

*Liberia Extractive
Industries
Transparency
Initiative*

Post Award Process Audit II
For the period: 2 January, 2012 to 30 June, 2015

December 2016

FINAL REPORT



Liberia Extractive Industries Transparency Initiative
Old Bureau of the Budget Building
Capitol Hill
Monrovia
Liberia

Attention: Mr. Konah Karmo

6 December 2016

Dear Mr. Karmo

Subject: Final Report - Post Award Process Audit II

Following your comments on our Draft Report, we are pleased to submit to you our Final Report on the Second Post Award Process Audit. We have incorporated your input to the Draft Report and also included details of additional work we may have performed as a result.

We wish to express our appreciation to the Liberia Extractive Industries Transparency Initiative for the opportunity accorded to us to provide our professional services. We also thank the management and staff of the other entities visited for their cooperation during the exercise.

Yours sincerely,

For: PricewaterhouseCoopers Advisory Liberia LLC

A handwritten signature in black ink, appearing to read 'Taweh J Veikai', written in a cursive style.

Taweh J Veikai
Country Senior Partner

Contents

Disclaimer	4
1. Executive Summary	6
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1.1. Background	6
1.2. Objectives and Scope of the assignment	6
1.3. Process and Methodology	6
1.4. Scope of Work	7
1.5. Summary of Findings	7
<hr/>	
2. Our approach and methodology	16
<hr/>	
2.1. Our understanding of your requirements	16
2.2. Methodology	16
<hr/>	
3. Analysis of the Materiality Report	18
<hr/>	
3.1. Background	18
3.2. Agriculture Sector	18
3.3. Oil Sector	18
3.4. Forestry Sector	19
3.5. Mining Sector	20
<hr/>	
4. Applicable laws and the award process	29
<hr/>	
4.1. Agriculture Sector	29
4.2. Oil Sector	32
4.3. Forestry Sector	32
4.4. Mining Sector	34
4.4.1. Exploration Licenses	35
4.4.2. Class A Mining Licenses	35
4.4.3. Class B Mining Licenses	36
4.4.4. Gold and Diamond Dealers Licences	36
<hr/>	
5. Findings and Recommendations	37
6. Evaluation of Recommendations in the First Post Award Process Audit Report	44
6.1. Introduction	44
6.2. Status of recommendations	44
6.3. PPCA as amended 2010 vis a vis the New Petroleum (Exploration and Production) Reform Law of Liberia, 2013	58
<hr/>	
7. Conclusion	60
8. Appendices	61

Disclaimer

This report has been prepared for and only for the use of Liberia Extractive Industries Transparency Initiative as agreed in our contract and for no other purpose. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come unless expressly agreed by our prior consent in writing.

**ABBREVIATIONS AND
ACRONYMS**

ADB	African Development Bank
FDA	Forestry Development Authority
FIFA	First-In-First-Assessed
GOL	Government of Liberia
IMCC	Inter- Ministerial Concessions Committee
LEITI	Liberia Extractive Industries Transparency Initiative
LGS	Liberia Geological Survey
MDA	Ministry, Department or Agency
MLME	Ministry of Land, Mines and Energy
MOA	Ministry of Agriculture
NBC	National Bureau of Concessions
NIC	National Investment Commission
NOCAL	National Oil Company of Liberia
PPCA	Amended and Restated Public Procurement and Concessions Act
PPCC	Public Procurement and Concessions Commission
PwC	PricewaterhouseCoopers Advisory Liberia LLC

1. Executive Summary

1.1. Background

Based on the funding and procurement arrangement with the African Development Bank (ADB), the Liberia Extractive Industries Transparency Initiative (LEITI) engaged us to conduct a second post-award audit and/or investigation of the processes of awarding material public concessions, contracts, licences, permits and other rights concerning the exploitation of diamond, gold, oil, timber and agriculture resources of Liberia, from 2 January, 2012 to 30 June, 2015, to ascertain that the process of awards was in compliance with applicable Liberian Laws at the time of the award.

1.2. Objectives and Scope of the assignment

The overall objective of the audit was to conduct a post-award audit of the processes involved in awarding material public concessions, contracts, licences, permits and other rights concerning the exploitation of diamond, gold, oil, timber and agriculture resources of Liberia, from January 2, 2012 to June 30, 2015, to ascertain that the process of awards was in compliance with applicable Liberian Laws at the time of the award.

The assignment required that we perform the tasks below:

1. Liaise with the LEITI Secretariat, relevant government agencies, civil society and other relevant parties to collect related copies of the existing concessions, contracts, licenses, permits and any other rights and information relative to sectors covered under the LEITI process;
2. Develop appropriate programs to enable the conduct of an audit/investigation of the award process of each of the material concessions, contracts, licenses, permits and any other rights to ascertain whether those processes were in compliance with applicable laws at the time of award;
3. Develop sector-specific compliance templates summarizing all relevant laws/procedures applicable to the sectors covered under the LEITI program;
4. Evaluate relevant entities against steps they have taken to address recommendations as contained in the first Post Award Process Audit Report of 2013.

1.3. Process and Methodology

The process and methodology used was in accordance with the tasks in our terms of reference as summarised below:

- We held meetings with all Government Agencies involved in the process namely the Ministry of Land, Mines and Energy (MLME), the Ministry of Agriculture (MOA), The Forestry Development Agency (FDA), the National Oil Company of Liberia (NOCAL), the National Investment Commission (NIC), the Public Procurement and Concessions Commission (PPCC) and the National Bureau of Concessions (NBC);
- We obtained a description of the award process within each Government Agency and for each category of contract;

- We reviewed the Materiality Report prepared by the LEITI Secretariat in order to ensure the completeness of the contracts and to make sure that no material contract had been excluded;
- We collected and analysed the applicable laws and regulations related to each sector;
- We performed thorough testing of the documentation submitted;
- We performed a review of the contracts in order to ensure their compliance with the applicable laws and regulations;
- We developed sector-specific compliance templates summarising all relevant laws and procedures applicable to the sectors/contracts covered under the LEITI programme; and
- We evaluated relevant entities against steps they have taken to address recommendations as contained in the first Post Award Process Audit Report of 2013.

1.4. Scope of Work

For the period under review, there were no licenses, contracts or permits issued by NOCAL and the MoA. Our audit therefore included only contracts and licenses issued by the MLME and the FDA as detailed in the table below:

Agency	Category	Number of Contracts
MLME	Exploration Licenses	61
	Class A Licenses	1
	Class B. Licences	46
	Gold Dealers Licences	18
	Diamond Dealers Licences	33
FDA	Community Forestry Management Contract	1
Total Number of Contracts		160

1.5. Summary of Findings

The tables below set out the status of compliance for each of the contracts reviewed.

Table 1- Summary of Compliance

Abbreviation	Meaning	Description
C	Compliant	Where we did not note instances of non-compliance
LoS	Limitation of Scope	Incomplete documentation presented for the audit

Table 2- Summary of Findings

Contract Number	License Number	Company	Finding No	Overall Compliance with Regulation
1	MEL 11096	AFORO RESOURCES LIBERIA	2,3,4,6	LoS
2	MEL 11097	AFORO RESOURCES LIBERIA	2,3,4,6	LoS
3	MEL 1177/14	AFRICAN GOLD MINING LIB. LTD.	2,3,4,5	LoS
4	MEL 11103	ARCHEAN GOLD LIBERIA INC.	1,2,3,4,5	LoS
5	MEL12029	B.S.D. INC.	2,3,4,5,6	LoS
6	MEL 12005	BAO CHICO RESOURCES LIBERIA LTD.	1,2,3,4,5	LoS
7	MEL 11098	BCM INTERNATIONAL LIBERIA LTD.	1,2,3,4,5	LoS
8	MEL 11104	BEA MOUNTAIN CORP.	1,2,3,4,5,6	LoS
9	MEL 1680/13	BEA MOUNTAIN MINING CORPORATION	1,2,3,4,5,6	LoS
10	MEL 12027	BHP BILLITON LIBERIA INC.	1,2,3,4,5	LoS
11	MEL 11100	BIRIMIAN GOLD LTD.	1,2,3,4,5	LoS
12	MEL 1436/15	CHINA UNION(HONG KONG) MINING CO.	3,4,6	LoS
13	MEL 11095	GEMROCKS MINING RESOURCES INC.	2,3,4,5,6	LoS
14	MEL 2349/14	GEOMBLY (LIBERIA) LTD	2,4,5,6	LoS
15	MEL 1006/14	GEOMBLY (LIBERIA) LTD.	1,2,3,4,5,6	LoS
16	MEL 11110	GEOMBLY LIBERIA	1,2,3,4,5,6	LoS
17	MEL 11106	GOLDEN SAINT (LIBERIA) LTD	2,3,4,5	LoS
18	MEL 1254/14	HELVESTA MINING	2	C
19	MEL 1253/14	HELVESTA MINING	2	C
20	MEL 1512/15	JONAH CAPITAL (BVI) LIBERIA LTD	2,3,4	LoS
21	MEL 1510/15	JONAH CAPITAL (BVI) LIBERIA LTD.	2,3,4	LoS
22	MEL 1511/15	JONAH CAPITAL (BVI) LIBERIA LTD.	2,3,4	LoS
23	MEL 2474/14	KPO IRON ORE LIMITED	1,2,3,4,5	LoS
24	MEL 1527/15	KUN LUN COMPANY LTD	2,3,4,5	LoS

Contract Number	License Number	Company	Finding No	Overall Compliance with Regulation
25	MEL 1526/15	KUN LUN COMPANY LTD	2,3,4,5	LoS
26	MEL 11094	LIBERIA DEVELOPMENT INITIATIVE	2,3,4,5	LoS
27	MEL 1248/14	LIBERIA MINING GROUP INC.	2,3,4,5	LoS
28	MEL 1249/14	LIBERIA MINING GROUP INC.	2,3,4	LoS
29	MEL 1060/14	MANICKA RESOURCES LTD.	2,3,4	LoS
30	MEL 1061/14	MANICKA RESOURCES LTD.	2,3,4,5	LoS
31	MEL 11108	MINING & EXPLORATION SERVICES LIB. LTD.	1,2,3,4,5,6	LoS
32	MEL 12028	NIMBA RESOURCES LIMITED	2,3,4,5	LoS
33	MEL 11093	NOYA MINING COMPANY LTD.	2,3,4,5,6	LoS
34	MEL 11091	NOYA MINING LTD.	2,3,4,5,6	LoS
35	MEL 11032	PEDSAM MINING CORP.	2,3,4,5,6	LoS
36	MEL 1056/14	PEDSAM MINING CORP.	2,3,4,5,6	LoS
37	MEL 11024	PEDSAM MINING LIMITED	2,3,4,5,6	LoS
38	MEL 11102	PLANET MINERALS LTD.	2,3,4,5,6	LoS
39	MEL 2396/14	SALMEC RESOURCES LTD.	1,2,3,4,6	LoS
40	MEL 1302/14	SARAMA MINING LIBERIA LTD.	2,3,4,5,6	LoS
41	MEL 1089/14	SARAMA MINING LIBERIA LTD.	2,3,4,5	LoS
42	MEL 2350/14	SINO-LIB INTERNATIONAL COMPANY LIMITED	2,3,4,5,6	LoS
43	MEL 11109	TASK INTERNATIONAL LTD	2,3,4,5,6	LoS
44	MEL 12029	TAWANA LIB. INC.	2,3,4,6	LoS
45	MEL 1223/14	TAWANA LIBERIA INC.	2,3,4,6	LoS
46	MEL 2347/14	W.D.L CORPORATION	2,5,6	LoS
47	MEL 1176/14	WEST AFRICAN RESOURCES (LIBERIA) CORP.	2,3,4,5,6	LoS
48	MEL 1179/14	WEST AFRICAN RESOURCES (LIBERIA) CORP.	2,3,4,5,6	LoS
49	MEL 1181/14	WEST PEAK IRON LIMITED (LIBERIA)	No finding	C
50	MEL 11101	WEST PEAK IRON LTD	No finding	C
51	MEL 2346/14	WEST PEAK IRON LTD.	No finding	C

Contract Number	License Number	Company	Finding No	Overall Compliance with Regulation
52	MEL 11111	BEA MOUNTAIN MINING CORP	2,3,4,5	LoS
53	MEL 14000	CASTLEGEM	2,3,4,5,6	LoS
54	MEL 11099	CASTLEGEM	2,3,4,5,6	LoS
55	MEL 1729/15	E.Z.I.LTD	2,4,5	LoS
56	MEL 11013	HUMMINGBIRD RESOURCES (LIB)INC	1,2,3,4,6	LoS
57	MEL 11020	HUMMINGBIRD RESOURCES (LIB)INC	1,2,3,4,6	LoS
58	MEL 11022	HUMMINGBIRD RESOURCES (LIB)INC	1,2,3,4,6	LoS
59	MEL 12003	IRON RESOURCES LTD.	1,2,3,4,5,6	LoS
60	MEL 11092	LIBERIA DEVELOPMENT INITIATIVE	2,3,4,5,6	LoS
61	MEL 11035	YOUSSEF DIAMOND MINING COMPANY	2	C
62	N/A	PUTU IRON ORE MINING INC.	No finding	LoS
63	MBL 1161/14	EDASA MINING COMPANY INC	1,3	LoS
64	MBL 1162/14	EDASA MINING COMPANY INC	1,3	LoS
65	MBL 1166/14	JEAN JACQUES MINING COMPANY	1,3,6	LoS
66	MBL 1008/14	HUALEE INTERNATIONAL CORPORATION LTD (MARVIN S. BRUCE)	1,3,5,6	LoS
67	CBL 1448/13	EARTHSOURCE MINERALS INTERNATIONAL	No finding	C
68	CBL 2355/14	H.C. ENTERPRISE INC.	1,3,5	LoS
69	CBL 2627/14	MELEKE SANDING MINING CORPORATION(MSMC)	1,3,5	LoS
70	CBL 2538/14	ZHAO LI MINING COMPANY	5,6	LoS
71	CBL 2390/14	JELI INC.	5	C
72	CBL 2465/14	M.H.M EKO LIBERIA INC.	5	C
73	CBL 1654/13	EARTHSOURCE MINERALS INTERNATIONAL	5	C
74	CBL 1677/13	STEINBOCK MINERAL (LIB) LTD. (ALEX FRANCISCO)	5	C
75	CBL 1676/13	STEINBOCK MINERAL (LIB) LTD. (ALEX FRANCISCO)	5,6	LoS
76	CBL 2472/14	DA TANG MINING COMPANY INC.	5	C
77	CBL 1796/13	BLUE OCEAN MINING COMPANY LIMITED	1,3,5,6	LoS

Contract Number	License Number	Company	Finding No	Overall Compliance with Regulation
78	CBL 1742/13	BLUE OCEAN MINING COMPANY LIMITED	1,3,5,6	LoS
79	CBL 1655/13	PAGE TECHNOLOGIES, INC(JOSEPH E. WILLIAMSON)	1,3,5,6	LoS
80	CBL 1602/13	TRY INTERNATIONAL INC	5	C
81	CBL 1605/12	SHENG JIN INDUSTRIAL INC	5	C
82	CBL 1603/13	CONTINENTAL INVESTMENT INC	1,3,5,6	LoS
83	CBL 1601/13	TRY INTERNATIONAL INC	1,3,5	LoS
84	CBL 1709/14	BLUE ROCK INTERNATIONAL INC	1,3,5,6	LoS
85	MBL 947/14	LIBERIA TAILINGS INC. (CLAVENDA BRIGHT PARKER)	No finding	C
86	MBL 945/14	LIBERIA TAILINGS INC. (CLAVENDA BRIGHT PARKER)	No finding	C
87	MBL 946/14	LIBERIA TAILINGS INC. (CLAVENDA BRIGHT PARKER)	No finding	C
88	MBL 941/14	HUAYUAN LIMITED	1,3,5,6	LoS
89	MBL 1027/14	ENRICH GOLD RESOURCES	No finding	C
90	MBL 1044/14	WESTERN ASSOCIATES LTD. (MR MANI)	No finding	C
91	MBL 1045/14	WESTERN ASSOCIATES LTD. (MR MANI)	1,3	LoS
92	MBL 1041/14	WESTERN ASSOCIATES LTD. (MR MANI)	No finding	C
93	MBL 1042/14	WESTERN ASSOCIATES LTD. (MR MANI)	No finding	C
94	MBL 1003/14	GOODRICH INC. (QIN JIAN, QING)	5	C
95	CBL 2475/14	TI CHENG, INC,(WEI MENGLEI)	5	C
96	MBL 1160/14	EDASA MINING COMPANY INC	1,3	LoS
97	MBL 1167/14	JEAN JACQUES MINING COMPANY	1,3,6	LoS
98	MBL 1218/14	GRASSFIELD SAND MINING CORP.	No finding	C
99	MBL 1191/14	JIU ZHOU INTERNATIONAL LIBERIA INC.	6	C
100	MBL 1235/14	KBL LIBERIA MINING COMPANY INC.	5	C
101	MBL 1255/14	KBL LIBERIA MINING COMPANY INC.	5,6	LoS
102	MBL 1305/14	EARTH SOURCE MINERALS INT'L(ARMANDO COSTABILE & WILLIAM G. DAVIES)	5,6	LoS
103	MBL 1405/14	GEM ROCKS MINING RESOURCES INC.	1,3,5,6	LoS

Contract Number	License Number	Company	Finding No	Overall Compliance with Regulation
104	MBL 1539/15	BNK MINING CO.INC. (LIM ENG CHUAN)	1,3,6	LoS
105	MBL 1485/15	LICHI INC.	6	C
106	MBL 1484/15	LICHI INC.	6	C
107	MBL 1540/15	BNK MINING CO.INC. (LIM ENG CHUAN)	1,3	LoS
108	MBL 1572/15	MARBLE & GRANITE INC. (CORUNDUM)	1,3,5,6	LoS
109	GDL 2267/14	MAKO BUSINESS CORPORATION (BR #1) (JOHN ABBY KOKULO)	1,3	LoS
110	GDL 2102/14	EXOTIC AUTO & DIAMOND INC.	3	LoS
111	GDL 1953/14	ZWEDRU MINERAL, BUSINESS INC	No finding	C
112	GDL 2631/14	HELVESTA MINING	3	C
113	GDL 2581/14	NYAH BARTEE CORPORATION	1,3	LoS
114	GD-2013-0002	NYAH BARTEE CORPORATION	1,3	LoS
115	GDL 2495/14	SUNSHINE RESOURCES INC (MR. JAYSUKU RAMANI & JACOB)	1,3	LoS
116	GDL 1592/27	MADEFDON AND SONS INT'L INC.	1,3,6	LoS
117	GD- 2013-0004	MADEFDON AND SONS INT'L INC.	1,3	LoS
118	GDL 2098/14	PHOENIX MINING & INVESTMENT GROUP (PMIG). INC. CASSEL KUOH,	1,3,6	LoS
119	GD-2012-0035	PHOENIX MINING & INVESTMENT GROUP (PMIG). INC. CASSEL KUOH,	1,3,5	LoS
120	GDL 2104/14	GOLDEN VISION TRADING (MOHAMMED AIDIBI & HUSSEIN)	1,3,6	LoS
121	GDL 1187/14	NEEKREEN GOLD BROKER, INC	1,3,5	LoS
122	GDL 1230/14	ROYAL COMLPANY (ATEF YOUSSEF AIDIBE)	3,5,6	LoS
123	GDL 1291/14	MADINA CORPORATION	1,3	LoS
124	GDL 1290/14	GOLDEN VIEW TRADING INC. (HASSAN AIDIBI)	1,3	LoS
125	GDL 1295/14	GOLDEN BAR TRADING (SLEIMAN DAWOOD BALHAS)	1,3	LoS

Contract Number	License Number	Company	Finding No	Overall Compliance with Regulation
126	GDL 1608/15	DIBODO IMPORT & EXPORT COMPANY LLC. (SYLVESTER S. KAAR)	1,3	LoS
127	DL 2011/14	ROYAL COMLPANY (ATEF YOUSSEF AIDIBE)	3	LoS
128	DL 1614/13	MARBLE & GRANITE, INC./ CORUNDUM (EMMANUEL GAIE)	1,3	LoS
129	DL 1804/13	STAR DIAMOND INC.	1,3,5,6	LoS
130	DL 1881/14	QUANTUM RESOURCES	1,3,5	LoS
131	MCL 964/14	N/A GOLD INC./AHAMED SALHA & ABU KONNEH	1,3,5,6	LoS
132	DL 948/14	RUFF MINERALS INC. (ARON DIXON & STEPHEN MUGAMI)	3	LoS
133	DL 1081/14	GLOBAL PURITY & INVESTMENT INTERNATIONAL, INC	3	LoS
134	DL 1069/14	GLOBAL ENTERPRISES INC. (HAIG SALIBIAN & AMARA SANOH)	3	LoS
135	DL 1195/14	GERMI INC (CHARLES TOE TOEQUIE)	3,6	LoS
136	DL 1229/14	G.D.S. GOLD (GARBLA VINCENT WILLIAMS)	3,5,6	LoS
137	DL 1244/14	AJ EXPORT & IMPORT GROUP INC./TRAVEL & TOUR (MR. ANDREW F.	1,3	LoS
138	DL 1300/14	GOLDEN MASS TRADING (ALI Y. AYDIBI'S)	3	LoS
139	DL 1304/14	EARTH SOURCE MINERALS INT'L(ARMANDO COSTABILE & WILLIAM G. DAVIES)	1,3	LoS
140	DDL 999/15	GOLDEN MASS TRADING (ALI Y. AYDIBI'S)	1	LoS
141	DD-2013-0021	EARTHSOURCE MINERALS INTERNATIONAL	1,3,5,6	LoS
142	DD-2013-0019	WEST AFRICA GOLD & DIAMOND	3,6	LoS
143	DD-2013-0006	NEW STAR DIAMOND (SIAKA COULIBALY, MACILA KAMARA & MOHAMADAU SAHANA)	10	C
144	DD-2013-0005	G.B.S. LIMITED (GARBLA VINCENT WILLIAMS)	1,3,6	LoS
145	DD-2012-0037	ROYAL COMLPANY (ATEF YOUSSEF AIDIBE)	3,5,6	LoS
146	DD-2012-0032	T & A COMPANY INCORPORATED (ALI HAYDER & TALAL OSSEILI)	1,3,5	LoS

