

The Perspective

**LPRC Asset Recovery Task Force
January 2007
Monrovia, Liberia**

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Atlanta, Georgia

Reposted January 12, 2007

DISBURSEMENTS UNDER REVIEW

LPRC Asset Recovery Task Force

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Executive Summary

Audits and reports of the finances of the Liberian Petroleum Refining Company during the period of the National Transitional Government of Liberia were conducted by the UN Panel of Experts, Ernst & Young, and Monbo & Company. Each report suggested that substantial assets of LPRC were lost during the NTGL period due to misappropriation and other culpable conduct of officers and directors.

The Asset Recovery Task Force was created to determine if there was legally substantial evidence of such losses and to recommend approaches that can be taken to recover those assets. The Task Force is reviewing several matters, including several questionable disbursements of funds from LPRC bank accounts in which LPRC employees delivered large amounts of cash directly to the Managing Director Edwin M. Snowe Jr., or to him through his Special Assistant.

So far, the Asset Recovery Task Force has identified the following disbursements meriting further review and possible corrective action:

	DATE	US\$ AMOUNT
A	2/10/04	5,000.00
B	7/23/04	15,000.00
C	8/9/04	50,000.00
D	8/27/04	19,500.00
E	10/5/04	10,000.00
F	11/18/04	15,000.00
G	12/3/04	25,000.00
H	12/13/04	25,000.00

I	12/15/04	50,000.00
J	12/17/04	110,000.00
K	12/29/04	65,000.00
L	2/8/05	14,000.00
M	2/16/05	100,000.00
N	3/23/05	75,000.00
O	4/4/05	20,000.00
P	5/9/05	65,000.00
Q	5/17/05	60,000.00
R	5/26/05	109,000.00
S	5/28/05	8,000.00
T	8/4/05	5,000.00
U	8/12/05	10,000.00
V	8/19/05	5,000.00
W	12/31/05	25,000.00
X	1/5/06	25,000.00
Y	1/5/06	100,000.00

TOTAL 1,010,500.00

Disbursements Under Review
By the LPRC Asset Recovery Task Force

A. February 10, 2004 IBL check no, 594 US\$5,000.00

This check was made payable to Olivia Mussa, an employee of LPRC, who cashed the check and gave the US\$5,000.00 to the Special Assistant to Managing Director Edwin M. Snowe, Jr.

This disbursement was initiated by a Memorandum dated February 9, 2004 from Richard B. Devine, Deputy Managing Director for Fiscal Affairs, to Siaka A. Sherif, Comptroller, that stated:

“Please issue check in the sum of (\$5,000.00) five thousand United States dollars to the Ministry of Finance for services rendered.”

Mr. Devine’s check request Memorandum led to Payment Voucher No. 1395 dated February 10, 2004 that stated as the reason for the disbursement:

“Being payment as Public Relations and Gratuity to the Ministry of Finance”.

Although the Memorandum requested a check “to the Ministry of Finance,” the Payment Voucher directed that the check be made payable to Olivia Mussa. As directed by the Payment Voucher, the check was issued on the LPRC account at the International Bank of Liberia (IBL).

Ms. Mussa took the check to the bank and cashed it. Ms. Mussa states that she immediately gave the money to G. Andy Quamie, the Special Assistant to the Managing Director, Edwin M. Snowe Jr.

Ms. Mussa states that she gave the money to Mr. Quamie either in the bank or in his office. Mr. Quamie usually accompanied her to the bank for such transactions or joined her in the bank as the withdrawal was being processed. Occasionally she brought the money back to LPRC and gave it to Quamie in his office.

Mussa states that she never gave money to any representative of the NTGL. No request from the Ministry of Finance for this disbursement has been found. The records do not indicate the nature of the ‘services rendered’ by the Ministry of Finance. No explanation appears in the record as to why the stated purpose of the payment was changed from “services rendered” on the check request Memorandum to “Public Relations and Gratuity” on the Payment Voucher.

No explanation appears in the records as to why this check was issued to Olivia Mussa to be cashed, rather than the check being issued to the Ministry of Finance.

No record has been found showing that this \$5,000.00 was ever received by any representative of the Ministry of Finance, after it was given to Mr. Snowe’s assistant.

B. July 23, 2004, Ecobank check no. 000205844 US\$15,000.00

This check was made payable to Olivia Mussa, an employee of LPRC, who cashed the check and gave the US\$15,000.00 to the Special Assistant to the Managing Director.

This disbursement was initiated by a Memorandum dated July 23, 2004 from Edwin M. Snowe, Managing Director, to Siaka A. Sherif, Comptroller. The Memorandum stated:

“Please make available fifteen thousand United States (US\$15,000) for public relations programs for the Independence Celebration.”

This Memorandum led to Payment Voucher No. 365 dated July 23, 2004 that stated as the reason for the disbursement:

“Being payment to cover public relations programs for the 157th Independence Celebration”

As directed by a handwritten note that Siaka A. Sherif, Comptroller, had made on the Memorandum, a check for US\$15,000.00 was made payable issued to Olivia Mussa.

Ms. Mussa took the check to the bank and cashed it. She immediately gave the money to G. Andy Quaimie, the Special Assistant to the Managing Director.

Mussa states that she has no knowledge as to what happened with the US\$15,000.00 thereafter.

No documents have been located that show that this money was used in connection with Independence Day celebrations.

C. August 9, 2004, Ecobank check no. 00205859, US\$ 50,000.00

This check was made payable to Olivia Mussa, an employee of LPRC, who cashed the check and gave the US\$ 50,000.00 to the Managing Director, Edwin M. Snowe, Jr.

This disbursement was initiated by a Memorandum dated August 9, 2004 from Richard B. Devine, LPRC Deputy Managing Director for Fiscal Affairs, to Siaka A. Sherif, LPRC Comptroller. The Memorandum stated:

“By now, I am sure you aware that the NTLA has introduced a bill intended to repeal the 1989 Act granting to LPRC Exclusive Rights

over the petroleum industry. To ensure the non-passage of the bill, Management has a lot of Public Relations and lobbying.

I have concluded arrangement with the Press and some lobbyist and believe that (US\$50,000) fifty thousand United States Dollars is quite sufficient to handle the job.

Accordingly, you will please prepare a check for (US\$50,000.00) fifty thousand United States Dollars to facilitate the process.”

Comptroller Sherif appended to the Memorandum a handwritten note directing that the check be made payable to LPRC cashier, Olivia Mussa.

Mr. Devine’s Memorandum led to Payment Voucher No. 376 dated August 9, 2004 that stated as the reason for the disbursement:

“Being payment as public relations to facilitate the lobbying process so as to avoid the passage of the bill repealing the Act that grant LPRC the exclusive right over the petroleum industry”

A check for US\$50,000.00 was made payable to Olivia W. Mussa, the Chief Cashier at LPRC. The check was taken by Mussa to the bank and cashed.

Ms. Mussa states that, although she usually gave money obtained from cashing such checks to G. Andy Quamie for delivery to the Managing Director, on this occasion, pursuant to instructions from Mr. Sherif, she took the money to the office of Board Chairman Frederick Cherue and handed the US\$50,000.00 directly to Managing Director Edwin M. Snowe, Jr.

The records do not indicate if or how this US\$50,000.00 was used to oppose the legislation before the National Transitional Legislative Assembly, after it was received by Mr. Snowe.

D. August 27, 2004 Ecobank check no. 205894 US\$19,500.00

This check was made payable to Olivia Mussa, who cashed the check and gave the money to the Special Assistant to the Managing Director.

