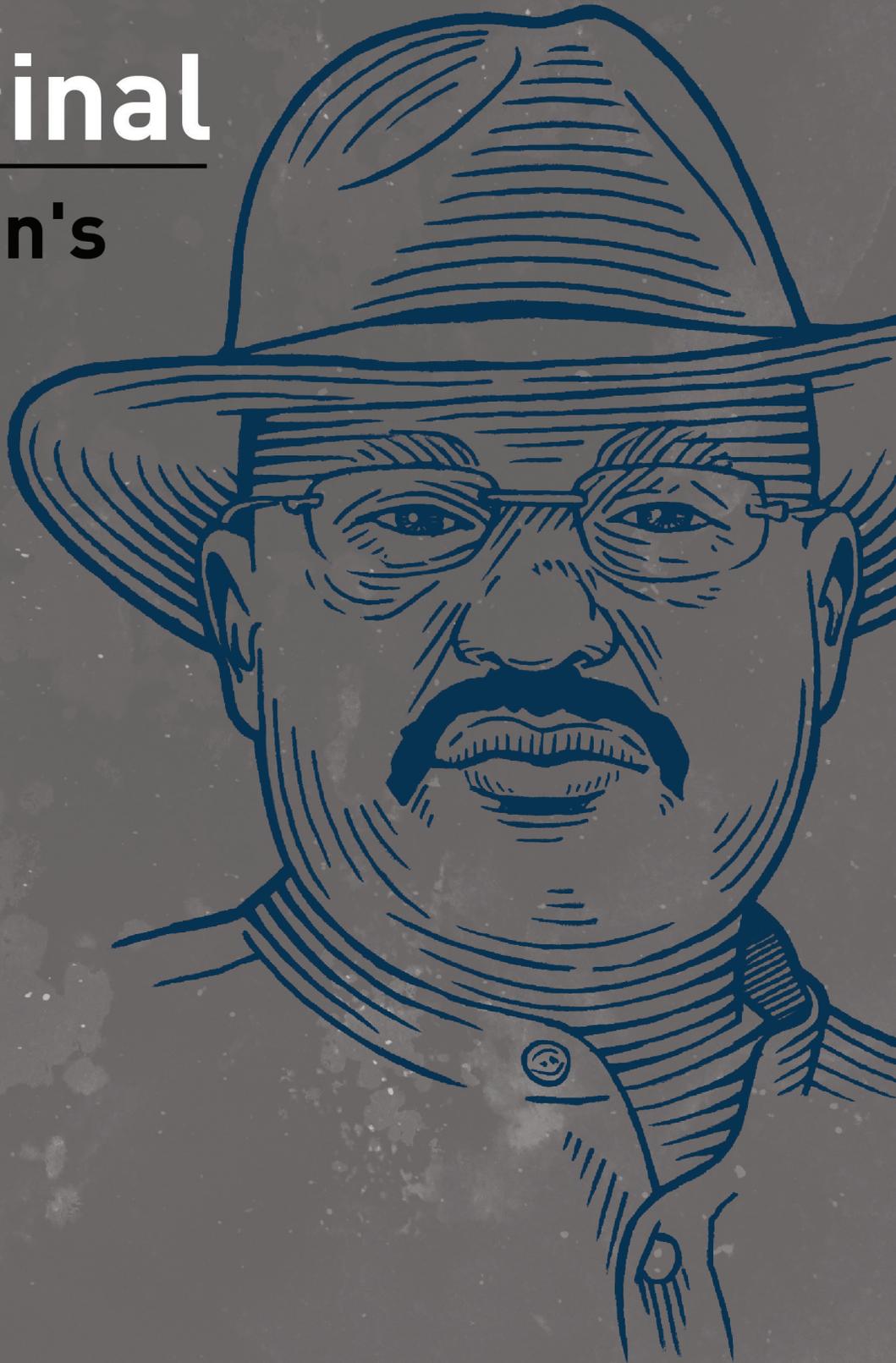


Al Cardinal

South Sudan's Original Oligarch

October 2019



THE
TAKING
OF
SOUTH
SUDAN

The Taking of South Sudan series

Al-Cardinal

South Sudan's Original Oligarch

October 2019

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Executive Summary



Ashraf Seed Ahmed Hussein—known widely as Al-Cardinal—continues to receive millions of dollars in contracts from South Sudan's government.

Ashraf Seed Ahmed Hussein Ali has mastered the art of doing business in a state riddled with corruption. Since 2006, this Sudanese businessman widely known as Al-Cardinal has exploited opaque procurement processes, weak oversight institutions and cozy relationships with Juba's most powerful politicians to line his own pockets. He has been embroiled in major procurement scandals, set up private businesses with ruthless military generals, imported military equipment during a bloody civil war and even scored lucrative contracts linked to the implementation of the peace deal. Along the way, he has established a global network of companies and business partners—and has purchased expensive real estate abroad, from London to Dubai.

Without concerted pressure from the international community, Al-Cardinal will remain a major enabler of corruption and violence for President Salva Kiir's government.

Key Findings

- **Alleged procurement fraud.** As a preferred partner of South Sudan's government, Al-Cardinal has received hundreds of millions of dollars in suspect contracts. His companies have been implicated in multiple procurement scandals, from an inflated Toyota contract in 2006 to an opaque tractor deal in 2015, and yet faced no significant punitive measures.
- **Doing business with generals.** In January 2016, Al-Cardinal formed a company alongside the then-chief of staff of the South Sudanese army, General Paul Malong Awan, who likely violated South Sudanese law by participating in this partnership.
- **Importing military equipment.** At the height of South Sudan's civil war in 2014, Al-Cardinal's Green for Logistics Services LLC imported 180 GAZ-34039 armored vehicles from Russia. The South Sudanese military deployed these vehicles in the months that followed as part of a deadly campaign in Upper Nile and Unity states where pro-government forces targeted civilians in 2015.
- **Opaque government payments.** In 2017, South Sudan's government committed to pay Al-Cardinal more than three million barrels in crude oil for the company's provision of undisclosed goods and services. The following year, it agreed to pay the company \$299 million for similarly ambiguous services.
- **A global network.** Since its Khartoum office opened on Baladia Street in 2005, Al-Cardinal's network has reportedly expanded to Ethiopia, Djibouti, Dubai, the United Kingdom and the United States.



Analysis

Major deficiencies in transparency and accountability frameworks have facilitated exploitation by predatory foreign investors and South Sudan's ruling clique.