Contract Number	License Number	Company	Finding No	Overall Compliance with Regulation
147	DD-2012-0028	ENGINEERING & GEOLOGICAL COMPANY	3	LoS
148	DDL 136/13	G.B.S. LIMITED (GARBLA VINCENT WILLIAMS)	1,3,5	LoS
149	DDL 2484/14	THE LIBERIA HOLDING CORPORATION (LIMITED)	1,3	LoS
150	DDL 2468/14	EAGLE DIAMONDS, INC. (ALEXANDER PAYOT)	3	LoS
151	DDL 2470/14	K. L. GROUP INC	1,3	LoS
152	DDL 1891/13	AFRIC DIAM COMPANY INC.	3,5,6	LoS
153	DDL 976/14	LIBERIAN STAR LIMITED (HOUSSAM AHMAD AL ALI)	3	LoS
154	DDL 1155/14	THE DIAMOND STAR PLUS	3	LoS
155	DDL 1310/14	WEST AFRICA GOLD & DIAMOND	3,5	LoS
156	DDL 1311/14	WEST AFRICAN DIAMOND INC. (GABI MAXIMOV & PAHAMIM POLATUV)	3,5,6	LoS
157	DDL 1382/14	AFRIC DIAM COMPANY INC.	3,5	LoS
158	DDL 1513/15	U.S.A. WEST AFRICA DIAMOND GROUP INC.	1,3	LoS
159	DDL 1609/15	DIBODO IMPORT & EXPORT COMPANY LLC. (SYLVESTER S. KAAR)	3,10	LoS
160	N/A	BLUYEAMA COMMUNITY FORESTRY MANAGEMENT CONTRACT	5	C

Table 3: Summary of Findings

Finding No.	Title	Appendix Reference	Number of contracts	Government Agency Responsible
1	Missing application forms	2	64	MLME
2	Missing Technical Work plan for Exploration Licenses	3	57	MLME
3	Missing proof of vetting of application by mining cadastre	4	120	MLME
4	Missing proof of vetting of exploration license application by LGS	5	54	MLME
5	Missing proof of payment (Flag receipts)	6	83	MLME & FDA
6	Missing Licenses	7	66	MLME

2. Our approach and methodology

2.1. Our understanding of your requirements

We understand that you require us to conduct a second post-award audit and/or investigation of the process of awarding material public concessions, contracts, licences, permits and other rights concerning the exploitation of diamond, gold, oil, timber and agricultural resources of Liberia, from January 2, 2012 to June 2015, to ascertain that the process of awards was in compliance with applicable Liberian Laws at the time of the award.

2.2 Methodology

Our approach to the audit is detailed below.

2.2.1 Review of Materiality Report

We conducted a review of the Materiality Report, prepared by the LEITI Secretariat and approved by the MSG, in order to ensure the completeness of the contracts, licences and agreements for the period under review.

2.2.2 Confirmation Letters

We sent notifications by formal letters to MLME, MOA, NOCAL and FDA. The purpose of these letters was to obtain confirmation of the dates of signature of the contracts, licences and agreements stipulated in the Materiality Report and request confirmation of the completeness of these contracts.

2.2.3 Review of Applicable Regulations

We reviewed the regulations applicable for the award of contracts, licences and agreements in the mining, agricultural, forestry and oil sector. These are regulations confirmed with each Government Agency responsible for awarding a concession.

2.2.4 Review of Previous Studies

We reviewed previous studies, surveys or investigation reports.

2.2.5 Hold meetings with Government Agencies

We held meetings with Government Agencies in order to explain the subject of the audit, develop an understanding of the award procedures used, the persons/entities involved in the process and discuss the availability of the award documents.

2.2.6 Develop Audit Programs

We developed sector specific templates for each sector and contract category.

2.2.7 Review of Contracts

We performed a review of the contracts in order to ensure their compliance with the applicable laws and regulations.

2.2.8 Evaluation of the status of implementation of recommendations contained in the First Post Award Process Audit Report

We evaluated relevant entities against steps they have taken to implement recommendations contained in the first Post Award Process Audit Report of 2013.

2.2.9 Summary

We developed sector-specific compliance templates summarising all relevant laws and procedures applicable to the sectors/contracts covered under the LEITI programme. Such templates will serve as a guide to LEITI in evaluating the process of the award of concessions, contracts, licenses, permits and any other rights in the future.

3. Analysis of the Materiality Report

3.1. Background

In line with our Terms of Reference, we reviewed the Materiality Report (Appendix 1) in order to ensure the completeness of the contracts included. To do so, we sent notifications by formal letters to the Ministry of Lands, the Mines and Energy (MLME), the Ministry of Agriculture (MOA), National Oil Company of Liberia (NOCAL), Forestry Development Agency (FDA), the Public Procurement and Concessions Commission (PPCC), the National Bureau of Concessions (NBC) and the National Investment Commission (NIC). The purpose of these letters was to request for a list of all concessions, contracts, licenses, permits and other rights issued or approved to be issued by the institutions for the period January 2, 2012 to June 30, 2015.

We compared the responses to the contracts and licenses included in the Materiality Report and in consultation with the LEITI Secretariat, concluded on the final list of contracts to be audited.

3.2. Agriculture Sector

Agriculture concessions fall under the definition of Section 73-1-g of the Public Procurement and Concession Act (PPCA), according to which, the Government grants the right to develop and operate an agricultural plantation provided that the private entity is responsible for and bears the risks of the capital investment and operating costs of the project.

One concession was identified in the Materiality Report for the period under review. Details are provided in the table below.

Table 1: Agriculture Sector

No.	Company	Physical Location	Operating Location	Contract Type	Signing Date	Total Operation Hectare
1	Liberia Cocoa Corporation	Lofa	Lofa County	Concession Agreement	May 2014	6,000

We received confirmation from the National Investment Commission (“NIC”), which serves as the head of the Inter-Ministerial Concession Committee (“IMCC”) that the above named Concession agreement was approved by the IMCC and have been forwarded to the office of the President for onward submission to the national Legislature for ratification. During our meeting with the representatives of the Ministry of Agriculture, they indicated that no contract had been awarded by the Ministry for the period we are mandated to review.

We consulted and agreed with the LEITI Secretariat that because it has not been ratified by the Legislature, the Liberia Cocoa Corporation Concession Agreement should not form part of the audit.

3.3. Oil Sector

Oil contracts granted by the Government of Liberia are Production Sharing Contracts (PSC) governed by the Model Production Sharing Contract of 2002 and also falls under the definition of Section 1-3-24 of the New Petroleum Law 2002 (NPL), according to which a PSC is a “petroleum contract which grants the contracting party

a share of production. It is a service contract whereby the holder is entitled to a portion of the production of hydrocarbons derived from the pertinent contract area”.

The Materiality Report identified two (2) concessions awarded within the period January 2, 2012 to June 30, 2015. Details are in the table below.

Table 2: Oil Sector

Block	Block Contractor (s)	Operator	Location	Block Status	Initial contract		
					Signed/ Approved	Amended	Ratified by Legislature
13	ExxonMobil (80%) COPL (20%)	ExxonMobil	Off the coast of Margibi & Grand Bassa	Block is still in its first exploration period. No wells drilled	2006	2006	2013
16	Liberty Petroleum Corp./ Pillar Oil Limited/New Millennium Oil & Gas	N/A	Of the coast of Cape Mount and Bomi	N/A	2014	N/A	N/A

The National Oil Company of Liberia indicated in their response that Block 16 had been ratified but not published into law. However, the Block 13 contract was ratified and published into law in 2007 under Peppercoast Petroleum Plc.

Upon further enquiry we understood that the Government of Liberia did not award ExxonMobil a contract. There was not a tender, nor a bid process for Block 13, because the block had already been awarded prior to that time and was governed by an existing Production Sharing Contract between the National Oil Company of Liberia and Peppercoast Petroleum Plc (formerly named Broadway Consolidated PLC) that was published into handbills on May 22, 2007.

Peppercoast elected to transfer all of its rights, title, interest, and obligations as the contractor in the Block-13 PSC to Canadian Overseas Petroleum (Bermuda) Limited (COPL). COPL chose to acquire the entire concession from Peppercoast and transfer 80% of those rights, title, interest, and obligations to ExxonMobil. Both transfers required the approval of the National Oil Company of Liberia, which was granted as a result of the parties' willingness to amend the PSC for Block 13 to better reflect the objectives of all of the parties to the agreement.

Therefore, the Restated and Amended Production Sharing Contract between NOCAL, ExxonMobil, and COPL was not the result of an award but, rather, resulted from a series of “farm-ins” or transfers of rights, title, interest, and obligations between private/contractual parties, which arrangements required NOCAL approval.

Article 35 of the Model PSC of 2002 states that the terms of any assignment shall be subject to the prior approval of NOCAL which approval shall not be unreasonably withheld.

We concluded based on the above that, both contracts are not within the scope of our audit and as such will not form part of the review. We communicated same to the LEITI Secretariat.

3.4. Forestry Sector

Rights in the forestry sector are awarded in three categories, namely: Forestry Management Contract (FMC), Private Use Permit (PUP), and Timber Sales Contract (TSC). However, Executive Order No. 44 placed a moratorium on the issuance of PUPs in early 2013. The presidential decree suspended activities involving or

related to the felling of logs as well as the export of logs under any PUPs granted, authorized or approved by the Government of Liberia through the Forestry Development Authority.

The Materiality Report identified one contract which was awarded under the FDA for the period under review. Details are in the table below.

Table 3: Forestry Sector

Company	Physical Location	Operating Location	License Issuance Date	License / Permit Expiry Date	Total Operation Hectare
Ecowood Inc.	Bushrod Island, Monrovia, Liberia	Lofa County	01/10/2012	01/09/2027	49,444

In their response, the FDA indicated that three (3) Community Forest Agreements were approved during the period January 2, 2012 to June 30, 2015 as listed below:

- Bluyeama Community Forestry Management Agreement;
- Blouquio Community Forestry Management Agreement; and
- Neezonnee Community Forestry Management Agreement.

From our review, we noted that Blouquio and Neezonnee Community Forestry Management Agreements were both signed in 2011. Only Bluyeama Community Forestry Management Agreement was approved in 2012 and therefore falls within the scope of our audit.

3.5. Mining Sector

According to the Mineral and Mining Law of Liberia, mining rights are awarded according to the following categories with annual or periodic renewal required for continued operations.

1. Prospecting (\$125)
2. Class C (\$150)
3. Class B (\$10,000)
4. Gold Brokers (\$1,500)
5. Diamond Brokers (\$1,500)
6. Gold Dealers (\$5,000)
7. Diamond Dealers (\$25,000)
8. Reconnaissance (\$15,000)
9. Exploration (\$5,000 plus surface rental)
10. Mineral Development Agreement (MDA)
11. Class A (\$50,000)

From the Materiality Report, we understood that Prospecting, Class C, Gold and Diamond Brokers are considered immaterial based on the cost of obtaining these rights and are therefore excluded from the review.

The Materiality Report identified the following licenses and agreements issued to be included in our review:

Table 4: Mining Sector

Company	Number
Mineral Development Agreement (MDA)	2
Exploration License	55
Class A Mining License	1
Class B Mining License	46
Gold Dealers License	15
Diamond Dealers License	33
Total	152

We noted during our interaction with the Ministry of Lands, Mines and Energy that the two MDAs included in the Materiality Report were amendments. Also, our review revealed that sixty-nine (61) exploration licences and 18 Gold dealers' licenses had been issued during the period under review. The final list of licenses therefore included in our audit are presented in the table below.

Table 5: Mining Sector final list

Company	Number
Exploration License	61
Class A Mining License	1
Class B Mining License	46
Gold Dealers License	18
Diamond Dealers License	33
Total	160

Table 6: Mining Sector- Final List**Table 6.1: Exploration Licenses**

No.	License Type	License Code	License Holder	Sign Date	Commodity	Code	Acres	Hectares
1	MEL	MEL 11096	Aforo Resources Liberia	13-Dec-12	Gold & Minerals	21	106,111.57	42,942.00
2	MEL	MEL 11097	Aforo Resources Liberia	13-Dec-12	N/A	N/A	-	99,700.00
3	MEL	MEL 1177/14	African Gold Mining Lib. Ltd.	11-Sep-14	Gold & Base Metals	110	145,867.49	59,030.72
4	MEL	MEL 11103	Archean Gold Liberia Inc.	4-Nov-13	Gold	215	27,843.61	11,267.95
5	MEL	MEL 12029	B.S.D. Inc.	15-Nov-13	Iron Ore	200	29,799.30	12,059.40
6	MEL	MEL 12005	BAO CHICO Resources Liberia Ltd.	27-Apr-13	Iron Ore	145	9,800.70	3,966.22
7	MEL	MEL 11098	BCM International Liberia Ltd.	13-Dec-12	Gold & Base Metals	22	111,170.00	44,989.08
8	MEL	MEL 11104	Bea Mountain Corp	4-Nov-13	Gold	209	9,044.07	3,660.02
9	MEL	MEL 1680/13	Bea Mountain Mining Corporation	4-Nov-13	Gold	199	187,520.11	75,887.00
10	MEL	MEL 12027	BHP Billiton Liberia Inc.	3-Jan-12	Iron Ore	164	74,631.16	30,202.28
11	MEL	MEL 11100	Birimian Gold Ltd.	23-Jan-13	Gold	19	247,103.70	99,999.72
12	MEL	MEL 11095	Gemrocks Mining Resources Inc.	13-Dec-12	Gold	33	215,806.55	87,334.16
13	MEL	MEL 2349/14	Geombly (Liberia) Ltd	18-Feb-14	Gold	222	166,960.04	67,566.60
14	MEL	MEL 1006/14	Geombly (Liberia) Ltd.	25-Apr-14	Gold	226	93,279.24	37,748.92
15	MEL	MEL 11110	Geombly Liberia	15-Nov-13	Gold & Base Metals	218	109,753.99	44,416.04
16	MEL	MEL 11106	Golden Saint (Liberia) Ltd	19-Nov-13	Gold & Diamond	217	67,486.87	27,311.08
17	MEL	MEL 1254/14	Helvesta Mining	17-Sep-14	Gold	232	96,843.65	39,191.39
18	MEL	MEL 1253/14	Helvesta Mining	17-Sep-14	Iron Ore	233	64,582.23	26,135.61
19	MEL	MEL 1512/15	Jonah Capital (BVI) Liberia Ltd	9-Feb-15	Iron Ore	154	31,077.76	12,576.78
20	MEL	MEL 1510/15	Jonah Capital (BVI) Liberia Ltd.	9-Feb-15	Iron Ore	156	62,748.92	25,393.69
21	MEL	MEL 1511/15	Jonah Capital (BVI) Liberia Ltd.	9-Feb-15	Iron Ore	157	50,273.97	20,345.24
22	MEL	MEL 2474/14	Kpo Iron Ore Limited	9-Apr-14	Iron Ore	223	29,758.13	12,042.74
23	MEL	MEL 1527/15	Kun Lun Company Ltd	13-Feb-15	Iron Ore	235	122,887.98	49,731.20
24	MEL	MEL 1526/15	Kun Lun Company Ltd	13-Feb-15	Iron Ore	234	122,841.90	49,712.55
25	MEL	MEL 11094	Liberia Development Initiative	13-Feb-12	Gold & Base Metals	196	98,736.96	39,957.59
26	MEL	MEL 1248/14	Liberia Mining Group Inc.	11-Sep-14	Gold	229	110,280.01	44,628.91
27	MEL	MEL 1249/14	Liberia Mining Group Inc.	11-Sep-14	GOLD	230	81,724.84	33,073.00
28	MEL	MEL 1060/14	Manicka Resources Ltd.	9-Jul-14	Iron Ore	227	15,863.77	6,419.87

No.	License Type	License Code	License Holder	Sign Date	Commodity	Code	Acres	Hectares
29	MEL	MEL 1061/14	Manicka Resources Ltd.	9-Jul-14	GOLD	228	105,767.08	42,802.59
30	MEL	MEL 11108	Mining & Exploration Services Lib. Ltd.	4-Nov-13	Gold	210	158,047.61	63,959.85
31	MEL	MEL 12028	Nimba Resources Limited	30-Jan-14	Iron Ore	219	23,474.92	9,500.00
32	MEL	MEL 11093	Noya Mining Company Ltd.	6-Feb-12	Gold & Diamond	141	183,836.19	74,396.17
33	MEL	MEL 11091	Noya Mining Ltd.	3-Jan-12	Gold & Diamond	62	162,677.88	65,833.67
34	MEL	MEL 11032	Pedsam Mining Corp.	10-Apr-13	Gold & Base Metals	87	73,958.34	29,930.00
35	MEL	MEL 1056/14	Pedsam Mining Corp.	19-May-14	Gold & Base Metals	107	23,884.83	9,665.89
36	MEL	MEL 11024	Pedsam Mining Limited	10-Apr-13	Gold, Diamonds & Base Metals	81	49,319.57	19,959.00
37	MEL	MEL 11102	Planet Minerals Ltd.	21-Mar-13	Gold & Base Metals	28	76,545.31	30,976.91
38	MEL	MEL 2396/14	Salmec Resources Ltd.	25-Feb-14	Gold	142	40,306.77	16,311.64
39	MEL	MEL 1302/14	Sarama Mining Liberia Ltd.	30-Jan-14	Gold, Diamonds & Base Metals	98	16,744.36	6,776.23
40	MEL	MEL 1089/14	Sarama Mining Liberia Ltd.	2-Jul-14	Gold & Base Metals	39	28,814.81	11,660.99
41	MEL	MEL 2350/14	Sino-Lib International Company Limited	10-Feb-14	Gold	220	147,010.19	59,493.15
42	MEL	MEL 11109	Task International Ltd	4-Nov-13	Gold	216	86,301.98	34,925.31
43	MEL	MEL 12029	Tawana Lib. Inc.	13-Dec-12	Iron Ore	37	71,301.97	28,855.00
44	MEL	MEL 1223/14	Tawana Liberia Inc.	11-Sep-14	Iron Ore	231	46,002.19	18,616.50
45	MEL	MEL 2347/14	W.D.L Corporation	7-Feb-14	Iron Ore	71	4,769.72	1,930.25
46	MEL	MEL 1176/14	West African Resources (Liberia) Corp.	11-Sep-14	Gold	57	18,561.49	7,511.60
47	MEL	MEL 1179/14	West African Resources (Liberia) Corp.	11-Sep-14	Gold	190	123,552.20	50,000.00
48	MEL	MEL 1181/14	West Peak Iron Limited (Liberia)	11-Sep-14	Iron Ore	149	69,587.32	28,161.10
49	MEL	MEL 11101	West Peak Iron Ltd	27-Feb-13	Iron Ore	31	49,098.41	19,869.50
50	MEL	MEL 2346/14	West Peak Iron Ltd.	25-Feb-14	Iron Ore	221	32,609.34	13,196.58
51	MEL	MEL 11111	Bea Mountain Mining Corp	4-Nov-13	To be confirmed	To be confirmed	To be confirmed	To be confirmed
52	MEL	MEL 14000	Castlegem	23-Jan-13	To be confirmed	To be confirmed	To be confirmed	To be confirmed
53	MEL	MEL 11099	Castlegem	23-Jan-13	To be confirmed	To be confirmed	To be confirmed	To be confirmed
54	MEL	MEL 1436/15	China Union Investment(Lib)Bong Mining Co. Ltd	9-Feb-15	To be confirmed	To be confirmed	To be confirmed	To be confirmed

No.	License Type	License Code	License Holder	Sign Date	Commodity	Code	Acres	Hectares
55	MEL	MEL 1729/15	E.Z.I.LTD	10-Jun-15	To be confirmed	To be confirmed	To be confirmed	To be confirmed
56	MEL	MEL 11013	Hummingbird Resources (Lib)Inc.	20-Jan-14	To be confirmed	To be confirmed	To be confirmed	To be confirmed
57	MEL	MEL 11020	Hummingbird Resources (Lib)Inc.	20-Jan-14	To be confirmed	To be confirmed	To be confirmed	To be confirmed
58	MEL	MEL 11022	Hummingbird Resources (Lib)Inc.	20-Jan-14	To be confirmed	To be confirmed	To be confirmed	To be confirmed
59	MEL	MEL12003	Iron Resources Ltd.	4-Oct.-13	To be confirmed	To be confirmed	To be confirmed	To be confirmed
60		MEL 11092	Liberia Development Initiative	13-Jan-12	To be confirmed	To be confirmed	To be confirmed	To be confirmed
61		MEL 11035	YOUSSEF Diamond Mining Company	13-Jan-13	To be confirmed	To be confirmed	To be confirmed	To be confirmed
Exploration Licenses								61