This disbursement was initiated by a Memorandum dated August 27, 2004, 2004 from Richard B. Devine, Deputy Managing Director for Fiscal Affairs, to Siaka A. Sherif, Comptroller. The Memorandum stated:

“Kindly do a Check for US\$19,500.00 (nineteen thousand five hundred United States Dollars) as final payment for lobbying against the NTLA Bill for the deregulation of LPRC Act granting exclusive rights for managing petroleum exclusively.”

The memorandum led to Payment Voucher 220 dated August 27, 2004 that gave as the reason for the disbursement:

“Being final payment for lobbying against the NTLA Bill for the deregulation of LPRC Act granting exclusive rights for managing petroleum exclusively.”

The check was made payable to Olivia Mussa. After cashing the check she turned the money over to G. Andy Quaimie for delivery to the Managing Director.

No records have been found explaining this disbursement or the commitment of which it was the “final payment.” Any clarification as to this matter will have to come from Edwin M. Snowe Jr.

E. October 5, 2004 Ecobank check number 00205921 US\$10,000.00

This check was made payable to Olivia Mussa, who cashed the check and gave the US\$10,000.00 to the Special Assistant to the Managing Director.

This disbursement was initiated by a Memorandum dated October 5, 2004 from Richard B. Devine, Deputy Managing Director for Fiscal Affairs to Siaka A. Sherif, Comptroller. The Memorandum stated:

“The Chairman of the Board of Directors, Hon., Frederick Cherue through the Managing Director Hon. Edwin M. Snowe, Jr. has asked that we pay the NTLA leadership the amount of (US\$10,000) ten thousand United States Dollars in reference to the anti-LPRC Bill now before it.”

This Memorandum led to a Payment Voucher dated October 10, 2004 that stated as the reason for the disbursement:

“Being payment to the NTLA leadership in reference to anti-LPRC Bill.”

The check for US\$10,000.00 was issued to Olivia W. Mussa, who took it to the bank and cashed it. Mussa immediately gave the entire US\$10,000.00 to G. Andy Quamie, the Special Assistant to the Managing Director, either in the bank or in his office.

Ms. Mussa states that she never gave any money directly to any representative of the NTGL. No records have been located, establishing how this US\$10,000.00 was used, after it was given to Mr. Snowe’s assistant.

F. November 18, 2004 LBDI check no. 55185 US\$15,000.00

This check was made payable to Olivia Mussa, who cashed the check and gave the US\$15,000.00 to the Special Assistant to the Managing Director.

This disbursement was initiated by a Memorandum dated November 18, 2004 from Richard B. Devine, Deputy Managing Director for Fiscal Affairs, to Siaka A. Sherif, Comptroller. The Memorandum stated:

“As per directive of the Chairman, C. Gyude Bryant through the Managing Director, Edwin M. Snowe, Jr. you are authorized to please make payment of (US\$15,000.00) fifteen thousand United States Dollars for security purposes.

Please charge same to GOL contribution.”

This Memorandum led to Payment Voucher 924 dated November 18, 2004 that stated as the reason for the disbursement:

“Being payment security operations as per directive of the Chairman, C. Gyude Bryant.”

The check for US\$15,000.00 was issued to Olivia W. Mussa, who took it to the bank and cashed it. Ms. Mussa immediately gave the entire US\$15,000.00 to G. Andy Quamie, the Special Assistant to the Managing Director, either in the bank or in his office.

No documents have been located, establishing how this US\$15,000.00 was used, after it was given to Mr. Snowe’s assistant.

G. December 3 , 2004 LBDI check no. 55202 US\$25,000.00

This check was the first of three checks, totaling US\$100,000.00, issued in response to a Memorandum dated November 26, 2004 from Richard B. Devine, Deputy Managing Director for Fiscal Affairs, to Siaka A. Sherif, Comptroller. The Memorandum states:

“The Chairman (NTGL) Hon. Gyude Bryant through the office of the Managing Director, Edwin M, Snowe, Jr. has directed that LPRC sponsor the cost of lobby for the passage of the Electoral Reform Bill currently at the NTLA through a contribution of (\$100,000.00) One Hundred Thousand United States Dollars. Due to our current financial position, I have arranged a payment plan as follows:

<i>December 3, 2004</i>	<i>\$25,000.00</i>
<i>December 13, 2004</i>	<i>\$25,000.00</i>
<i>December 15, 2004</i>	<i>\$50,000.00</i>
<i>Total</i>	<i><u>\$100,000.00</u></i>

I will communicate with you on each payment.”

The Payment Voucher for the December 15, 2004 repeated the original purpose for the disbursement:

“Being management contribution toward the cost of lobby for the passage of the Electoral Reform bill that is currently at the NTLA.”

But, the payment vouchers for the payments of December 3, 2004 and December 13, 2004 (each for US\$25,000.00) gave a different reason for the disbursements, namely:

“Being payment as management’s contribution for Government of Liberia (GOL) Security operations.”

All three checks, including this first check for US\$25,000.00, were made payable to Olivia Mussa., who cashed the checks and turned the money over to G. Andy Quamie, the Special Assistant to Managing Director, Edwin M. Snowe, Jr.

Ms. Mussa states she never delivered any money to the NTLA or to any GOL security personnel.

No records have been found showing the uses of this \$25,000.00 after it was received by Mr. Snowe’s assistant.

H. December 13, 2004 LBDI check no. 55207 US\$25,000.00

This is the second check issued in response to Mr. Devine’s Memorandum of November 26, 2004.

Although, Mr. Devine originally said that the money was to be used for “the cost of lobbying for passage of the Electoral Reform bill”, the Payment Voucher stated claimed that the money was for “GOL security operations,” an all together different function.

The check was made payable to Olivia Mussa. She cashed the check and gave the funds to Mr. Snowe’s special assistant.

No records have been located showing that, after delivery to Mr. Snowe’s assistant, this \$25,000 was used either to support the electoral reform legislation or for GOL security operations.

I. December 15, 2004 Ecobank check no. 00205980 US\$50,000.00

This was the third check issued in response to the Mr. Devine's Memorandum of November 26, 2004.

This time, the Payment Voucher repeated the originally stated purpose for the disbursement:

“Being management contribution toward the cost of lobby for the passage of the Electoral Reform bill that is currently at the NTLA.”

Again the check was made payable to Olivia Mussa, who cashed it and turned the US\$50,000.00 in cash over the Mr. Quamie, the Special Assistant to the Managing Director.

No records have been found showing what happened to this US\$50,000.00 after it was delivered to Mr. Snowe's assistant.

J. December 17, 2004 Ecobank check no. 00205983 US\$110,000

This check was made payable to Barnabas Kasor who cashed the check and gave the \$110,000.00 in cash to Edwin M. Snowe on Ashmun Street.

This check for US\$110,000.00 and the check issued on December 29, 2004 for US\$65,000.00 were initiated by a Memorandum dated November 26, 2004 from Richard B. Devine, Deputy Managing Director for Fiscal Affairs, to Siaka A. Sherif, Comptroller. The Memorandum stated:

“You will kindly prepare a check of US\$175,000.00 (One Hundred Seven-Five Thousand United States Dollars) as partial dividend to the GOL against remittance made to LPRC for West Oil Inc.”

This Memorandum was implemented by two checks made payable to Barnabas Kasor, Administrative Assistant to Richard Devine, Deputy Managing Director for Fiscal Affairs.

