for international staff.<sup>97</sup> At least \$7 million will be diverted from the provision of life-saving assistance into the payment of permit fees each year. This estimate is based on the reasonable assumption that all international staff of international NGOs fall within the two top fee categories of \$3,000 or \$4,000.<sup>98</sup> In order to provide some context as to the extremely exorbitant

<sup>89</sup> Panel interviews with humanitarian and United Nations staff throughout 2017 and in January and February 2018, Juba, Nairobi, Kampala, New York and by telephone. See also Office for the Coordination of Humanitarian Affairs, *Bureaucratic Access Impediments to humanitarian operations in South Sudan* (June 2017), available from [http://docs.southsudanngoforum.org/sites/default/files/2017-11/SBureaucratic\\_Access\\_Impediments\\_Survey\\_Report.pdf](http://docs.southsudanngoforum.org/sites/default/files/2017-11/SBureaucratic_Access_Impediments_Survey_Report.pdf).

<sup>90</sup> Dhel sent the circular regarding travel authorizations on 28 November 2017 (see the case study following para. 56 above), among many others. Dhel was fired in February 2018 and replaced by Santino Bol Mouterdit. See [www.gurtong.net/ECM/Editorial/tabid/124/ID/21256/Default.aspx](http://www.gurtong.net/ECM/Editorial/tabid/124/ID/21256/Default.aspx).

<sup>91</sup> See copy of notice at <http://docs.southsudanngoforum.org/sites/default/files/2017-10/Work%20permit%20fees%2024%20Oct%202017.pdf>.

<sup>92</sup> See copy of letter addressed to the Office for the Coordination of Humanitarian Affairs -South Sudan at <http://docs.southsudanngoforum.org/sites/default/files/2017-07/Inceasment%20of%20registration%20fee%20001%20%281%29%20%281%29.jpg>.

<sup>93</sup> Panel interviews with humanitarian and United Nations staff in January and February 2018, Juba, Nairobi and by telephone.

<sup>94</sup> In order to provide assistance to 5 million people. Panel interview with the Humanitarian Coordinator in Juba in February 2018.

<sup>95</sup> See approved budget tables for fiscal year 2017/18 (<http://grss-mof.org/wp-content/uploads/2017/11/book-final-1718-1.pdf>), pp. 12–13.

<sup>96</sup> Panel interview with confidential humanitarian source, February 2018, Juba.

<sup>97</sup> See copy of notice at <http://docs.southsudanngoforum.org/node/398>.

<sup>98</sup> Panel interviews with humanitarians in Nairobi in February 2018. See also [https://reliefweb.int/sites/reliefweb.int/files/resources/SS\\_20180213\\_Annual\\_Access\\_Snapshot\\_Final.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/SS_20180213_Annual_Access_Snapshot_Final.pdf).

level of permit fees in South Sudan, the Panel collected data on comparable work permit fees in Uganda, Kenya and Ethiopia, as presented in the table below.

<i>Country</i>	<i>Estimated total population</i>	<i>Estimated population requiring humanitarian assistance<sup>a</sup></i>	<i>Annual work permit fee (United States dollars)</i>
Uganda	43 million	1.5 million	2 500
Kenya	50 million	5.6 million	2 000
Ethiopia	105 million	8.5 million	400
South Sudan	12 million (including over 2 million refugees in neighbouring countries)	7 million	4 000 for consultants/managers <sup>b</sup> 3 000 for professionals <sup>b</sup> 2 000 for technicians 1 000 for skilled workers 500 for unskilled workers

<sup>a</sup> Reliefweb estimates as at November 2107.

<sup>b</sup> One can assume that all international staff working for NGOs will fall within the first or second category.

## V. Sources of finance

61. To better understand the sources of finance of the warring parties, the Panel investigated the following sectors.

### A. Oil revenues

62. Oil revenues represent the primary source of hard currency for the Government. Currently, daily oil production remains at 135,000 barrels.<sup>99</sup> Projected net dollar revenues from oil, according to the 2017/18 budget, are approximately \$166 million compared with \$103 million in the 2016/17 budget.<sup>100</sup> In an attempt to attract foreign investors to boost production, the Government organized an oil conference in October 2016 in Juba. However, the conference failed to attract partnerships with major oil investors owing to the prevailing insecurity in the country.<sup>101</sup>

<sup>99</sup> See official presentation by the Minister of Petroleum of South Sudan, Ezekiel Lol Gatkuoth, to the Africa Oil and Power Conference, June 2017, at <http://africaoilandpower.com/2017/06/08/presentation-ministry-of-petroleum-south-sudan/>.

<sup>100</sup> It is worth noting that the net oil revenues for 2017/18 may be less than what is projected in the budget owing to repayments to oil traders. Documents obtained by the Panel show that \$184 million was paid to oil traders in December 2017. See approved budget tables for fiscal year 2017/18 (<http://grss-mof.org/wp-content/uploads/2017/11/book-final-1718-1.pdf>), p 19; see also fourth quarter 2016/17 fiscal report, December 2017, of the Ministry of Finance and Planning of South Sudan, p. 8.

<sup>101</sup> Some investors might not be encouraged to invest in the country as it has become clear that the State-owned Nile Petroleum Company will be an obligatory shareholder in all projects. See [www.reuters.com/article/southsudan-oil/corrected-south-sudan-oil-conference-fails-to-draw-biggest-energy-firms-idUSL8N1MM43F](http://www.reuters.com/article/southsudan-oil/corrected-south-sudan-oil-conference-fails-to-draw-biggest-energy-firms-idUSL8N1MM43F). Also confirmed in interviews with sources in the oil industry (February 2018) and NGO sources in March 2018.

63. Despite the low oil production levels in the context of the country's dire economic situation,<sup>102</sup> documentation obtained by the Panel — authorizing payments of \$30.73 million in 2015 to Bosasy Logistics Ltd, a company based in Kampala, for the supply of ammunition<sup>103</sup> — gives the Panel grounds to conclude that oil remains the major source of finance for the Government's war efforts. Currently, attempts to raise more revenue through advance sales to oil trading companies are ongoing. The Panel will continue its investigations of these issues.

## B. Revenues from timber funding armed groups

64. Forests and woodlands cover an estimated 29 percent of South Sudan's land area, with 68 plantations of mainly teak and other exotic tree varieties covering up to 187,900 hectares.<sup>104</sup> As noted in the Panel's interim report (S/2017/929), the extraction and sale of teak and other hardwoods is an important source of funding for armed groups operating in those areas. This has been true throughout South Sudan's conflict history.<sup>105</sup> The Panel's ongoing investigation into the current trade in teak demonstrates that this historical trend continues, with the Government and opposition armed groups benefiting from illegal trade in the South Sudanese teak sector.

65. SPLA and SPLA-IO (Machar) are operating protection schemes that effectively require teak companies and transporters to pay money directly to armed groups to enter the forest and harvest trees and/or at roadblocks and checkpoints along key transit routes.<sup>106</sup> This activity takes place mainly in Central and Western Equatoria, as well as Wau State in the former Western Bahr el Ghazal. For teak companies and small-time loggers, paying armed groups is a necessary cost of doing business, as refusal to do so would put teak harvesting teams and transporters at risk of being attacked. As many civilians flee to Uganda and SPLA, SPLA-IO and other armed groups fight for territorial control, the roads have become increasingly dangerous (see annex V for a detailed discussion of illegal taxation at checkpoints). Lorry drivers have been assaulted, robbed and shot. In one instance, according to an industry source, a driver arrived at the Ugandan border with an empty truck and wearing nothing but his underwear.<sup>107</sup>

66. The standard protection scheme for teak harvesters seeking to operate in SPLA-IO held areas — including Loka, in Yei River State, where much of the illegal logging is taking place (see annex VI for a detailed discussion of armed group activities in Loka) — is to contact SPLA-IO representatives in neighbouring countries to

<sup>102</sup> Government debt to the Sudan currently stands at \$1.3 billion. See [www.reuters.com/article/us-southsudan-oil/south-sudan-owes-sudan-1-3-billion-from-2012-oil-deal-official-idUSKBN1DZ2XK](http://www.reuters.com/article/us-southsudan-oil/south-sudan-owes-sudan-1-3-billion-from-2012-oil-deal-official-idUSKBN1DZ2XK).

<sup>103</sup> Documents are on file with the Panel.

<sup>104</sup> Government of South Sudan presentation at forest management and climate change workshop, 14–16 December 2016, Dar es Salaam, available from [www.fao.org/forestry/download/45524-08723e0208fecb5fe69a182241c4081f8.pdf](http://www.fao.org/forestry/download/45524-08723e0208fecb5fe69a182241c4081f8.pdf). Confirmed in correspondence with a confidential teak industry source on 1 March 2018.