- **Crucial information concealed from the public.** Opaque deals have undermined key accountability mechanisms and facilitated corruption. South Sudan's government has disclosed little about the hundreds of millions of dollars it has granted Al-Cardinal's companies through contracts, or about his mining license payments. The absence of a register listing the beneficial owners of companies in South Sudan hides potential conflicts of interest from public view.
- **Oversight institutions obstructed and underfunded.** Efforts to investigate potential misconduct have faced multiple obstacles. South Sudan's auditor general reported missing documentation vital to conducting a thorough inquiry of the Toyota contract scandal, the police chief leading a related probe was dismissed in a seemingly illegal move and journalists attempting to cover the dubious tractor procurement deal reported being intimidated by National Security Service members.
- **Conflicts of interest.** South Sudanese government representatives and senior military officials sidestep laws designed to prevent conflicts of interest—including prohibitions on senior officials' ownership of private companies while in office. Ambiguities in certain constitutional provisions allow individuals involved in military procurement to form businesses alongside senior members of the military while avoiding public scrutiny.

Building Leverage

The following measures, if implemented, would hold kleptocrats accountable and encourage good governance in South Sudan as well as stem the type of conduct described in this report:

- **Investigate and, if appropriate, place Ashraf Seed Ahmed Hussein under sanctions along with his network of companies and associates.** This investigation of Al-Cardinal has identified conduct consistent with sanctions designations criteria under US Executive Order 13664 (South Sudan) and US Executive Order 13818 (Global Magnitsky). Al-Cardinal has long been involved in military procurement, and been implicated in acts of corruption involving South Sudanese officials at the highest levels of government. The US Treasury Department should investigate Al-Cardinal's activities and, if appropriate, place him under sanctions, along with his network of companies and associates.
- **Launch an independent audit conducted by an impartial international organization.** The international community and the finance sector must dedicate resources to tracing, seizing and repatriating the billions of dollars looted from the people of South Sudan, an effort likely to take years. As part of the country's transition, the government should seek assistance from the Stolen Asset Recovery Initiative (formed by the World Bank and the United Nations Office on Drugs and Crime) to investigate corruption. External experts free from political interference could thus investigate financial crimes and then cooperate with local authorities as appropriate.



- **Prioritize Institutional Reform.** South Sudanese authorities must create clear benchmarks for institutional reform that outline progress during specified periods. These standards should focus on appointing credible leaders at these institutions, as well as creating arm's-length funding—where buyers and sellers act independently without influencing each other—and oversight mechanisms. The international community, both bilateral donor governments and multilateral institutions such as the World Bank and International Monetary Fund, should work with South Sudanese authorities on these benchmarks, help ensure compliance and make any assistance conditional on meeting these norms.



The Oligarch's Origins*

The morning of May 20, 2004 started off like any other at the Episcopal Church's headquarters in Khartoum. But by 9:00 am, the situation changed dramatically. Sudanese police clad in riot gear appeared in three trucks, leading priests and administrative personnel out of the building at gunpoint.¹ During the operation, Bishop Daniel Deng Bul "slipped away quietly in civilian clothes," fearing arrest, according to American Friends of the Episcopal Church of Sudan board member Russell Randle.² When staff demanded an explanation for the forced eviction, police cited a court order confirming the property's sale to prominent businessman Ashraf Seed Ahmed Hussein Ali, who is now widely known as Al-Cardinal.³ Ten months later, a sign reading "Cardinal" stood in front of the building, and the church's guesthouse had been converted into company offices.⁴ It was the fourth documented effort by Sudan's Islamist government to seize Episcopal Church of Sudan property.⁵

The event triggered a legal battle in Khartoum, prompting a local court to issue an injunction until it determined the property's rightful owner. In the months that followed, Episcopal Church leaders found that disgraced former bishop Gabriel Roric, a former Sudanese minister and senior member of the Islamist Party, had illegally sold the property.⁶ A January 2005 letter from Episcopalian Bishop Joseph Marona to then-vice president Ali Osman Taha publicized "copies of three documents... all indicating that members of the Khartoum government had been involved in the illegal sale of the guesthouse."⁷

Injunction notwithstanding, Al-Cardinal reportedly moved into the building on Baladia Street in March 2005, three months after his construction firm, Al-Ghazal Residence Enterprises, began a complete renovation of the property.⁸ Around the time that Al-Ghazal Residence Enterprises purchased the church, Al-Cardinal shifted his attention south to Juba.

Several features of the property dispute set the stage for Al-Cardinal's future conduct. In the years since, other similarly controversial deals have taken place. On several occasions, they have been accompanied by reports of intimidation, threats and violence. The property transfer itself reportedly implicated several government officials and sidestepped standard protocols for property sales. Most critically, the court's rulings were flouted without consequence. Al-Cardinal's reported business partner, Arop Trading & Investment Co. Ltd, received a significantly inflated contract in what was then pre-independence Southern Sudan for the procurement of Toyota vehicles just months after the debacle.

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



The Ground Floor of a Kleptocracy

According to documents reviewed by The Sentry, Al-Cardinal incorporated three companies during the latter half of November 2006: Al Cardinal Technologies Company Limited, Junub Technologies Company Ltd and Southern Al Cardinal for Building & Construction Co.⁹ Notably, all three companies' memoranda of association contained clauses providing for the importation or wholesale of military-grade weapons, an objective unique even within a country where a single company's objectives can frequently range from mining to beekeeping.¹⁰ In early 2007, Al-Cardinal once again appeared in the national limelight over his embroilment in a scandal.

- (lll) To give bond or bonds and become bails for or respect of any person, firm corporation for whatever purpose as the company may seem fit.
- (mmmm) To develop the resources of the same property by building, reclaiming, clearing, draining and otherwise improving, farming and planting, on any terms of system that may be considered advisable.
- (nnn) To make, provide and use railways, tramways, telegraphs, canals road and all other works and means of transport by land or water necessary or expedient for the improvement of the property of the company, and to contribute to the expense of promoting, making and using the said works or any of them.
- (ooo) To purchase or otherwise acquire real and personal estate for the object and purposes of the company and to sell, lease, exchange, mortgage, or otherwise deal with all or any of the real and personal property of the company.
- (ppp) To provide for the religious, educational, sanitary and general welfare of settlers on the property of the company and others by building establishing making or supporting houses, factories, stores, buildings, churches, schools, reading rooms, baths parks, places or recreation, building societies, insurance societies and other institutions, water lighting, drainage and improvement works.
- (qqq) To operate aviation service as scheduled and non-scheduled, chartered and regular flights and to establish, maintain and operate air transport including passenger and cargo service and trips of all kinds and carry on the business of flying instructors, aerial photographers, crop sprayers and all other services for which air craft can be used for these purposes to purchase, harter, hire or otherwise acquire and own, work, manage and other trade air air crafts and all necessary equipments and to undertake insurance of all crafts, equipments, engines, gear, furniture, stores, shares, stock and securities of the company.
- (rrr) To carry on the business of maintenance, overhauling and servicing of all types of aircrafts and aero planes, all engines, propellers and to manufacture, deal, hire, lease, repair, clean, buy, sell, store and warehouse all types of aircrafts, all engines, machinery, spares, implement, utensils, appliances, apparatus, lubricants, cements, solutions, enamels, pains and all things capable of being used in connection with the foregoing machines whether in connection with the manufacture, repairs, maintenance or working therefore.