The Payment Voucher for the first check of US\$110,000.00 was dated December 17, 2004. The voucher repeated the original purpose for the disbursement:

“Being partial payment as dividend pledged to the Government of Liberia (GOL)”

Although supposedly being a payment of dividends, the check was not issued to the Ministry of Finance. Instead, the check was made payable to Barnabas Kasor, the Administrative Assistant to Deputy Managing Director Richard Devine.

Mr. Kasor states that he cashed the check and delivered all US\$110,00.00 to Managing Director Edwin M. Snowe Jr. Kasor states that the exchange occurred on the public street in downtown Monrovia on Ashmun Street near the E. J. Roye Building. Mr. Snowe was driving himself and was accompanied by his wife.

The minutes of the LPRC Board of Directors do not reveal any resolutions directing the payment of dividends or authorizing the borrowing of money to pay dividends. No records show what Mr. Snowe did to the US\$110,000.00.

K. December 29, 2004 LBDI check number 55278 US\$65,0000

The Payment Voucher for the December 29, 2004 disbursement of US\$65,000 stated as the reason:

“Being final payment as dividend pledged to the Government of Liberia (GOL)”

Mr. Kasor states that, after cashing the check, he delivered the money to Richard Devine, Deputy Managing Director for Fiscal Affairs. Managing Director Edwin Snowe was on a holiday break away from the office.

No explanation appears in the records as to why these two disbursements, totaling US\$175,000.00 in “dividend” payments were made by checks to be cashed by an employee of LPRC, rather than by checks issued to the Ministry of Finance.

No record has been found showing that this US\$65,000.000 was ever received by the Ministry of Finance after it was delivered to Mr. Snowe.

**L. February 8, 2005 Ecobank check number 0002058799
US\$14,000.00**

This check was made payable to Olivia Mussa, an employee of LPRC, who cashed the check and gave the US\$14,000.00 to the Special Assistant to the Managing Director.

This disbursement was initiated by a Memorandum dated February 8, 2005 from Edwin Snowe, Managing Director, to Siaka A. Sherif, Comptroller The Memorandum stated:

“Kindly prepare a check for fourteen thousand United States dollars to facilitate a nation-wide tour of his Excellency Charles Gyude Bryant, Chairman, National Transitional Government of Liberia.”

This Memorandum led to Payment Voucher No. 703, dated February 6, 2005, that stated as the reason for the disbursement:

“Being payment as management contribution toward the Nation Wide Tour of the Chairman of the National transitional Government of Liberia, H.E. Charles G. Bryant.”

A check for US\$14,000.00 was issued to Olivia Mussa, the Chief Cashier at LPRC. Ms. Mussa took the check to the bank and cashed it. Ms. Mussa states that she immediately gave the money to G. Andy Quamie, the Special Assistant to the Managing Director.

Ms. Mussa states that she has no knowledge as to what ultimately happened to the money after she transferred it to Mr. Quamie. In an interview with the UN Panel of Experts, Mr. Snowe admitted that he had received the money. He stated that he had given the money to C. Gyude Bryant, Chairman of the NTGL.

The UN Panel of Experts reports that Mr. Bryant categorically denied ever receiving this money. Therefore, the last acknowledged recipient of this \$14,000.00 was Mr. Snowe.

**M. February 16, 2005 Ecobank check number 00025856
US\$100,000.00**

This check was made payable to Olivia Mussa, an employee of LPRC, who cashed the check and gave the US\$100,000.00 to the Special Assistant to the Managing Director.

This disbursement was initiated by a check request Memorandum dated February 16, 2005 from Edwin Snowe, Managing Director, to Siaka A. Sherif, Comptroller. The Memorandum stated:

“H. E. Charles Gyude Bryant, Chairman of the National Transitional Government of Liberia is scheduled to visit the South Eastern Region of Liberia beginning Monday, February 21, 2005.

In view thereof, he has asked, and you are accordingly authorized to make available one hundred fifty United States dollars (US \$150,000.00) to facilitate his visit.”

This Memorandum led to Payment Voucher No. 735 dated February 16, 2005 that stated as the reason for the disbursement:

“Being payment as management contribution toward the travel of the Chairman of the NTGL, H.E. Charles Gyude Bryant to the South East region of Liberia.”

A handwritten note by Richard Devine, Deputy Managing Director for Fiscal Affairs, directed that the amount of the check be US\$100,000.00, instead of the US\$150,000.00 originally requested in the Memorandum.

A check for US\$100,000.00 was issued payable to Olivia Mussa, the Chief Cashier at LPRC. Ms. Mussa took the check to the bank and cashed it. Ms. Mussa states that she gave the money to G. Andy Quamie, the Special Assistant to the Managing Director

Mussa states that she has no knowledge as to what happened to the US\$100,000.00 after she transferred it to Quamie.

Mr. Snowe acknowledged that he had received the money and stated that he had given the money to Mr. Bryant. The UN Panel of Experts reported that Mr. Bryant categorically denied having received any of this money.

Therefore, Mr. Snowe, is the last acknowledged recipient of this US\$100,000.00.

N. March 23, 2005 LBDI check number 74905 US\$75,000.00

This check was made payable to Olivia Mussa, an employee of LPRC, who cashed the check and gave the US\$75,000.00 to the Special Assistant to the Managing Director.

Payment Voucher 682 dated March 23, 2005 stated as the reason for this disbursement:

“Being payment as management contribution toward the tour of the Chairman to the Northern region of Liberia.”

This disbursement was initiated by a handwritten note by Comptroller Siaka Sherif instructing that a check be issued to Chief Cashier Olivia Mussa.

Sherif’s handwritten directive was made on a copy of a letter dated March 23, 2004 (all of the notations on the letter indicate that the year contained a typographical error and that the year was 2005).

The letter from Richard Devine, Deputy Managing Director for Fiscal Affairs, to Mr. Charles Carron, Chief Executive Officer of the Monrovia Trading Corporation, stated:

“To facilitate the tour of the Chairman to northern Liberia, the LPRC has been asked to contribute (\$75,000.00) Seventy-five thousand United States Dollars. Because of our low cash position, we request that you kindly advance us the same.

Repayment will be made immediately upon the arrival of your next vessel.”

As directed by Mr. Sherif, the check for US\$75,000 was made payable to Olivia Mussa, the Chief Cashier at LPRC.

Ms. Mussa took the check to the bank and cashed it. Mussa states that she immediately gave the money to G. Andy Quamie, the Special Assistant to the Managing Director Edwin M. Snowe Jr.

The records do not indicate who received the US\$75,000.00 advanced by Monrovia Trading Corporation or whether it was in fact used for a tour by the NTGL Chairman of the Northern region of Liberia. No official request for such assistance has been located. NTGL Chairman Bryant has denied ever receiving these funds.

The records also do not show who ultimately received the US\$75,000.00 that Ms. Mussa gave to Mr. Snowe's special assistant.

**O. April 4, 2005 Ecobank Project Account check no. 297101
\$20,000.00**

In 2005, LPRC borrowed US\$700,000.00 on a short term loan from Ecobank. The stated purpose was to makes capital improvements. The Board resolution authorizing the loan specified that the money would be:

“... for the carrying out of the complete maintenance and repairs of equipment to include fuel tanks and the construction of new loading system.”

The bank loan documents reaffirmed this purpose of the loan. The Ecobank Facility Letter stated as the purpose of the loan:

“Representing a Loan Facility for the repair and maintenance of Equipment (fuel tanks) for the extending operations of the Institution.”

The US\$700,000.00 from this loan were placed in a separate “Project Account,” at Ecobank. All of the funds in this account were disbursed. But, an audit of this account by the certified accounting firm of Monbo & Company established that only US\$437,530.00 was used for the capital improvements and repairs.