<sup>105</sup> South Sudanese Anyanya rebels in the Sudan's first civil war (1955–1972) and SPLA in the Sudan's second civil war (1983–2005) harvested and sold teak to finance their rebellions. In the words of one South Sudanese parliamentarian, "Elsewhere, there were blood diamonds. For the North, there was blood petroleum — GoS [Government of Sudan] was drilling in the South to purchase weapons from Korea, China, Iraq and the Soviet Union. For us [in the SPLM/A], there was blood teak."

<sup>106</sup> Interviews with government, UNMISS and opposition representatives from November 2017 to February 2018 in Nairobi, Moscow, Kampala and Juba. See also research from by the Norwegian Institute of International Affairs at [www.kuronvillage.net/2017/NUPI\\_rapport\\_+South+Sudan\\_Rolandsen\\_Kindersley.pdf](http://www.kuronvillage.net/2017/NUPI_rapport_+South+Sudan_Rolandsen_Kindersley.pdf), p.18.

<sup>107</sup> Interview with teak industry representative on 3 November 2017.

determine the approximate volume of teak harvesting envisaged and a time frame of “protection services.” The amount of cash a harvester pays in advance for SPLA-IO protection ranges from \$14 to \$16 per tree, or close to \$2,000 for a truckload of around 120 unmilled logs. Government officials of Yei River State affiliated with SPLA-IO distribute the revenue across various SPLA-IO units or use it to procure rice, sugar and other basic food supplies.<sup>108</sup> SPLA units operating in and around Yei also charge from \$20 to \$22 per tree, or around \$2,500 per truck, for protection services. SPLA also provides security for teak log transportation to the Ugandan border.<sup>109</sup>

### C. Extortions from staff of the United Nations Mission in South Sudan

67. The perception of international entities as the country’s “new oil fields” (see para. 59 above) applies not only to humanitarian organizations but other international actors as well. The Panel found through investigations that, despite the status-of-forces agreement between UNMISS and the Government, UNMISS staff are increasingly subjected to rampant extortion and other forms of exploitation by government representatives, such as:

(a) *Demands for entry visa fees and work permits from UNMISS international contractors.* On several occasions from July to December 2017, UNMISS international contractors and subcontractors were requested by officers of the Directorate of Nationality, Passports and Immigration to pay \$100 for a one-month visa upon arrival at Juba International Airport. They were then issued one-month visas and asked to pay another \$20 to \$400 for 12-month visas;

(b) *Demands for entry visa fees from UNMISS staff.* On 17 July 2017, an UNMISS international staff member was stopped upon arrival at Juba International Airport and detained by officers of the Directorate of Nationality, Passports and Immigration who threatened deportation by claiming that he had travelled on a commercial flight with a national passport and not a United Nations laissez-passer. They then demanded \$100 to post an entry visa in his national passport. The staff member was forced to comply with the officers’ demands for fear of being deported. A similar situation occurred between 3 and 10 October 2017, officers of the Directorate imposed the same visa fees at Juba International Airport on 27 UNMISS staff entering the country for the first time. Despite being presented with “clearance letters” from the Ministry of Foreign Affairs, the officers still insisted on payments;

(c) *Demand for payments from UNMISS contractors.* On 13 July, Tristar LLC,<sup>110</sup> an UNMISS fuel contractor, received a letter from the South Sudan Criminal Investigation Department with a demand to pay a fee of \$150 for each international staff working for the company, in order to be issued a “certificate of good conduct” required for obtaining work permits. On several occasions, officers of the Directorate of Nationality, Passports and Immigration demanded that Tristar LLC workers pay sums from \$50 to \$150 each for work permits upon arrival at the airport;

(d) *Impounding of UNMISS goods.* On 20 October 2017 a cargo of UNMISS goods was impounded by customs officials and National Security Service officials on

<sup>108</sup> Interviews with SPLA-IO members in November 2017 and January 2018 in Nairobi and Kampala. Also confirmed in an interview with an independent analyst in November 2017 and in January 2018.

<sup>109</sup> Interviews with SPLA-IO members in November 2017 and January 2018 in Nairobi and Kampala. Also confirmed in an interview with an independent analyst in November 2017 and in January 2018.

<sup>110</sup> Tristar LLC is an official UNMISS fuel contractor with company headquarters in Dubai ([www.tristar-group.co/about-us/](http://www.tristar-group.co/about-us/)).

arrival at Wau airport, on the pretext that UNMISS representatives were in violation for non-payment of tax. The incident took place despite prior coordination by UNMISS for the arrival of the cargo with customs and National Security Service, and clearly constituted an attempt to illegally extort tax from UNMISS.<sup>111</sup>

68. During its investigations into the financial extortion of UNMISS, the Panel was unable to identify specific individuals responsible for collecting money, passing the funds along or giving specific orders along these lines. However, the fact that representatives of the Directorate of Nationality, Passports and Immigration and the National Security Service collect funds in their official capacity means that these monies could be used to finance certain government activities.

## VI. Arms

69. Military operations and armed clashes continued in diverse locations across South Sudan during the reporting period. As documented in numerous reports, much of the ongoing violence is directed against the civilian population of South Sudan.<sup>112</sup> These reports also make it clear that most of the violence continues to be perpetrated using small arms and light weapons. Some of the larger-scale military operations, such as the ongoing SPLA offensives in Jonglei, also feature armoured vehicles and vehicle-mounted anti-aircraft weapons.<sup>113</sup> One witness of the SPLA offensive on a village near Mathiang in June 2017 stated:

In Malow, the government [army was] just shooting randomly the villagers ... many of us ran away and left our respective [homes]. The SPLA seemed to be everywhere. There was so many of them and they were just shooting. Some were using rifles, while those in vehicles used their huge weapons and opened fire [on] us, civilians.<sup>114</sup>

70. To better understand the factors that both underpin and propagate this kind of violence in South Sudan, the Security Council mandated the Panel of Experts, in paragraph 18(c) of resolution [2206 \(2015\)](#), to:

Gather, examine and analyse information regarding the supply, sale or transfer of arms and related materiel and related military or other assistance, including through illicit trafficking networks, to individuals and entities undermining political processes to reach a final peace agreement or participating in acts that violate international human rights law or international humanitarian law, as applicable.

71. Importantly, these tasks are assigned in the absence of a Security Council-imposed arms embargo on South Sudan. Member States, therefore, are not prohibited

<sup>111</sup> Confidential documentation on file with the Panel. Also confirmed in interviews with sources in UNMISS in January 2018.

<sup>112</sup> See, for example, the report of 13 March 2018 of the Human Rights Council's Commission on Human Rights in South Sudan ([A/HRC/37/71](#)), which extensively documents attacks against civilians throughout the country, including instances where civilians were deliberately targeted or armed elements failed to discriminate between civilian and military targets.

<sup>113</sup> Diplomatic note dated 12 January 2018 on file with the Panel and confidential human rights reporting.

<sup>114</sup> Report of the Commission on Human Rights in South Sudan ([A/HRC/37/CRP.2](#)), para. 557. Available from [https://reliefweb.int/sites/reliefweb.int/files/resources/A\\_HRC\\_37\\_CRP.2\\_EN.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/A_HRC_37_CRP.2_EN.pdf).

by the Council from selling weapons to South Sudan.<sup>115</sup> Nevertheless, in paragraph 19 of the resolution, the Security Council:

Urges all parties and all Member States, as well as international, regional and subregional organizations to ensure cooperation with the Panel of Experts and further urges all Member States involved to ensure the safety of the members of the Panel of Experts and unhindered access, in particular to persons, documents and sites in order for the Panel of Experts to execute its mandate.

72. While reporting on illicit arms transfers is one significant factor, the key operating principle of the Panel's arms investigations is — with the cooperation of Member States — to identify those actors who are using weapons to undermine the political processes and/or commit acts that violate international human rights law or international humanitarian law.

73. Throughout its current mandate (and since its establishment in March 2015), the Panel has consistently sought to obtain verifiable information based on witness statements, documentation, flight records and weapons inspections.<sup>116</sup> The success of these investigations hinges largely on the Panel's ability to trace weapons to a specific manufacturer. Details about a weapon's origins often yield valuable supplementary information about the sale of the specific weapon, establishing how and when it entered the country and by what entity the weapon was purchased.<sup>117</sup> Such an approach is particularly useful with regard to ammunition, because while small arms are abundant in South Sudan, ammunition is not.<sup>118</sup> This means that all armed actors are constantly seeking resupplies of ammunition, and tracing the sources of these supplies can reveal evidence of recent procurement. In some instances, this information can link particular shipments with specific incidents that help establish command, control, and responsibility for actions relevant to the Panel's mandate, such as providing the Committee with information relevant to the potential designation of individuals and entities responsible for sanctionable acts, including the targeting of civilians.