Table 6.2: Class A Mining Licenses

No.	License Holder	License Holder	Sign Date	Commodity	Code	Acres	Area Sq.km	Hectares
1	Class A	Putu Iron Ore Mining Inc.	2-Jul-14	Iron Ore	17	46,517.88	188.25	18,825.19

Table 6.3: Class B Mining Licenses

No.	License Holder	License Code	Application Date	Start Date	Expiry Date	Type
1	Edasa Mining Company Inc.	MBL 1161/14	3-Jan-14	23-Jun-14	22-Jun-19	Class B Mining License
2	Edasa Mining Company Inc.	MBL 1162/14	3-Jan-14	23-Jun-14	22-Jun-19	Class B Mining License
3	Jean Jacques Mining Company	MBL 1166/14	3-Jan-14	23-Jun-14	22-Jun-19	Class B Mining License
4	Hualee International Corporation Ltd (Marvin S. Bruce)	MBL 1008/14	24-Feb-14	2-May-14	1-May-19	Class B Mining License
5	Earthsource Minerals International	CBL 1448/13	20-Sep-13	25-Sep-13	24-Sep-18	Class B Mining License
6	H.C. Enterprise Inc.	CBL 2355/14	8-Jan-14	18-Feb-14	17-Feb-19	Class B Mining License
7	Meleke Sanding Mining Corporation(MSMC)	CBL 2627/14	17-Dec-13	20-Mar-14	19-Mar-19	Class B Mining License
8	Zhao Li Mining Company	CBL 2538/14	21-Nov-13	27-Mar-14	26-Mar-19	Class B Mining License
9	Jeli Inc.	CBL 2390/14	10-Jan-14	24-Feb-14	23-Feb-19	Class B Mining License
10	M.H.M Eko Liberia Inc.	CBL 2465/14	14-Feb-14	25-Feb-14	24-Feb-19	Class B Mining License
11	Earthsource Minerals International	CBL 1654/13	14-Oct-13	21-Oct-13	20-Oct-18	Class B Mining License
12	Steinbock Mineral (Lib) LTD. (Alex Francisco)	CBL 1677/13	16-Oct-13	23-Oct-13	22-Oct-18	Class B Mining License
13	Steinbock Mineral (Lib) LTD. (Alex Francisco)	CBL 1676/13	16-Oct-13	23-Oct-13	22-Oct-18	Class B Mining License
14	Da Tang Mining Company Inc.	CBL 2472/14	18-Feb-13	11-Mar-14	10-Mar-19	Class B Mining License
15	Blue Ocean Mining Company Limited	CBL 1796/13	16-Oct-13	11-Nov-13	10-Nov-18	Class B Mining License
16	Blue Ocean Mining Company Limited	CBL 1742/13	16-Oct-13	11-Nov-13	10-Nov-18	Class B Mining License
17	Page Technologies, Inc.(Joseph E. Williamson)	CBL 1655/13	23-Sep-13	24-Oct-13	23-Oct-18	Class B Mining License
18	Try International Inc.	CBL 1602/13	1-Feb-13	10-Oct-13	9-Oct-18	Class B Mining License
19	Sheng Jin Industrial Inc.	CBL 1605/12	10-May-13	13-Jun-12	12-Jun-17	Class B Mining License
20	Continental Investment Inc.	CBL 1603/13	12-Aug-13	27-Aug-13	26-Aug-18	Class B Mining License
21	Try International Inc.	CBL 1601/13	31-Jan-13	10-Oct-13	9-Oct-18	Class B Mining License
22	Blue Rock International Inc.	CBL 1709/14	18-Oct-13	8-Jan-14	7-Jan-19	Class B Mining License
23	Liberia Tailings Inc. (Clavenda Bright Parker)	MBL 947/14	21-Jan-14	7-Apr-14	6-Apr-19	Class B Mining License
24	Liberia Tailings Inc. (Clavenda Bright Parker)	MBL 945/14	21-Jan-14	7-Apr-14	6-Apr-19	Class B Mining License
25	Liberia Tailings Inc. (Clavenda Bright Parker)	MBL 946/14	21-Jan-14	7-Apr-14	6-Apr-19	Class B Mining License
26	Huayuan Limited	MBL 941/14	12-Feb-14	3-Apr-14	2-Apr-19	Class B Mining License
27	Enrich Gold Resources	MBL 1027/14	7-Apr-14	7-May-14	6-May-19	Class B Mining License
28	Western Associates Ltd. (Mr Mani)	MBL 1044/14	16-Dec-13	8-May-14	7-May-19	Class B Mining License
29	Western Associates Ltd. (Mr Mani)	MBL 1045/14	16-Dec-13	8-May-14	7-May-19	Class B Mining License
30	Western Associates Ltd. (Mr Mani)	MBL 1041/14	16-Dec-13	8-May-14	7-May-19	Class B Mining License
31	Western Associates Ltd. (Mr Mani)	MBL 1042/14	16-Dec-13	8-May-14	7-May-19	Class B Mining License
32	Goodrich Inc. (Qin Jian, Qing)	MBL 1003/14	24-Feb-14	30-Apr-14	29-Apr-19	Class B Mining License

No.	License Holder	License Code	Application Date	Start Date	Expiry Date	Type
33	Ti Cheng, Inc.,(Wei Menglei)	CBL 2475/14	7-Feb-14	19-Mar-14	18-Mar-19	Class B Mining License
34	Edasa Mining Company Inc.	MBL 1160/14	3-Jan-14	23-Jun-14	22-Jun-19	Class B Mining License
35	Jean Jacques Mining Company	MBL 1167/14	3-Jan-14	23-Jun-14	22-Jun-19	Class B Mining License
36	Grassfield Sand Mining Corp.	MBL 1218/14	6-Jun-14	4-Aug-14	3-Aug-19	Class B Mining License
37	Jiu Zhou International Liberia Inc.	MBL 1191/14	23-Jun-14	16-Jul-14	15-Jul-19	Class B Mining License
38	Kbl Liberia Mining Company Inc.	MBL 1235/14	26-Jun-14	15-Aug-14	14-Aug-19	Class B Mining License
39	Kbl Liberia Mining Company Inc.	MBL 1255/14	26-Jun-14	27-Aug-14	26-Aug-19	Class B Mining License
40	Earth Source Minerals Int'l(Armando Costabile & William G. Davies)	MBL 1305/14	6-Oct-14	14-Oct-14	13-Oct-19	Class B Mining License
41	Gem Rocks Mining Resources Inc.	MBL 1405/14	11-Jun-14	11-Dec-14	10-Dec-19	Class B Mining License
42	BNK Mining Co.Inc. (Lim Eng Chuan)	MBL 1539/15	21-Nov-14	18-Feb-15	17-Feb-20	Class B Mining License
43	Lichi Inc.	MBL 1485/15	4-Dec-14	27-Jan-15	26-Jan-20	Class B Mining License
44	Lichi Inc.	MBL 1484/15	4-Dec-14	27-Jan-15	26-Jan-20	Class B Mining License
45	BNK Mining Co.Inc. (Lim Eng Chuan)	MBL 1540/15	21-Nov-14	18-Feb-15	17-Feb-20	Class B Mining License
46	Marble & Granite Inc. (Corundum)	MBL 1572/15	17-Dec-14	17-Mar-15	15-Mar-20	Class B Mining License
TOTAL ACTIVE CLASS B MINING LICENSES						46

Table 6.4: Diamond Dealers License

No.	License Holder	License Code	Application Date	Start Date	Expiry Date	Type
1	Royal Company (Atef Youssef Aidibe)	DL 2011/14	5-Jan-14	17-Jan-14	17-Jan-15	Diamond Dealership License
2	Marble & Granite, Inc./ Corundum (Emmanuel Gaie)	DL 1614/13	24-Sep-13	22-Oct-13	22-Oct-14	Diamond Dealership License
3	Star Diamond Inc.	DL 1804/13	13-Nov-13	15-Nov-13	15-Nov-14	Diamond Dealership License
4	Quantum Resources	DL 1881/14	30-Oct-13	8-Jan-14	8-Jan-15	Diamond Dealership License
5	N/A Gold Inc./Ahamed Salha & Abu Konneh	MCL 964/14	11-Mar-14	10-Apr-14	10-Apr-15	Diamond Dealership License
6	Ruff Minerals Inc. (Aron Dixon & Stephen Mugami)	DL 948/14	20-Mar-14	8-Apr-14	8-Apr-15	Diamond Dealership License
7	Global Purity & Investment International, Inc.	DL 1081/14	22-Apr-14	20-May-14	20-May-15	Diamond Dealership License
8	Global Enterprises Inc. (Haig Salibian & Amara Sanoh)	DL 1069/14	10-Apr-14	15-May-14	15-May-15	Diamond Dealership License
9	Germi Inc. (Charles Toe Toeque)	DL 1195/14	30-Dec-13	17-Jul-14	17-Jul-15	Diamond Dealership License
10	G.D.S. Gold (Garbla Vincent Williams)	DL 1229/14	23-Jun-14	12-Aug-14	12-Aug-15	Diamond Dealership License
11	AJ Export & Import Group Inc./Travel & Tour (Mr. Andrew F.	DL 1244/14	11-Aug-14	21-Aug-14	21-Aug-15	Diamond Dealership License
12	Golden Mass Trading (Ali Y. Aydibi's)	DL 1300/14	26-Aug-14	2-Oct-14	2-Oct-15	Diamond Dealership License
13	Earth Source Minerals Int'l(Armando Costabile & William G. Davies)	DL 1304/14	6-Oct-14	14-Oct-14	14-Oct-15	Diamond Dealership License

No.	License Holder	License Code	Application Date	Start Date	Expiry Date	Type
14	Golden Mass Trading (Ali Y. Aydibi's)	DDL 999/15	15-Jan-14	25-Apr-14	25-Apr-15	Diamond Dealership License
15	Earthsource Minerals International	DD-2013-0021	29-Aug-13	20-Sep-13	20-Sep-14	Diamond Dealership License
16	West Africa Gold & Diamond	DD-2013-0019	20-Jul-13	20-Sep-13	20-Sep-14	Diamond Dealership License
17	New Star Diamond (Siaka Coulibaly, Macila Kamara & Mohamadau Sahana)	DD-2013-0006	13-Feb-13	20-Sep-13	20-Sep-14	Diamond Dealership License
18	G.B.S. Limited (Garbla Vincent Williams)	DD-2013-0005	2-Feb-13	20-Sep-13	20-Sep-14	Diamond Dealership License
19	Royal Comlpany (Atef Youssef Aidibe)	DD-2012-0037	19-Nov-12	20-Sep-13	20-Sep-14	Diamond Dealership License
20	T & A Company Incorporated (Ali Hayder & Talal Osseili)	DD-2012-0032	19-Oct-12	20-Sep-13	20-Sep-14	Diamond Dealership License
21	Engineering & Geological Company	DD-2012-0028	25-Sep-12	20-Sep-13	20-Sep-14	Diamond Dealership License
22	G.B.S. Limited (Garbla Vincent Williams)	DDL 136/13	20-Feb-13	3-Apr-13	3-Apr-14	Diamond Dealership License
23	The Liberia Holding Corporation (Limited)	DDL 2484/14	13-Jan-14	26-Mar-14	26-Mar-15	Diamond Dealership License
24	Eagle Diamonds, Inc. (Alexander Payot)	DDL 2468/14	24-Feb-14	28-Feb-14	28-Feb-15	Diamond Dealership License
25	K. L. Group Inc.	DDL 2470/14	27-Jan-14	3-Mar-14	3-Mar-15	Diamond Dealership License
26	Afric Diam Company Inc.	DDL 1891/13	15-Nov-13	3-Dec-13	3-Dec-14	Diamond Dealership License
27	Liberian Star Limited (Houssam Ahmad Al Ali)	DDL 976/14	4-Apr-14	17-Apr-14	17-Apr-15	Diamond Dealership License
28	The Diamond Star Plus	DDL 1155/14	23-May-14	17-Jun-14	17-Jun-15	Diamond Dealership License
29	West Africa Gold & Diamond	DDL 1310/14	6-Sep-14	20-Oct-14	20-Oct-15	Diamond Dealership License
30	West African Diamond Inc. (Gabi Maximov & Pahamim Polatuv)	DDL 1311/14	5-Oct-14	20-Oct-14	20-Oct-15	Diamond Dealership License
31	Afric Diam Company Inc.	DDL 1382/14	5-Nov-14	4-Dec-14	4-Dec-15	Diamond Dealership License
32	U.S.A. West Africa Diamond Group Inc.	DDL 1513/15	5-Dec-14	6-Feb-15	6-Feb-16	Diamond Dealership License
33	Dibodo Import & Export Company LLC. (Sylvester s. Kaar)	DDL 1609/15	17-Mar-15	20-Apr-15	19-Apr-16	Diamond Dealership License
Diamond Dealers License						33

Table 6.5: Gold Dealers License

No.	License Holder	License Code	Application Date	Start Date	Expiry Date	Type
1	Mako Business Corporation (Br #1) (John Abby Kokulo)	GDL 2267/14	3-Dec-13	10-Feb-14	10-Feb-15	Gold Dealership License
2	Exotic Auto & Diamond Inc.	GDL 2102/14	27-Nov-13	4-Feb-14	4-Feb-15	Gold Dealership License
3	Zwedru Mineral, Business Inc.	GDL 1953/14	21-Nov-13	30-Jan-14	30-Jan-15	Gold Dealership License
4	Helvesta Mining	GDL 2631/14	25-Feb-14	26-Mar-14	26-Mar-15	Gold Dealership License
5	Nyah Bartee Corporation	GDL 2581/14	3-Mar-14	24-Mar-14	24-Mar-15	Gold Dealership License
6	Nyah Bartee Corporation	GD-2013-0002				
7	Sunshine Resources Inc. (Mr. Jaysuku Ramani & Jacob	GDL 2495/14	10-Dec-13	21-Mar-14	21-Mar-15	Gold Dealership License
8	Madefdon And Sons Int'l Inc.	GDL 1592/27	6-Feb-13	13-Feb-27	13-Feb-28	Gold Dealership License
9	Madefdon And Sons Int'l Inc.	GD-2013-0004				
10	Phoenix Mining & Investment Group (Pmig). Inc. Cassel Kuoh,	GDL 2098/14	8-Jan-14	15-Jan-14	15-Jan-15	Gold Dealership License
11	Phoenix Mining & Investment Group (Pmig). Inc. Cassel Kuoh,	GD-2012-0035				
12	Golden Vision Trading (Mohammed Aidibi & Hussein)	GDL 2104/14	7-Jan-14	16-Jan-14	16-Jan-15	Gold Dealership License
13	Neekreen Gold Broker, Inc.	GDL 1187/14	24-May-14	14-Jul-14	14-Jul-15	Gold Dealership License
14	Royal Comlpany (Atef Youssef Aidibe)	GDL 1230/14	3-Jul-14	12-Aug-14	12-Aug-15	Gold Dealership License
15	Madina Corporation	GDL 1291/14	29-Jul-14	25-Sep-14	25-Sep-15	Gold Dealership License
16	Golden Vien Trading Inc. (Hassan Aidibi)	GDL 1290/14	14-Jul-14	25-Sep-14	25-Sep-15	Gold Dealership License
17	Golden Bar Trading (Sleiman Dawood Balhas)	GDL 1295/14	10-Jul-14	26-Sep-14	26-Sep-15	Gold Dealership License
18	Dibodo Import & Export Company LLC. (Sylvester S. Kaar)	GDL 1608/15	17-Mar-15	20-Apr-15	19-Apr-16	Gold Dealership License
GOLD DEALER LICENSES						18

4. Applicable laws and the award process

The award process for concessions is governed by a mix of sector-specific regulations with some laws that apply equally to all sectors. We also identified several regulations which are not specific to the award process but which contain some relevant rulings on the award process, which could therefore not be ignored.

The laws that apply to all sectors are:

- Public Procurement and Concessions Act 2005 (PPCA 2005);
- Amended and Restated Public Procurement and Concessions Act 2010 (PPCA);
- Regulations Accompanying the Public Procurement and Concessions Commission Act 2005;
- National Bureau of Concessions Act 2011;
- National Investment Commission Act 2010;
- Investment Act 2010;
- Liberia Revenue Code 2000 as amended by the subsequent laws;
- Environment Protection and Management Law 2002;
- Public Lands Law - Title 34 - Liberian Code of Laws Revised; and
- LEITI Act 2009.

The Amended and Restated Public Procurement and Concessions Act of 2010 is the main regulation describing the process to be observed by all sectors.

4.1. Agriculture Sector

The Agricultural sector does not have any specific regulation. Therefore the main regulation that applies is the Amended and Restated Public Procurement and Concessions Act 2010.

The Ministry of Agriculture does not have any written procedures for the award of concessions.

The PPCA sets out the different steps for the award of an agricultural concession, which can be summarised as follows:

AWARD PROCEDURE	LEGAL REFERENCE (Amended and Restated PPCC Act of 2010)	SUMMARY OF LEGAL PROVISION
Preparation phase		
Appointment of Entity Concession Committee	Section 77	Concession entity ("CE") proposes to grant a concession and designates an Entity Concession Committee ("ECC") which is responsible to prepare a concession procurement plan, prepare prequalification instructions, arrange for publication of all required notices, etc.

AWARD PROCEDURE	LEGAL REFERENCE (Amended and Restated PPCC Act of 2010)	SUMMARY OF LEGAL PROVISION
	Section 32(5)	When prequalification proceedings are held, the procuring entity provides to all bidders responding to the invitation to prequalify, prequalification documents which enable them to prepare and submit their applications for prequalification; make available to each applicant the results of the assessment of the prequalification and invite all applicants to meet the minimum criteria for prequalification and allow bidders adequate time to acquire, prepare and submit prequalification documents
Appointment of Inter-Ministerial Concessions Committee	Section 83	The head of the Concession entity submits a written request to the President to appoint an Inter-Ministerial Concessions Committee (“IMCC”) and sends copies to the statutory members. The President then appoints the IMCC. The Chairman of the IMCC (i.e. Chairman of NIC) convenes an initial meeting of the IMCC for purposes of the concession.
Concession Certificate	Section 88	Every concession implementation process commences with the issuance of a Certificate of Concession (“CoC”) . The Minister of Planning & Economic Affairs (now MFDP) has the sole responsibility to issue the CoC.
Preparation of Concession Procurement Plan	Section 79	The ECC prepares a Concession Procurement Plan (“CPP”) which shall include: type of concession, expected investment scope, location, term, nature and timing of payments to be made to the government, etc. The PCP is filed with the PPCC prior to any publication of a request for EOI or an invitation to bid. If the PPCC does not respond to the CPP within 21 days of receipt, it is deemed approved. The CE may not proceed with a request for EOI or invitation to bid until the CPP has been approved by the IMCC
Notice for stakeholder forum	Section 91	The CE has 14 days prior to a scheduled stakeholder forum to publish a public notice of the forum in the county seat of each county in which the concessionaire under the proposed concession is expected to operate. The notice includes a short description of the expected location, nature, size, scope, projected timing and duration of the proposed concession and the extent of the investment of private resources to proposed to be required from the bidders to meet the needs of the affected communities.
EXPRESSION OF INTEREST		
Review and Approval of EOI form and pre-qualification criteria	Section 102 Section 104	If pre-qualification of bidders is required, only bidders that have been pre-qualified are entitled to receive the invitation to bid and to submit bids. The qualification criteria is approved by the IMCC. Where prequalification proceedings are not conducted, Post-qualification(where the concession bid evaluation panel verifies the qualifications of the bidder selected for award against the criteria stated in the bid document) is used The CE submits the form for the EOI and invitation to bid to the IMCC for review and approval

AWARD PROCEDURE	LEGAL REFERENCE (Amended and Restated PPCC Act of 2010)	SUMMARY OF LEGAL PROVISION
Publication of Notice of Investment Opportunity for Expression of Interest	Section 106	<p>National competitive bidding: the CE publishes a general notice of investment opportunity at least three(3) weeks prior to the publication of the EOI</p> <p>Int'l Competitive bidding: general notice is published and the bidders are allowed at least 4 weeks to respond to the request for EOI and 6 weeks to respond to invitation to bid</p>
Expression of interest or prequalification	Section 32(5)	When prequalification proceedings are held, the procuring entity provides to all bidders responding to the invitation to prequalify, prequalification documents which enable them to prepare and submit their applications for prequalification; make available to each applicant the results of the assessment of the prequalification and invite all applicants to meet the minimum criteria for prequalification and allow bidders adequate time to acquire, prepare and submit prequalification documents
Bid Evaluation Panel(reception and evaluation of EOI)	Section 111 Section 116 Section 117 Section 118	<p>Evaluation of responses to prequalification requests or invitations to bid are undertaken by a Bid Evaluation Panel("BEP") that is appointed by the IMCC for a specific concession;</p> <p>Conduct of due diligence by competent persons for all bidders submitting responsive bids;</p> <p>The Concession agreements are approved as to legal form by the Ministry of Justice("MOJ") prior to submission to the bidder</p> <p>The IMCC takes note of the due diligence performed and disqualifies a bidder who clearly lacks the legal, technical and/or financial capability to carry out the project; the IMCC notifies the PPCC and the President on actions taken relative to taking note of due diligence conducted; the President appoints a negotiation team recommended by the IMCC to conduct negotiations with the highest ranked bidder</p>
Invitations to bid	Section 82	IMCC approves the CPP, review and approve prior to their issuance all documents to be included in a request for EOI or an invitation to bid, review the bid evaluation report prepared by the Concession bid evaluation panel to ensure strict conformity with the Act and relevant regulations
Pre-bid Meeting, Bid submission and opening	Section 108 Section 109	<p>The ECC may require a pre-bid conference to give prospective bidders up to 3 weeks the opportunity to seek clarification to obtain additional information on the requirements of the concession to clarify issues set out in the concession bid document;</p> <p>The date, time and venue of any pre-bid conference should be specified in the invitation to bid or by notice to all bidders by facsimile or email at least 10 days prior to the conference but not more than 14 days after the concession bid documents first become available to bidders</p>

AWARD PROCEDURE	LEGAL REFERENCE (Amended and Restated PPCC Act of 2010)	SUMMARY OF LEGAL PROVISION
Reception, opening and evaluation of bids	Section 77 Section 110	The ECC prepares prequalification instructions for bidders if prequalification is to be used; prepare all documentation to be included in any invitation to bid; conduct bid opening procedures in accordance with Section 110; Timely opening of responses to an invitation to bid in the presence of bidders/representatives/agents; rules of bid submission and opening; specify the procedures for opening of the technical and financial envelopes; postponement for opening a financial envelope for at least 2 days

As stated in Section 3.2 above, the contract awarded within the period under review did not form part of our audit because it had not been ratified at the time of writing this report.