More than US\$300,000.00 was used for other purposes.

One such disbursement from the Ecobank “Project Account” was check no. 2972101 made out to “Cash” for \$20,000.00.

This disbursement was “off the books.” It is not recorded in any journal, no purpose appears on the memo line of the check, and the disbursement does not appear to have related to the tank repairs for which the Project Account was established.

The check was signed by Deputy Managing Director Richard Devine and Managing Director Edwin Snowe. The check was endorsed on the back by Mr. Devine and Mr. Snowe and was cashed.

No records have been located showing how Mr. Devine and Mr. Snowe used this US\$20,000.00.

P. May 9, 2005 Ecobank check no. 00258648 US\$65,000.00

This check was made payable to Barnabas Kasor, an employee of LPRC, who cashed the check and gave the US\$65,000.00 to Managing Director Edwin M. Snowe.

This disbursement was initiated by a Memorandum dated May 9, 2005 from Richard B. Devine, Deputy Managing Director for Fiscal Affairs, to Siaka A. Sherif, Comptroller. The Memorandum stated:

“By directive of the Chairman H.E. Gyude Bryant, and as instructed by the Managing Director, you are asked to prepare a cheque for (US \$65,000.00) Sixty-Five Thousand United States Dollars; same being LPRC's contribution to facilitate the travel of the Chairman, Gyude Bryant to United States.”

The records contained no documentary evidence of a directive from Chairman Bryant.

The Payment Voucher was issued on May 9, 2005 and directed that the check be made on the LPRC account at Ecobank and gave as the reason for the disbursement:

“Being payment as management’s contribution to facilitate the travel of the Chairman of the National Transitional Government of Liberia, his H.E. Charles Gyude Bryant to the United States of America”

A handwritten note made on the Payment Voucher 570 directed:

“Pay check to Barnabas Kasor for easy encashment.”

Ecobank check no. 00258648 was made payable to Barnabas Kasor, Administrative Assistant to Richard Devine, Deputy Managing Director for Fiscal Affairs.

Mr. Kasor cashed the check on May 9, 2005. Kasor states that he delivered the US\$65,000.00 to Managing Director Edward N. Snowe at his LPRC office.

No records have been found from the Chairman of the NTGL or any other governmental official requesting or acknowledging these funds.

Mr. Kasor does not know what happened with the money, after it was delivered to Snowe.

Mr. Snowe stated to the UN Panel of Experts that he had given this money to C. Gyude Bryant, the Chairman of the NTGL. Mr. Bryant categorically denies having received this money.

The last confirmed recipient of this \$65,000.00 is Edwin M. Snowe Jr.

**Q. May 17, 2005 Ecobank “Project Account” check no. 00297110
US\$60,000.00**

As Monbo & Company has observed, this check was another disbursement from the Project Account not related to the facilities repairs for which the Project Account was established.

This disbursement was initiated by a Memorandum dated May 17, 2005 from Richard B. Devine, Deputy Managing Director for Fiscal Affairs, to Siaka A. Sherif, Comptroller, that stated:

“By directive of the Chairman H.E. Gyude Bryant, and as instructed by the Managing Director, you are asked to prepare a cheque for (US \$60,000.00) Sixty Thousand United States Dollars out of our Special Project Account; same being LPRC's additional contribution to facilitate the travel of the Chairman, H.E. Gyude Bryant to United States.”

The Payment Voucher was issued on May 17, 2005 and the check for US\$60,000.00 be made on the “LPRC Project Account.” The Payment Voucher gave as the reason for the disbursement:

“Being payment to facilitate the travel of the Chairman of the National Transitional Government of Liberia, H.E. Charles Gyude Bryant to the United States of America. This is an additional payment”.

A handwritten note by Mr. Sherif directed that this check be drawn on the “Ecobank Project Account,” even though the intended use of the funds was not related to the tank repair project for which the “Project Account.” was established.

A second handwritten note on Payment Voucher no. 570 directed:

“Pay check to Barnabas Kasor for easy encashment.”

Ecobank Project Account check no. 00297110 was made payable to Barnabas Kasor, Administrative Assistant to Richard Devine, Deputy Managing Director for Fiscal Affairs.

Mr. Kasor cashed the check on May 17, 2005, and delivered the US\$60,000.00 to Managing Director Edward N. Snowe at his LPRC office.

No records have been found from the Chairman of the NTGL or any other governmental official requesting these funds. No documents show why these funds were withdrawn from this Project Account rather than from one of the LPRC operating accounts.

Mr. Kasor does not know what happened to the US\$60,000.000 after it was delivered to Mr. Snowe.

In an interview with the UN Panel of Experts, Mr. Snowe stated that he had delivered these funds to Mr. Bryant, Chairman of the NTGL. Mr. Bryant categorically denied to the Panel that he had received this money.

Therefore, the last acknowledged recipient of this US\$60,000.00 was Mr. Snowe.

**R. May 26, 2005 Ecobank “Project Account” check no. 00297118
US\$109,000.00**

This check, also drawn on the Ecobank Project Account, and was made payable to Olivia Mussa.

The Payment Voucher states that the funds were to be used as:

“Honorarium to Managers”

No such budget category or board approval of this disbursement could be found in the records of LPRC. Nor is there any document that shows that this disbursement was related in any way to the tank repairs for which the Project Account was established.

Ms. Mussa cashed the check and delivered the \$109,000.00 to the Special Assistant to the Managing Director. Edwin M. Snowe Jr.

No records have been found explaining this disbursement or establishing how these funds were used.

The last confirmed recipient of this US\$109,000.00 is Mr. Snowe’s special assistant.

**S. May 28, 2005 Ecobank “Project Account” check no. 00297120
US\$8,000.00**

This check was another disbursement from the Project Account.

Monbo & Co noted that the stated purpose of fulfilling a “*Pledge to the NTLA*” was not related to the tank repairs for which the Project Account was established.

Mr. Kasor cashed the check on May 28, 2005 and delivered the US\$8,000.00 to Managing Director Edward N. Snowe at his LPRC office.

No records have been found documenting this “pledge” to the NTLA or explaining why the LPRC would have made such a pledge.

No documents show why these funds were withdrawn from this account rather than from one of the LPRC operating account.

No records show what happened to this US\$8,000.00 after it was delivered to Mr. Snowe.

T. August 4, 2005 LBDI check no. 74964 US\$11,000.00 (of which US\$5,000.00 is under review)

This check was made payable to Olivia Mussa, who cashed the check and gave the entire US\$11,000.00 to the Special Assistant to the Managing Director.

This disbursement was initiated by a Memorandum dated August 4, 2005 from Richard B. Devine, Deputy Managing Director for Fiscal Affairs, to Siaka A. Sherif, Comptroller. The Memorandum stated:

“By directive of the Managing Director, please make these urgent payments.

They are:

<i>1. Competitive Bidding Committee</i>	<i>US\$4,500.00</i>
<i>2. Gratuity to NTLA</i>	<i>5,000.00</i>
<i>3. John Wangalo</i>	<i><u>1,500.00</u></i>
<i>TOTAL</i>	<i>US\$11,000.00”</i>

The Payment Voucher dated August 4, 2005 stated as the reasons for the disbursement:

“Being payment to the Competitive Committee, Gratuity to NTLA and John Wangalo”

A single check was made payable to Olivia Mussa, who cashed the check and gave the US\$11,000.00 to G. Andy Quamie, Special Assistant to Managing Director Edwin M. Snowe.