74. One such incident that the Panel has sought to investigate during its mandate is the attack on the UNMISS base in Bor. On 15 April 2014, SPLA-IO forces attacked and captured the town of Bentiu in Unity State, massacring an estimated 353 civilians.<sup>119</sup> Civilians residing in the protection of civilians site in the UNMISS base in Bor were alleged to have celebrated the capture of Bentiu by SPLA-IO.<sup>120</sup> Subsequently, on 17 April 2014, the UNMISS compound in Bor was attacked by a group of approximately 300 men from the local community, and at least 47 unarmed civilians sheltering in the protection of civilians site were murdered. The victims were targeted as ethnic Nuer, and in revenge for the attack on Bentiu.<sup>121</sup> Among the victims were “four male children (aged eight, seven, three, and two); and seven female

<sup>115</sup> The European Union and the United States have their own arms embargos in place, and other States have indicated that they have bilateral engagements such that they operate self-imposed restrictions on arms sales to South Sudan.

<sup>116</sup> For an example of an arms inspection, see [S/2017/979](#), annex I.

<sup>117</sup> International efforts to regulate arms procurement and eliminate illicit arms trafficking are predicated on this basic idea.

<sup>118</sup> The Panel has previously reported (see [S/2017/793](#)) on efforts by the former SPLA Chief of Staff, General Paul Malong, to develop an ammunition manufacturing facility in South Sudan to meet the needs of the Government's military operations.

<sup>119</sup> Report of the UNMISS Human Rights Division, available from [www.ohchr.org/Documents/Countries/SS/UNMISS\\_HRDJanuary2015.pdf](http://www.ohchr.org/Documents/Countries/SS/UNMISS_HRDJanuary2015.pdf).

<sup>120</sup> *Ibid.*, para. 81.

<sup>121</sup> *Ibid.*, para. 100: “This intent [of the attack] was also evident from the threatening language many attackers used, as reported by witnesses and survivors: ‘These are bad people. Nuer are bad people.’ ‘We are coming to kill Nuer here.’”

children (aged 17, 15, 14, 11, 10, five years, and eight months). At least two of the victims were pregnant at the time they were killed".<sup>122</sup>

75. Information on the attack gathered by the Panel indicates that a senior Bor politician, and current minister in the Transitional Government, was personally involved in planning the attack on the UNMISS base.<sup>123</sup> This individual has been, and continues to be, a significant spoiler in the efforts to establish peace in South Sudan. The Panel is of the view that his desire to avoid accountability for the attack on the UNMISS base is one of the key reasons for his continued obstruction of the peace process.

76. Shell casings collected as evidence from the massacre indicate that the attackers likely had access to ammunition previously documented as being held in South Sudan Government stocks (see figure I).<sup>124</sup> However, the 7.62x39mm rounds (used in AK-pattern assault rifles) marked 211\_79 (pictured in figure II) had not previously been documented in South Sudan by arms experts.<sup>125</sup> This may mean that the ammunition was brought into the country and issued to the attackers shortly before April 2014 and is therefore a potentially productive line of inquiry. Unfortunately, the Panel has not been able to advance this line of inquiry despite efforts to do so.

Figure I

**7.62x39mm shell casings with markings consistent with manufacture in the former Czechoslovakia, collected at the UNMISS Bor protection of civilians site after the attack of 17 April 2014 (head stamp BxN 82)**



<sup>122</sup> Ibid., para. 106.

<sup>123</sup> The United States named Michael Makwei as being involved in “planning and coordinating” the 17 April 2014 attack in its statement of case announcing targeted sanctions on 6 September 2017. This allegation is supported by statements by a former senior SPLA officer in August 2017 and a former senior South Sudanese official in February 2018 who spoke with the Panel on condition of confidentiality. See [www.treasury.gov/press-center/press-releases/Pages/sm0152.aspx](http://www.treasury.gov/press-center/press-releases/Pages/sm0152.aspx).

<sup>124</sup> Rounds with these markings are common in South Sudan and have long been documented by arms researchers. There is no prospect of tracing their source or distribution.

<sup>125</sup> Correspondence between the Panel and arms tracing experts, May and December 2017, and confidential ammunition tracing report on file with the Panel.

Figure II  
**7.62x39mm shell casings with markings consistent with manufacture in China, collected at the UNMISS Bor protection of civilians site after the attack of 17 April 2014 (head stamps 211\_77, 211\_79 and 101\_79)**



77. On 2 January 2018, the Panel coordinator and arms expert wrote to the Permanent Mission of China to the United Nations requesting assistance in identifying the manufacturer of these rounds “in the hope that [the Panel] can more accurately trace their distribution [and] identify the perpetrators of the massacre”.<sup>126</sup> This is not the first time the Panel has recorded Chinese weapons and ammunition in South Sudan or sought assistance in tracing their origin.<sup>127</sup> In an email response to the coordinator dated 29 January 2018, the Permanent Mission of China stated that China had always strictly implemented relevant Security Council resolutions, adopted a cautious and responsible attitude when it comes to arms export, and never exported arms to non-State entities or individuals. The Mission further stated that it had reason to doubt that the Panel had the mandate to raise events which had taken place in April 2014, almost one year prior to the adoption of resolution 2206 (2015), by which the Council established the sanctions regime. Furthermore, “we seriously urge the Panel ... to carry out its activities in accordance with the mandate of the resolutions and in an objective and just manner”.

<sup>126</sup> The Panel had met with the Permanent Mission of China in New York on 14 November 2017, during which the request to assist in the tracing of weapons and the absence of a reply to an earlier request from 2 February 2017 were also raised. See annex VII to the present report for the Panel’s correspondence.

<sup>127</sup> Since the Panel’s establishment, arms investigations in South Sudan have repeatedly found weapons and ammunition with markings that indicate their manufacture in China. In its January 2016 report (S/2016/70), for example, the Panel noted that in a sample of 208 rounds of ammunition examined, more than 60 per cent was of Chinese manufacture. In its report of April 2017 (S/2017/326), the Panel noted that the weapons taken from Machar’s forces after their entry in the Democratic Republic of Congo included weapons from Austria, China, Israel and the United States. (Tracing requests were sent to all four countries, with the Panel subsequently receiving responses directly addressing the request from Austria, Israel and the United States.) Similarly, in its report of November 2017 (S/2017/979, annex I), the Panel documented the examination of weapons seized by UNMISS in July 2016, 12 of which had clear markings indicating manufacture in China, along with a large variety of Chinese-manufactured ammunition. Most recently the Panel received a sample of three shell cases collected from an ambush that took place in Mitika, near Yei in Central Equatoria, on or about 23 January 2018. Two of the shell cases indicated manufacture in China, the third having been manufactured in Bulgaria.

78. The Panel wishes to stress that there is no evidence of direct weapons sales to South Sudan by Chinese manufacturers since the shipment by China North Industries Corporation (Norinco) in June 2014.<sup>128</sup> However, intelligence received by the Panel indicates that weapons and ammunition are still entering the country through various supply routes in East Africa.<sup>129</sup> The ammunition, it is claimed, is being illicitly transferred, with the distributors supplying old stocks (a large amount of ammunition inspected was manufactured in the 1970s) with certifications that do not accurately reflect the end user.<sup>130</sup> This development fits with information that the Panel received from sources in Juba who have indicated that weapons procurement for the security services is increasingly clandestine and outside of the channels used until 2015.<sup>131</sup> Numerous sources, including international observers, pointed to the frequent night-time flights into Juba International Airport as the most likely key entry point for weapons supply into South Sudan.<sup>132</sup> As the procurement mechanisms for the Government's armed forces have become increasingly opaque, numerous sources noted that the National Security Service has become the most significant and consistent procurer of arms in South Sudan.<sup>133</sup>

79. In cases where the Panel is unable to obtain sufficient data to trace weapons and ammunition observed in South Sudan, it becomes extremely difficult to add more detail to some of these claims and, importantly, to disambiguate weapons and ammunition that are legally transferred by a supplier State to South Sudan from those that may have been transported illicitly. While China is not alone in failing to respond to the Panel's requests for information, given the large quantities of weapons and ammunition found in South Sudan that are linked to Chinese manufacturers, the failure to support the Panel's requests severely hampers the effective execution of the Panel's mandate related to the monitoring of arms flows. Furthermore, the absence of tracing data significantly impedes investigation of incidents such as the attack in Bor and undermine efforts to monitor weapons use in the country.

### **L39 jets and MI-24 attack helicopters**

80. The MI-24 helicopters have been limited in their operations during the last half of 2017 and early 2018. There were reports that two MI-24s were used in coordination with SPLA operations near Maiwut in Upper Nile in 21 July 2017. However, aside from Maiwut, the Panel is not aware of other, more recent MI-24 operations. Satellite photography obtained by the Panel of the MI-24s at Juba International Airport

<sup>128</sup> The Panel's report of August 2015 (S/2015/656) provided documentation on this shipment, for which the purchase order listed, inter alia, 20 million 7.62x39mm rounds of ammunition.