4.2. Oil Sector

The applicable laws that govern the award process for oil concessions are:

- The Amended and Restated Public Procurement and Concessions Act 2010 (PPCA);
- The National Oil Company of Liberia Act 2000; and
- The New Petroleum Law of 2002.

The main steps to be followed for awarding a concession in the oil sector is as documented above for the Agriculture sector.

Again, for the period under review, no new oil concessions were awarded.

4.3. Forestry Sector

The applicable laws for the Forestry Sector are:

- The Act creating the Forestry Development Authority of 1976;
- The National Forestry Reform Law of 2006;
- The Forestry Core Regulations- FDA Ten Core Regulations (effective September 2007)
- The Act to Establish the Community Rights Law with respect to Forest Lands of 2009;
- Forestry Development Authority Regulations to the Community Rights Law with respect to Forest Lands, July 2011
- The Guidelines for Forest Management Planning in Liberia; and
- The National Forest Management Strategy, 2007

According to Section 4.5 of the PPCA, “Before committing an area identified in the National Forest Management Strategy to a proposed land use, the FDA shall validate the sustainability of the area for the proposed land use”.

For validation purposes, the FDA shall not proceed with offering a proposed FMC or TSC unless it has obtained FPIC in writing from the Community forestry Development Committees representing all affected communities to negotiate in good faith a social agreement with the winning bidder.

For the period we are mandated to review, one contract, a Community Forestry Management Agreement was awarded by the Forestry Development Authority.

Community Forestry Management Agreement

Chapter 10 of the Forestry Development Authority Regulations to the Community Rights Law with respect to Forest Lands, July 2011 sets out the steps for awarding a Community Forestry Management Agreement as follows:

Process	Section	Description
Initiation and Application	2	The establishment of a forest community is initiated by either a community or the Authority. Whichever option is used, a forest community is established through the submission of a written request by the community to the Authority.
	3 & 4	The community applies for forest community status with the Authority. The application must contain the location of the forest land area and information on the community's way of life, particularly as it relates to the usage, preservation and development of forest resources in the area. The following objectives must be sought by the community and described in its application: <ul style="list-style-type: none"> • Sustainable use of the forest resources to maintain the forest ecosystem; • Acknowledgement and encouragement of diverse community traditions in the preservation, utilization and management of forest resources; • Conservation of the environment and biological diversity; and • Creation of cooperation and partnership between the state and the community.
Payment of fees	5	The community applying for the Approved Forest Community status must pay a non-refundable application fee of US\$250.00
Socio-economic and demarcation surveys	6 & 7	The Authority undertakes a socio-economic profile reconnaissance survey of the area which the community wants to use for its forestry program. A 30-day notice is given to the community and adjacent communities prior to the period of the socio-economic survey. The notice should be in the form or forms in which the community usually receives public information. A copy of the notice should be served on the recognized leader of the community by the government.
	8 & 9	In collaboration with the community and relevant government institutions, the Authority surveys and demarcates the community forest area over which a community wants to be given management and user rights. A map scaled 1:5000, depicting the exact area delimited and showing adjacent areas, shall be produced as a result of the survey and demarcation processes.

Process	Section	Description
		A 30-day notice is given to the community and adjacent communities prior to the date of the demarcation survey. The notice should be in the form or forms in which the communities usually receive public information. A copy of the notice shall be served on the recognised leaders of the communities by the government. Particularly, adjacent communities shall be consulted in determining community borders.
	10	For a period of 30 days, the preliminary draft of the survey and demarcation report shall be posted in the community and shared with adjacent communities for the purpose of their review and comments prior to finalization of the report
Finalization	11	Third parties may object to the designation of a specified area for community forestry program. All such objections must be investigated and acted upon by the Authority within 30 days of receipt of comments
	12	Following identification, assessment and demarcation of the forest area, as well as the resolution of all associated conflicts that may arise, the Authority gives preliminary permission to the community to organize itself into an Authorised Forest Community for the purpose of undertaking a community forestry management program.
	13	A contract that spells out the understanding between the community and the Authority relative to a community forestry program within a specific geographic area is entered into.

Our examination of the award process for Community Forestry Managements Agreements for the period under review showed that all process were duly followed.

4.4. Mining Sector

The following laws and regulations apply to the Mining Sector:

- The Amended and Restated Public Procurement and Concessions Act of 2010 (PPCA);
- Mineral Policy of Liberia, effective March 2010;
- Exploration Regulations- Regulations Governing Exploration Under a Mineral Exploration License of the Republic of Liberia (effective March 2010);
- An Act Adopting A New Mineral and Mining Law, Part 1, Title 23, Liberian Code of Laws Revised.

Per the LEITI Materiality Report, contracts in the Mining Sector which were subject to our review were:

- Mineral Development Contracts;
- Exploration Licenses;
- Class B Mining Licenses;
- Gold and Diamond Dealers Licenses;

Each of these contracts has its award process.

4.4.1. Exploration Licenses

The procedure for granting Exploration Licenses as described by the MLME is as follows:

- An application is filed by the Investor accompanied by relevant documents with the Minister of Lands and Mines;
- The application is stamped and dated by the Minister who sends it to the Mining Cadastre;
- The Cadastre proceeds with the registration and vetting of the application and the coordinates;
- If the land is available, the documents are sent to the Assistant Minister for exploration who sends them to the Liberian Geological Survey (LGS);
- LGS vets the application with regard to technical and financial capacities;
- If the application is satisfactory the documents are sent to the Assistant Minister who sends them back to the Cadastre;
- The Cadastre prepares a payment form which it delivers to the Investor;
- The investor proceeds with the payment of the fees at the Ministry of Finance and brings back the Flag Receipt to the Cadastre;
- The Cadastre prepares the license and sends it to the Assistant Minister for Exploration; and
- The License is signed by the Assistant Minister for Exploration and approved by the Minister.

4.4.2. Class A Mining Licenses

The provisions of Section 6.5 of the Regulations Governing Exploration under a Mineral Exploration License of the Republic of Liberia ('Exploration Regulations') require that the following steps be followed for granting a Class A Mining License:

- The operator sends a notice to the Minister for Lands, Mines and Energy for the grant of a Class A License for a Proposed Production Area subject to following terms and conditions:
- The Government and the operator shall have concluded, and the eligible applicant is materially in compliance with a Mineral Development Agreement, which has become effective, permitting mining in the proposed Production Area pursuant to its terms and conditions.
- The operator should have successfully completed a proposed exploration program and submitted to the Minister a detailed map and descriptive statement based on actual surveys which shall set forth the boundaries of the proposed Production Area, identified by metes and bounds, and the boundaries and size of the deposits from which minerals are to be mined.
- The operator should have completed a feasibility report describing a plan for the efficient and economic conduct of mining in the proposed production area in keeping with the standards set.
- The Minister approves the Feasibility Report having been satisfied that the operator possesses the necessary technical skill and experience, and financial resources necessary to carry out mining operations.

4.4.3. Class B Mining Licenses

The procedure as described by the MLME is as follows:

- filing of an application by the Investor accompanied by the relevant documents with the Minister of Lands and Mines;
- the application is stamped and dated by the Minister who sends it to the Mining Cadastre;
- the Cadastre proceeds with the registration and vetting of the application and the coordinates;
- if the land is available, the documents are sent to the Assistant Minister for Mines/Director of Mines who vets the documents, verifies the Liberian participation and proceeds with the survey of the area and the preparation of the maps;
- if all the checks are satisfactory, the documents are returned to the Mining Cadastre;
- the Cadastre prepares a payment form and delivers it to the Investor;
- the investor proceeds with the payment of the fees at the Ministry of Finance and brings the Flag Receipt to the Cadastre;
- the Cadastre prepares the license and sends it to the Assistant Minister for Mines/Director of Mines; and
- the License is signed by the Director of Mines and the Assistant Minister for Mines.

4.4.4. Gold and Diamond Dealers Licences

The procedure for Gold and Diamonds is the same as Class B Mining Licences. However, Dealership does not require competitive bidding.

5. Findings and Recommendations

Our findings and recommendations are set out in this Section.

Finding No 1: Missing application forms

Number of Contracts involved: 64 (Appendix 2)

Government Agency responsible: MLME

Description of the finding:

In accordance with MLME internal procedures for Exploration Licenses, Class B, Gold Dealers and Diamond Dealers Licenses, the whole process can only begin with filing an application with the MLME. The application is to be stamped and logged by Minister's Office upon receipt.

For 64 of the 159 licenses in these categories, we found that the application forms were missing. In this case, we cannot confirm when the application was filed and whether any checks were performed. Consequently, the lack of such application does not give us comfort as regards the transparency of the process applied. Breakdown by class of license is shown in the table below.

Class of license	Number
Mining exploration license	16
Class B	20
Diamond dealer	14
Gold dealer	14
Total	64

The Ministry explained that application forms are scanned and a soft copy retained on the Ministry's server for references. However, the server developed a problem leading to the loss of most of the information including the scanned copies of the application forms we had requested for.

Recommendation:

As a matter of urgency, the MLME should locate the hard copies of the documents that were scanned and reconstruct the files of the relevant licensees and a secure storage area should be designated for keeping those documents.

In addition, we recommend that the Ministry of Lands, Mines and Energy establishes a back-up system at a different location which will save important data in the case of system failures. The Ministry should also invest in archiving locations for important paper files so that they can be referred to in such instances.

Government Agency's comments:

Referenced applications are yet to be retrieved from crashed Server Hard draft (attempts to do so locally has so far proven futile). Unfortunately the hard copies for said applications cannot be retrieved by Cadastre.

Finding No 2: Missing Technical Work plan for some Exploration Licenses

Number of Contracts involved: 57 (Appendix 3)

Government Agency responsible: MLME

Description of the finding:

The Exploration Regulations - Regulations Governing Exploration Under a Mineral Exploration License of the Republic of Liberia stipulates that a technical work plan is to be submitted with the application for exploration licenses.

There were 61 Explorations licenses available for our review. We noted that only 4 of them had a technical work plan attached to the application forms.

Recommendations:

As a matter of urgency, the MLME should locate the hard copies of the documents that were scanned and reconstruct the files of the relevant licensees and a secure storage area should be designated for keeping those documents.

In addition, we recommend that the Ministry of Lands, Mines and Energy establishes a back-up system at a different location which will save important data in the case of system failures. The Ministry should also invest in archiving locations for important paper files so that they can be referred to in such instances.

Government Agency's comments

Section 4.1 of the said regulation requires the Technical work plan to be submitted 90 days following the issuance of Exploration license.

Finding No 3: Missing proof of vetting of application forms by the Mining Cadastre

Number of Contracts involved: 56 (Appendix 4)

Government Agency responsible: MLME

Description of the finding:

According to the Exploration Regulations - Regulations Governing Exploration Under a Mineral Exploration License of the Republic of Liberia, after the application is stamped and dated by the Minister, it is sent to the Mining Cadastre. The Cadastre proceeds with the registration and vetting of the application and the coordinates. If the land is available, the documents are sent to the Assistant Minister for exploration.

Vetting by the Mining Cadastre is evidenced by a note on the application form by an authorised person at the Cadastre. On the 56 applications that were presented, we found no evidence of vetting by the Cadastre.

Recommendation

As a matter of urgency, the MLME should locate the hard copies of the documents that were scanned and reconstruct the files of the relevant licensees and a secure storage area should be designated for keeping those documents.

In addition, we recommend that the Ministry of Lands, Mines and Energy establishes a back-up system at a different location which will save important data in the case of system failures. The Ministry should also invest in archiving locations for important paper files so that they can be referred to in such instances.

Government Agency's comments

Referenced applications are yet to be retrieved from crashed Server Hard draft (attempts to do so locally has so far proven futile). Unfortunately the hard copies for said applications cannot be retrieved by Cadastre.

Finding No 4: Missing proof of vetting of exploration license application by LGS

Number of Contracts involved: 54 (Appendix 5)

Government Agency responsible: MLME

Description of the finding:

Where the Mining Cadastre confirms that land is available for an Exploration License, the Regulations demand that the documents are sent to the Assistant Minister for exploration who then sends them to the Liberian Geological Survey (LGS). LGS vets the application with regard to technical and financial capacities.

We were unable to ascertain if this procedure was performed for 54 of the Exploration Licenses as the information was not available for review.

Recommendation

As a matter of urgency, the MLME should locate the hard copies of the documents that were scanned and reconstruct the files of the relevant licensees and a secure storage area should be designated for keeping those documents.

In addition, we recommend that the Ministry of Lands, Mines and Energy establishes a back-up system at a different location which will save important data in the case of system failures. The Ministry should also invest in archiving locations for important paper files so that they can be referred to in such instances.

Government Agency's comments

This procedure wasn't in place during the period covered by this report; this measure was taken in 2013 to ensure that technical capability was assessed by the technical arm of the exploration Department.

Finding No 5: Missing proof of payment

Number of Contracts involved: 83 (Appendix 6)

Government Agency responsible: MLME and FDA

Description of the finding:

According to the internal procedures of the MLME once the LGS vets and verifies the technical and financial capabilities of the investor, the Cadastre prepares a payment form which it delivers to the investor. The investor proceeds to make payment of the fees at the Ministry of Finance and brings back the Flag Receipt to the Cadastre.

The FDA was also unable to produce the flag receipt for the Bluyeama Community Forest Agreement.

In total, 82 of the contracts reviewed at the MLME had missing flag receipts which serves as proof of payment for the license. Again, this was explained by the loss of information at the Ministry.

Recommendation

As a matter of urgency, the MLME should locate the hard copies of the documents that were scanned and reconstruct the files of the relevant licensees and a secure storage area should be designated for keeping those documents.

In addition, we recommend that the Ministry of Lands, Mines and Energy establishes a back-up system at a different location which will save important data in the case of system failures. The Ministry should also invest in archiving locations for important paper files so that they can be referred to in such instances.

Government Agency's comments

The Cadastre does not keep hard copies of Flag receipt (it is kept only as scanned copies). Unfortunately the flag receipts referenced here are associated with Licenses that are trapped in the crashed server.

Finding No 6: Missing Licenses

Number of Contracts involved: 66 (Appendix 7)

Government Agency responsible: MLME

Description of the finding:

The MLME was unable to retrieve 66 licenses for our review. Breakdown by class of license is shown in the table below.

Class of license	Number
Mining exploration license	33
Class B	19
Diamond dealer	10
Gold dealer	4
Total	66

Recommendation

As a matter of urgency, the MLME should locate the hard copies of the documents that were scanned and reconstruct the files of the relevant licensees and a secure storage area should be designated for keeping those documents.

In addition, we recommend that the Ministry of Lands, Mines and Energy establishes a back-up system at a different location which will save important data in the case of system failures. The Ministry should also invest in archiving locations for important paper files so that they can be referred to in such instances.

Government Agency's comments

Hard copies were kept in the offices of the then Asst. Minister for Exploration and is not accounted for. Measures are now in place (since 2013) to have the cadastre keep these hard copies for all such transactions.

Finding No 7: Inadequate Filing and Back-up System**Government Agency responsible:** MLME**Description of the finding:**

We noted that, for the MLME, the filing system was inadequate. This caused significant delay in our audit. The Ministry was unable to retrieve most of the documents that were requested for. According to the Ministry, soft copies of the documents were lost when their server crashed. However, hard copies could not be retrieved for our audit.

Recommendation

As a matter of urgency, the MLME should locate the hard copies of the documents that were scanned and reconstruct the files of the relevant licensees and a secure storage area should be designated for keeping those documents.

In addition, we recommend that the Ministry of Lands, Mines and Energy establishes a back-up system at a different location which will save important data in the case of system failures. The Ministry should also invest in archiving locations for important paper files so that they can be referred to in such instances.

Government Agency's comments

Ministry has taken all necessary precautions to avoid repetition of such disparity.

6. Evaluation of Recommendations in the First Post Award Process Audit Report

6.1 Introduction

The First Post Award Process Audit Report highlighted 41 findings and recommendations. We were mandated to review the status of implementation of these recommendations by the named MDAs.

As part of this year's review, most of the types of concessions and licenses reviewed in the first report that resulted in the findings and related recommendations were not included in our scope of work. Some of the recommendations made can only be factually audited or assessed to have been implemented if a similar transaction in respect of which the recommendation was based has occurred. Since our mandate was very clear on the types of transactions that should be audited and the period in scope, we were unable to independently confirm the status of most of the previous recommendations as similar transactions did not occur within the period under review.

6.2 Status of recommendations

Alternatively, we sent requests to the responsible MDA's for their comments on the status of the implementation of the recommendations contained in the First Report and submission of documentary evidence (where policies have been initiated) in support of their responses for our review. The table below summarises the responses from the relevant MDAs.

Finding No.	Priority	Recommendation	Implementing Agency	Status
1	1	We recommend that open competitive bidding is enforced as required by the PPCA 2005. Any exception to the above process must be duly justified and substantiated.	MOA, PPCC	Competitive bidding is being enforced by PPCC as the default method for all tenders in full compliance with the PPCA 2010. All exceptions have to be approved by the Commission in accordance with the PPCA. In FY2014/2015, only 6% of the total number of contract packages approved were sole sourced in the fiscal year.

Finding No.	Priority	Recommendation	Implementing Agency	Status
				Implementation of the recommendation could not be verified for MoA due to the entity’s lack of comment.
2	1	<p>We recommend that, prior to signing new addenda, a thorough examination of the new conditions should be performed in order to ensure the contractual conditions have not changed substantially and, on that basis, assess whether a new bidding process is more appropriate for compliance with the requirements of PPCA.</p> <p>In addition, we noted that both the PPCA and its predecessor (PPCA 2005) were silent with regard to variations in concession terms and conditions. Therefore, we recommend that this point is taken into consideration for the next amendment of the PPCA. Meanwhile, PPCC should issue a regulation addressing this issue.</p>	MOA, PPCC	<p>No amendment to the PPCA 2010 has taken place since the issuance of the last report. However, the PPCC has ensured that all variations to ongoing contracts are fully justified, and that no part of a variation duplicates any previously contracted scope.</p> <p>Implementation of the recommendation could not be verified for MoA due to the entity’s lack of comment.</p>
3	2	<p>We recommend that Entity Concessions Committees should be systematically appointed by the Heads of the Concession Entities to carry out the duties assigned to them in accordance with the PPCA. These duties include, inter alia:</p> <ul style="list-style-type: none"> - seeking the Concession Certificate; - preparation of the Concession Procurement Plan; and - dealing with all aspects relating to the bidding process at the Concession Entity level. 	MOA, MLME, FDA and NOCAL	<p>The FDA has implemented this recommendation, however the recruited staff need capacity building in Concessions.</p> <p>The other MLME and NOCAL are yet to implement this recommendation.</p> <p>Implementation of the recommendation could not be verified for MoA due to the entity’s lack of comment.</p>

Finding No.	Priority	Recommendation	Implementing Agency	Status
		<p>The composition of the ECC should be in compliance with Section 77-3 of the PPCA, which stipulates that the "Entity Concession Committee shall have at least three (3) and not more than seven (7) members, one of whom shall be designated by the Minister of Finance at the request of the Head of the Entity."</p> <p>From a practical point of view, in order for the Concessions' Entities to comply with this requirement, we recommend that adequately qualified staff are recruited and an adequate capacity building programme is undertaken.</p>		
4	1	<p>We recommend that a control or check is created in the Process in order to ensure that such Certificates are issued before beginning the procurement process. IMCC could be made responsible for this role by requesting this document when bid documents are first presented for approval.</p>	MOA, MLME and NOCAL	<p>Since the enactment of the PPCA 2010, no areas have been declared as non-bidding areas in accordance with Section 75(3) of the PPCA.</p>
5	2	<p>The CPP is an important document not only for the award process but also for the implementation of the Agreement. Concession Entities should urgently prepare CPPs. In accordance with Section 79 of the PPCA, the CPP should contain the following information:</p> <ul style="list-style-type: none"> - an outline of the structure of the proposed concession; 	MOA, MLME, FDA, NOCAL, PPCC and IMCC	<p>Since FY2015/2016 which began in July 2015, the PPCC has embarked on the publication of all procurement plans on its newly established online database at www.ppcc.gov.lr/vr. At the site click on the link for Procurement Plans. All procurement plans approved to date are published on this site and are available for download to the public.</p>

Finding No.	Priority	Recommendation	Implementing Agency	Status
		<ul style="list-style-type: none"> - an allocation of responsibilities and deadlines for pre-implementation of the process; - arrangements to ensure coordination with other institutions; - the choice between national competitive bidding and international competitive bidding; - a proposed due diligence plan; and - the proposed dates for the general notice of investment opportunity, request for Expression of Interest, invitation to bid, due date for bids, evaluation, negotiation and all processes leading to the concession agreement. <p>We recommend that the CPP is filed with PPCC and IMCC in order to ensure that the award process does not move forward without PPCC and IMCC approvals.</p>		The other entities acknowledged the recommendation but are yet to implement it as no such transaction took place within the period of review.
6	2	<p>We recommend that the utmost importance is given to stakeholders' consultations as they are a key step in the award process and could hold the key to improve the perennity of concessions being awarded.</p> <p>We also recommend that IMCC ensures that Concessions Entities produce the documentation showing that the forums have effectively taken place as required by Sections 90 and 91 of the PPCA.</p>	MOA, MLME, FDA and NOCAL	<p>The MLME undertakes stakeholder consultations as a mandatory step in granting concessions.</p> <p>The FDA and NOCAL have accepted the recommendation and will form part of the process in the future.</p> <p>Implementation of the recommendation could not be verified for MoA due to the entity's lack of comment.</p>
7	3	Although we recognise that both Agriculture Concessions have been	MOA	Implementation of the recommendation could not be verified for MoA due to the entity's lack of comment.