(sss) To carry on the business as Air-Force Avionics Engineering Suppliers, as wholesale or retailers of Air-launched Weapons, and Mountings, Aircraft Maintenance, Spares, and Ground support, Aircraft, Upgrade and Completions; Airlifts and logistics; Bearing, Seals and Couplings; Cables, Connectors and Accessories; Cannon, Machine Guns and ammunitions; cork pit, head-up and helmet displays; command and control C41; Communications, Navigations and identification; Countermeasures, Electronics, Subsystems and Components;

We, the several persons whose names, address and description are hereunto subscribed are desirous of being formed into Company in pursuance of this Memorandum of Association and we respectively agree to take the number of shares in the capital of the Company set opposite our respective names.

Name, Postal Address Description of Subscriber	Nationality	Shares	Signatures
1. Ashraf Seed Ahmed Hussein Khartoum- Almogran	Sudanese	55	
2. (Minor) Khartoum- Almogran	Sudanese	10	
3. (Minor) Khartoum- Almogran	Sudanese	10	
4 Kiir Gai Thiep Khartoum- Baladia Street Almogran	Sudanese	25	

Dated at Juba this _____ day of _____ 2006.

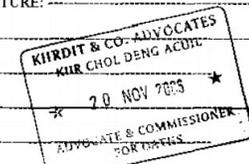
WITNESS TO THE ABOVE SIGNATURE: _____

Signature:

Name in Full: _____

Postal Address: _____

Occupation: _____



In November and December 2006, Al-Cardinal incorporated three companies, all three of whose memoranda included clauses providing for the importation or wholesale of military-grade weapons. His two sons, who were minors at the time, were listed as shareholders on one, Southern Al Cardinal for Building & Construction Company Limited. Photo: The Sentry.



In March of that year, Al-Cardinal sold approximately 300 “significantly marked up” Toyota Land Cruisers imported from Saudi Arabia to the Sudan People’s Liberation Army (SPLA), according to several media reports.¹¹ Martin Malual Arop, a major general who was then a member of President Omar al-Bashir’s inner circle, was also implicated.¹²

Although the scandal made headlines throughout pre-independence Southern Sudan, the government did not provide details pertaining to the deal. Arop’s company, Arop Trading and Investment Company Ltd., was also involved in the deal, according to documents and media reports reviewed by The Sentry.¹³ Correspondence between Arop and then-undersecretary of finance Isaac Maker on April 13, 2006 shows that Arop Trading and Investment Company Ltd. offered to supply the government with 200 Toyota Hiluxes and 100 Land Cruisers of model year 2006 for \$50,438 and \$96,491 per unit, respectively.¹⁴ The manufacturer’s suggested retail price for a 2006 Toyota Land Cruiser was only \$56,215—or \$40,276 less than what Arop Trading charged.¹⁵ Similarly, the manufacturer’s suggested retail price for a 2006 Toyota Tacoma (the US equivalent of the Hilux), ranged from \$13,980 to \$25,815.¹⁶ Even at the highest recommended MSRP, Arop Trading added a \$24,623 markup to each car. Maker, the undersecretary, accepted the deal regardless. In a letter dated the same day as Arop’s offer letter, Maker indicated that the Finance Ministry was “glad to inform you that we accepted... with all your Condition[s] given” at the “directives of HE Our Minister [Arthur Akuein Chol].”¹⁷ Al-Cardinal’s name does not appear anywhere on that particular document, but several media reports asserted that he played a central role in the deal.¹⁸

The procurement deal prompted inquiries from civil society, law enforcement and government alike, but accusations of government obstruction emerged almost immediately.

Robust procurement processes, as defined by watchdog group Transparency International, obtain goods, works or services in the contracted amount, at the required time and on the most competitive terms available.¹⁹ All available evidence indicates that in the case of Southern Sudan’s early Toyota scandal, neither Al-Cardinal, Arop Trading nor the Finance Ministry met any of those standards. Local media referenced massive contract inflation,²⁰ the under-delivery of product²¹ and the absence of a competitive tender process.²² When Auditor General Steven Wundu finally released his report on 2006’s public spending in 2011, he confirmed many of these allegations. Arop Trading was the single-greatest recipient of overpayments (an estimated \$7 million from

the Finance Ministry).²³ While Wundu pointed to the “absence of any contract records/ledgers,” he also found “persuasive evidence” that these “overpayments were almost deliberate and resulted from collusion between suppliers and public officials.”²⁴ The “lack of internal control and absence of asset records made it impossible to establish if any of these vehicles were in fact delivered and were being used for legitimate GoSS purposes,” the auditor general added.²⁵

The procurement deal prompted inquiries from civil society, law enforcement and government alike, but accusations of government obstruction emerged almost immediately.²⁶ Although both Arop and Al-Cardinal were reportedly arrested in 2007, neither appears to have faced major punitive measures.²⁷ According to a March 22, 2007 diplomatic cable from the US embassy in Khartoum, Arop posted bail and returned to the Sudanese capital, where he was “widely believed to be working deals to evade prosecution.”²⁸ The minister who reportedly instigated Al-Cardinal’s arrest was also reportedly placed under criminal investigation.²⁹ Undersecretary Maker and then-finance minister Arthur Akuein Chol were arrested as well. However, the former was cleared of involvement and an armed mob allegedly broke the latter out of jail.³⁰ The police chief



leading an investigation of the Al-Cardinal case, Lieutenant Colonel Francis Chol Lang, was dismissed in what legislators described to reporters as a blatant contravention of Southern Sudanese law.³¹

Although Al-Cardinal was reportedly jailed in Juba in the fallout of the Toyota scandal, his corporate presence grew steadily in the years leading up to South Sudan's independence.³² Just eight months after selling the Toyota vehicles to the government, he purchased a six-bedroom property in London for £1.15 million (approximately \$2.37 million) in cash.³³

Despite lingering suspicions of contract fraud, the Defense Ministry awarded Al-Cardinal Investments Co. Ltd another contract to supply uniforms in 2008.³⁴ The government issued contracts to the company for a variety of public projects in the final years before independence, including the development of a vehicle licensing and registration system, a chicken slaughterhouse, a tilapia processing plant and a building renovation. According to a former senior employee at Al-Cardinal Investments, these projects rarely underwent a competitive open tender in his time with the company, nor were any of his projects moved beyond the design stage to implementation.³⁵ Occasionally, according to the same individual, the company would offer its services to the government on a pro bono basis.³⁶

Despite early challenges, Al-Cardinal's profile grew throughout the late 2000s. In 2010, corporate filings for five companies listed him as a shareholder.³⁷ One of those companies, Southern Sudan Communications Company Ltd. (SSCC), further strengthened Al-Cardinal's relationship with the government in Juba. Then-telecommunications minister Major General Madut Biar Yel wrote to his deputy in November 2011 indicating that SSCC had received the company's provisional license at the "directive [of] the Leadership of the Republic."³⁸ Although many requisite regulatory measures were not yet in force, Biar Yel requested that his ministry "temporarily allocate [SSCC] frequencies from the reserve," and preferably in the near future. "If it can be done within the week," he wrote, "much so the better. HE the Vice President [Riek Machar] RSS, is always asking on the progress of the Company."³⁹

Biar Yel concluded his letter by writing: "One other issue I would like your Excellency to discuss is the 25% shares which the Company has offered to the Government in the name of the Ministry of Telecommunications & Postal Services. This share has already been agreed with the Leadership in principle, pending recommendation from the Ministry."