Mussa has no knowledge as to whether these funds were subsequently distributed as called for in Mr. Devine’s Memorandum and the Payment Voucher.

No records have been found explaining why LPRC would be giving a “gratuity” of \$5,000.00 to the NTLA collectively or to any member of that body.

U. August 12, 2005 Ecobank check no. 00258746 US\$10,000.00

This check was made payable to “Cash” and was apparently cashed by a local business person.

This disbursement was initiated by a Memorandum dated August 12, 2005, from Richard B. Devine, Deputy Managing Director for Fiscal Affairs, to Siaka A. Sherif, Comptroller. The Memorandum stated:

“The Managing Director acting upon instruction of chairman Gyude Bryant has directed that we pay the sum of (\$US10,000.00) Ten Thousand United States Dollars to the Ministry of Justice for Security Operations.”

The Payment Voucher, dated August 12, 2005, stated as the reason for the disbursement:

“Being payment to the Ministry of Justice for Security Operations as per the instruction of the Chairman of the NTGL H.E. Gyude Bryant”.

But, the check was not issued to the Ministry of Justice. Instead, a check was signed by Mr. Sherif and Mr. Snowe payable to “Cash.”

The check was ultimately deposited into the bank account of Ali Kafel of West Oil.

No documents have been found showing that this US\$10,000.00 reached the Ministry of Justice or was used for security purposes.

V. August 19, 2005 Ecobank check no. 0025748 US\$5,000.00

This check was made payable to Olivia Mussa, who cashed it and gave the funds to the Special Assistant to the Managing Director.

This disbursement was initiated by a Memorandum, dated August 19, 2005, from Edwin Snowe, Managing Director to Siaka A. Sherif, Comptroller. The Memorandum stated:

“By directive of Counselor Frederick D. Cherue, Chairman of the LPRC Board of Directors, you are hereby directed to issue a check of US \$5,000.00 (Five Thousand United States Dollars) in fulfillment of a commitment made to the National Transitional Legislative Assembly (NTLA).”

This Memorandum led to a Payment Voucher, dated August 17, 2005, that stated as the reason for the disbursement:

“Being payment for Public Relation as it relates to commitment made by the Managing Director to the National Transitional Legislative Assembly”

A check for US\$5, 000.00 was issued to Olivia Mussa, the Chief Cashier at LPRC. Ms. Mussa took the check to the bank and cashed it. Ms. Mussa states that she immediately gave the money to G. Andy Quamie, the Special Assistant to the Managing Director.

Mussa states that she has no knowledge as to what happened with the US\$5,000.00 after she transferred it to Mr. Quamie.

The records do not show the nature of any “commitment” that the Managing Director made to the NTLA. Nor do the records show what happened to this US\$5,000.00 after it was given to Mr. Snowe’s assistant.

W. December 31, 2005 LBDI check no. 75025 US\$25,000.000

This check was made payable to Barnabas Kasor, who cashed the check and delivered the US\$25,000 to Managing Director Edwin Snowe.

This disbursement was initiated by a Memorandum dated December 31, 2005, from Frederick D. Cherue, Chairman of the Board of Directors to Edwin Snowe, Managing Director, to Siaka A. Sherif, Comptroller. The Memorandum stated:

“As per the discussion regarding fuel for the Chairman’s House, and the Executive Mansion, including assistance/gift for Christmas and Year End Bonus, Please disburse to the Office of the Chairman of the NTGL the amount of (\$25,000) Twenty-five Thousand Dollars and charge same to GOL donation.”

This Memorandum led to Payment Voucher dated December 31, 2005, that stated as the reason for the disbursement:

“Being payment as Christmas bonus and for the purchase of fuel for the Executive Mansion and the residence of the Chairman Charles G. Bryant..”

After cashing the check, Mr. Kasor delivered the money to Mr. Snowe. No records have been found establishing how this US\$25,000.00 was actually used.

X. January 5-6, 2006 Three checks totaling US\$25,000.00

On January 5-6, 2006, three checks were issued payable to Olivia Mussa:

- 1) January 5, 2006 US\$8,000.00 by LBDI check no. 75028,
- 2) January 5, 2006 US\$7,000.00 by IBL check no. 764

3) January 6, 2006 US\$10,000 by Ecobank check no. 323862

These disbursements were initiated by a Memorandum dated December 30, 2005, from Edwin Snowe to Siaka Sherif. The Memorandum stated:

“As per the request of Chairman Charles Gyude Bryant, you are to make available US\$25,000.00 (Twenty-five Thousand United States Dollars) to the Special Security Services (SSS) for security operation.”

The payment vouchers repeated the reason for these disbursements as:

“Being payment for security operations of the Special Security Services”

All three checks, totaling US\$25,000.00, were made payable to Olivia Mussa, who cashed each check and delivered the money to G. Andy Quamie, the Special Assistant to Managing Director Edwin Snowe.

No records have been found showing that this US\$25,000.000 was passed on to SSS or was used by the GOL for security operations.

Y. January 12, 2006 IBL check no. 768 US\$100,000.000

This check was issued to Olivia Mussa and cashed by her. She gave the money to Mr. Snowe’s special assistant four days before the end of the National Transitional Government of Liberia.

This disbursement was initiated by a letter from Frederick D. Cherue, Chairman of the Board of Directors to Managing Edwin Snowe that stated:

“In a meeting with the Chairman of the Liberia National Transitional Government, we discussed his trip to the ECOWAS Summit to be held in Niamey, Niger, including his delegation, Given the central government’s financial position, it was suggested, discussed, and agreed that LPRC assist with financing this trip.

Accordingly, I hereby direct that you liase with the office of the Chairman to work out the financial details of the trip and make the necessary disbursement to his office and charge same to GOL account.

Please furnish me with the details of the disbursement for the board's attention and information."

The Payment Voucher dated January 12, 2006 stated that the reason for this US\$100,000.00 was:

"Being payment to facilitate the trip of the Chairman of the National Transitional Government of Liberia to Niamey, Niger to attend ECOWAS summit."

No documents have been found showing that the Chairman or any other representative of the GOL requested that LPRC provide this US\$100,000.00.

Mr. Cherue's memoranda requested that LPRC "liaise with the office of the Chairman", that "the financial details of the trip" be worked out, and that Mr. Cherue be furnished the details "for the board's attention and information." None of these measures appear to have been taken.

Instead, a check was made payable to Olivia Mussa, the Chief Cashier at LPRC. Ms. Mussa cashed the check and gave the US\$100,000.00 to G. Andy Quamie, Special Assistant to the Managing Director, Edwin Snowe.

No records have been found showing how this US\$100,000.00 was distributed or used after it was given to Mr. Snowe's special assistant.

This entire transaction occurred four days before the inauguration of the newly elected Government of Liberia.

Appendix A

Exerpts from Report of UN Panel of Experts – December 2006

Misappropriation of revenues as dividend or contribution to the National Transitional Government

120. In previous reports (S/2005/360, para. 153, and S/2006/379, para. 100), the Panel cited numerous instances under the National Transitional Government in which LPRC had been instructed to release funds to specific authorities without routing the funds through budgetary provisions or the Ministry of Finance. In a communication to the Sanctions Committee Chairman in July 2006, Charles Gyude Bryant, the Chairman of the National Transitional Government, claimed that he had not received any of those payments (see table 6), totalling more than \$400,000.