Finding No.	Priority	Recommendation	Implementing Agency	Status
		ratified by legislature, we recommend that the laws are observed to avoid any contradiction between the legislative framework and Concession Agreements.		
8	2	We recommend that IMCCs are nominated in compliance with Sections 81 and 82 of the PPCA and that the decision of appointment is made formally and kept on file within the IMCC Secretariat. For each Concession, a specific IMCC should be appointed.	MOA, MLME	The MLME has an IMCC for all concessions granted by Government through the Ministry of Lands, Mines and Energy. Implementation of the recommendation could not be verified for MoA due to the entity's lack of comment.
9	1	We recommend that, for each concession, IMCC constitutes a CBEP . Its members and governing rules should be well defined in accordance with Section 111 of the PPCA. The CBEP should fulfil its role as the sole evaluator of the bids and submit its evaluation report to IMCC for approval. We highlight that such reports should always be in writing as stipulated by Section 94 of the PPCA.	MOA and FDA	The FDA has noted the recommendation for implementation where applicable. Implementation of the recommendation could not be verified for MoA due to the entity's lack of comment.
10	2	Bid documents are key elements of the award process as they constitute the evaluation methodology. We therefore recommend that these documents should be approved by the IMCC prior to any publication.	MOA, FDA and MLME	Most of MLME guided concessions emanates from Research rights (Exploration, Reconnaissance, etc.) which are granted based on "First come, First Assessed (FIFA) basis; notwithstanding the concessions that went through bidding (e.g. Western Cluster) processes sought approval from the IMCC prior to publication for EOI. The FDA has noted the recommendation for implementation when applicable.

Finding No.	Priority	Recommendation	Implementing Agency	Status
				Implementation of the recommendation could not be verified for MoA due to the entity's lack of comment.
11	1	<p>We recommend that all records relating to the opening of bids are recorded in minutes signed by the bid opening team. Such minutes should be signed by the team members and systematically filed.</p> <p>We further recommend for the future that all bids received are recorded in bid registers in order to ensure that there is complete traceability of all bids submitted.</p>	MOA and FDA	<p>The FDA has noted the recommendation for implementation when applicable.</p> <p>Implementation of the recommendation could not be verified for MoA due to the entity's lack of comment.</p>
12	1	<p>We recommend that a due diligence review is undertaken for each Concession awarded. They should be carried out by competent persons appointed in accordance with Section 78 of the PPCA. Due diligence reports should address all the points stated in Section 116 of the PPCA.</p> <p>We further recommend that any recommendations from due diligence reports should be factored into the decision-making process of the IMCC.</p>	MOA and MLME	<p>Due diligence reviews are a mandatory criteria in all concession award processes at MLME.</p> <p>Implementation of the recommendation could not be verified for MoA due to the entity's lack of comment.</p>
13	1	<p>The Award process for the oil sector should be in accordance with the PPCA. This should cover all the award steps involving mainly:</p> <ul style="list-style-type: none"> - the identification and certification of concessions; 	NOCAL, NIC and PPCC	<p>The PPCC fully upholds this assertion and recommendation, that all concessions (including those in the oil sector) should be tendered in accordance with the PPCA 2010.</p> <p>In the past one and a half years, no concession in the oil sector has been tendered to the knowledge and/or acquiescence of the Commission.</p>

Finding No.	Priority	Recommendation	Implementing Agency	Status
		<ul style="list-style-type: none"> - the planning of the process for concession agreements; - the preparation of concession bid documents; - the invitation and evaluation of bids negotiations; and - signature of concession agreements. <p>Any ambiguities or contradictions should be addressed accordingly and, if the oil sector is to be excluded from the PPCA field, it should be ratified by a new law. In the meantime, we highly recommend that PPCC, in consultation with NOCAL, enforces a regulation clarifying this issue.</p>		<p>NOCAL has already submitted to the National Legislature bills seeking to resolve these ambiguities.</p> <p><i>The bill submitted to the legislature will however not address this problem. The authority to oversee these awards has been removed from NOCAL and vested in an entity called the “Liberia Petroleum Regulatory Authority” while the PPCA has still not been amended to cede the oversight of contracts and concessions in the oil sector to this new authority. Until that is done, the issue of which entity has oversight responsibility will continue to exist.</i></p> <p><i>See more detailed comments in section 6.3 below.</i></p>
14	1	<p>We recommend that this conflict of interest is resolved by transferring the regulatory role of NOCAL to another Government Agency leaving NOCAL with a purely commercial role. This step cannot be undertaken without developing adequate technical capacities within the "new proposed" Government Agency.</p> <p>If, for any reason, a complete segregation of NOCAL's roles is not immediately feasible, at the very least NOCAL should be required to internally ring-fence commercial and regulatory functions by placing them under two different and independent departments. This should then be accompanied by a full separation at the budgetary and accounting levels to ensure that the operations do not interfere with each other.</p>	NOCAL	<p>NOCAL has already submitted to the National Legislature bills seeking to resolve this conflict of interest.</p>

Finding No.	Priority	Recommendation	Implementing Agency	Status
15	1	We recommend that open competitive bidding is enforced as required by the PPCA. Any exception must be made with strict regard to Section 101 of the PPCA and be adequately justified and substantiated.	NOCAL and PPCC	The PPCC is in full readiness to ensure that all concessions conform to the PPCA 2010 and any and all exceptions must meet the requirements of Section 101. NOCAL acknowledged the recommendation.
16	3	Although we recognise the supremacy of the Legislature with regard to contract awards, we recommend that the process of granting incentives complies with the requirements of Sections 116 and 119 of the PPCA.	NOCAL and NIC	NOCAL acknowledged the recommendation. NIC did not provide any comment.
17	1	We recommend that the validation process takes account of local communities according to the applicable regulation (Section 4.5 of the NFRL and Regulation n° 104-07) in order to avoid any future social conflicts in the licensed area.	FDA	Implemented
18	1	In order to promote transparency in the bidding process and in line with good public procurement principles, we recommend that FDA keeps all the original bids received along with the external envelopes for future checks, audits or inspections. Such documents should be kept for a minimum period of 6 years in accordance with Section 43 of the PPCA.	FDA	Acknowledged for implementation when relevant.
19	2	We recommend that private land is not included within FMCs and TCSs	FDA	Recommendation accepted but not yet implemented.

Finding No.	Priority	Recommendation	Implementing Agency	Status
		according to Sections 5.3 and 5.4 of the NFRL. Accordingly, this area of 103,022 hectares of land should be returned to Thienpo Chiefdom.		
20	1	We recommend that all PUP applications are signed by land owners. In case the application is signed by their representatives, they must produce a power of attorney along with the application. If the application is signed by the operator, the latter must produce a written permission from the land owner. Applications, written permissions and powers of attorney must be included in PUP contracts. As the application is a key document, without which the PUP award process is unable to start, and in view of the material breaches noted in this area, we recommend that further investigations are launched to identify any potential collusion between the persons who signed the applications without producing any written permission or power of attorney and FDA officials in charge of the process who have agreed to process such PUP applications, in the absence of such vital documents.	FDA	A ban has been placed on the issuance of PUPs.
21	3	We recommend that stability clauses do not exceed the 15-year period as stipulated in Section 17 of the Revenue Code.	MOA	Implementation of the recommendation could not be verified for MoA due to the entity's lack of comment.
22	1	We recommend that FDA carries out a thorough investigation in order to	FDA	Recommendation accepted but not yet implemented.

Finding No.	Priority	Recommendation	Implementing Agency	Status
		<p>obtain plausible explanations for these discrepancies. Should these inconsistencies remain unexplained or unfounded, FDA should consider revoking the relevant permits.</p>		
23	2	<p>We recommend that Social Agreements are systematically signed prior to the issuance of the PUP and are attached to the contracts. In cases where these are missing, the FDA should ensure that such agreements are put in place as a matter of priority.</p>	FDA	A ban has been placed on the issuance of PUPs
24	1	<p>We recommend that all such instances are fully investigated by the FDA and appropriate corrective actions are taken, wherever this is feasible.</p> <p>We also recommend that all future PUPs are subject to the validation process as prescribed by Section 5.6 of the NFRL, failing which, they will be considered invalid.</p>	FDA	A ban has been placed on the issuance of PUPs
25	1	<p>In order for field visit memos to be used as reliable justification documents they should address all the points relating to the validation process as described in Section 5.6 of the NFRL and in FDA Core Regulation n° 104-07.</p> <p>We therefore recommend that the field visits listed in Annex 6 are subject to further investigation to ensure that they actually took place, failing which, these PUPs should be revoked.</p>	FDA	Process accepted and will be practiced. However, a ban has been placed on the issuance of PUPs

Finding No.	Priority	Recommendation	Implementing Agency	Status
26	1	<p>We recommend that the requirements of Section 61 of FDA Core Regulation N° 102-07, are strictly adhered to and that no PUP or any type of commercial use is awarded where protected areas or proposed protected areas are involved.</p> <p>We further recommend that these two cases are fully investigated in order to identify at what level of the FDA the field visit memo recommendations have been overlooked. Depending on the results of the investigation, GOL should consider returning these lands to the respective communities.</p>	FDA	Process accepted and will be practiced. However, a ban has been placed on the issuance of PUPs.
27	1	<p>We recommend that the FDA does not issue a PUP contract over a land not precisely identified. The contract should systematically contain the land area metes and bounds, an identification of the deed and a site plan.</p> <p>We further recommend that an investigation is carried out regarding this particular PUP in order to find out on what basis the contract was approved, given the lack of vital information held on file.</p>	FDA	Process accepted and will be practiced. However, a ban has been placed on the issuance of PUPs
28	2	<p>We recommend that the FDA clarifies the regulations with regard to contract durations in order to avoid any ambiguity when applying the guidelines for any contract reviews.</p>	FDA	A legal framework is needed to address this issue. However no such process has been initiated.
29	1	<p>We recommend that further investigations are carried out to ensure the authenticity of the above Land Deed.</p>	FDA and MLME	The recommendation has been accepted but investigations are yet to be carried out.

Finding No.	Priority	Recommendation	Implementing Agency	Status
30	1	<p>We recommend for the future that MLME reports are compiled with accurate and justifiable information on land, which should state the dates the field visits were carried out. In addition, land survey reports should be systematically attached to MLME reports as proof of authentication and that the surveys have been carried out. These land survey reports should as a minimum state the following information: - information about the deed and its origin;</p> <ul style="list-style-type: none"> - the date of the field visit; - a map of the land being surveyed; - a description of the boundaries with the bearings and distances; 	FDA and MLME	<p>All land survey related reports issued by the MLME clearly carries technical details of the parcel of land in question (including the Means and Bounds), date of Survey, Identity and signature of lead Surveyor.</p> <p>The FDA has accepted the recommendation for future implementation.</p>
31	1	<p>We recommend that all PUPs stated in Annex 8 are made null and void in view of the lack of the private character of these areas of land. We also recommend that further investigations are undertaken at all levels of the chain of authority leading to the issuance of the PUPs.</p> <p>We further recommend that legal and disciplinary actions are taken against the offenders in order to deter any future offences and promote the rule of law in the award process.</p> <p>In view of the limitations in our audit scope (see Section 3.2.4), we were unable to review all active PUPs. We therefore recommend that the review is extended to all PUPs to uncover any other similar breaches.</p>	FDA	<p>Recommendations are accepted but yet to be actioned. A ban has been placed on the issuance of PUPs</p>

Finding No.	Priority	Recommendation	Implementing Agency	Status
32	1	We recommend that FDA issues a special regulation to deal with all existing PUPs. No new PUPs should be issued until such regulation is published and a full investigation of the process is concluded.	FDA	In Process
33	1	We recommend that the FIFA principle is applied with full regard to the PPCA. Areas should therefore be declared as non-bidding areas every two years by the Minister of Lands, Mines and Energy. This decision should be approved by the IMCC and PPCC.	MLME,IMCC and PPCC	Since the enactment of the PPCA 2010 no areas have been declared as non-bidding areas in accordance with Section 75(3) of the PPCA. The FIFA principle is being used consistently at MLME; this is being strengthened by improvement in the Mining Cadastre (online repository) that now gives access to the mineral property map which shows areas that are occupied vs. those vacant.
34	2	We recommend that applications and all other relevant documents are kept on file for any further controls, inspections or audits.	MLME	A significant number of the electronically stored documentation could not be retrieved due a server crash. The hard copies of the documents could also not be traced. Measures are now being put into place to avoid repetition of such loss.
35	1	We recommend that all controls leading to the issuance of Exploration Licenses are performed and substantiated.	MLME	All processes leading to the issuance of Exploration Licenses are transparent. However, most of the documentary evidence has been lost.
36	2	We recommend that the PPCA is updated to include disciplinary and punitive sanctions in order to promote better enforcement of the law.	Legislature	Yet to be implemented.
37	1	We recommend for the future that in order to keep track of all award process documents, a proper and reliable filing system is put in place at all Government	MOA,FDA, NOCAL, MLME and IMCC	Implementation in process.

Finding No.	Priority	Recommendation	Implementing Agency	Status
		<p>Agencies. Furthermore, in accordance with Section 92 of the PPCA, Concession Entities and the IMCC should send the complete set of documents (listed in Section 92) to the National Bureau of Concessions so that the latter can perform the necessary compliance controls.</p>		
38	2	<p>We recommend that the PPCC participates more actively in the award process. A new task force should be set up charged with bringing up Government Agencies up to standard so that they are able to carry out their primary roles and duties. We suggest that activities include seminars and training workshops.</p>	PPCC	<p>The PPCA gives full authority to the PPCC to conduct capacity building in various proceedings related to both procurement and concessions.</p> <p>The Commission undertook the following activities in 2015:</p> <ol style="list-style-type: none"> 1. Procurement workshops for 1,181 participants including professional certification training in procurement (CIPS). See attached list of workshops in 2015. 2. Training in Concessions in Accra, Ghana for six (6) technical staff of the Commission 3. Established a hand-holding centre to provide real-time assistance to concessions and procuring entities 4. Developed a step-by-step procedure for entities engaging in concessions <p>In 2016, the Commission has already embarked on various capacity building programs including an upcoming workshop for concessions entities.</p>
39	1	<p>We recommend that Timber Sale Contracts are awarded according to the PPCA as required by the NFRL and the PPCA. If TSCs are to be excluded from the ambit of the PPCA due to their immateriality, this should be clearly stated in the PPCA, NFRL and</p>	FDA and IMCC	In Process

Finding No.	Priority	Recommendation	Implementing Agency	Status
		FDA Core Regulations.		
40	1	In accordance with generally accepted principles in the mining sector, both FIFA and Auctions should offer the same guarantees so that the award system is efficient. Therefore, we recommend that the MLME improves the FIFA award process. To start with, the verification of technical and financial capacities needs to be well substantiated and documented. The MLME could also create an ad-hoc commission to review the award process and give its approval prior to the final approval of the Minister.	MLME	There is currently a vetting committee that coordinates the evaluation of applications (and accompanied documentation). Consideration is under way to create a dedicated Unit that will solely be responsible to evaluate all applications falling under the FIFA rule.
41	1	No Concession Agreement should contain a clause seeking to override applicable law.	MLME, NIC and Legislature	MLME - The public interest should matter most here; where need be amendments can be made (the mining sector has complications that cannot necessarily be guided by stiff rules). No comment from NIC.

6.3 *PPCA as amended 2010 vis a vis the New Petroleum (Exploration and Production) Reform Law of Liberia, 2013*

The Amended and Restated PPCA in Part 1, under the scope and application provides that “ nothing contained in this Act shall be interpreted to limit or prevent the application of a specific legislation enacted to regulate and govern concessions in specific sectors of the **economy provided that each regulation is consistent with this Act**”.

A proposed legislation entitled “**The New Petroleum(Exploration and Production) Reform Law of Liberia, 2013**”, establishes a new regulatory entity called the “Liberia Petroleum Regulatory Authority” which shall be independent of all other Ministries and Agencies of Government and have the authority to manage the pre-qualification and bidding round-processes for the tendering and granting of petroleum agreements.

The Proposed Act under section 7.18 specifically provides that “***the Act to Amend the PPCA, 2005(i.e. the PPCA of 2010) and the Act to create the National Bureau of Concessions shall not apply to the granting of Petroleum rights.***”

The Proposed Act would be inconsistent with the PPCA, 2010, Section 75(b)(viii) which provides that the PPCA governs the grant of concessions of whatever form in ***all sectors*** including but not limited to oil exploration and extraction.

Therefore, if the proposed New Petroleum Reform Law is passed and printed into handbills, the aspects of granting concessions for the oil sector will be completely divested of the PPCC and if the relevant provisions of the PPCA are not repealed or amended, the New Petroleum Reform Law will be in conflict with the PPCA and create more confusion as to which law actually governs the grant of concessions in the oil sector.

The PPCA of 2010 supersedes the PPCA of 2005 and section 2.1 of the New Petroleum Law which grants the Hydrocarbon Technical Committee the authority to negotiate and award petroleum contracts. As it stands currently, all concessions awarded in the oil sector are governed by the PPCA of 2010.

Hence, any concession award by NOCAL that was not in line with the PPCA of 2010 will be deemed as not conforming to the applicable laws governing the award of concessions in the oil sector.

7. Conclusion

The review of the processes involved in awarding material public concessions, contracts, licenses, permits and other rights of exploitation of diamond, gold, oil, timber, and agricultural resources of Liberia from January 2, 2012 to June 30, 2015 brought the following results:

Agency	Category	Number of Contracts	Compliant Contracts	Limitation of Scope
MLME	Exploration Licenses	61	6	55
	Class A Licenses	1	-	1
	Class B. Licences	46	22	24
	Gold Dealers Licences	18	2	16
	Diamond Dealers Licences	33	2	31
FDA	Community Forestry Management Contract	1	1	-
Total Number of Contracts		160	33	127

We were not able to conclude on the post award process audit for most of the contracts. This is because we did not receive a significant number of supporting documents from the Ministry of Lands, Mines and Energy.

8. Appendices

Appendix 1: Materiality Report

Liberia Extractive Industries Transparency Initiative (LEITI)

Establishing Material Threshold for Post Award Process Audit/Investigation

January 2016

I. Background

Section 4.1 of the LEITI Act of 2009 requires the LEITI to perform: “appropriate audits/investigations of the process by which each material concession, contract, license, and other rights is awarded by the Government in respect of forestry, mining, oil, agriculture and other designated resource sectors of Liberia in order to determine that each concession, contract, license, and similar right was awarded in compliance with applicable Liberian laws”.

In fulfilment of this mandate, the LEITI conducted its first investigation, and in May 2013, launched the first Post Award Process Audit Report covering the period July 13, 2009 to December 31, 2011. The first phase was successfully completed with the review of 68 contracts, permits and licenses within the oil, mining, agriculture and forestry sectors.

Consistent with its mandate, the LEITI Secretariat is conducting a second Post Award Process Audit / Investigation for the period covering January 1, 2012 to June 30, 2015 as contained in the 2015/16 - 2016/17 approved LEITI Secretariat Work Plan.

A critical process in achieving the goal of the Process Audit is to establish a materiality threshold that clearly defines the parameters within which contracts, concessions, licenses and other rights are to be considered for inclusion in the second LEITI post award process audit.

Consequently, there is hereby established a materiality threshold:

II. Definition

Taking off from the previous materiality of the 2012 review, LEITI intends to follow along on similar path to define the materiality threshold for the second post award process audit.

Principally, materiality is hereby defined as only concessions, contracts, licenses, and other relevant rights granted and or amended in the forestry, agriculture, mining and oil sectors effective January 1, 2012 up to and including June 30, 2015, regardless of the relative investment size.

Consistent with the above materiality definition, all concessions, contracts, licenses, and other relevant rights granted during the relevant period will be included for review in this second LEITI process audit.