Going Global: Al-Cardinal's Influence Expands

Al-Cardinal's early successes in Sudan and South Sudan enabled his expansion to Ethiopia in 2007, where he initiated several multimillion-dollar projects in Bahir Dar under the name Ashraf Group.⁴⁰ According to a former partner of Ashraf Group's investment efforts in Ethiopia, mismanagement derailed at least one of these projects. The source recalled that although the company attempted to open its factories several times, they never became fully operational. They further indicated that they were never compensated for much of what they supplied to the company. News reports from 2011 found that the company had yet to yield a product. And in 2014, the group was reportedly fined five million birr (approximately \$250,000) for "import[ing] machinery using its duty free privilege, but illegally pass[ing] it over to another company, Bahir Dar Food & Edible Oil Manufacturing Company... The ERCA [Ethiopian Revenue & Customs Authority] claimed an additional 20 million Br in withholding tax."⁴¹

Shortly after breaking off ties with the primary supplier for his Ethiopian slaughterhouses, Al-Cardinal established a new joint venture with a company based in Minnesota, Griffin Construction Inc. A letter from the company's CEO, Gregory Griffin, directed Al-Cardinal to "set up a construction company, owned jointly by Al-Cardinal and Griffin Construction Inc." The letter indicated the company would be named American South Construction & Roads Company LTD with an "initial main capital" of \$200 million.⁴² Documents indicate that American South Construction & Roads Co. Ltd was incorporated in Juba on April 21, 2011.⁴³

By 2012, Al-Cardinal had made significant inroads in the United Kingdom, establishing five companies between September 25 and October 25, 2012: Al Cardinal General Trading Limited,⁴⁴ Osterley Printing Services Ltd,⁴⁵ Osterley Mining Ltd.,⁴⁶ Oster Minting Limited⁴⁷ and Osterley Minting Limited.⁴⁸ One of these, Alcardinal General Trading Limited, remains active.



Title Number	: AGL9083
Address of Property	: [REDACTED] Isleworth [REDACTED]
Price Stated	: £1,150,000
Registered Owner(s)	: ASHRAF SEEDAHMED HUSSEIN-ALI of [REDACTED] Isleworth, Middx [REDACTED]
Lender(s)	: None

Al-Cardinal purchased a £1,150,000 London home (left) in December 2006, eight months after receiving a controversial contract in April 2006 from the Ministry of Finance to procure Toyota Land Cruisers for the SPLA.

Photos: (above) UK property records, (left) Google Maps.

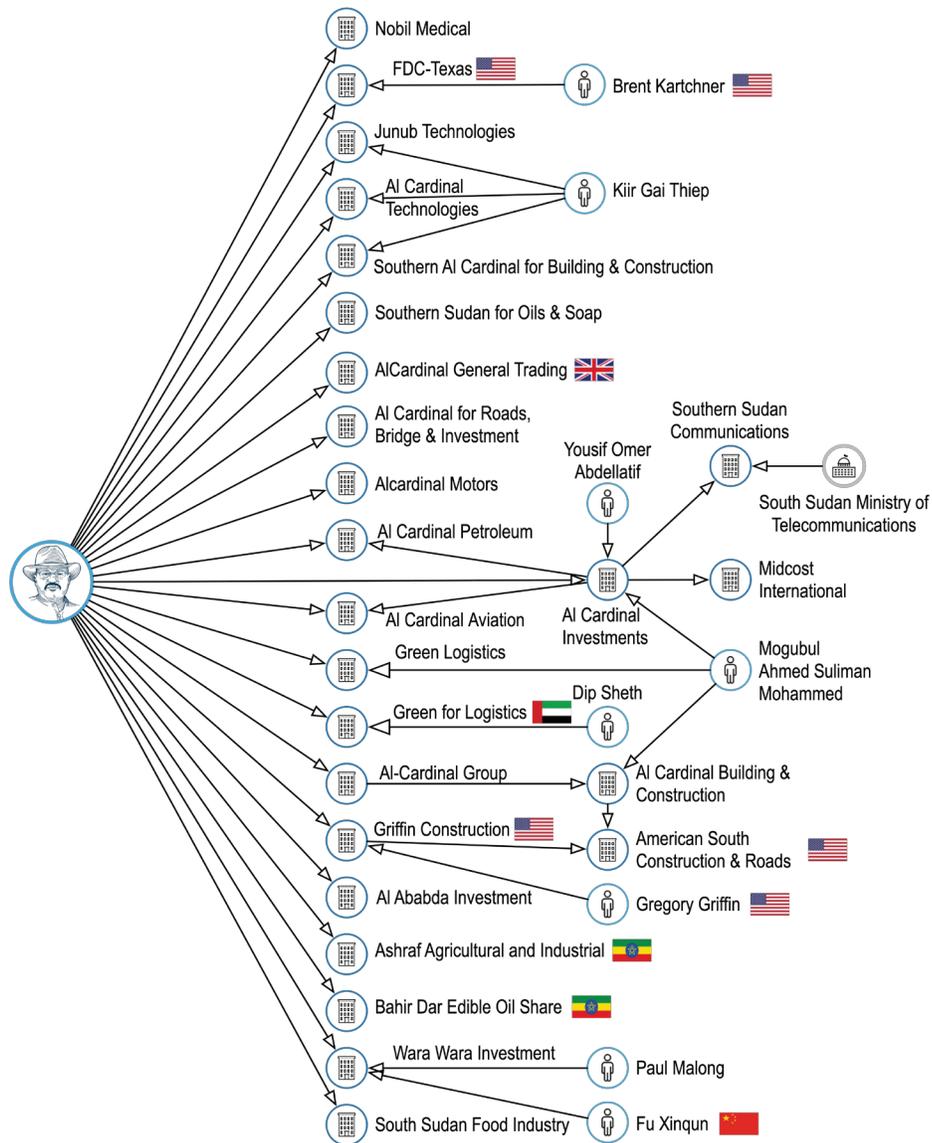


Articles of incorporation from 2012 state that Al-Cardinal resided in the United Kingdom. He owns a six-bedroom, four-bathroom home in West London. His two sons also live in the country. The eldest has been listed as a shareholder on several of Al-Cardinal's South Sudan-incorporated companies.