Table 6
**Cash withdrawals from LPRC bank account allegedly for travel by the
National Transitional Government Chairman**

<i>Dates</i>	<i>Purpose for withdrawal</i>	<i>Amount (United States dollars)</i>
8 February 2005	Nationwide tour by Chairman Bryant	14 000
16 February 2005	Tour of south-eastern region of Liberia by Chairman Bryant	100 000
3 March 2005	Tour of south-eastern region of Liberia by Chairman Bryant and Speaker of National Transitional Government	49 800
23 March 2005	Tour of northern region of Liberia by Chairman Bryant	75 000
9 May 2005	Tour of United States by Chairman Bryant	65 000
17 May 2005	Tour of United States by Chairman Bryant (additional payment)	60 000
12 January 2006	To facilitate the trip by Chairman Bryant to the Niger	100 000

121. On 13 November 2006, the Panel met with Chairman Bryant and showed him the vouchers and the approval of the then-Managing Director of LPRC, Edwin Snowe, for withdrawal of the funds. Chairman Bryant categorically denied having received the money in all cases.

122. In addition to those payments, the Panel found four other large cash withdrawals (see table 7), totalling almost \$130,000, for payment to lobbyists to help prevent the National Transitional Legislative Assembly from passing legislation to remove the exclusive power of LPRC to import petroleum products.

123. Furthermore, two additional dividends were reported as having been paid to the National Transitional Government (\$110,000 and \$65,000 on 17 and 29 December 2004 respectively). However, the Central Bank of Liberia reports the deposit of only \$100,000 in February 2005.

125. Because all cash withdrawals had been approved by the former Managing Director, the Panel met with Mr. Snowe to allow him the right of reply. He said that the payments had been made in cash or in kind, such as cars, depending on the instructions given by Chairman Bryant. He also stated categorically that all the vouchers were genuine and that in each case the money had been withdrawn and given to Chairman Bryant. When the Panel asked whether he had obtained the receipts from the Chairman, he stated that the conditions were such that if one had asked for receipts, that person would have lost his job.

126. In view of the contradictory statements of Mr. Snowe and Mr. Bryant, the Panel recommends that the President of Liberia order an immediate investigation and all appropriate legal action. The Panel further recommends that all donations/contributions made by all State-owned enterprises to National Transitional Government functionaries be investigated, including whether vehicles and other equipment have been properly returned to the Government.

Appendix B

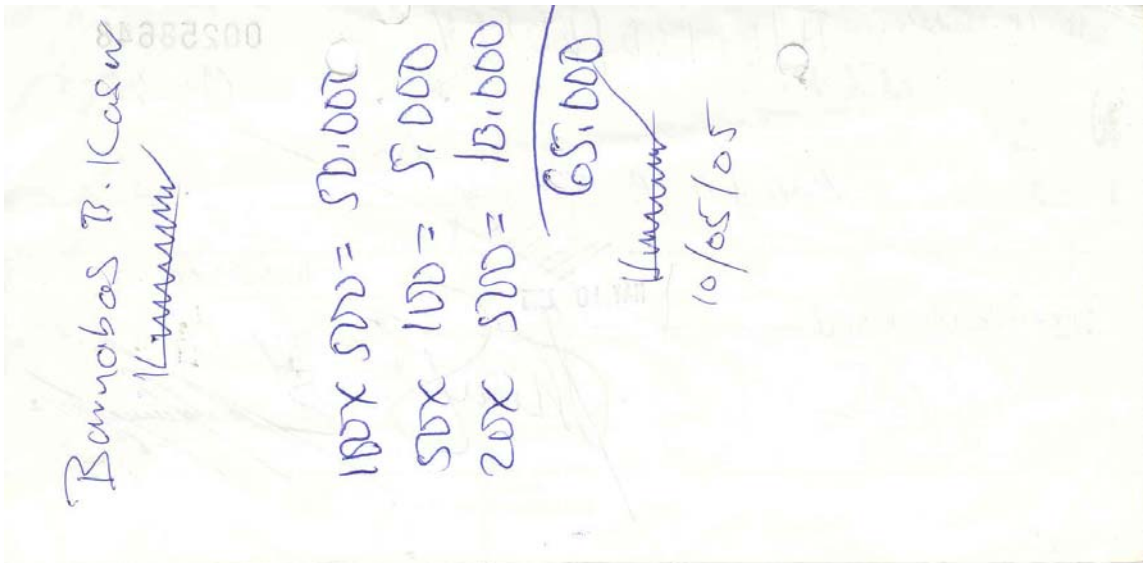
Examples of Checks Used for Disbursements under Review