<sup>129</sup> The arms expert discussed the issue of arms procurement in South Sudan with General Malong in a meeting on 3 February 2018, during which the former Chief of General Staff of SPLA stated that "weapons are easy to get". He further indicated that there was a ready supply from sources in "eastern Europe", though he declined to provide more specific details. The Panel has previously documented arms transfers from Ukraine, namely 830 light machine guns and 62 heavy machine guns in 2014 and MI-24 attack helicopters in 2015 (see S/2016/70, paras. 69 and 75). It is unclear if Malong's comments refer to these or other transfers.

<sup>130</sup> Three independent sources have claimed that ammunition is being procured from suppliers in Eastern Europe, shipped to the region and then forwarded to South Sudan. The Panel is aware of two ongoing investigations into this issue, aside its own. However, to date the Panel has not been able to independently verify these claims.

<sup>131</sup> The Panel has repeatedly requested access to examine government weapons in South Sudan, raising the issue in person and in writing with senior South Sudanese officials and military personnel, including most recently in a meeting with the Minister of Defence, Kuol Manyang Juuk, in October 2017 and a subsequent letter to the Government. To date, the Panel has not received a response to these requests.

<sup>132</sup> Interviews conducted in Juba in September 2017 and February 2018.

<sup>133</sup> Interviews with three confidential sources, all with direct knowledge of weapons procurement in South Sudan (date and location confidential).

indicates that they have largely not moved in recent months. This is likely due to limited availability of resources to service the helicopters and limited supplies of rockets to arm their main armament. In February 2018 the Panel was informed that the Government was attempting to service the helicopters and also to procure 400 S8 rockets for renewed operations.<sup>134</sup>

81. The L39 jets (previously noted in the Panel's reports of September 2016 (S/2016/793) and April 2017 (S/2017/326)) have been similarly inactive for much of the reporting period. However, a source with first-hand knowledge of the jets stated that the L39s were made operational again in early February 2018 from their base in Gulu, Uganda.<sup>135</sup> At approximately 0020 hours on 8 February, two small jet aircraft were observed overflying Juba. According to an expert eyewitness, neither aircraft had navigation lights. It is likely that the jets observed over Juba were the two L39s.

### **Opposition supplies of weapons**

82. Interviews with leaders of the main opposition groups, coupled with reports of operations on the ground and the observations of international observers, support the conclusion that opposition forces, at the time of the submission of the present report, continue to have limited access to external arms and ammunition. The shortage of ammunition, in particular, has limited offensive operations by opposition groups in many locations. Opposition commanders reported that they were increasingly limited to small-scale guerrilla tactics, dependent on movement and the avoidance of direct confrontation with government forces.<sup>136</sup>

## **VII. Implementation of asset freeze and travel ban**

83. The Panel has continued to gather, examine and analyse information on efforts by Member States to implement the asset freeze and travel ban on the six individuals sanctioned on 1 July 2015. According to paragraph 12 of Security Council resolution 2206 (2015), the asset freeze applies to all funds, other financial assets and economic resources owned or controlled, directly or indirectly, by any individuals or entities designated by the Committee, or by any individuals or entities acting on their behalf or at their direction, or by entities owned or controlled by them.

84. In the course of its investigations, the Panel obtained information that Marial Chanuon Yol Mangok, one of the six listed individuals, benefits from several business entities registered in South Sudan in the name of his son, Gum Marial Chanuon. The Panel believes that those companies are held on behalf of Marial Chanuon Yol Mangok.

85. Documents obtained by the Panel establish:

(a) That on 30 September 2013, Gum Marial Chanuon was registered as one of the directors of Gumach General Company Ltd.<sup>137</sup> His share of the company's capital is 80 per cent. The nominal share capital of the company is \$100,000. Given that the shares are held on behalf of Marial Chanuon Yol Mangok,<sup>138</sup> his share would therefore amount to \$80,000;

<sup>134</sup> While this claim could not be independently verified, the source of the report has first-hand knowledge of the helicopter's operations and is therefore credible.

<sup>135</sup> Interview in the region, February 2018.

<sup>136</sup> Interviews in Addis Ababa, January 2018.

<sup>137</sup> Memorandum and the articles of association of Gumach General Company Ltd witnessed by private advocate Phillips Anyang Ngong, member of Southern Sudan Associated Advocates and registered by the Ministry of Justice of South Sudan on 30 September 2013.

<sup>138</sup> Interview with SPLA-IO source in November 2016 in Nairobi, reconfirmed in interviews with SPLA-IO sources in Nairobi and Kampala in January 2018.

(b) That on 31 August 2012, Gum Marial Chanuong was registered as one of the directors of Half Moon Enterprises Ltd.<sup>139</sup> During the course of its investigations, the Panel established that Gum Marial Chanuong's share in that company's capital is 31 per cent. Given the abovementioned, Marial Chanuong Yol Mangok's share would amount to 31 per cent of the share capital as well;

(c) That on 7 August 2013, Gum Marial Chanuong was registered as one of the directors of the Oxygen General Trading Company Ltd.<sup>140</sup> His share of the company's capital is 50 per cent. The nominal share capital of the company is \$500,000. The Panel established that Gum Marial Chanuong is the son of listed individual Marial Chanuong Yol Mangok. The actual beneficiary of 50 percent of the company's shares is Marial Chanuong Yol Mangok.

86. The Panel endeavoured to contact the advocates which witnessed the registration of Gumach General Company Ltd, Half Moon Enterprise and Oxygen General Trading Company Ltd for information on whether Gum Marial Chanuong is still a member of the board of directors of those companies, but has received no factual response.<sup>141</sup> The Panel will continue to investigate the status of ownership of these companies.

87. Between October and December 2017, the Panel transmitted eight letters to commercial banks operating in South Sudan, requesting the banks to provide information about companies linked to Marial Chanuong Yol Mangok that might have active accounts.<sup>142</sup> On 17 October 2017, the Panel received an official response from Equity Bank, which reported that the accounts of the Planet Holdings Ltd, a company cited in the Panel's interim report, had been frozen. The letter, however, included no details about the specific dates on which accounts were frozen.

88. Following the issuance on 10 October 2017 of a circular by the Central Bank of Kenya (see [S/2017/979](#), annex III), which directed chief executives of Kenyan banks to give the Central Bank, by 5 November 2017, "a detailed report on accounts operated by the six generals as well as on assets they own or control directly or indirectly through other persons", the Panel sent a letter on 12 February 2018 to the Central Bank requesting the names of the banks involved, the dates the accounts were frozen, the number of accounts, the amounts of funds contained in the accounts and the account history for each account from 1 July 2015. To date, however, the Panel has yet to receive a response.

<sup>139</sup> Memorandum and the articles of association of Half Moon Enterprises Ltd witnessed by legal consultant and commissioner for oaths Kimo Ajing Aba Goc, member of Advocates, Legal Advisers and Commissioners for Oaths, and registered by the Ministry of Justice of South Sudan on 31 August 2012.

<sup>140</sup> Memorandum and the articles of association of Oxygen General Trading Co Ltd witnessed by private advocate and commissioner for oaths Kuethping Deng Nhumrom and registered by the Ministry of Justice of South Sudan on 07 August 2013.

<sup>141</sup> Correspondence sent to advocates for the Gumach General Company Ltd and Oxygen General Trading Company Ltd on 9 February 2018 on file with the Panel. The registration documents of Half Moon Enterprises Ltd, did not contain any contact information. Correspondence sent to the Business Registrar of the Ministry of Justice of South Sudan on 9 March 2018 on file with the Panel.

<sup>142</sup> On 2 October 2017, requests for information were sent by the Panel to the Alpha Commercial Bank, Buffalo Commercial Bank, Chase Bank Kenya, Cooperative Bank of South Sudan, Equity Bank, International Commercial Bank, Ivory Bank and Nile Bank.

## VIII. Conclusion

89. The Panel is of the view that, despite international demands for peace in South Sudan, the Government and First Vice-President Taban have, through their efforts to preserve their interests, continued to pursue policies that have overall contributed to the expansion of the war. These efforts have been evident in the extent to which their forces have conducted operations with extreme brutality, displaced civilians, destroyed the livelihoods of people and obstructed humanitarian access despite the existence of a signed cessation of hostilities agreement.

90. The extent of impunity and prioritization of private interests above peace is clearly indicative of the lack of political will for peace, despite the dire humanitarian situation in the country. There is therefore no sign that parties to the conflict, particularly the Government, are committed to ending the conflict unless international sanctions against spoilers — on all sides of the conflict — are imposed.