More recently, Al-Cardinal joined the advisory board of Food Development Corporation-Texas, a company owned by American businessman C. Brent Kartchner. FDC-Texas announced several new joint ventures to expand the company in 2018, including the "formation of a number of new ventures and organizations [that] will increase our ability to help create food security and meet our company goals."⁴⁹ One such joint venture was with Al Cardinal Investment, LLC of Dubai, which would pursue projects in Sudan, South Sudan and Ethiopia. Al-Cardinal traveled to the US capital Washington as recently as November 2018.⁵⁰

Al-Cardinal's Global Network

In the years since Al-Cardinal's first major deal in South Sudan, his network has expanded to Ethiopia, Dubai, the United Kingdom, and the United States.



Profiting from War

While South Sudan's civil war raged in 2014, Defense Minister Kuol Manyang Juuk announced the SPLA's acquisition of 10 amphibious attack vehicles (AAVs) "to defend peace and to protect the civilians from the anti-peace elements."⁵¹ According to a press release published August 1, 2014, five vehicles were delivered to SPLA forces in Unity State, to better "protect oil installations from the rebels."⁵² Ten days later, a shipment of 180 GAZ-34039-32 armored vehicles arrived in Mombasa, Kenya. According to publicly available export records reviewed by The Sentry, Russian company Zavolzhsy Crawler Vehicle Plant delivered the vehicles on behalf of Dubai-based consignee Green for Logistics Services LLC, a company reportedly owned by Al-Cardinal. He had incorporated a similarly named company in South Sudan, Green Logistics Ltd, just two months earlier.⁵³ His long-term business partner, Mogubul Ahmed Suliman Mohammed, was listed as co-shareholder in a special resolution dated March 14, 2014.⁵⁴

Additional shipments were declared on August 22, September 29 and November 11, 2014. These records show that the same Russian company—a subsidiary of Russian Machines, which is owned by oligarch Oleg Deripaska⁵⁵—shipped more than 100 orders of spare parts for GAZ-34039 armored vehicles to Green for Logistics between November and December 2014. Over the course of 2015, reports emerged that the SPLA had, to devastating effect, adapted GAZ armored vehicles for operations in Upper Nile and Unity states.⁵⁶ According to the UN Panel of Experts on South Sudan, "the acquisition of greater air and riverine capacity is part of a strategy to diminish the tactical disadvantage posed by the difficulty of deploying troops and heavy equipment during the rainy season."⁵⁷ The report also noted, however, that "all parties to the conflict have been targeting civilians as part of their military tactics."⁵⁸ Survivors of attacks in Upper Nile remembered that "government soldiers had used what they called 'barches,'" to follow civilians "into very wet swampy areas where they hid as they tried to flee" deliberate assaults on noncombatants.⁵⁹ These vehicles have been photographed on the battlefield as recently as 2018.⁶⁰

But armored vehicles appear to be only one of several lucrative deals that Green for Logistics Services LLC handled during South Sudan's civil war. Notably, the company is involved in an ongoing suit with CE Distributors International, a South African company that specializes in military procurement.⁶¹ On January 27, 2016, the High Court of South Africa issued an edictal citation in "CE Distributors International CC vs The Ministry of Defence and Veterans' Affairs, South Sudan & 1 Other."⁶² Although the "other" company was unnamed in the 2016 court notes, the case reappeared in the docket of Justice Owen Rogers on March 31, 2017, as "Green for Logistics Services LLC vs CE Distributors International CC." The case number (14291/15) was identical to that listed on the January 2016 docket. On that date, the court issued a second edictal citation.⁶³

Perhaps most illustrative of Al-Cardinal's growth during the civil war, however, was his incorporation of Wara Wara Investment Co. Ltd in January 2016. According to the company's articles of incorporation, the other shareholders were none other than the then chief of staff of the army Paul Malong Awan and a Chinese national, Fu Xinqun.



JULY 2014
OFF-BUDGET TRACTOR CONTRACT
 Al Cardinal General Trading imports 1,000 tractors in a noncompetitive contract funded outside the government budget and managed by the Office of the President.

AUGUST - DECEMBER 2014
ARMORED VEHICLES IMPORTED IN KENYA
 Green for Logistics Services LLC imports shipments of GAZ-34039 armored vehicles to Kenya later deployed by South Sudan's military in a deadly campaign targeting civilians.

JANUARY 2016
COMPANY LAUNCHED WITH ARMY CHIEF OF STAFF
 Al-Cardinal incorporates Wara Wara Investment Co. Ltd alongside the army's then-chief of staff Paul Malong and a Chinese national, Fu Xinqun.

OCTOBER 2017
AL-CARDINAL PROMISED OVER 3 MILLION BARRELS OF OIL
 The Petroleum Ministry promises 3.7 million barrels of crude in lieu of capital to Al Cardinal Investment Company Limited for its "outstanding bill" with the government.

JULY 2018
GOVERNMENT OFFERS \$300 MILLION FOR 'GOODS AND SERVICES'
 The Finance Ministry offers \$299,614,428 to Al-Cardinal Investment LLC for supplying "goods and services" with payments transferred directly to Al-Cardinal's bank account.

JUNE - OCTOBER 2018
ALCARDINAL MINING LTD RECEIVES SEVEN MINERAL LICENSES
 Alcardinal Mining Ltd. receives seven licenses for minerals exploration across the Equatorias, more than any other investor in the sector.

NOVEMBER 2018
NPTC CONTRACTS AWARDED
 The NPTC awards two contracts totaling \$90.3 million to Al-Cardinal Investment Co. Ltd and a third contract worth \$94.5 million to Green for Logistics Services LLC.

WARTIME BUSINESS

Al-Cardinal's success has grown significantly since South Sudan's civil war broke out. Since importing armored vehicles in 2014, he has entered nearly every major sector in the country, receiving opaque government payments worth hundreds of millions of dollars.