App B. 1. _ Ecobank Operating Account

Front of Check

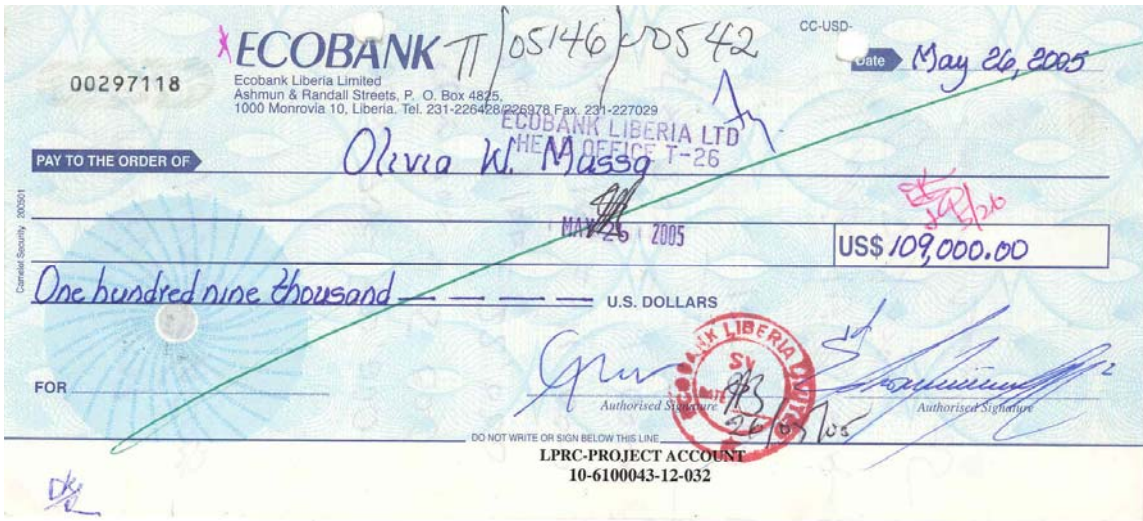


Back of Check

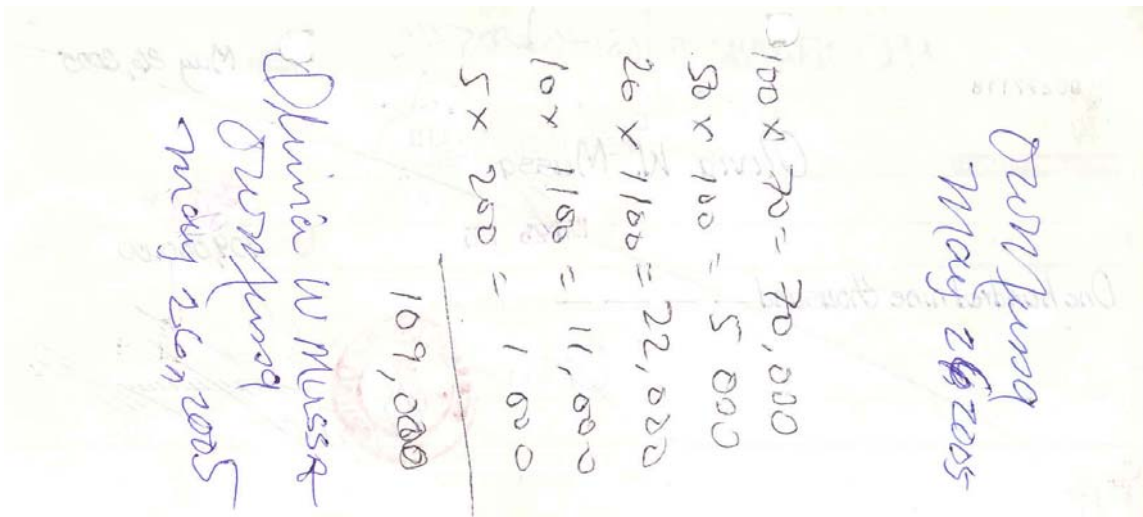


Appx. B. 2. Ecobank Project Account

Front of check

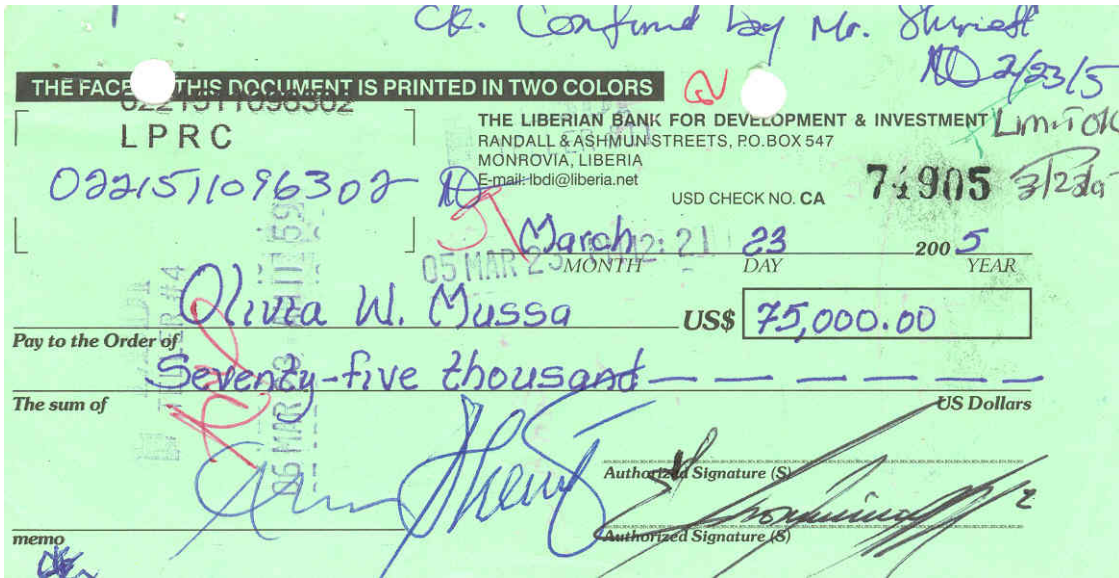


Back of check

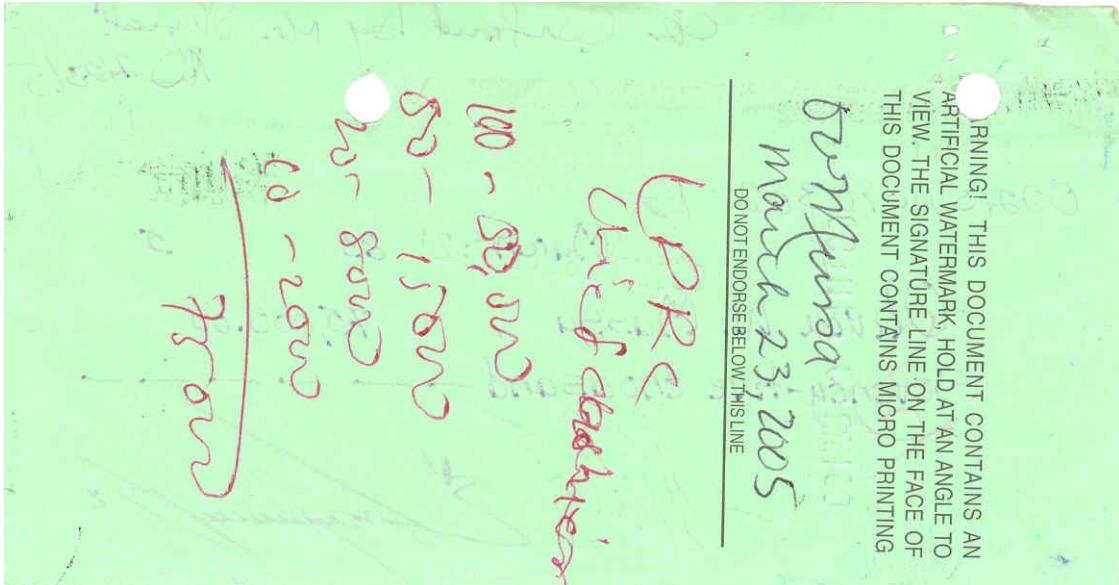


Appx. B. 3. LBDI Account

Front of Check



Back of Check



Appx. B. 4. IBL Account

Front of Check

INTERNATIONAL BANK (LIBERIA) LIMITED No. 000768

ow: 000/1/12/06
International Bank (Liberia) Limited
 MONROVIA, LIBERIA January 12, 2006

PAY TO THE ORDER OF Olivia W. Mussa U.S. \$ 100,000.00

One hundred thousand U.S. DOLLARS

04-00-00091-5
 LIBERIA PETROLEUM
 REFINING COMPANY (L.P.R.C.)
 Foreign Exchange A/C
 Monrovia, Liberia.

U.S. DOLLAR CHECK

[Signatures and Bank Stamp]

C-5

Back of Check

* FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

ENDORSE HERE

[Handwritten Endorsement]
 Olivia W. Mussa
 Jan. 12, 2006

[Handwritten Signature]
 Fiv 088

[Handwritten Signature]
 P
 01/12/06

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
 RESERVED FOR FINANCIAL INSTITUTION USE *

Appendix C

Examples of Payment Vouchers for Payments under Review

Appx. C. 1.

LIBERIA PETROLEUM REFINING COMPANY

PAYMENT VOUCHER

No. **0735**

Date: February 16, 2005

Petty Cash	Bank <u>ECOBANK</u>	V posted by TMG
Voucher #	CK # <u>00258560</u>	
Payee: <u>Olivia W. Muma</u>	Amount	
	LS	US\$
		<u>100,000.00</u>
Amount in Words <u>One hundred thousand United States Dollars</u>		

DISTRIBUTION (Office use only)

COST CENTER		AMOUNT PAID	
ACCT./DEPT. CODE			
DR.	CR.	LD	USD
<u>5082U-6010</u>	<u>1205U-1000</u>	\$ <u> </u>	\$ <u>100,000.00</u>

Reason for this Payment: Being payment as management's contribution toward the travel of the Chairman of NIGL H.E. Charles Gyude Bryant to the South Eastern Region of Liberia as per attached.