## IX. Recommendations

91. The Panel makes the following recommendations:

(a) That, to demonstrate the Security Council's resolve to support an inclusive and sustainable peace in South Sudan, the Committee designate those responsible for the actions and policies that threaten the peace, security and stability of South Sudan, as defined in paragraphs 9 and 10 of resolution [2290 \(2016\)](#). In addition to the confidential annex presented by the Panel to the Committee in 2016, the Panel has provided evidence in the present report and in previous reports ([S/2016/70](#), [S/2016/793](#), [S/2016/963](#), [S/2017/326](#), [S/2017/789](#) and [S/2017/979](#)), and has also submitted to the Committee specific statements of cases on a number of individuals responsible for, or complicit in, actions and policies described in paragraph 9 of resolution [2290 \(2016\)](#), including those responsible for the conditions that have resulted in the unprecedented humanitarian crisis;

(b) That, to demonstrate the Security Council's resolve to support an inclusive and sustainable peace in South Sudan and to prevent the continuing large-scale human rights violations that the Panel has determined are directly related to the supply of arms and ammunition to State and non-State actors, the Council should impose an embargo on the supply, sale or transfer of arms and related materiel to South Sudan. The Panel reiterates its recommendations for the modalities for the implementation of such an embargo as outlined in paragraphs 84 (d), (e) and (g) of its 2015 interim report ([S/2015/656](#)). In the Panel's assessment, an arms embargo is technically feasible and would have a positive impact on the political and security environment;

(c) That, to further compliance with the existing designations,<sup>143</sup> the Committee send a letter to IGAD member States, reiterating their obligations under Article 41 of Chapter VII of the Charter of the United Nations to comply with the asset freeze established by resolution [2206 \(2015\)](#) and extended by resolution [2290 \(2016\)](#), and to specifically request that the bank accounts and assets of the following individuals and their affiliated entities, previously identified by the Panel, be frozen: Marial Chanuong Yol Mangok (Nyamlel Petroleum Company Limited, Global Services International Co Ltd, Planet Holdings Ltd and Ciec Trading Investment Company) and Gabriel Jok Riak (Zenith Company Limited).

<sup>143</sup> See <https://scsanctions.un.org/fop/fop?xml=htdocs/resources/xml/en/consolidated.xml&xslt=htdocs/resources/xsl/en/southsudan.xsl>.

**Annex I****Table of correspondence sent and received by the Panel from 20 July 2017 to 14 March 2018**

<i>Country/other entity</i>	<i>Number of letters sent</i>	<i>Requested information fully supplied</i>	<i>Information partially supplied</i>	<i>No answer</i>	<i>Pending</i>
<b>Alfa Commercial Bank</b>	1			1	
<b>AUPSC</b>	1			1	
<b>Bulgaria</b>	1	1			
<b>Buffalo Commercial Bank</b>	1			1	
<b>Central Bank of Kenya</b>	1			1	
<b>Chase Bank</b>	1			1	
<b>China</b>	1			1	
<b>Cooperative Bank of South Sudan</b>	1			1	
<b>Deutsche Bank</b>	4	1		3	
<b>Equity Bank</b>	1	1			
<b>Ethiopia</b>	2	1		1	
<b>International commercial Bank</b>	1	1			
<b>Israel</b>	1	1			
<b>Ivory Bank</b>	1				
<b>National Bank of Abu-Dhabi</b>	1	1			
<b>Nile Bank</b>	1			1	
<b>Poland</b>	2	2			
<b>Qatar National Bank</b>	1	1			
<b>Southern Sudan Associated Advocates</b>	1			1	
<b>South Sudan</b>	5			5	
<b>Sudan</b>	1			1	
<b>Uganda</b>	2	1		1	
<b>Total</b>	30	11		19	

## Annex II

### Conflict-related sexual violence

Conflict-related sexual violence remains a hallmark of the war in South Sudan, with women and girls bearing the brunt of this degrading practice.<sup>1</sup> All parties continue to deliberately use rape as part of their military strategy, often in gruesome incidents of gang rape. In his 2017 report, the Secretary-General pointed to “widespread and systematic sexual violence [being] used as a tactic of war to terrorize and persecute populations in a manner that indicates its ethnic, as well as political, undertones.”<sup>2</sup> Research by Amnesty International indicates that “such extreme acts of sexual violence [are meant to] degrade, shame and humiliate both the victims and their ethnic or political group.”<sup>3</sup>

UNMISS recorded 122 cases of conflict-related sexual violence impacting 196 victims, including 68 girls, in 2017. The incidents involved 88 cases of rape, 63 of gang-rape and 31 cases of abduction for the purpose of sexual assault. The SPLA or associated forces were deemed responsible in the vast majority of cases, i.e. in 72 cases, and SPLA-IO forces in 10 cases.<sup>4</sup> On the other hand, CTSAMM recorded 154 women and children seeking medical help for sexual violence, mainly rape by armed actors, in the Juba area alone between February and December 2017. The vast majority of cases would have been perpetrated by SPLA and other government security forces as the government controls most of the Juba area.<sup>5</sup> The full extent of conflict-related sexual violence across the country might never be known, as the overwhelming majority of violations go unreported.<sup>6</sup>

Survivors interviewed by Amnesty International described “a situation in which sexual violence is rampant, taking place any time civilians come into close proximity with armed actors.” This includes during military attacks on villages, along roads and at checkpoints, and when abducted or detained.<sup>7</sup> This type of violence also persists nearby protection of civilian

<sup>1</sup> Conflict-related sexual violence is only one part of the story. Violence against women and girls (VAWG) is pervasive across South Sudan. In the first ever large-scale research study of VAWG in several areas of South Sudan (Juba, Bentiu PoC and Rumbek), 65% of women and girls reported experiencing physical and/or sexual violence in their lifetime, among the highest rates of VAWG in the world. Thirty-three% of women in these areas experienced sexual violence from a non-partner, often directly linked to a raid, displacement or abduction. Women and girls who live in Juba Protection of Civilian (PoC) sites are the most vulnerable to this type of assault—almost a quarter of women who experienced this violence reported that they experienced multiple incidents of sexual violence. See IRC. No Safe place: A life-time of violence for conflict-affected women and girls in South Sudan. November 2017. <https://www.rescue.org/sites/default/files/document/2294/southsudanlgsummaryreportonline.pdf>.

<sup>2</sup> S/2017/249.

<sup>3</sup> Amnesty International. Do not remain silent: Survivors of sexual violence in South Sudan call for justice and reparations. July 2017. <https://www.amnesty.org/en/documents/afr65/6469/2017/en/>.

<sup>4</sup> Seven cases were attributed to Riek Machar allied IO forces, four to Taban Deng forces and four to IO allied militias. The remaining cases were either attributed to other security actors, e.g. South Sudan National Police Service, or the perpetrators remained unidentified. UNMISS pointed to difficulties in monitoring due to severely restricted humanitarian access to conflict zones under the control of either the Government or non-State armed groups and to lack of access to internally displaced and refugees for verification of incidents. Panel email correspondence with UNMISS. February 2018.

<sup>5</sup> CTSAMM recorded any type of sexual violence (broader definition than conflict-related sexual violence) but noted that the survivors mainly spoke of rape by “uniformed armed males”. Remarkably these only pertain to cases where victims actually were able to seek medical help, indicating this number represents a mere fraction of the total number of cases. CTSAMM. SGBV in Central Equatoria. 15 January 2018. <http://ctsamm.org/wp-content/uploads/2018/01/CTSAMM-REPORT-201803-SGBV-IN-CENTRAL-EQUATORIA.pdf>.

<sup>6</sup> Victims often face severe psychological and physical trauma, fear reprisals and the social stigma linked to this type of violence, particularly male survivors. At the same time survivors and witnesses have limited access to life-saving services and reporting mechanisms.

<sup>7</sup> Amnesty International. Do not remain silent: Survivors of sexual violence in South Sudan call for justice and reparations. July 2017. Ibid.

sites, where armed actors prey on displaced women leaving the site to look for food or firewood or to access markets, raping them and stealing their goods. It often takes place alongside other violations of human rights laws, such as killing, torture, or mutilation.<sup>8</sup>

According to UNICEF, children account for approximately 25 per cent of all documented cases of conflict-related sexual violence in South Sudan. Communities consistently cite sexual violence as the greatest protection concern for women and girls. Given the severe food insecurity and worsening economy, women and girls have to walk further to forage for food and wood, placing them at even greater risk when carrying out the most basic acts of survival.<sup>9</sup> Child protection actors have raised a particular concern around girls associated with armed actors, often forced to cook, clean and provide sexual services. Those who were able to escape reported rape and other physical abuse.<sup>10</sup>

Survivors mostly feel unsafe reporting their experiences out of fear for reprisals, particularly if government security forces have been implicated.<sup>11</sup> Perpetrators act with full impunity, which has led to the normalisation of extreme levels of sexual violence. The Government has not taken any meaningful step towards ensuring accountability for these crimes in the past four years of civil war. The lack of willingness to take any action is demonstrated in the Juba area in particular which in spite of being under government control, experiences high levels of conflict-related sexual violence.