While Green for Logistics Services LLC handled military procurement contracts, Al Cardinal General Trading reportedly obtained a noncompetitive contract in 2015 to import 1,000 tractors through a Belarusian supplier, Minsk Tractor Works.⁶⁴ In several respects, the tender mirrored Al-Cardinal's first major deal to procure Toyotas. The Office of the President, rather than the Finance Ministry, managed the contract in this instance, but a similar lack of oversight reportedly prevailed.⁶⁵ According to Radio Tamazuj's reports, neither government officials nor members of Al-Cardinal group agreed to disclose the cost or the source of funding, and disputes over whether President Salva Kiir had "donated" the tractors or purchased them using South Sudan military funding remain unresolved.⁶⁶ Local reporters claimed National Security Service officers ordered them not to publish photos of the tractors, many of which appeared to be in poor condition and lacking parts essential for agricultural use.⁶⁷ When the tractors were finally delivered more than a year later, 200 of the 1,000 were reportedly given to the SPLA rather than food-insecure communities.⁶⁸



In 2017, violations of domestic law on Al-Cardinal's behalf extended into the misappropriation of South Sudan's petroleum revenues. An October 24, 2017 commitment letter from the Ministry of Petroleum indicates that in lieu of capital, Al Cardinal Investment Company Limited was promised payment in barrels of crude

as remuneration for its "outstanding bill" with the government. The letter delineated a schedule of twelve 300,000-barrel disbursements and one 133,208-barrel disbursement, with the final installment due in May 2019. The move appears to violate South Sudan's Petroleum Revenue Management Act of 2013, which states that "any contract, agreement or arrangement, to the extent that it encumbers or purports to encumber the assets of the Petroleum Revenue Saving Funds, whether by way of guarantee, security, mortgage or any other former of encumbrance is contrary to this Bill and shall be null and void."⁶⁹ The measure further stipulates that "Petroleum Revenue Saving Funds and Future unexploited Petroleum Reserves shall not be collateralized by Government borrowings or repayment of debts, guarantees, or any other liabilities not associated with the management of these resources, except in situation when national state of emergency is declared."⁷⁰

We, the several persons whose names, address and description are hereunto subscribed are desirous of being formed into Company in pursuance of this Memorandum of Association and we respectively agree to take the number of shares in the capital of the Company set opposite our respective names.

Name, Postal Address Description of Subscriber	Nationality	Shares	Signatures
1. FU, XINQUIN Email: businessman Juba, South Sudan	Chinese	40	
2. Hon. PAUL MALONG AWAN (+211) [REDACTED] Juba, South Sudan	South Sudanese	30	
3. ASHARAF SEED AHMED Tel: (+211) [REDACTED] Juba, South Sudan	South Sudanese	30	

Dated at Juba this 25 day of Jan 2016

WITNESS TO THE ABOVE SIGNATURE:

REECH & CO. ADVOCATES
Represented by
Name in Full: Reech Ring Bol

Signature:

Postal Address: [REDACTED]

Occupation: Advocate & Commissioner for Oaths

In January 2016, Al-Cardinal established Wara Wara Investment Co. Ltd alongside the then-military chief of staff Paul Malong Awan and a Chinese national, Fu Xinquin. Photo: The Sentry.

The same year, Al-Cardinal reportedly became the majority shareholder in telecommunications company Niletel.⁷¹ The other shareholder was the South Sudanese government, which ostensibly awarded the contract in an effort to "bring in fresh revenues for the South Sudanese state" after revoking the contract from Vivacell, the major phone operator for Lebanon's Fattouch Investment Group.⁷² The lack of transparency surrounding this deal, however, taken in concert with Al-

Cardinal's reported involvement in numerous corruption scandals, raises concerns about the management of Niletel's revenues.

In July 2018, a letter from the undersecretary of finance and director general of accounts stated that "Alcardinal Investment LLC was contracted by the Government of the Republic of South Sudan to supply goods and



services to the Government of South Sudan in the value USD 299,614,428.” Notably, the letter omitted any details about the ministry that had contracted Al-Cardinal’s company; it similarly did not divulge any specifics about the goods and services that had been provided. South Sudan’s Public Procurement Act states that “by default, the [Public Procurement] Unit shall conduct all procurement,” and that some 80-85 percent of procurement contracts will be competitive open tenders. However, The Sentry found no indication that this particular deal underwent such a process. The Sentry was unable to confirm Al-Cardinal’s status as a supplier through South Sudan’s online procurement portal, despite the website’s intended use as a live catalog of companies approved for public contracts.

Over the course of 2018, Al-Cardinal entered South Sudan’s nascent mining sector, acquiring seven licenses across the Equatorias—more than any other active investor.⁷³ Neither the terms by which Al-Cardinal received these licenses, nor the payments his company made to the government, have been disclosed to the public. The absence of a public register listing the company’s beneficial ownership further obfuscates key information about his heavy involvement in an inherently high-risk sector. Given Al-Cardinal’s apparent history of bypassing key tender processes, as well as his implication in numerous procurement scandals, his presence raises significant questions about the management of South Sudan’s mineral wealth.

In September 2018, Kiir issued a decree appointing 10 individuals to a National Pre-Transitional Committee, designed to ease the country into forming a longer standing transitional government.⁷⁴ Since the NPTC first met on October 22, 2018, however, it has encountered numerous barriers to fulfilling its mandate. Chief among them have been a severe shortage of funding and the misappropriation of what little funding the committee has received.⁷⁵ As NPTC Deputy Henry Odwar reportedly told The Guardian in March 2019, only \$400,000 of the pledged \$1.4 million had been deposited.⁷⁶

Despite its apparent lack of funds, the NPTC awarded two contracts totaling \$90.27 million to Al-Cardinal Investment Co. Ltd in November 2018.⁷⁷ That same day, it awarded a third contract worth \$94.5 million to Green Logistics Co. Ltd. When the Associated Press reported on the awards in March 2019, Odwar explained that “the November authorizations for cars and food were never even presented to the committee,” much less approved.⁷⁸ Sheth, the managing director of Green for Logistics, indicated that “the company’s bank had ultimately cancelled the offer, citing ‘security instability in the country.’”⁷⁹

Although this particular deal reportedly did not go through, the blatant contravention of protocol demonstrates that South Sudan’s leadership will continue to divert funds meant for its citizens into the pockets of its senior officials, absent any pressure to comport itself otherwise.



Doing Business in a Captured State

Since South Sudan began self-government after the 2005 Comprehensive Peace Agreement, billions of dollars have vanished from state coffers.⁸⁰ The country's resources have largely benefited top politicians, senior officials and their inner circles. Major government spending has frequently provided an opportunity for grand theft.⁸¹ Public procurement has been closely linked to senior members of the military. Competition for control over the country's natural resource wealth has become a major driver of South Sudan's conflict, and revenue from the sector has been diverted to finance military operations, procure weapons and hire high-priced international private security firms.⁸² Al-Cardinal illustrates how these dynamics unfold in practice.