PAID
Date _____

INTERNAL AUDIT
MANAGER
2/16/05
LPRC

Richard [Signature]

Prepared by: [Signature]
 Coded by: [Signature]
 Approved by: _____
 Comptroller: _____
 Managing Director: [Signature]

Distribution
 Original : Accounts
 Copy : Warehouse
 Copy : Vendor

Received by: OWMuma

Appx. C. 2

LIBERIA PETROLEUM REFINING COMPANY

PAYMENT VOUCHER

No. 0579

Date: May 9, 2005

Petty Cash	Bank <i>ECOBANK</i>	Amount
Voucher #	CK #002586418	
Payee: <i>Barnabas B. Kason, Jr</i>		LS
Amount in Words: <i>Sixty-five thousand United States Dollars</i>		USD
		<i>65,000.00</i>

Posted by TMG

DISTRIBUTION (Office use only)

COST CENTER		AMOUNT PAID	
ACCT./DEPT. CODE		LD	USD
DR.	CR.		
<i>508211-1000</i>	<i>121111-1000</i>	\$	\$ <i>65,000.00</i>

Reason for this Payment: *Being payment as management's contribution to facilitate the travel of the Chairman of the National Transitional Government of Liberia, his H.E. Charles Gyude Bryant to the United States of America as per attached*

Neahant

16 05/09/05

Prepared by:

Coded by:

Approved by:

Comptroller

Managing Director

Distribution

- Original : Accounts
- Copy : Warehouse
- Copy : Vendor

Received by:

[Signature]

Appx. C. 3.

LIBERIA PETROLEUM REFINING COMPANY

PAYMENT VOUCHER

No. **0376**

Date: August 9, 2004

Petty Cash	Bank <u>ECOBANK</u>	
Voucher #	CK # <u>00205856</u>	
<i>Posted by TMG</i>		
Payee: <u>Olivia W. Musa</u>	Amount	
	LS	US\$
		<u>50,000.00</u>
Amount in Words <u>Fifty thousand United States Dollars</u>		

DISTRIBUTION (Office use only)

COST CENTER		AMOUNT PAID	
ACCT./DEPT. CODE			
DR.	CR.	LD	USD
<u>5081U-6020</u>	<u>1211U-1000</u>	\$ <u> </u>	\$ <u>50,000.00</u>

Reason for this Payment: Being payment as public relations to facilitate the lobbying process so as to avoid the passage of the bill repealing the act that grant LPRC the exclusive right over the petroleum industry as per attached.

PAID
Date 8/9/04

INTERNAL AUDIT
Chukwa
MANAGER
8/9/2004
LPRC

Prepared by: [Signature]

Coded by: [Signature]

Approved by: [Signature] [Signature] [Signature]

Comptroller Managing Director

Distribution

Original : Accounts
Copy : Warehouse
Copy : Vendor

Received by: _____

Appx. C. 4.

LIBERIA PETROLEUM REFINING COMPANY

PAYMENT VOUCHER

No. 0872

Date: December 17, 2004

Handwritten: 12/17/04

Petty Cash	Bank <i>ECOBANK</i>	<i>MAL's 050 Posted by TMG</i>
Voucher #	CK #00205983	
Payee: <i>Barnabas Kason</i>	Amount	
	LS	US\$
		<i>110,000.00</i>
Amount in Words <i>One hundred & ten thousand United States Dollars -</i>		

DISTRIBUTION (Office use only)

COST CENTER		AMOUNT PAID	
ACCT./DEPT. CODE		LD	USD
<i>5082U DR.</i>	<i>CR.</i>		
<i>20554-1000</i>	<i>12111-1000</i>	\$	\$ <i>110,000.00</i>

Reason for this Payment: *Being partial payment as dividend pledged to the Government of Liberia (GOL) as per attached.*



Handwritten: 12/17/04

Prepared by: _____

Coded by: _____

Approved by: _____
 Controller: _____ Managing Director: _____

Distribution


Original : Accounts
 Copy : Warehouse
 Copy : Vendor

Received by: _____

Appendix D

Examples of Memoranda Requesting Checks under Review

Appx. D. 1.

 **Liberia Petroleum Refining Company**
P. O. Box 10-0090
1000 Monrovia 10
Liberia, West Africa
Tel.: (231) 227674

Office of the
Deputy Managing Director
Fiscal Affairs

MEMORANDUM

FROM : Richard B. Devine *RB Devine*
DMD/FISCAL AFFAIRS

TO : Siaka A. Sherif
COMPTROLLER

SUBJ : **CHECK FOR US\$19,500.00**

DATE : August 27, 2004

Kindly do a Check for US\$19,500.00 (nineteen thousand five hundred United States Dollars) as final payment for lobbying against the NTLA Bill for the deregulation of LPRC Act granting exclusive rights for managing petroleum exclusively.

Kind regards.

*Mr. King
P/S issue check
on ECOWABANK
ASAP. Ⓢ*

*M & Co
4/10/05*

*Mr. Edward Demit
Please issue check to C/I
8/28/04*

Appx. D. 2.



Liberia Petroleum Refining Company

Office of the Managing Director

P. O. Box 10-0090
1000 Monrovia 10
Liberia, West Africa
Tel.: (231) 227674

MEMORANDUM

FROM : Edwin M. Snowe, Jr.
MANAGING DIRECTOR

TO : Richard B. Devine
DMD/FISCAL AFFAIRS

SUBJ : SEE BELOW

DATE : FEBRUARY 8, 2005



*Mr. King
pls issue check
on ECODANIC
ASAP*

Kindly prepare a check for fourteen thousand United States dollars (US\$14,000.00) to facilitate a nation-wide tour of His Excellency, Charles Gyude Bryant, Chairman, National Transitional Government of Liberia.

Kind regards.

*Copy to Mr. King
plus per [unclear]*

*Dennis
please handle
Thank
2/8/05*

Appx. D. 3.



Liberia Petroleum Refining Company

*Received
8/23/05*

Office of the Managing Director

P. O. Box 10-0090
1000 Monrovia 10
Liberia, West Africa
Tel.: (231) 226575
Telefax: (231) 226937

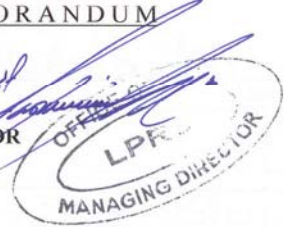
MEMORANDUM

FROM : Edwin M. Snowe, Jr.
MANAGING DIRECTOR

TO : Siaka A. Sherif
COMPTROLLER

SUBJ : **SEE BELOW**

DATE : August 19, 2005



By directive of Counselor Frederick D. Cherue, Chairman of the LPRC Board of Directors, you are hereby directed to issue a check of US\$5,000.00 (Five Thousand United States Dollars) in fulfillment of a commitment made to the National Transitional Legislative Assembly (NTLA).

Thanks for your usual cooperation.

Kind regards.

Cc: DMD/Fiscal

Monbo + Co.

*Mr. Edward Demie
please issue check on Ecobank to C-1
Kostak*

Appx. D. 4.



Liberia Petroleum Refining Company

Office of the Managing Director

P. O. Box 10-0090
1000 Monrovia 10
Liberia, West Africa
Tel: (231) 227674

MEMORANDUM

FROM : Edwin M. Snowe, Jr.
MANAGING DIRECTOR

TO : Richard B. Devine
DMD/FISCAL AFFAIRS

SUBJ : SEE CONTENT

DATE : FEBRUARY 16, 2005

H.E. Charles Gyude Bryant, Chairman of the National Transitional Government of Liberia, is scheduled to visit the South Eastern Region of Liberia beginning Monday, February 21, 2005.

In view thereof, he has asked, and you are accordingly authorized to make available one hundred fifty thousand United States dollars (US\$150,000.00) to facilitate his visit.

Regards.

*Chief Accountant,
please prepare check of
\$100,000.- on Ecobank.
RM*

Mr. Edward Dennis

*please issue check on Ecobank to GI
H. Roberts*