Beyond the impact on the individual victims and witnesses, conflict-related sexual violence leads to longer-term fissures within and between communities, inflaming inter-ethnic tensions and feeding cycles of violence.

---

<sup>8</sup> CTSAMM reported that women were mutilated in addition to being raped, with ears cut off and fingers removed. CTSAMM. SGBV in Central Equatoria. 15 January 2018. Ibid.

<sup>9</sup> UNICEF, Gender-based violence. December 2017. [https://www.unicef.org/southsudan/GBV\\_Programme\\_Brief\\_December\\_2017\\_040218.pdf](https://www.unicef.org/southsudan/GBV_Programme_Brief_December_2017_040218.pdf).

<sup>10</sup> Panel interviews with child protection actors in Nairobi, Juba and by phone, between September 2017 and February 2018. See also UNICEF, Gender-based violence. December 2017. Ibid.

<sup>11</sup> Panel interviews with protection actors in Nairobi, Juba and by phone, between September 2017 and February 2018. See also Amnesty International. Do not remain silent: Survivors of sexual violence in South Sudan call for justice and reparations. July 2017. Ibid.

**Annex III****Response of First Vice-President Taban Deng Gai regarding recruitment of children by the Sudan People's Liberation Army in Opposition (Taban)**

Mr. Klem Ryan  
UN Panel of Experts  
R.E: Recruitment of Children into the Army

First and foremost, the SPLA-IO forces under my command in Unity State and in the entire Republic of South Sudan does not have a policy to recruit any child or minor during 2016, 2017 and 2018 as alleged by the report. This report is based on hearsay and there is no concrete evidence to substantiate the claims.

In my career as an army officer during the twenty-one years of struggle, I have never had the policy to recruit any child or minor in my unit. In fact I have campaigned tirelessly to discourage the practice since I was a junior officer.

I have been a disciplined commander. I have protected children, women and the elderly and ensured that the soldiers under my command adhered to the strict observance of SPLA laws of no recruitment of children or minors to the Army. Additionally, as country we subscribe to international treaties which prohibit the recruitment of child soldiers and protect the rights of children.

I was in Yambio recently to demobilize children recruited by others from the army and succeeded in releasing over 2,000. It is the policy of the Government of the Republic of South Sudan to ensure children are safeguarded and protected and we have a police to not to recruit them into the army.

Thanks  
H.E. Taban Deng Gai  
First Vice President of the Republic of South Sudan  
February 27, 2018

## Annex IV

### Obstruction of humanitarian access

In its examination of statistics compiled by the humanitarian community, the Panel notes that “humanitarian access incidents” have increased during the reporting period.<sup>1</sup> In 2017, humanitarians reported 1,159 humanitarian access incidents, significantly higher than 908 in 2016 and 909 in 2015, and the highest annual number of incidents since the conflict began in December 2013.<sup>2</sup> In 2016, 69% of those incidents involved violence against humanitarian personnel or assets, with 24 humanitarians killed.<sup>3</sup> In 2017, the number of incidents involving violence had decreased to 47%, however, 28 workers were killed,<sup>4</sup> including six aid workers killed in one single attack on Duk Payuel village, Jonglei, at the end of November 2017.<sup>5</sup>

In an apparent response to pressure from the international community to deal with obstruction of humanitarian assistance, President Salva Kiir issued the Republican Order for the “Free, unimpeded and unhindered of Humanitarian Assistance Convoys” on 9 November 2017.<sup>6</sup> However, the Panel assesses the situation has so far not significantly improved.

November 2017 was coincidentally one of the worst months for humanitarian actors since the start of the war in 2013, with 9 aid workers killed in attacks and 47 NGO staff evacuated in Eastern Equatoria, Jonglei and Unity.<sup>7</sup> In December 2017, 111 access incidents were reported,<sup>8</sup> compared to 77 in the same month one year earlier.<sup>9</sup> Strikingly, 44% of those incidents were attributed to state security forces in 2017,<sup>10</sup> compared to only 28% in 2016,<sup>11</sup> in spite of the clear order issued by their Commander-in-Chief, President Salva Kiir. In January 2018, a reduction in access incidents was noted (66) compared to December 2017, with 33 % of incidents attributed to state security forces. Two independent humanitarian sources suggested

<sup>1</sup> The humanitarian community keeps track of obstruction of humanitarian assistance through reporting “humanitarian access incidents” to OCHA. It should be noted that these reports only represent a fraction of the actual incidents occurring as a number of humanitarian actors choose not to report access-related incidents due to safety concerns for their beneficiaries and staff. For example, a June 2017 survey found that on average only one third of known cases of bureaucratic access impediments are reported to any entity.  
[http://docs.southsudangoforum.org/sites/default/files/201711/SBureaucratic\\_Access\\_Impediments\\_Survey\\_Report.pdf](http://docs.southsudangoforum.org/sites/default/files/201711/SBureaucratic_Access_Impediments_Survey_Report.pdf).

<sup>2</sup> [https://reliefweb.int/sites/reliefweb.int/files/resources/SS\\_20180213\\_Annual\\_Access\\_Snapsh\\_Final.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/SS_20180213_Annual_Access_Snapsh_Final.pdf).

<sup>3</sup> <https://reliefweb.int/report/south-sudan/south-sudan-humanitarian-access-situation-snapshot-jan-dec-2016>.

<sup>4</sup> [https://reliefweb.int/sites/reliefweb.int/files/resources/SS\\_180118\\_OCHA\\_SouthSudan\\_Humanitarian\\_Bulletin01.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/SS_180118_OCHA_SouthSudan_Humanitarian_Bulletin01.pdf).

<sup>5</sup> Six NGO workers were killed in a raid on Duk Payuel village at the end of November 2017. Reportedly, around 44 local people were killed and dozens wounded when assailants launched a coordinated attack the village. Houses and huts were destroyed in the attack and around 50 women and children were abducted. An NGO warehouse was looted and around 1,000 cattle were stolen. <https://aidworkersecurity.org/incidents/search?start=2014&detail=1&country=SS>.

<sup>6</sup> <http://docs.southsudangoforum.org/sites/default/files/2017-11/Order-Humanitarian%20assistance.pdf>.

<sup>7</sup> USAID. South Sudan Crisis. Fact sheet 3. 16 January 2018.  
[https://www.usaid.gov/sites/default/files/documents/1866/01.16.18\\_-\\_USAID\\_DCHA\\_South\\_Sudan\\_Crisis\\_Fact\\_Sheet\\_3.pdf](https://www.usaid.gov/sites/default/files/documents/1866/01.16.18_-_USAID_DCHA_South_Sudan_Crisis_Fact_Sheet_3.pdf).

<sup>8</sup> <https://reliefweb.int/report/south-sudan/south-sudan-humanitarian-access-snapshot-december-2017>.

<sup>9</sup> <https://reliefweb.int/report/south-sudan/south-sudan-humanitarian-access-situation-snapshot-december-2016>.

<sup>10</sup> The remaining 56% is divided between non-state armed actors (25%); criminal or unknown (18%); civilians (7%); and national or sub-national governments (6%).  
<https://reliefweb.int/report/south-sudan/south-sudan-humanitarian-access-snapshot-december2017>.

<sup>11</sup> The remaining 72% is attributed to other armed actors (29%); unknown (26%); and national or sub-national government (17%). <https://reliefweb.int/report/south-sudan/south-sudan-humanitarian-access-situation-snapshot-december-2016>

that the decrease in violent incidents may have been due to an overall decrease of active fighting across the country coupled with seasonal effects.<sup>12</sup>

Opposition armed groups also obstruct humanitarian assistance, albeit to a lesser degree. On 17 December 2017, the Riek Machar faction of the SPLM/A in Opposition abducted 6 humanitarian workers on the Raja-Wau road during armed clashes with the SPLA. They detained the 6 workers including one international and five national staff, for four days before handing them over to WFP on 20 December.<sup>13</sup>

---

<sup>12</sup> Panel interview, Nairobi, February 2018 and Panel email correspondence, February 2018.

<sup>13</sup> <https://www.solidarites.org/en/press/security-incident-south-sudan-solidarites-international-calls-upon-media-utmost-caution/>; <https://reliefweb.int/report/south-sudan/humanitarian-coordinator-gravely-concerned-over-six-missing-aid-workers-south>; and <https://reliefweb.int/report/south-sudan/south-sudan-humanitarian-coordinator-welcomes-news-six-aid-workers-safely>.