Methodology

In gathering the below data, the Secretariat used multiple sources at the supervisory ministries and agencies including other relevant agencies of the government like the National Investment Commission (NIC) and the Ministries of Foreign Affairs. Even with the additional support from these organs of the government, the Secretariat could not obtain a comprehensive listing of all of the companies along with documents assigning these rights. The analysis and recommendation in this report is based only on information gathered and in the possession of the Secretariat.

III. Sectors Details

A review of the contract and license rights awarded/amended during the period came up with the following as provided in both summary and details below

No.	Sector	Category	Company/Contract	Location/Other references/Information
1	Agriculture	Concession	Liberia Cocoa Corporation	Reportedly signed in 2014
2	Oil	PSC	Liberty Petroleum Corp./Pillar Oil Limited/New Millennium Oil & Gas	LB - 16 (reportedly approved by the House in 2014)
		PSC	ExxonMobil, COPL	LB-13 (reportedly ratified in 2013)
3	Forestry	N/A	Ecowood Inc.	Issuance date: 01/10/2012; Total operation Hectare: 49,444; Operation Location: Lofa County
4	Mining	Exploration Licenses	N/A	55 awarded during the period
5		Class B Mining Licenses	N/A	46 of such Licenses have been issued since January 2012
6		Gold & Diamond Dealers	N/A	33 of such Licenses have been issued since January 2012

7		Class A	Putu Iron Ore Mining Inc.	Signed July 30, 2014; # of Hectares: 18825.19425
8		MDA	Arcelor Mittal Liberia	MDA (Amended in 2013)
9			Aureus Mining/Bea Mountain	MDA (Amended in 2013; investment size \$150m - gold mining); Section 23.1 of Restated and Amended MDA

A. Agriculture Sector

An assessment of the Agriculture sector in 2012 before the start of the first process audit showed 15 concessions, 2 contracts, and 1 Memorandum of Understanding (MOU) in the sector. However, based on information available to the Secretariat, one concession right was signed during the period under review.

No.	Company	Physical Location	Operating Location	Contract Type	Signing Date	Total Operation Hectare
1	Liberia Cocoa Corporation	Lofa	Lofa County	Concession Agreement	May 2014	6,000

The Liberia Cocoa Corporation signed a concession with the government in early 2014 to invest in the cocoa industry. With this, the Secretariat recommends the concession forms part of the process audit to investigate how the right was assigned. Relevant to this is the investment size of the concession (12 million dollar), valid for 40 years.

B. Oil Sector

Before the start of the first process audit, there were nine (9) existing concession rights in the oil sector, ranging from Block 8 through 17. 5 out of that number were assessed in the 2012 process review. While it has been reported that some of the blocks have been relinquished (information to be confirmed), a review has come up with two of the blocks: 13 and 16, which were ratified during the period. Block 13 was ratified by the National Legislature in March 2013, and Block 16 ratified by the Legislature in December 2014.

No.	Designated Block	Block Contractor (s)	Operator	Location	Block Status	Initial contract		
						Signed/Approved	Amended	Ratified by Legislature
1	13	ExxonMobil (80%) COPL (20%)	ExxonMobil	Off the coast of Margibi & Grand Bassa	Block is still in its first exploration period. No wells drilled	2006	2006	2013
2	16	Liberty Petroleum Corp./ Pillar Oil Limited/New Millennium Oil & Gas	N/A	Of the coast of Cape Mount and Bomi	N/A	2014	N/A	N/A

Accordingly, the Secretariat recommends that the process by which each of the two blocks was awarded be subject to process review to determine if it was done in keeping with applicable Liberian laws.

C. Forestry Sector

Rights in the forestry sector are awarded in three categories, namely: Forestry Management Contract (FMC), Private Use Permit (PUP), and Timber Sales Contract (TSC). However, Executive Order No. 44 placed a moratorium on the issuance of PUPs since early 2013. The presidential decree suspended activities involving or related to the felling of logs as well as the export of logs under any PUPs granted, authorized or approved by the Government of Liberia through the Forestry Development Authority.

The last post award process audit reviewed (thirty two) 32 PUP, TSC and FMC rights that were awarded during the period. However, due to limited data available to the LEITI from the forestry sector, the LEITI was only about to establish that, as from her data, the below license was awarded to Ecowood Inc.; the type of license not fully established as mentioned herein below:

No.	Company	Physical Location	Operating Location	Type of License Contract	License Issuance Date	License / Permit Expiry Date	Total Operation Hectare
1	Ecowood Inc.	Bushrod Island, Monrovia, Liberia	Lofa County	N/A	01/10/2012	01/09/2027	49,444

Accordingly, the Secretariat recommends that this license, including any right awarded, which are not mentioned here--- to be discovered during the conduct of the review-form part of this process review audit. That PUPs are suspended under Executive Order No. 44; none should form part of this process audit review.

D. Mining

According to the Mineral and Mining Law of Liberia, mining rights are awarded according to the following categories with annual or periodic renewal required for continued operations.

1. Prospecting (\$125)
2. Class C (\$150)
3. Class B (\$10,000)
4. Gold Brokers (\$1,500)
5. Diamond Brokers (\$1,500)
6. Gold Dealers (\$5,000)
7. Diamond Dealers (\$25,000)
8. Reconnaissance (\$15,000)
9. Exploration (\$5,000 plus surface rental)
10. Mineral Development Agreement (MDA)
11. Class A (\$50,000)

Prospecting, Class C, Gold and Diamond Brokers are considered immaterial based on the cost of obtaining these rights and are therefore excluded from the review. Based on information available to the Secretariat, the following mining rights were awarded during the period under review.

No.	Licensee	Surface Area(Hectares)	Surface Area(Acres)	Surface Rent Rate	Surface Rent	Licensee Fee	Effective Date	Payment Date	MDA/Class A Term	References for surface rent payments as per MDA
1	Aureus Mining/Bea Mountain	NA	73156.02	2.90/acre/production area	\$212,152.46	NA	7-Sep-13	Jan. 15	25 Years	Section 23.1 of Restated and Amended MDA
2	Arcelor Mittal Liberia	NA	NA	NA	NA	NA	MDA (Amended in 2013)	NA	NA	NA
MDA										2

	License Type	License Holder	Sign Date	Commodity	Code	Acres	Area Sq.km	Hectares
1.	Class A	Putu Iron Ore Mining Inc.	7/2/2014	Iron Ore	17	46517.88199	188.251943	18825.19425
	Class A License							1

	License Type	License Code	License Holder	Sign Date	Commodity	Code	Acres	Hectares
1	DEL	DEL 14006	China Union(Hong Kong) Mining Co.	2/9/2015	Iron Ore	16	40534.95522	16403.98
2	MEL	MEL 1302/14	Sarama Mining Liberia Ltd.	1/30/2014	Gold , Base Metals & Diamonds	98	16744.3609	6776.22955
3	MEL	MEL 1177/14	African Gold Mining Lib. Ltd.	9/11/2014	Gold & Base Metals	110	145867.4917	59030.7157
4	MEL	MEL 2474/14	KPO IRON ORE LIMITED	4/9/2014	Iron Ore	223	29758.12797	12042.7353
5	MEL	MEL 1176/14	West African Resources (Liberia) Corp.	9/11/2014	Gold	57	18561.49359	7511.6
6	MEL	MEL 1179/14	West African Resources (Liberia) Corp.	9/11/2014	Gold	190	123552.1965	50000
7	MEL	MEL 1006/14	GEOMBL Y (Liberia) Ltd.	4/25/2014	Gold	226	93279.23841	37748.9195
8	MEL	MEL 1060/14	MANICKA RESOURCES LTD.	7/9/2014	Iron Ore	227	15863.77339	6419.867
9	MEL	MEL 1061/14	MANICKA RESOURCES LTD.	7/9/2014	GOLD	228	105767.0754	42802.58805
10	MEL	MEL_1248/14	LIBERIA MINING GROUP INC.	9/11/2014	GOLD	229	110280.0056	44628.9134
11	MEL	MEL 1249/14	LIBERIA MINING GROUP INC.	9/11/2014	GOLD	230	81724.83591	33073
12	MEL	MEL 1223/14	TAWANA LIBERIA INC.	9/11/2014	IRON ORE	231	46002.18933	18616.5
13	MEL	MEL 1254/14	HELVESTA MINING	9/17/2014	Gold	232	96843.65133	39191.392
14	MEL	MEL 1253/14	HELVESTA MINING	9/17/2014	Iron Ore	233	64582.22909	26135.6054
15	MEL	MEL 1089/14	Sarama Mining Liberia Ltd.	7/2/2014	Gold & Base Metals	39	28814.8114	11660.9871

	License Type	License Code	License Holder	Sign Date	Commodity	Code	Acres	Hectares
16	MEL	MEL 11109	TASK International Ltd	11/4/2013	Gold	216	86301.97808	34925.31113
17	MEL	MEL 11024	PEDSAM Mining Limited	4/10/2013	Gold, Diamonds & Base Metals	81	49319.56581	19959
18	MEL	MEL 11032	PEDSAM Mining Corp.	4/10/2013	Gold & Base Metals	87	73958.34484	29930
19	MEL	MEL 2396/14	SALMEC RESOURCES LTD.	2/25/2014	Gold	142	40306.77301	16311.63757
20	MEL	MEL 1056/14	PEDSAM Mining Corp.	5/19/2014	Gold and Base Metals	107	23884.82893	9665.886
21	MEL	MEL 11024	PEDSAM Mining Corp.	04/10/2013	N/A	-	-	19,959
22	MEL	MEL 11091	Noya Mining Ltd.	1/3/2012	Gold & Diamond	62	162677.8798	65833.6656
23	MEL	MEL 11093	Noya Mining Company Ltd.	2/6/2012	Gold & Diamond	141	183836.1935	74396.1656
24	MEL	MEL 11095	GEMROCKS Mining Resources Inc.	12/13/2012	Gold	33	215806.5548	87334.16355
25	MEL	MEL 11096	Aforo Resources Liberia	12/13/2012	Gold & Minerals	21	106111.5685	42942
26	MEL	MEL 11097	Aforo Resources Liberia	12/13/2012	N/A	N/A	-	99,700
27	MEL	MEL 11098	BCM International Liberia Ltd.	12/13/2012	Gold & Base Metals	22	111170.0011	44989.08325
28	MEL	MEL_11100	Birimian Gold Ltd.	1/23/2013	Gold	19	247103.6984	99999.71887
29	MEL	MEL 11101	West Peak Iron Ltd	2/27/2013	Iron Ore	31	49098.40738	19869.5
30	MEL	MEL 11102	Planet Minerals Ltd.	3/21/2013	Gold & Base Metals	28	76545.30705	30976.91065
31	MEL	MEL 11103	Archean Gold Liberia Inc.	11/4/2013	Gold	215	27843.60797	11267.95345

	License Type	License Code	License Holder	Sign Date	Commodity	Code	Acres	Hectares
32	MEL	MEL 11104	Bea Mountain Corp.	11/4/2013	Gold	206	3877.471201	1569.1632
33	MEL	MEL_11104	Bea Mountain Corp	11/4/2013	Gold	209	9044.069342	3660.01965
34	MEL	MEL_11106	Golden Saint (Liberia) Ltd	11/19/2013	Gold & Diamond	217	67486.87427	27311.0783
35	MEL	MEL 11108	Mining & Exploration Services Lib. Ltd.	11/4/2013	Gold	210	158047.6108	63959.8547
36	MEL	MEL_11110	GEOMBLY Liberia	11/15/2013	Gold Base and Metals	218	109753.9884	44416.04094
37	MEL	MEL 12005	BAO CHICO Resources Liberia Ltd.	4/27/2013	Iron Ore	145	9800.695827	3966.21675
38	MEL	MEL 12005	BAO CHICO Resources Liberia Ltd.	4/27/2013	Iron Ore	145	888.743567	359.6632
39	MEL	MEL 1510/15	Jonah Capital (BVI) Liberia Ltd.	2/9/2015	Iron Ore	156	62748.91774	25393.68765
40	MEL	MEL 1511/15	Jonah Capital (BVI) Liberia Ltd.	2/9/2015	Iron Ore	157	50273.97255	20345.23625
41	MEL	MEL 12027	BHP Billiton Liberia Inc.	1/3/2012	Iron Ore	164	74631.16488	30202.2817
42	MEL	MEL12029	B.S.D. Inc.	11/15/2013	Iron Ore	200	29799.3047	12059.399
43	MEL	MEL 12029	TAWANA Lib. Inc.	12/13/2012	Iron Ore	37	71301.97261	28855
44	MEL	MEL 12028	Nimba Resources Limited	1/30/2014	Iron Ore	219	23474.91734	9500
45	MEL	MEL 2350/14	SINO-LIB INTERNATIONAL COMPANY LTD	2/10/2014	Gold	220	147010.1873	59493.15004

	License Type	License Code	License Holder	Sign Date	Commodity	Code	Acres	Hectares
46	MEL	MEL 2347/14	W.D.L CORPORATION	2/7/2014	Iron Ore	71	3669.651508	1485.061217
47	MEL	MEL 2347/14	W.D.L CORPORATION	2/7/2014	Iron Ore	71	4769.722167	1930.245799
48	MEL	MEL 1181/14	West Peak Iron Limited (Liberia)	9/11/2014	Iron Ore	149	69587.31523	28161.1
49	MEL	MEL 1680/13	Bea Mountain Mining Corporation	11/4/2013	Gold	199	187520.1146	75887.00155
50	MEL	MEL 11094	Liberia Development Initiative	2/13/2012	Gold & Base Metals	196	98736.95856	39957.58932
51	MEL	MEL 2346/14	West Peak Iron Ltd.	2/25/2014	Iron Ore	221	32609.3383	13196.5838
52	MEL	MEL 2349/14	GEOMBLY (LIBERIA) LTD	2/18/2014	Gold	222	166960.0368	67566.6
53	MEL	MEL 1512/15	Jonah Capital (BVI) Liberia Ltd	2/9/2015	Iron Ore	154	31077.76365	12576.77505
54	MEL	MEL 1527/15	KUN LUN COMPANY LTD	2/13/2015	Iron Ore	235	122887.9799	49731.2
55	MEL	MEL1526/15	KUN LUN COMPANY LTD	2/13/2015	Iron Ore	234	122841.8969	49712.5508
Exploration Licenses								55

No.	<u>Owner Name</u>	<u>License Code</u>	<u>Application Date</u>	<u>Start Date</u>	<u>Expiry Date</u>	<u>Type</u>
1	EDASA MINING COMPANY INC	MBL 1161/14	03 Jan 2014	23 Jun 2014	22 Jun 2019	Class B Mining License
2	EDASA MINING COMPANY INC	MBL 1162/14	03 Jan 2014	23 Jun 2014	22 Jun 2019	Class B Mining License
3	Jean Jacques Mining Company	MBL 1166/14	03 Jan 2014	23 Jun 2014	22 Jun 2019	Class B Mining License
4	Hualee International Corporation Ltd (Marvin S. Bruce)	MBL 1008/14	24 Feb 2014	02 May 2014	01 May 2019	Class B Mining License
5	Earthsource Minerals International	CBL 1448/13	20 Sep 2013	25 Sep 2013	24 Sep 2018	Class B Mining License
6	H.C. ENTERPRISE INC.	CBL 2355/14	08 Jan 2014	18 Feb 2014	17 Feb 2019	Class B Mining License
7	MELEKE SANDING MINING CORPORATION(MSMC)	CBL 2627/14	17 Dec 2013	20 Mar 2014	19 Mar 2019	Class B Mining License
8	Zhao Li Mining Company	CBL 2538/14	21 Nov 2013	27 Mar 2014	26 Mar 2019	Class B Mining License
9	JELI INC.	CBL 2390/14	10 Jan 2014	24 Feb 2014	23 Feb 2019	Class B Mining License
10	M.H.M EKO LIBERIA INC.	CBL 2465/14	14 Feb 2014	25 Feb 2014	24 Feb 2019	Class B Mining License
11	Earthsource Minerals International	CBL 1654/13	14 Oct 2013	21 Oct 2013	20 Oct 2018	Class B Mining License
12	Steinbock Mineral (Lib) LTD. (Alex Francisco)	CBL 1677/13	16 Oct 2013	23 Oct 2013	22 Oct 2018	Class B Mining License
13	Steinbock Mineral (Lib) LTD. (Alex Francisco)	CBL 1676/13	16 Oct 2013	23 Oct 2013	22 Oct 2018	Class B Mining License
14	Da Tang Mining Company Inc.	CBL 2472/14	18 Feb 2013	11 Mar 2014	10 Mar 2019	Class B Mining License
15	Blue Ocean Mining Company Limited	CBL 1796/13	16 Oct 2013	11 Nov 2013	10 Nov 2018	Class B Mining License
16	Blue Ocean Mining Company Limited	CBL 1742/13	16 Oct 2013	11 Nov 2013	10 Nov 2018	Class B Mining License

No.	<u>Owner Name</u>	<u>License Code</u>	<u>Application Date</u>	<u>Start Date</u>	<u>Expiry Date</u>	<u>Type</u>
17	PAGE TECHNOLOGIES, INC(JOSEPH E. WILLIAMSON)	CBL 1655/13	23 Sep 2013	24 Oct 2013	23 Oct 2018	Class B Mining License
18	Try International Inc	CBL 1602/13	01 Feb 2013	10 Oct 2013	09 Oct 2018	Class B Mining License
19	Sheng Jin Industrial Inc	CBL 1605/12	10 May 2013	13 Jun 2012	12 Jun 2017	Class B Mining License
20	CONTINENTAL Investment Inc	CBL 1603/13	12 Aug 2013	27 Aug 2013	26 Aug 2018	Class B Mining License
21	Try International Inc	CBL 1601/13	31 Jan 2013	10 Oct 2013	09 Oct 2018	Class B Mining License
22	Blue Rock International Inc	CBL 1709/14	18 Oct 2013	08 Jan 2014	07 Jan 2019	Class B Mining License
23	Liberia Tailings Inc. (Clavenda Bright Parker)	MBL 947/14	21 Jan 2014	07 Apr 2014	06 Apr 2019	Class B Mining License
24	Liberia Tailings Inc. (Clavenda Bright Parker)	MBL 945/14	21 Jan 2014	07 Apr 2014	06 Apr 2019	Class B Mining License
25	Liberia Tailings Inc. (Clavenda Bright Parker)	MBL 946/14	21 Jan 2014	07 Apr 2014	06 Apr 2019	Class B Mining License
26	HUAYUAN LIMITED	MBL 941/14	12 Feb 2014	03 Apr 2014	02 Apr 2019	Class B Mining License
27	ENRICH GOLD RESOURCES	MBL 1027/14	07 Apr 2014	07 May 2014	06 May 2019	Class B Mining License
28	Western Associates Ltd. (Mr Mani)	MBL 1044/14	16 Dec 2013	08 May 2014	07 May 2019	Class B Mining License
29	Western Associates Ltd. (Mr Mani)	MBL 1045/14	16 Dec 2013	08 May 2014	07 May 2019	Class B Mining License
30	Western Associates Ltd. (Mr Mani)	MBL 1041/14	16 Dec 2013	08 May 2014	07 May 2019	Class B Mining License
31	Western Associates Ltd. (Mr Mani)	MBL 1042/14	16 Dec 2013	08 May 2014	07 May 2019	Class B Mining License
32	GOODRICH INC. (QIN JIAN, QING)	MBL 1003/14	24 Feb 2014	30 Apr 2014	29 Apr 2019	Class B Mining License

No.	<u>Owner Name</u>	<u>License Code</u>	<u>Application Date</u>	<u>Start Date</u>	<u>Expiry Date</u>	<u>Type</u>
33	Ti Cheng, Inc,(Wei Menglei)	CBL 2475/14	07 Feb 2014	19 Mar 2014	18 Mar 2019	Class B Mining License
34	EDASA MINING COMPANY INC	MBL 1160/14	03 Jan 2014	23 Jun 2014	22 Jun 2019	Class B Mining License
35	Jean Jacques Mining Company	MBL 1167/14	03 Jan 2014	23 Jun 2014	22 Jun 2019	Class B Mining License
36	Grassfield Sand Mining Corp.	MBL 1218/14	06 Jun 2014	04 Aug 2014	03 Aug 2019	Class B Mining License
37	JIU ZHOU INTERNATIONAL LIBERIA INC.	MBL 1191/14	23 Jun 2014	16 Jul 2014	15 Jul 2019	Class B Mining License
38	KBL LIBERIA MINING COMPANY INC.	MBL 1235/14	26 Jun 2014	15 Aug 2014	14 Aug 2019	Class B Mining License
39	KBL LIBERIA MINING COMPANY INC.	MBL 1255/14	26 Jun 2014	27 Aug 2014	26 Aug 2019	Class B Mining License
40	Earth Source Minerals Int'l(Armando Costabile & William G. Davies)	MBL 1305/14	06 Oct 2014	14 Oct 2014	13 Oct 2019	Class B Mining License
41	Gem Rocks Mining Resources Inc.	MBL 1405/14	11 Jun 2014	11 Dec 2014	10 Dec 2019	Class B Mining License
42	BNK MINING CO.INC. (LIM ENG CHUAN)	MBL 1539/15	21 Nov 2014	18 Feb 2015	17 Feb 2020	Class B Mining License
43	LICHI INC.	MBL 1485/15	04 Dec 2014	27 Jan 2015	26 Jan 2020	Class B Mining License
44	LICHI INC.	MBL 1484/15	04 Dec 2014	27 Jan 2015	26 Jan 2020	Class B Mining License
45	BNK MINING CO.INC. (LIM ENG CHUAN)	MBL 1540/15	21 Nov 2014	18 Feb 2015	17 Feb 2020	Class B Mining License
46	MARBLE & GRANITE INC. (CORUNDUM)	MBL 1572/15	17 Dec 2014	17 Mar 2015	15 Mar 2020	Class B Mining License
TOTAL ACTIVE CLASS B MINING LICENSES						46