Al-Cardinal has received hundreds of millions of dollars in payments from the government of South Sudan, but key details remain unknown to the public, undermining accountability. In several cases, the government has disclosed neither what specific goods or services were procured nor the rationale for contracting Al-Cardinal—and the payments only came to light as a result of documents being leaked on the internet.⁸³ Without this information, it is virtually impossible for any independent third party to assess whether or not South Sudan got a good deal for its money. The persistent lack of transparency opens the door for all sorts of fraud, waste and abuse. Al-Cardinal is reportedly involved in numerous major public procurement scandals in South Sudan. Documents showing that Al-Cardinal was in business with senior government officials during the periods when some of these deals took place raise further questions about conflicts of interest.

The government's unwillingness to volunteer key information about public spending amplifies these concerns. In 2017, the Ministry of Mining promised Al Cardinal Investment Company Limited payment in nearly four million barrels of crude for its "outstanding bill" with the government.⁸⁴ The government did not disclose any details about the terms of the deal or what the government received in exchange. Similarly, the following year, a letter from the Undersecretary of Finance committed the government to pay Alcardinal Investments \$299,614,428 for undefined "goods and services."⁸⁵ In other words, South Sudan's government promised to pay a nine-figure sum to a private entity without disclosing what its constituents received in return.

This is the modus operandi for doing business in a captured state. But it shouldn't be.

On paper, South Sudan has taken numerous steps toward building a more transparent and accountable public procurement system. In practice, however, these initiatives have amounted to little more than a box-checking exercise that has not fundamentally improved the management of state funds. One major reason for the lack of progress is straightforward: under this status quo, government officials and their international enablers profit mightily. And they have faced no consequences for their corruption and financial crimes.

Procurement guidelines are rarely followed. Under the Public Procurement Act, 80-85 percent of public procurement contracts in South Sudan should be subjected to competitive public tender processes overseen by a procurement unit. Yet none of the companies identified by The Sentry as controlled by Al-Cardinal



are listed as suppliers on the government's online portal. Further, public reports and conversations with individuals with direct knowledge of Al-Cardinal's business operations in South Sudan indicate that his companies have frequently sidestepped public tender processes. Although the Ministry of Finance launched a Public Procurement Portal in 2015 to encourage transparency, its tender notices appear to be outdated and incomplete.



A July 2018 letter from the Ministry of Finance & Economic Planning stated that Alcardinal Investment LLC had been contracted by the Government of South Sudan to supply goods and services worth \$299,614,428. Photo: The Sentry.

Single-source procurement has been the norm in South Sudan for more than a decade. Al-Cardinal has been on the receiving end of numerous such contracts since South Sudan signed the Comprehensive Peace Agreement with Khartoum in 2005. But numerous other companies have been named as the recipients of risky single-source deals since then. Around the time that Al-Cardinal was named in connection with the Toyota procurement scandal, the National Auditor General recommended a review of single-source deals from 2006, underscoring concerns that the Ministry of Finance and Economic Planning had resorted to single-sourcing “as a matter of expediency” rather than genuine emergency.⁸⁶ In particular, it identified several “single source contracts entered into and paid for without the knowledge of the Procurement Policy Unit.” The report made special reference to Arop Trading—Al-Cardinal’s reported partner in the Toyota deal—as the beneficiary of two such contracts, including one for the procurement of “vehicles for Lakes State” worth \$1,121,500.⁸⁷ The same report stated that Arop Trading received advance payments for each contract.

Lack of beneficial ownership transparency. Another major challenge is the lack of information about who actually owns the companies receiving government contracts and natural resource licenses, undermining public scrutiny. The NPTC contracts awarded to Al-Cardinal Investments Co. Ltd and Green for Logistics Services LLC in November 2018 illustrates this issue. All three

contracts, valuing a total of \$184,680,000, were awarded to companies ultimately controlled by the same individuals. The lack of access to beneficial ownership information also conceals business relationships between investors such as Al-Cardinal—a recipient of numerous contracts from the military—and senior government and military officials. As another example, Al-Cardinal established a private business alongside Malong in January 2016, when he was serving as SPLA chief of staff. Malong’s shares in this company highlight several challenges. According to the 2011 Constitution of South Sudan, “constitutional office holders



shall, during their tenure of office, neither practice any private profession, transact commercial business, nor receive remuneration or accept employment of any kind from any source other than the National Government or a state government.”⁸⁸ Designed to prevent conflicts of interest and abuses of power, the law remains ambiguous as to whether military officials fall under the category of “constitutional office holder.” This should be clarified immediately.⁸⁹ Such practices raise concerns about widespread conflicts of interest among senior members of South Sudan’s ruling clique. If those empowered to fix the system are the same individuals who profit from its existing weaknesses, they are unlikely seek meaningful change of their own volition.

Oversight institutions are deliberately constrained. Official inquiries by key oversight institutions have been stymied. For example, the auditor general’s report of 2006 underscored a concerning practice of single-source procurement, but its findings were not published until five years later, in 2011. The chronic backlog in reports is partly the result of inadequate resources supporting the audit chamber,⁹⁰ along with a widespread reluctance to cooperate with the auditor general. Regarding the 2006 Toyota scandal that allegedly involved Al-Cardinal, the auditor general’s report documented an inability to obtain files critical to the investigation.⁹¹ As the auditor general has stated in all annual reports, this lack of documentation has significantly hampered numerous anti-corruption inquiries. Another official inquiry into the Toyota scandal also met major obstacles. The police chief leading an investigation into the case, for example, was reportedly dismissed in what legislators decried to reporters as a flagrant violation of Southern Sudanese law and a clear obstruction of justice.⁹² During the fallout over the tractor scandal in 2015, government officials demanded investigations into the source of funds for tractors supplied by Al-Cardinal, noting they had not been allocated in the annual budget.⁹³ Journalists investigating the deal reported intimidation from members of the National Security Service (NSS).⁹⁴

Judicial weakness has a ripple effect. In 2007, Al-Cardinal and his business partner Martin Malual Arop were reportedly arrested pending the conclusion of investigations into the Toyota procurement scandal.⁹⁵ Court records documenting the outcome of this case and others are inaccessible to the public, however. According to the Auditor General’s report for 2008, Al-Cardinal Ltd. received an additional contract from the Ministry of Defence and Veterans’ Affairs the following year.⁹⁶ The absence of any public record on the outcome of this investigation is significant. The Public Procurement Act stipulates that “a Supplier, Contractor, or Consultant, or persons undertaking a Tender or Contract activity, may be considered for delisting, or removed from procurement proceedings, if they fail to deliver the contractual obligations or are shown to be responsible for any of the following type of actions, or complaints,” including procurement fraud, for a period of up to five years.⁹⁷ A similar provision applies to persons seeking mineral titles. According to section (7)(2) of the 2012 Mining Act, “no Mineral Title shall be granted or held by” an individual who “has been convicted, within the previous 10 years, of any offence of which dishonesty is an element, or of any offence under this Act, any related Act or similar Act, or any similar written law in force outside South Sudan, and has been sentenced to imprisonment without the option of a fine or to a fine exceeding 500 SSP or the equivalent thereof.”⁹⁸