## Annex V

### Case study: Taxation at checkpoints

Armed groups, including the SPLA and the Machar faction of the SPLA-IO, continue to use checkpoints along South Sudan's roads to extract bribes—commonly referred to by armed groups as “transit taxes”—from private and commercial vehicles. Given the persistent lack of resupply for opposition armed groups and the inability of the central government to pay SPLA salaries, the transit tax is less a means of financing the conflict as it is basic means of survival for forces on both sides of the conflict.<sup>1</sup>

While SPLA-IO forces loyal to Riek Machar have lost significant ground to the SPLA in recent months, the SPLA-IO maintain control over a number of checkpoints where they have been collecting transit rates. SPLA-IO representatives told the Panel that the transit tax at IO checkpoints are in the range of \$16-18 per vehicle and \$14-18 per cattle herd. For trucks, the SPLA-IO calculates its tax on the basis of cargo weight. The funds collected are typically used to purchase daily necessary supplies to opposition fighters.<sup>2</sup> Estimates of cash flows from transit rates are difficult to make, as real figures are kept by SPLA-IO commanders on the ground.

SPLA checkpoints are mostly located along main transport routes, which increases opportunities to collect cash. Transit fees at SPLA checkpoints is in the range of 20-25 USD per truck and of 3-5 USD for motorcycle. About USD 150-250 is collected per day.<sup>3</sup> The map below shows an approximate location of both parties' checkpoints (Figure III).

<sup>1</sup> The salary size for the private in SPLA is 600 SSP, which due to rampant inflation does not cover basic living costs for an individual soldier, much less provide for a family. Confirmed by a confidential source in UNMISS and a separate confidential source in New York in January 2018.

<sup>2</sup> Interviews with IO members in November 2017 and January 2018 in Nairobi and Kampala. Also confirmed with interviews independent analyst in November 2017 in Nairobi and in January 2018.

<sup>3</sup> Interviews with IO members in November 2017, January and February 2018 in Nairobi, Kampala and Khartoum. Also confirmed with interviews with independent analyst in November 2017 in Nairobi and in January 2018.



Figure III South Sudan Road map with SPLA (red) and SPLA-IO (blue) checkpoints on which Panel has data on transit taxation.

## Annex VI

### Case Study: Loka plantation

#### *Background—A disputed plantation*

The situation in Lainya County, Yei River State, is illustrative of the illegal exploitation of teak and armed groups' profit from the trade. The 1,775 hectare Loka plantation is the largest of three concessions in Yei River held by the Central Equatoria Teak Company (CETC), which signed a 32-year lease with the central government in 2009.<sup>1</sup> South Sudan has not adopted forestry legislation since its 2011 independence (the Forest Bill passed by parliament has been awaiting President Kiir's signature since June 2016), and the industry is still governed by pre-independence legal frameworks, which give the central government authority to grant forestry concessions in federal forests such as the Loka plantation.<sup>2</sup>

Owing to a variety of factors, including insecurity and illegal logging operations on the plantation, CETC did not commence felling trees in Loka until 2012. According to an official in the Ministry of Agriculture, Forestry, Cooperatives and Rural Development (MAFCRD), which until 2016 managed forestry operations in South Sudan (the Ministry of Environment and Forestry now holds this responsibility), the then Central Equatoria State (CES) government and local officials in Lainya County, frustrated by the lack of progress in exploiting the teak, moved in October 2012 to force CETC to abandon the concession and hand over its assets to community leaders.<sup>3</sup> In July 2014, following a nearly two-year dispute between CETC and local government officials, the CES Council of Ministers voted to take control of the concession and awarded a new concession to a company called Rubena Ladu, based in Yei with backing from investors in Dubai, United Arab Emirates.<sup>4</sup> The CES decision to nullify CETC's contract is illegal under current South Sudanese law, and CETC has been embroiled in a legal dispute with the CES and now Yei River State and national government to resume operations.<sup>5</sup>

#### *Heightened conflict opens the door for illegal exploitation*

When South Sudan's conflict expanded into the Equatorias in the fall of 2016, Yei and its surrounding areas, including Lainya County, experienced some of the worst atrocities against civilians, with the SPLA slaughtering Equatorian civilians and Equatorian militia responding by killing ethnic Dinkas in the area.<sup>6</sup> The resulting mass displacement from Yei River created an environment in which armed groups could exploit the teak for their own purposes. Loka plantation was and remains ground zero for these activities. With neither CETC nor Rubena Ladu conducting felling operations in Loka, Yei River State officials have sold logging permits and certificates of origin to individuals and newly incorporated small companies.<sup>7</sup>

#### *Profits for armed groups*

Many of these local actors have close ties—or are themselves members of—the SPLA or the SPLA-IO.<sup>8</sup> These operators pay the government to log a specific number of trees. In addition, they pay fees per tree to either the SPLA or the SPLA-IO, as discussed in the main body of this report. Industry experts estimate that approximately 80-100 trucks each carrying around 100 to 120 whole logs are extracted from Loka every month, amounting to approximately 6,000 cubic meters of wood.<sup>9</sup> Of those trucks, between 25 and 35 are exported directly to buyers in Kampala, Uganda and the rest or sent to sawmills in Juba

<sup>1</sup> Confidential document on file with the panel.

<sup>2</sup> For a detailed discussion of the legal and institutional frameworks for the forestry sector see UNREDD Country Needs Assessment for South Sudan (2015), pages 38-51.

<sup>3</sup> Interview with MAFCRD official in Juba, 11 February 2018.

<sup>4</sup> Confidential document on file with the panel.

<sup>5</sup> Interview with MAFCRD official in Juba, 9 February 2018 and interviews with teak industry officials in December 2017 and February 2018.

<sup>6</sup> There is extensive reporting on the fighting and atrocities in Yei River State. See the Panel's final report for 2016 (S/2017/326) and Patinkin, Jason, "The War in Equatoria: A rare look inside South Sudan's spreading conflict," IRIN, 12 July 2017.

<sup>7</sup> Interviews with teak traders in Kampala and correspondence with teak industry representatives in Nairobi and South Sudan, November 2017 and February 2018.

<sup>8</sup> Interviews with teak trader in Kampala, 9 February 2018, South Sudan forestry expert, 31 January 2018, and confidential IO source in Kampala, 18 February 2018.

<sup>9</sup> Interview with teak industry representative on 3 November 2017.

or Yei for milling and eventual export, again to Uganda.<sup>10</sup> According to SPLA-IO sources, the proceeds from trucks bound directly for Kampala often benefit the IO, while the profits from trees milled in Yei and Juba would benefit the SPLA or the SPLA-IO, depending on the political leanings of the mill operator.<sup>11</sup> Based on the protection fees cited in the main body of the report, the Panel estimates that the SPLA-IO nets \$42,000 to \$67,200 in protection money per month from the trucks bound directly for Kampala. The Panel has not yet been able to approximate the distribution of funds to armed groups from the trucks bound for Yei and Juba.

#### *Lost revenue*

During the course of its investigations, the Panel visited an international trading firm outside Kampala, Uganda and spoke with teak buyers there. Teak traders pay USD \$7,000 to \$8,000 per truckload of uncut teak from South Sudan, which for 80 to 100 trucks per month amounts to anywhere from \$560,000-\$800,000 paid to traders and middlemen. The logs are either loaded directly (Figure II) or milled with chainsaws and then loaded into containers. The containers are then loaded on to trucks and travel via road to Mombasa, Kenya for export—most frequently to buyers in from Middle East and Asia. Buyers in these countries pay anywhere from \$500 to \$1,000 per cubic meter of teak, depending on the size and quality of the trees or planks, putting the market value of the teak coming out of Loka each month at \$3-6 million. Teak traders whom the Panel interviewed confirmed that the logs shown in Figures I and II are from Loka Plantation, and that traders expect the teak in the 20 foot container shown in Figure I to sell for \$650-\$700 per cubic meter, or \$21,580 to \$23,240.<sup>12</sup> Since the Central Equatoria State government pushed CETC off the concession, one industry expert estimates that 140,000 cubic meters of teak has been harvested, representing a market value of approximately \$91 million and lost government revenue of approximately \$14 million.<sup>13</sup>



*Figure I Uncut teak logs loaded in a shipping container at a warehousing facility outside Kampala, Uganda.*

<sup>10</sup> Correspondence with teak industry representative on 9 February 2018.

<sup>11</sup> Confidential interview with Kampala-based SPLA-IO member on 20 February 2018.

<sup>12</sup> Panel visit and interviews with teak traders at an international transit facility outside Kampala, Uganda, on 7 February 2018.

<sup>13</sup> Correspondence with teak industry representative on 20 February 2018.



*Figure II Workers at a warehousing facility outside of Kampala cutting up uncut teak logs from South Sudan.*

## Annex VII

### Letters to the Permanent Representative of China to the United Nations.

UNITED NATIONS



NATIONS UNIES

POSTAL ADDRESS-ADRESSE POSTALE: UNITED NATIONS, N.Y. 10017  
CABLE ADDRESS-ADRESSE TELEGRAPHIQUE: UNATIONS NEWYORK

REFERENCE: S/AC.57/2018/PE/OC.01

2 January 2018

Excellency,

I am writing on behalf of the Panel of Experts on South Sudan, whose mandate was established pursuant to Security Council resolution 2206 (2015) and extended pursuant to resolution 2353 (2017) until 31 May 2018. A copy of the letter of appointment of the Panel by the Secretary-General (S/2017/594) is attached herewith for ease of reference.