No.	<u>Owner Name</u>	<u>License Code</u>	<u>Application Date</u>	<u>Start Date</u>	<u>Expiry Date</u>	<u>Type</u>
1	ROYAL COMLPANY (ATEF YOUSSEF AIDIBE)	DL 2011/14	05 Jan 2014	17 Jan 2014	17 Jan 2015	Dealer License
2	Marble & Granite, Inc./ Corundum (Emmanuel Gaie)	DL 1614/13	24 Sep 2013	22 Oct 2013	22 Oct 2014	Dealer License
3	Star Diamond Inc.	DL 1804/13	13 Nov 2013	15 Nov 2013	15 Nov 2014	Dealer License
4	QUANTUM RESOURCES	DL 1881/14	30 Oct 2013	08 Jan 2014	08 Jan 2015	Dealer License
5	N/A GOLD INC./AHAMED SALHA & ABU KONNEH	MCL 964/14	11 Mar 2014	10 Apr 2014	10 Apr 2015	Dealer License
6	RUFF MINERALS INC. (Aron Dixon & Stephen Mugami)	DL 948/14	20 Mar 2014	08 Apr 2014	08 Apr 2015	Dealer License
7	GLOBAL PURITY & INVESTMENT INTERNATIONAL, INC	DL 1081/14	22 Apr 2014	20 May 2014	20 May 2015	Dealer License
8	GLOBAL ENTERPRISES INC. (Haig Salibian & Amara Sanoh)	DL 1069/14	10 Apr 2014	15 May 2014	15 May 2015	Dealer License
9	GERMI INC (CHARLES TOE TOEQUIE)	DL 1195/14	30 Dec 2013	17 Jul 2014	17 Jul 2015	Dealer License
10	G.D.S. GOLD (GARBLA VINCENT WILLIAMS)	DL 1229/14	23 Jun 2014	12 Aug 2014	12 Aug 2015	Dealer License
11	AJ EXPORT & IMPORT GROUP INC./TRAVEL & TOUR (Mr. Andrew F.	DL 1244/14	11 Aug 2014	21 Aug 2014	21 Aug 2015	Dealer License
12	Golden Mass Trading (Ali Y. Aydibi's)	DL 1300/14	26 Aug 2014	02 Oct 2014	02 Oct 2015	Dealer License
13	Earth Source Minerals Int'l(Armando Costabile & William G. Davies)	DL 1304/14	06 Oct 2014	14 Oct 2014	14 Oct 2015	Dealer License

No.	<u>Owner Name</u>	<u>License Code</u>	<u>Application Date</u>	<u>Start Date</u>	<u>Expiry Date</u>	<u>Type</u>
14	Golden Mass Trading (Ali Y. Aydibi's)	DDL 999/15	15 Jan 2014	25 Apr 2014	25 Apr 2015	Diamond Dealership License
15	Earthsource Minerals International	DD-2013-0021	29 Aug 2013	20 Sep 2013	20 Sep 2014	Diamond Dealership License
16	West Africa Gold & Diamond	DD-2013-0019	20 Jul 2013	20 Sep 2013	20 Sep 2014	Diamond Dealership License
17	New Star Diamond (Siaka Coulibaly, Macila Kamara & Mohamadau Sahana)	DD-2013-0006	13 Feb 2013	20 Sep 2013	20 Sep 2014	Diamond Dealership License
18	G.B.S. Limited (Garbla Vincent Williams)	DD-2013-0005	02 Feb 2013	20 Sep 2013	20 Sep 2014	Diamond Dealership License
19	ROYAL COMLPANY (ATEF YOUSSEF AIDIBE)	DD-2012-0037	19 Nov 2012	20 Sep 2013	20 Sep 2014	Diamond Dealership License
20	T & A COMPANY INCORPORATED (ALI HAYDER & TALAL OSSEILI)	DD-2012-0032	19 Oct 2012	20 Sep 2013	20 Sep 2014	Diamond Dealership License
21	Engineering & Geological company	DD-2012-0028	25 Sep 2012	20 Sep 2013	20 Sep 2014	Diamond Dealership License
22	G.B.S. Limited (Garbla Vincent Williams)	DDL 136/13	20 Feb 2013	03 Apr 2013	03 Apr 2014	Diamond Dealership License
23	THE LIBERIA HOLDING CORPORATION (LIMITED)	DDL 2484/14	13 Jan 2014	26 Mar 2014	26 Mar 2015	Diamond Dealership License
24	Eagle Diamonds, Inc. (Alexander Payot)	DDL 2468/14	24 Feb 2014	28 Feb 2014	28 Feb 2015	Diamond Dealership License

No.	<u>Owner Name</u>	<u>License Code</u>	<u>Application Date</u>	<u>Start Date</u>	<u>Expiry Date</u>	<u>Type</u>
25	K. L. GROUP INC	DDL 2470/14	27 Jan 2014	03 Mar 2014	03 Mar 2015	Diamond Dealership License
26	AFRIC DIAM COMPANY INC.	DDL 1891/13	15 Nov 2013	03 Dec 2013	03 Dec 2014	Diamond Dealership License
27	LIBERIAN STAR LIMITED (Houssam Ahmad Al Ali)	DDL 976/14	04 Apr 2014	17 Apr 2014	17 Apr 2015	Diamond Dealership License
28	The Diamond Star Plus	DDL 1155/14	23 May 2014	17 Jun 2014	17 Jun 2015	Diamond Dealership License
29	West Africa Gold & Diamond	DDL 1310/14	06 Sep 2014	20 Oct 2014	20 Oct 2015	Diamond Dealership License
30	WEST AFRICAN DIAMOND INC. (GABI MAXIMOV & PAHAMIM POLATUV)	DDL 1311/14	05 Oct 2014	20 Oct 2014	20 Oct 2015	Diamond Dealership License
31	AFRIC DIAM COMPANY INC.	DDL 1382/14	05 Nov 2014	04 Dec 2014	04 Dec 2015	Diamond Dealership License
32	U.S.A. WEST AFRICA DIAMOND GROUP INC.	DDL 1513/15	05 Dec 2014	06 Feb 2015	06 Feb 2016	Diamond Dealership License
33	Dibodo Import & Export Company LLC. (Sylvester s. Kaar)	DDL 1609/15	17 Mar 2015	20 Apr 2015	19 Apr 2016	Diamond Dealership License
DIAMOND DEALER LICENSE						33

No.	<u>Owner Name</u>	<u>License Code</u>	<u>Application Date</u>	<u>Start Date</u>	<u>Expiry Date</u>	<u>Type</u>
1	MAKO BUSINESS CORPORATION (BR #1) (JOHN ABBY KOKULO)	GDL 2267/14	03 Dec 2013	10 Feb 2014	10 Feb 2015	Gold Dealership License
2	EXOTIC AUTO & DIAMOND INC.	GDL 2102/14	27 Nov 2013	04 Feb 2014	04 Feb 2015	Gold Dealership License
3	ZWEDRU MINERAL, BUSINESS INC	GDL 1953/14	21 Nov 2013	30 Jan 2014	30 Jan 2015	Gold Dealership License
4	HELVESTA MINING	GDL 2631/14	25 Feb 2014	26 Mar 2014	26 Mar 2015	Gold Dealership License
5	NYAH BARTEE CORPORATION	GDL 2581/14	03 Mar 2014	24 Mar 2014	24 Mar 2015	Gold Dealership License
6	SUNSHINE RESOURCES INC (MR. JAYSUKU RAMANI & JACOB	GDL 2495/14	10 Dec 2013	21 Mar 2014	21 Mar 2015	Gold Dealership License
7	Madefdon and Sons Int'l Inc.	GDL 1592/27	06 Feb 2013	13 Feb 2027	13 Feb 2028	Gold Dealership License
8	PHOENIX MINING & INVESTMENT GROUP (PMIG). INC. CASSEL KUOH,	GDL 2098/14	08 Jan 2014	15 Jan 2014	15 Jan 2015	Gold Dealership License
9	GOLDEN VISION TRADING (MOHAMMED AIDIBI & HUSSEIN)	GDL 2104/14	07 Jan 2014	16 Jan 2014	16 Jan 2015	Gold Dealership License
10	NEEKREEN GOLD BROKER, INC	GDL 1187/14	24 May 2014	14 Jul 2014	14 Jul 2015	Gold Dealership License
11	ROYAL COMLPANY (ATEF YOUSSEF AIDIBE)	GDL 1230/14	03 Jul 2014	12 Aug 2014	12 Aug 2015	Gold Dealership License
12	Madina Corporation	GDL 1291/14	29 Jul 2014	25 Sep 2014	25 Sep 2015	Gold Dealership License
13	GOLDEN VIEN TRADING INC. (HASSAN AIDIBI)	GDL 1290/14	14 Jul 2014	25 Sep 2014	25 Sep 2015	Gold Dealership License
14	GOLDEN BAR TRADING (SLEIMAN DAWOOD BALHAS)	GDL 1295/14	10 Jul 2014	26 Sep 2014	26 Sep 2015	Gold Dealership License

15	Dibodo Import & Export Company LLC. (Sylvester s. Kaar)	GDL 1608/15	17 Mar 2015	20 Apr 2015	19 Apr 2016	Gold Dealership License
GOLD DEALER LICENSES						15

MDA & Class A: assessment of data available to the LEITI shows two (2) MDAs were amended and one Class A right awarded during the period under review as mentioned in the table above. Hence, the Secretariat recommends that all be included in the second post award process audit.

Exploration License: As per the records of the LEITI, 55 firms were discovered to have received exploration rights during the period. The Secretariat recommends that all that received exploration rights during the period are subject to the second process audit.

Class B, Diamond Dealer & Gold Dealer License: rights granted under Class B, Diamond and Gold Dealers all have fixed amounts respective to their categories, the Secretariat recommends that all Class B, Diamond and Gold Dealer Licenses granted during the period be included in the review process.

IV. Conclusion

In consideration of setting the threshold for the second post award process audit, it is important to note that materiality is hereby established as per the period. The fact that materiality is defined between January 1, 2012 and July 30, 2015 based on concessions, contracts, and licenses provided in this report should not exempt those firms whose rights were not available to the Secretariat from the review process. On discovery during the conduct of this assignment, such firm (s) should be included in this process audit review. The LEITI and the Consultant should do everything to include such concerned rights; where any is left out notwithstanding a good faith effort to include them, the LEITI Secretariat further recommends that such rights form part of the next process audit whenever they are available to the Secretariat. The Secretariat will continue to exert every effort not to have this to be a common occurrence during this review.

Appendix 2: Contracts with Missing Application form

No.	Contract Number	License Number	Company
1	4	MEL 11103	Archean Gold Liberia Inc.
2	6	MEL 12005	Bao Chico Resources Liberia Ltd.
3	7	MEL 11098	Bcm International Liberia Ltd.
4	8	MEL 11104	Bea Mountain Corp.
5	9	MEL 1680/13	Bea Mountain Mining Corporation
6	10	MEL 12027	BHP Billiton Liberia Inc.
7	11	MEL 11100	Birimian Gold Ltd.
8	15	MEL 1006/14	Geombly Liberia Ltd.
9	16	MEL 11110	Geombly Liberia Ltd
10	23	MEL 2474/14	Kpo Iron Ore Limited
11	31	MEL 11108	Mining & Exploration Services Lib. Ltd.
12	39	MEL 2396/14	Salmec Resources Ltd.
13	56	MEL 11013	Hummingbird Resources (Lib)Inc.
14	57	MEL 11020	Hummingbird Resources (Lib)Inc.
15	58	MEL 11022	Hummingbird Resources (Lib)Inc.
16	59	MEL 12003	Iron Resources Ltd.
17	63	MBL 1161/14	Edasa Mining Company Inc.
18	64	MBL 1162/14	Edasa Mining Company Inc.
19	65	MBL 1166/14	Jean Jacques Mining Company
20	66	MBL 1008/14	Hualee International Corporation Ltd (Marvin S. Bruce)
21	68	CBL 2355/14	H.C. Enterprise Inc.
22	69	CBL 2627/14	Meleke Sanding Mining Corporation(MSMC)
23	77	CBL 1796/13	Blue Ocean Mining Company Limited
24	78	CBL 1742/13	Blue Ocean Mining Company Limited
25	79	CBL 1655/13	Page Technologies, Inc.(Joseph E. Williamson)
26	82	CBL 1603/13	Continental Investment Inc.
27	83	CBL 1601/13	Try International Inc.
28	84	CBL 1709/14	Blue Rock International Inc.
29	88	MBL 941/14	Huayuan Limited
30	91	MBL 1045/14	Western Associates Ltd. (Mr Mani)
31	96	MBL 1160/14	Edasa Mining Company Inc.
32	97	MBL 1167/14	Jean Jacques Mining Company
33	103	MBL 1405/14	Gem Rocks Mining Resources Inc.
34	104	MBL 1539/15	BNK Mining Co.Inc. (Lim Eng Chuan)
35	107	MBL 1540/15	BNK Mining Co.Inc. (Lim Eng Chuan)
36	108	MBL 1572/15	Marble & Granite Inc. (Corundum)
37	109	GDL 2267/14	Mako Business Corporation (Br #1) (John Abby Kokulo)
38	113	GDL 2581/14	Nyah Bartee Corporation
39	114	GD-2013-0002	Nyah Bartee Corporation
40	115	GDL 2495/14	Sunshine Resources Inc. (Mr. Jaysuku Ramani & Jacob
41	116	GDL 1592/27	Madefdon And Sons Int'l Inc.
42	117	GD- 2013-0004	Madefdon And Sons Int'l Inc.

No.	Contract Number	License Number	Company
43	118	GDL 2098/14	Phoenix Mining & Investment Group (PMIG). Inc. Cassel Kuoh,
44	119	GD-2012-0035	Phoenix Mining & Investment Group (PMIG). Inc. Cassel Kuoh,
45	120	GDL 2104/14	Golden Vision Trading (Mohammed Aidibi & Hussein)
46	121	GDL 1187/14	Neekreen Gold Broker, Inc.
47	123	GDL 1291/14	Madina Corporation
48	124	GDL 1290/14	Golden View Trading Inc. (Hassan Aidibi)
49	125	GDL 1295/14	Golden Bar Trading (Sleiman Dawood Balhas)
50	126	GDL 1608/15	Dibodo Import & Export Company LLC. (Sylvester S. Kaar)
51	128	DL 1614/13	Marble & Granite, Inc./ Corundum (Emmanuel Gaie)
52	129	DL 1804/13	Star Diamond Inc.
53	130	DL 1881/14	Quantum Resources
54	131	MCL 964/14	N/A Gold Inc./Ahamed Salha & Abu Konneh
55	137	DL 1244/14	AJ Export & Import Group Inc./Travel & Tour (Mr. Andrew F.
56	139	DL 1304/14	Earth Source Minerals Int'l(Armando Costabile & William G. Davies)
57	140	DDL 999/15	Golden Mass Trading (Ali Y. Aydibi's)
58	141	DD-2013-0021	Earthsource Minerals International
59	144	DD-2013-0005	G.B.S. Limited (Garbla Vincent Williams)
60	146	DD-2012-0032	T & A Company Incorporated (Ali Hayder & Talal Osseili)
61	148	DDL 136/13	G.B.S. Limited (Garbla Vincent Williams)
62	149	DDL 2484/14	The Liberia Holding Corporation (Limited)
63	151	DDL 2470/14	K. L. Group Inc.
64	158	DDL 1513/15	U.S.A. West Africa Diamond Group Inc.

Appendix 3: Contracts with Missing Technical Work Plan

No.	Contract Number	License Number	Company
1	1	MEL 11096	Aforo Resources Liberia
2	2	MEL 11097	Aforo Resources Liberia
3	3	MEL 1177/14	African Gold Mining Lib. Ltd.
4	4	MEL 11103	Archean Gold Liberia Inc.
5	5	MEL12029	B.S.D. Inc.
6	6	MEL 12005	Bao Chico Resources Liberia Ltd.
7	7	MEL 11098	Bcm International Liberia Ltd.
8	8	MEL 11104	Bea Mountain Corp.
9	9	MEL 1680/13	Bea Mountain Mining Corporation
10	10	MEL 12027	Bhp Billiton Liberia Inc.
11	11	MEL 11100	Birimian Gold Ltd.
12	13	MEL 11095	Gemrocks Mining Resources Inc.
13	14	MEL 2349/14	Geombly (Liberia) Ltd
14	15	MEL 1006/14	Geombly (Liberia) Ltd.
15	16	MEL 11110	Geombly Liberia
16	17	MEL 11106	Golden Saint (Liberia) Ltd
17	18	MEL 1254/14	Helvesta Mining
18	19	MEL 1253/14	Helvesta Mining
19	20	MEL 1512/15	Jonah Capital (BVI) Liberia Ltd
20	21	MEL 1510/15	Jonah Capital (BVI) Liberia Ltd.
21	22	MEL 1511/15	Jonah Capital (BVI) Liberia Ltd.
22	23	MEL 2474/14	Kpo Iron Ore Limited
23	24	MEL 1527/15	Kun Lun Company Ltd
24	25	MEL 1526/15	Kun Lun Company Ltd
25	26	MEL 11094	Liberia Development Initiative
26	27	MEL 1248/14	Liberia Mining Group Inc.
27	28	MEL 1249/14	Liberia Mining Group Inc.
28	29	MEL 1060/14	Manicka Resources Ltd.
29	30	MEL 1061/14	Manicka Resources Ltd.
30	31	MEL 11108	Mining & Exploration Services Lib. Ltd.
31	32	MEL 12028	Nimba Resources Limited
32	33	MEL 11093	Noya Mining Company Ltd.
33	34	MEL 11091	Noya Mining Ltd.
34	35	MEL 11032	Pedsam Mining Corp.
35	36	MEL 1056/14	Pedsam Mining Corp.
36	37	MEL 11024	Pedsam Mining Limited
37	38	MEL 11102	Planet Minerals Ltd.
38	39	MEL 2396/14	Salmec Resources Ltd.
39	40	MEL 1302/14	Sarama Mining Liberia Ltd.
40	41	MEL 1089/14	Sarama Mining Liberia Ltd.
41	42	MEL 2350/14	Sino-Lib International Company Limited
42	43	MEL 11109	Task International Ltd

No.	Contract Number	License Number	Company
43	44	MEL 12029	Tawana Lib. Inc.
44	45	MEL 1223/14	Tawana Liberia Inc.
45	46	MEL 2347/14	W.D.L Corporation
46	47	MEL 1176/14	West African Resources (Liberia) Corp.
47	48	MEL 1179/14	West African Resources (Liberia) Corp.
48	52	MEL 11111	Bea Mountain Mining Corp
49	53	MEL 14000	Castlegem
50	54	MEL 11099	Castlegem
51	55	MEL 1729/15	E.Z.I.Ltd
52	56	MEL 11013	Hummingbird Resources (Lib)Inc.
53	57	MEL 11020	Hummingbird Resources (Lib)Inc.
54	58	MEL 11022	Hummingbird Resources (Lib)Inc.
55	59	MEL 12003	Iron Resources Ltd.
56	60	MEL 11092	Liberia Development Initiative
57	61	MEL 11035	Youssef Diamond Mining Company

Appendix 4: Contract with missing proof of vetting by the cadastre

No.	Contract Number	License Number	Company
1	1	MEL 11096	Aforo Resources Liberia
2	2	MEL 11097	Aforo Resources Liberia
3	3	MEL 1177/14	African Gold Mining Lib. Ltd.
4	5	MEL12029	B.S.D. Inc.
5	12	MEL 1436/15	China Union(Hong Kong) Mining Co.
6	13	MEL 11095	GEMROCKS Mining Resources Inc.
7	17	MEL 11106	Golden Saint (Liberia) Ltd
8	20	MEL 1512/15	Jonah Capital (BVI) Liberia Ltd
9	21	MEL 1510/15	Jonah Capital (BVI) Liberia Ltd.
10	22	MEL 1511/15	Jonah Capital (BVI) Liberia Ltd.
11	24	MEL 1527/15	KUN LUN COMPANY LTD
12	25	MEL 1526/15	KUN LUN COMPANY LTD
13	26	MEL 11094	Liberia Development Initiative
14	27	MEL 1248/14	LIBERIA MINING GROUP INC.
15	28	MEL 1249/14	LIBERIA MINING GROUP INC.
16	29	MEL 1060/14	MANICKA RESOURCES LTD.
17	30	MEL 1061/14	MANICKA RESOURCES LTD.
18	32	MEL 12028	Nimba Resources Limited
19	33	MEL 11093	Noya Mining Company Ltd.
20	34	MEL 11091	Noya Mining Ltd.
21	35	MEL 11032	PEDSAM Mining Corp.
22	36	MEL 1056/14	PEDSAM Mining Corp.
23	37	MEL 11024	PEDSAM Mining Limited
24	38	MEL 11102	Planet Minerals Ltd.
25	40	MEL 1302/14	Sarama Mining Liberia Ltd.
26	41	MEL 1089/14	Sarama Mining Liberia Ltd.
27	42	MEL 2350/14	SINO-LIB INTERNATIONAL COMPANY LIMITED
28	43	MEL 11109	TASK International_Ltd
29	44	MEL 12029	TAWANA Lib. Inc.
30	45	MEL 1223/14	TAWANA LIBERIA INC.
31	47	MEL 1176/14	West African Resources (Liberia) Corp.
32	48	MEL 1179/14	West African Resources (Liberia) Corp.
33	52	MEL 11111	BEA MOUNTAIN MINING CORP
34	53	MEL 14000	Castlegem
35	54	MEL 11099	Castlegem
36	60	MEL 11092	Liberia Development Initiative
37	110	GDL 2102/14	EXOTIC AUTO & DIAMOND INC.
38	112	GDL 2631/14	HELVESTA MINING
39	122	GDL 1230/14	ROYAL COMLPANY (ATEF YOUSSEF AIDIBE)
40	127	DL 2011/14	ROYAL COMLPANY (ATEF YOUSSEF AIDIBE)

No.	Contract Number	License Number	Company
41	132	DL 948/14	RUFF MINERALS INC. (Aron Dixon & Stephen Mugami)
42	133	DL 1081/14	GLOBAL PURITY & INVESTMENT INTERNATIONAL, INC
43	134	DL 1069/14	GLOBAL ENTERPRISES INC. (Haig Salibian & Amara Sanoh)
44	135	DL 1195/14	GERMI INC (CHARLES TOE TOEQUIE)
45	136	DL 1229/14	G.D.S. GOLD (GARBLA VINCENT WILLIAMS)
46	138	DL 1300/14	Golden Mass Trading (Ali Y. Aydibi's)
47	142	DD-2013-0019	West Africa Gold & Diamond
48	145	DD-2012-0037	ROYAL COMLPANY (ATEF YOUSSEF AIDIBE)
49	147	DD-2012-0028	Engineering & Geological company
50	150	DDL 2468/14	Eagle Diamonds, Inc. (Alexander Payot)
51	152	DDL 1891/13	AFRIC DIAM COMPANY INC.
52	153	DDL 976/14	LIBERIAN STAR LIMITED (Houssam Ahmad Al Ali)
53	154	DDL 1155/14	The Diamond Star Plus
54	155	DDL 1310/14	West Africa Gold & Diamond
55	156	DDL 1311/14	WEST AFRICAN DIAMOND INC. (GABI MAXIMOV & PAHAMIM POLATUV)
56	157	DDL 1382/14	AFRIC DIAM COMPANY INC.