Without significant consequences, an environment of impunity prevails. The auditor general’s reports have not been published since 2012 and only cover government spending through 2008;⁹⁹ contradictory legislation has allowed the Anti-Corruption Commission to investigate but not prosecute officials implicated in illicit conduct.¹⁰⁰ Local media outlets have been harassed, censored and, in some cases, shut down.¹⁰¹



Recommendations

A decade of seeming impunity in South Sudan has allowed Al-Cardinal to build a global business empire. Without meaningful consequences, the type of conduct described in this report is likely to persist. However, the same network Al-Cardinal appears to have exploited for his own personal benefit could also be the key to hold him accountable. He and his family own property and live in the United Kingdom, he travels to the United States, where he has established business relationships with American national, and he has invested heavily in luxury real estate in Dubai. Al-Cardinal has heavily relied upon the international financial system to transact these deals. These links provide governments and financial institutions a wide range of tools to bring kleptocrats and their facilitators to account.

United States

Investigate and, if appropriate, impose sanctions on Ashraf Seed Ahmed Hussein, his associates and companies under his control. The foregoing investigation of Al-Cardinal has identified conduct consistent with sanctions designations criteria under Executive Order 13664 (South Sudan) and Executive Order 13818 (Global Magnitsky). Given Al-Cardinal's longstanding association with South Sudanese officials at the highest levels of government, involvement in military procurement and implication in acts of corruption, the US Treasury Department should investigate his activities and, if appropriate, place him under sanctions, along with his network of associates and companies.

Engage partners on anti-money laundering and financial pressure. The United States should engage in diplomatic efforts with the United Kingdom and other European countries to encourage them to issue parallel banking advisories to those released previously by The US Treasury Department's Financial Crimes Enforcement Network (FinCEN). Such advisories would amplify the regulatory impact on international financial institutions holding South Sudanese money. Representatives to the Financial Action Task Force and the regional FATF-like Eastern and Southern Africa Anti-Money Laundering Group (ESAAMLG), which has already prioritized targeting corruption, should draw attention to South Sudanese money laundering through real estate purchases in order to increase financial institutions' focus on these transactions.

United Kingdom

Order seizures of any criminally derived assets. This investigation has found that Al-Cardinal and his family reside in the United Kingdom, where they own at least one property. Given the frequency with which Al-Cardinal's businesses have been accused of embezzlement and fraud, the United Kingdom should support law enforcement's use of civil recovery measures, including unexplained wealth orders, interim asset freezing orders and other powers derived from the Criminal Finances Act 2017 to identify and seize any assets in the United Kingdom that are found to be criminally derived.



Issue a public advisory to financial institutions warning of South Sudanese PEPs' money laundering risks. The National Crime Agency, working with Her Majesty's Treasury, should mirror FinCEN's 2017 anti-money laundering advisory on political corruption risks in South Sudan to warn financial institutions in its jurisdiction about the conduct described in this report. It should also issue guidance for financial institutions to take risk-based steps to identify and limit any exposure they may have to funds and other assets associated with South Sudanese corruption.

Impose autonomous sanctions against corrupt networks. The United Kingdom should investigate and, if appropriate, quickly move forward with autonomous sanctions against Al-Cardinal and his network under its powers set forth within the Sanctions and Anti-Money Laundering Act 2018.

South Sudan

Hold competitive public tenders as a rule—not an exception. Contrary to best practices in procurement, the Finance Ministry appears to have routinely awarded public contracts to Al-Cardinal's companies without opening a competitive public tender process. This course of action has encouraged significant waste and abuse that will further destabilize South Sudan's economy if continued. The South Sudanese government should take steps to enforce existing public procurement laws. In order to demonstrate its commitment to reform, the government should implement sanctions against those who fail to comply with procurement procedures.

Empower oversight institutions. South Sudan has already developed much of the institutional infrastructure essential for accountability and good governance. However, a lack of necessary human and financial resources hamstrings key oversight institutions such as the Anti-Corruption Commission and the National Audit Chamber. The government should take steps to ensure the proper disbursement of funds promised to the Anti-Corruption Commission and other oversight institutions. The government should also pass laws penalizing officials who fail to comply with their obligation to declare their wealth under the Asset Declaration management System. Lastly, South Sudanese leaders must take steps to ensure the various government agencies comply with the auditor general's investigations, and regard cooperation as mandatory since a refusal to cooperate has long hampered probes.

Create a public register disclosing beneficial ownership. Key company ownership information remains inaccessible to the public. This veil of secrecy has facilitated significant acts of corruption over the past decade. A public online register—free to access and updated in real time—would serve as a vital tool to anti-corruption advocates, civil society and political parties in demanding accountability from their leaders. Moreover, it would demonstrate the government's commitment to building a more transparent system, a key step in inviting legitimate investors to do business in South Sudan.

Conduct a retroactive audit of the mining sector. Beyond the questions raised by Al-Cardinal Mining Ltd.'s seven licenses, numerous red flags in South Sudan's mining sector highlight the country's susceptibility to state capture. The Mining Ministry should retroactively audit all mining companies currently operating in South Sudan to assess the effectiveness of the process in awarding licenses to technically competent, legitimate enterprises. It should further investigate the beneficial owners of mining companies and determine whether politically exposed persons (PEPs) have unfairly profited.



Appoint AU transparency envoy. The Revitalized Transitional Government of National Unity (R-TGoNU) should request that the African Union (AU) appoint an envoy to guide economic transparency and accountability in South Sudan. The Sentry has identified numerous instances in which South Sudan's existing anti-corruption institutions were denied the resources and space to conduct thorough investigations into potential misconduct. An international envoy would provide critical support to the country's anti-corruption institutions, including the Anti-Corruption Commission, the National Audit Chamber, the Public Accounts Committee in the National Legislative Assembly and the Fiscal, Financial Allocation and Monitoring Commission.

Financial Institutions

Work with international banking partners. Al-Cardinal has regularly accessed the international banking system to transfer large quantities of funds that bear indications of money laundering out of South Sudan. His most recent reported effort took place in November 2018. International financial institutions should work with their banking partners in known transit or intermediary countries such as the United Arab Emirates to ensure that their systems and controls can reasonably identify and mitigate risks from transfers involving illicit funds originating from South Sudan.

Employ enhanced due diligence, enhanced ongoing monitoring, screening and transaction reviews. Al-Cardinal's activities underscore the need for financial institutions to take steps to identify accounts held and/or beneficially owned by senior South Sudanese PEPs and their known close associates. Institutions should also undertake increased screening, enhanced ongoing monitoring and transaction reviews to identify, investigate and report potentially suspicious financial activity related to South Sudan.



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