The Panel is mandated by the Security Council to, *inter alia*:

12 (c) Gather, examine and analyse information regarding the supply, sale or transfer of arms and related materiel and related military or other assistance, including through illicit trafficking networks, to individuals and entities undermining implementation of the [Agreement on the Resolution of the Conflict in the Republic of South Sudan] or participating in acts that violate international human rights law or international humanitarian law, as applicable.

On 17 April 2014, the UNMISS base in Bor was attacked and 48 South Sudanese civilians sheltering within the base were massacred. The Panel has shell casings from the ammunition used by the assailants. Ammunition tracing experts have identified these rounds as likely of Chinese manufacture. Furthermore, these experts have not previously documented some of these specific manufacture's head stamps in the region, suggesting that these rounds may have been issued to the attackers shortly prior to their use in April 2014. In this connection, please find attached (Annex) an image of the shell cases.

The Panel requests the assistance of the Chinese authorities in tracing the origin of these rounds in the hope that it can more accurately trace their distribution, thereby, identify the perpetrators of the massacre. In particular, the Panel would request assistance in tracing the specific manufacturer of the ammunition, and details of any export records of ammunition with these manufacturing marks to South Sudan.

His Excellency  
Mr. LIU Jieyi  
Permanent Representative of the People's Republic  
of China to the United Nations  
New York

I also take this opportunity to reiterate Panel's letter S/AC.57/2017/PE/OC.8 dated 2 February 2017 asking for your Government's assistance in tracing weapons in connection to the conflict in South Sudan. The Panel is yet to receive a written response to this request. I've attached the copies of the earlier letter for your ease of reference.

The Panel would sincerely appreciate if your office would direct its response by 30 January 2018 through Mr. David Biggs, Senior Secretary of the Security Council Committee established pursuant to resolution 2206 (2015) concerning South Sudan: 2 UN Plaza, Fl 20, Room DC2-2042, United Nations, New York, NY 10017, Tel 212-963-5598, Fax 212-963-1300/3778, Email: [biggs@un.org](mailto:biggs@un.org).

Please accept, Excellency, the assurances of my highest consideration.



Klem Ryan  
Coordinator and Arms Expert  
Panel of Experts on South Sudan  
extended pursuant to Security Council  
resolution 2353 (2017)

ANNEX: Shell Cases from the massacre of civilians in the UNMISS base in Bor, South Sudan - Collected 17 April 2014.



UNITED NATIONS



NATIONS UNIES

POSTAL ADDRESS-ADRESSE POSTALE: UNITED NATIONS, N.Y. 10017  
CABLE ADDRESS-ADRESSE TELEGRAPHIQUE: UNATIONS NEWYORK

REFERENCE: S/AC.57/2017/PE/OC.08

2 February 2017

Excellency,

I have the honour to write to you on behalf of the Panel of Experts on South Sudan established pursuant to Security Council resolution 2206 (2015), and extended by resolution 2290 (2016).

As you are aware, the Security Council has requested, inter alia, that the Panel "gather, examine and analyse information regarding the supply, sale or transfer of arms and related materiel and related military or other assistance, including through illicit trafficking networks, to individuals and entities undermining implementation of the Agreement or participating in acts that violate international human rights law or international humanitarian law, as applicable."

The Panel has recently received information on the weapons collected by the UN peacekeeping mission in the Democratic Republic of Congo (MONUSCO) from the supporters of Riek Machar, ex-Vice President of South Sudan, after their crossing into DRC in August 2016. Among the weapons documented were a number apparently manufactured in the People's Republic of China. I have attached the weapon specifications and serial numbers to this letter for your reference

The Panel would appreciate your support in obtaining from the listed companies any information about their manufacture, purchase and shipment so that we can ascertain if these weapons have been legitimately procured by the government of South Sudan, and subsequently taken by Machar's armed supporters from government stocks, or have been brought into South Sudan by other means contrary to their intended use in accordance with the End User Certification.

The Panel therefore requests the shipping and End User documentation for the transactions involving these weapons and any other information that will assist the Panel in its investigation of this matter.

His Excellency  
Mr. Liu Jieyi  
Permanent Representative of the People's Republic of China  
to the United Nations  
New York

On behalf of the Panel, I would like to reiterate our thanks to the Government of the People's Republic of China for its ongoing cooperation as we work to fulfill the mandate entrusted to us by the Security Council.

The Panel would sincerely appreciate if your office would kindly direct its response through Mr. David Biggs by **28 February 2017**, Secretary of the Security Council Committee established pursuant to resolution 2206 (2015) concerning South Sudan: 2 UN Plaza, Fl 20, Room DC2-2042, United Nations, New York, NY 10017, Tel 212-963-5598, Fax 2121-963-1300/3778, Email: biggs@un.org.

Please accept, Excellency, the assurances of my highest consideration.



Payton Knopf  
Coordinator and Regional Expert  
Panel of Experts on South Sudan  
extended pursuant to Security Council  
resolution 2290 (2016)

**Attachment**

Weapon Type	Model	Serial Number	Possible Manufacturer
Automatic Rifle	CQ M-311	24004410	Norinco
Automatic Rifle	Type 56-2	2851588	State Factory 386
Automatic Rifle	Type 56-1	58012047	State Factory 26
Automatic Rifle	Type 56-1	28128214	State Factory 26
Automatic Rifle	Type 56-1	24000890	State Factory 56
Grenade Launcher	RPG7	740862	State Factory 4702
Grenade Launcher	RPG7	2001439	State Factory 197

UNITED NATIONS



NATIONS UNIES

POSTAL ADDRESS-ADRESSE POSTALE: UNITED NATIONS, N.Y. 10017  
CABLE ADDRESS -ADRESSE TELEGRAPHIQUE: UNATIONS NEWYORK

REFERENCE: S/AC.57/2017/PE/OC.08

2 February 2017

Excellency,

I have the honour to write to you on behalf of the Panel of Experts on South Sudan established pursuant to Security Council resolution 2206 (2015), and extended by resolution 2290 (2016).

As you are aware, the Security Council has requested, inter alia, that the Panel “gather, examine and analyse information regarding the supply, sale or transfer of arms and related materiel and related military or other assistance, including through illicit trafficking networks, to individuals and entities undermining implementation of the Agreement or participating in acts that violate international human rights law or international humanitarian law, as applicable.”

The Panel has recently received information on the weapons collected by the UN peacekeeping mission in the Democratic Republic of Congo (MONUSCO) from the supporters of Riek Machar, ex-Vice President of South Sudan, after their crossing into DRC in August 2016. Among the weapons documented were a number apparently manufactured in the People’s Republic of China. I have attached the weapon specifications and serial numbers to this letter for your reference

The Panel would appreciate your support in obtaining from the listed companies any information about their manufacture, purchase and shipment so that we can ascertain if these weapons have been legitimately procured by the government of South Sudan, and subsequently taken by Machar’s armed supporters from government stocks, or have been brought into South Sudan by other means contrary to their intended use in accordance with the End User Certification.

The Panel therefore requests the shipping and End User documentation for the transactions involving these weapons and any other information that will assist the Panel in its investigation of this matter.

His Excellency  
Mr. Liu Jieyi  
Permanent Representative of the People’s Republic of China  
to the United Nations  
New York

On behalf of the Panel, I would like to reiterate our thanks to the Government of the People's Republic of China for its ongoing cooperation as we work to fulfill the mandate entrusted to us by the Security Council.

The Panel would sincerely appreciate if your office would kindly direct its response through Mr. David Biggs by **28 February 2017**, Secretary of the Security Council Committee established pursuant to resolution 2206 (2015) concerning South Sudan: 2 UN Plaza, Fl 20, Room DC2-2042, United Nations, New York, NY 10017, Tel 212-963-5598, Fax 2121-963-1300/3778, Email: [biggs@un.org](mailto:biggs@un.org).

Please accept, Excellency, the assurances of my highest consideration.



Payton Knopf  
Coordinator and Regional Expert  
Panel of Experts on South Sudan  
extended pursuant to Security Council  
resolution 2290 (2016)

**Attachment**

Weapon Type	Model	Serial Number	Possible Manufacturer
Automatic Rifle	CQ M-311	24004410	Norinco
Automatic Rifle	Type 56-2	2851588	State Factory 386
Automatic Rifle	Type 56-1	58012047	State Factory 26
Automatic Rifle	Type 56-1	28128214	State Factory 26
Automatic Rifle	Type 56-1	24000890	State Factory 56
Grenade Launcher	RPG7	740862	State Factory 4702
Grenade Launcher	RPG7	2001439	State Factory 197