Appendix 5: Contracts with missing proof of vetting by the LGS

No.	Contract Number	License Number	Company
1	1	MEL 11096	Aforo Resources Liberia
2	2	MEL 11097	Aforo Resources Liberia
3	3	MEL 1177/14	African Gold Mining Lib. Ltd.
4	4	MEL 11103	Archean Gold Liberia Inc.
5	5	MEL12029	B.S.D. Inc.
6	6	MEL 12005	Bao Chico Resources Liberia Ltd.
7	7	MEL 11098	Bcm International Liberia Ltd.
8	8	MEL 11104	Bea Mountain Corp.
9	9	MEL 1680/13	Bea Mountain Mining Corporation
10	10	MEL 12027	Bhp Billiton Liberia Inc.
11	11	MEL 11100	Birimian Gold Ltd.
12	12	MEL 1436/15	China Union(Hong Kong) Mining Co.
13	13	MEL 11095	Gemrocks Mining Resources Inc.
14	14	MEL 2349/14	Geombly (Liberia) Ltd
15	15	MEL 1006/14	Geombly (Liberia) Ltd.
16	16	MEL 11110	Geombly Liberia
17	17	MEL 11106	Golden Saint (Liberia) Ltd
18	20	MEL 1512/15	Jonah Capital (BVI) Liberia Ltd
19	21	MEL 1510/15	Jonah Capital (BVI) Liberia Ltd.
20	22	MEL 1511/15	Jonah Capital (BVI) Liberia Ltd.
21	23	MEL 2474/14	Kpo Iron Ore Limited
22	24	MEL 1527/15	Kun Lun Company Ltd
23	25	MEL 1526/15	Kun Lun Company Ltd
24	26	MEL 11094	Liberia Development Initiative
25	27	MEL 1248/14	Liberia Mining Group Inc.
26	28	MEL 1249/14	Liberia Mining Group Inc.
27	29	MEL 1060/14	Manicka Resources Ltd.
28	30	MEL 1061/14	Manicka Resources Ltd.
29	31	MEL 11108	Mining & Exploration Services Lib. Ltd.
30	32	MEL 12028	Nimba Resources Limited
31	33	MEL 11093	Noya Mining Company Ltd.
32	34	MEL 11091	Noya Mining Ltd.
33	35	MEL 11032	Pedsam Mining Corp.
34	36	MEL 1056/14	Pedsam Mining Corp.
35	37	MEL 11024	Pedsam Mining Limited
36	38	MEL 11102	Planet Minerals Ltd.
37	39	MEL 2396/14	Salmec Resources Ltd.
38	40	MEL 1302/14	Sarama Mining Liberia Ltd.
39	41	MEL 1089/14	Sarama Mining Liberia Ltd.
40	42	MEL 2350/14	Sino-Lib International Company Limited
41	43	MEL 11109	Task International Ltd

No.	Contract Number	License Number	Company
42	44	MEL 12029	Tawana Lib. Inc.
43	45	MEL 1223/14	Tawana Liberia Inc.
44	47	MEL 1176/14	West African Resources (Liberia) Corp.
45	48	MEL 1179/14	West African Resources (Liberia) Corp.
46	52	MEL 11111	Bea Mountain Mining Corp
47	53	MEL 14000	Castlegem
48	54	MEL 11099	Castlegem
49	55	MEL 1729/15	E.Z.I.Ltd
50	56	MEL 11013	Hummingbird Resources (Lib)Inc.
51	57	MEL 11020	Hummingbird Resources (Lib)Inc.
52	58	MEL 11022	Hummingbird Resources (Lib)Inc.
53	59	MEL 12003	Iron Resources Ltd.
54	60	MEL 11092	Liberia Development Initiative

Appendix 6: Contracts with no proof of payment (Flag receipts)

No.	Contract Number	License Number	Company
1	3	MEL 1177/14	African Gold Mining Lib. Ltd.
2	4	MEL 11103	Archean Gold Liberia Inc.
3	5	MEL12029	B.S.D. Inc.
4	6	MEL 12005	Bao Chico Resources Liberia Ltd.
5	7	MEL 11098	Bcm International Liberia Ltd.
6	8	MEL 11104	Bea Mountain Corp.
7	9	MEL 1680/13	Bea Mountain Mining Corporation
8	10	MEL 12027	Bhp Billiton Liberia Inc.
9	11	MEL 11100	Birimian Gold Ltd.
10	13	MEL 11095	Gemrocks Mining Resources Inc.
11	14	MEL 2349/14	Geombly (Liberia) Ltd
12	15	MEL 1006/14	Geombly (Liberia) Ltd.
13	16	MEL 11110	Geombly Liberia
14	17	MEL 11106	Golden Saint (Liberia) Ltd
15	23	MEL 2474/14	Kpo Iron Ore Limited
16	24	MEL 1527/15	Kun Lun Company Ltd
17	25	MEL 1526/15	Kun Lun Company Ltd
18	26	MEL 11094	Liberia Development Initiative
19	27	MEL 1248/14	Liberia Mining Group Inc.
20	30	MEL 1061/14	Manicka Resources Ltd.
21	31	MEL 11108	Mining & Exploration Services Lib. Ltd.
22	32	MEL 12028	Nimba Resources Limited
23	33	MEL 11093	Noya Mining Company Ltd.
24	34	MEL 11091	Noya Mining Ltd.
25	35	MEL 11032	Pedsam Mining Corp.
26	36	MEL 1056/14	Pedsam Mining Corp.
27	37	MEL 11024	Pedsam Mining Limited
28	38	MEL 11102	Planet Minerals Ltd.
29	40	MEL 1302/14	Sarama Mining Liberia Ltd.
30	41	MEL 1089/14	Sarama Mining Liberia Ltd.
31	42	MEL 2350/14	Sino-Lib International Company Limited
32	43	MEL 11109	Task International Ltd
33	46	MEL 2347/14	W.D.L Corporation
34	47	MEL 1176/14	West African Resources (Liberia) Corp.
35	48	MEL 1179/14	West African Resources (Liberia) Corp.
36	52	MEL 11111	Bea Mountain Mining Corp
37	53	MEL 14000	Castlegem
38	54	MEL 11099	Castlegem
39	55	MEL 1729/15	E.Z.I.Ltd
40	59	MEL 12003	Iron Resources Ltd.
41	60	MEL 11092	Liberia Development Initiative
42	66	MBL 1008/14	Hualee International Corporation Ltd (Marvin S. Bruce)

No.	Contract Number	License Number	Company
43	68	CBL 2355/14	H.C. Enterprise Inc.
44	69	CBL 2627/14	Meleke Sanding Mining Corporation(MSMC)
45	70	CBL 2538/14	Zhao Li Mining Company
46	71	CBL 2390/14	Jeli Inc.
47	72	CBL 2465/14	M.H.M Eko Liberia Inc.
48	73	CBL 1654/13	Earthsource Minerals International
49	74	CBL 1677/13	Steinbock Mineral (Lib) Ltd. (Alex Francisco)
50	75	CBL 1676/13	Steinbock Mineral (Lib) Ltd. (Alex Francisco)
51	76	CBL 2472/14	Da Tang Mining Company Inc.
52	77	CBL 1796/13	Blue Ocean Mining Company Limited
53	78	CBL 1742/13	Blue Ocean Mining Company Limited
54	79	CBL 1655/13	Page Technologies, Inc.(Joseph E. Williamson)
55	80	CBL 1602/13	Try International Inc.
56	81	CBL 1605/12	Sheng Jin Industrial Inc.
57	82	CBL 1603/13	Continental Investment Inc.
58	83	CBL 1601/13	Try International Inc.
59	84	CBL 1709/14	Blue Rock International Inc.
60	88	MBL 941/14	Huayuan Limited
61	94	MBL 1003/14	Goodrich Inc. (Qin Jian, Qing)
62	95	CBL 2475/14	Ti Cheng, Inc.,(Wei Menglei)
63	100	MBL 1235/14	KBL Liberia Mining Company Inc.
64	101	MBL 1255/14	KBL Liberia Mining Company Inc.
65	102	MBL 1305/14	Earth Source Minerals Int'l(Armando Costabile & William G. Davies)
66	103	MBL 1405/14	Gem Rocks Mining Resources Inc.
67	108	MBL 1572/15	Marble & Granite Inc. (Corundum)
68	119	GD-2012-0035	Phoenix Mining & Investment Group (PMIG). Inc. Cassel Kuoh,
69	121	GDL 1187/14	Neekreen Gold Broker, Inc.
70	122	GDL 1230/14	Royal Company (Atef Youssef Aidibe)
71	129	DL 1804/13	Star Diamond Inc.
72	130	DL 1881/14	Quantum Resources
73	131	MCL 964/14	N/A Gold Inc./Ahamed Salha & Abu Konneh
74	136	DL 1229/14	G.D.S. Gold (Garbla Vincent Williams)
75	141	DD-2013-0021	Earthsource Minerals International
76	145	DD-2012-0037	Royal Company (Atef Youssef Aidibe)
77	146	DD-2012-0032	T & A Company Incorporated (Ali Hayder & Talal Osseili)
78	148	DDL 136/13	G.B.S. Limited (Garbla Vincent Williams)
79	152	DDL 1891/13	Afric Diam Company Inc.
80	155	DDL 1310/14	West Africa Gold & Diamond
81	156	DDL 1311/14	West African Diamond Inc. (Gabi Maximov & Pahamim Polatuv)
82	157	DDL 1382/14	Afric Diam Company Inc.
83	160		

Appendix 7: Contracts with missing licenses

No.	Contract Number	License Number	Company
1	1	MEL 11096	Aforo Resources Liberia
2	2	MEL 11097	Aforo Resources Liberia
3	5	MEL12029	B.S.D. Inc.
4	8	MEL 11104	Bea Mountain Corp.
5	9	MEL 1680/13	Bea Mountain Mining Corporation
6	12	MEL 1436/15	China Union(Hong Kong) Mining Co.
7	13	MEL 11095	Gemrocks Mining Resources Inc.
8	14	MEL 2349/14	Geombly (Liberia) Ltd
9	15	MEL 1006/14	Geombly (Liberia) Ltd.
10	16	MEL 11110	Geombly Liberia
11	31	MEL 11108	Mining & Exploration Services Lib. Ltd.
12	33	MEL 11093	Noya Mining Company Ltd.
13	34	MEL 11091	Noya Mining Ltd.
14	35	MEL 11032	Pedsam Mining Corp.
15	36	MEL 1056/14	Pedsam Mining Corp.
16	37	MEL 11024	Pedsam Mining Limited
17	38	MEL 11102	Planet Minerals Ltd.
18	39	MEL 2396/14	Salmec Resources Ltd.
19	40	MEL 1302/14	Sarama Mining Liberia Ltd.
20	42	MEL 2350/14	Sino-Lib International Company Limited
21	43	MEL 11109	Task International Ltd
22	44	MEL 12029	Tawana Lib. Inc.
23	45	MEL 1223/14	Tawana Liberia Inc.
24	46	MEL 2347/14	W.D.L Corporation
25	47	MEL 1176/14	West African Resources (Liberia) Corp.
26	48	MEL 1179/14	West African Resources (Liberia) Corp.
27	53	MEL 14000	Castlegem
28	54	MEL 11099	Castlegem
29	56	MEL 11013	Hummingbird Resources (Lib)Inc.
30	57	MEL 11020	Hummingbird Resources (Lib)Inc.
31	58	MEL 11022	Hummingbird Resources (Lib)Inc.
32	59	MEL 12003	Iron Resources Ltd.
33	60	MEL 11092	Liberia Development Initiative
34	65	MBL 1166/14	Jean Jacques Mining Company
35	66	MBL 1008/14	Hualee International Corporation Ltd (Marvin S. Bruce)
36	70	CBL 2538/14	Zhao Li Mining Company
37	75	CBL 1676/13	Steinbock Mineral (Lib) Ltd. (Alex Francisco)
38	77	CBL 1796/13	Blue Ocean Mining Company Limited
39	78	CBL 1742/13	Blue Ocean Mining Company Limited
40	79	CBL 1655/13	Page Technologies, Inc.(Joseph E. Williamson)
41	82	CBL 1603/13	Continental Investment Inc.
42	84	CBL 1709/14	Blue Rock International Inc.

No.	Contract Number	License Number	Company
43	88	MBL 941/14	Huayuan Limited
44	97	MBL 1167/14	Jean Jacques Mining Company
45	99	MBL 1191/14	Jiu Zhou International Liberia Inc.
46	101	MBL 1255/14	KBL Liberia Mining Company Inc.
47	102	MBL 1305/14	Earth Source Minerals Int'l(Armando Costabile & William G. Davies)
48	103	MBL 1405/14	Gem Rocks Mining Resources Inc.
49	104	MBL 1539/15	BNK Mining Co.Inc. (Lim Eng Chuan)
50	105	MBL 1485/15	Lichi Inc.
51	106	MBL 1484/15	Lichi Inc.
52	108	MBL 1572/15	Marble & Granite Inc. (Corundum)
53	116	GDL 1592/27	Madefdon And Sons Int'l Inc.
54	118	GDL 2098/14	Phoenix Mining & Investment Group (PMIG). Inc. Cassel Kuoh,
55	120	GDL 2104/14	Golden Vision Trading (Mohammed Aidibi & Hussein)
56	122	GDL 1230/14	Royal Company (Atef Youssef Aidibe)
57	129	DL 1804/13	Star Diamond Inc.
58	131	MCL 964/14	N/A Gold Inc./Ahamed Salha & Abu Konneh
59	135	DL 1195/14	Germi Inc. (Charles Toe Toequie)
60	136	DL 1229/14	G.D.S. Gold (Garbla Vincent Williams)
61	141	DD-2013-0021	Earthsource Minerals International
62	142	DD-2013-0019	West Africa Gold & Diamond
63	144	DD-2013-0005	G.B.S. Limited (Garbla Vincent Williams)
64	145	DD-2012-0037	Royal Company (Atef Youssef Aidibe)
65	152	DDL 1891/13	Afric Diam Company Inc.
66	156	DDL 1311/14	West African Diamond Inc. (Gabi Maximov & Pahamim Polatuv)

Appendix 8- Templates

Forestry Sector- Community Forestry Management Contracts

Section	Description
Applicable Laws and Regulations	Forestry Development Authority Regulations to the Community Rights Law with respect to Forest Lands, July 2011
Contract No.	
Contract Date	
Contract Validity	
Date of Approval	
Location	

Process	Section	Description	Document to be inspected	Y/N/NA	Comments
Initiation and Application	2	The establishment of a forest community is initiated by either a community or the Authority. Whichever option is used, a forest community is established through the submission of a written request by the community to the Authority.	Written Request to the Forestry Authority		
	3 & 4	<p>The community applies for forest community status with the Authority. The application must contain the location of the forest land area and information on the community's way of life, particularly as it relates to the usage, preservation and development of forest resources in the area.</p> <p>The following objectives must be sought by the community and described in its application:</p> <ul style="list-style-type: none"> • Sustainable use of the forest resources to maintain the forest ecosystem; • Acknowledgement and encouragement of diverse community traditions in the preservation, utilization and management of forest resources; 	Filled application Form		

Process	Section	Description	Document to be inspected	Y/N/NA	Comments
		<ul style="list-style-type: none"> • Conservation of the environment and biological diversity; and • Creation of cooperation and partnership between the state and the community. 			
Payment of fees	5	The community applying for the Approved Forest Community status must pay a non-refundable application fee of US\$250.00	Flag Receipt		
Socio-economic and demarcation surveys	6 & 7	<p>The Authority undertakes a socio-economic profile reconnaissance survey of the area which the community wants to use for its forestry program.</p> <p>A 30-day notice is given to the community and adjacent communities prior to the period of the socio-economic survey. The notice should be in the form or forms in which the community usually receives public information. A copy of the notice should be served on the recognized leader of the community by the government.</p>	Copy of notice		
	8 & 9	<p>In collaboration with the community and relevant government institutions, the Authority surveys and demarcates the community forest area over which a community wants to be given management and user rights. A map scaled 1:5000, depicting the exact area delimited and showing adjacent areas, shall be produced as a result of the survey and demarcation processes.</p> <p>A 30-day notice is given to the community and adjacent communities prior to the date of the demarcation survey. The notice should be in the form or forms in which the communities usually receive public information. A copy of the notice shall be served on the recognised leaders of the communities by the government. Particularly, adjacent communities shall be consulted in determining community borders.</p>	Copy of notice		
	10	For a period of 30 days, the preliminary draft of the survey and demarcation report shall be posted in the community and shared with adjacent communities for the purpose of	Draft Survey and demarcation report		

Process	Section	Description	Document to be inspected	Y/N/NA	Comments
		the their review and comments prior to finalization of the report			
Finalization	11	Third parties may object to the designation of a specified area for community forestry program. All such objections must be investigated and acted upon by the Authority within 30 days of receipt of comments	Objections raised (if any)		
	12	Following identification, assessment and demarcation of the forest area, as well as the resolution of all associated conflicts that may arise, the Authority gives preliminary permission to the community to organize itself into an Authorised Forest Community for the purpose of undertaking a community forestry management program.	Copy of signed contract		
	13	A contract that spells out the understanding between the community and the Authority relative to a community forestry program within a specific geographic area is entered into.			

Mining Sector

Exploration Licenses

Section	Description
Applicable Laws and Regulations	<ul style="list-style-type: none"> • Original Public Procurement and Concessions Act, 2005 • Amended and Restated Public Procurement and Concessions Act, 2010 • New Minerals and Mining Law of 2000 • Mineral Policy of Liberia, effective March 2010 • Regulation N°002 - Regulation on Interim Procedures for Issuing Exploration Licenses (effective August 2007) • Exploration Regulations - Regulations Governing Exploration Under a Mineral Exploration License of The Republic Of Liberia (effective March 2010)
Contract No.	
Contract Date	
Contract Validity	
Date of Approval	
Location	

Process	Section	Description	Document to be inspected	Y/N/NA	Comments
Application	Regulation 002	An application is filed by the Investor accompanied by relevant documents with the Minister of Lands and Mines	Copy of signed & stamped application		
	Regulation 002	The application is stamped and dated by the Minister who sends it to the Mining Cadastre	Copy of signed & stamped application		
Mining Cadastre	Regulation 002	The Cadastre proceeds with the registration and vetting of the application and the coordinates	Copy of the application		
Liberian Geological Survey (LGS)s	Regulation 002	If the land is available, the documents are sent to the Assistant Minister for exploration who sends them to the Liberian Geological Survey (LGS)	Copy of signed and stamped application		
	Regulation 002	LGS vets the application with regard to technical and financial capacities	Copy of signed & stamped application		

Process	Section	Description	Document to be inspected	Y/N/NA	Comments
	Regulation 002	If the application is satisfactory the documents are sent to the Assistant Minister who sends them back to the Cadastre	Copy of signed & stamped application		
Payment of fees	Regulation 002	The Cadastre prepares a payment form which it delivers to the Investor	Payment form		
	Regulation 002	The investor proceeds with the payment of the fees at the Ministry of Finance and brings back the Flag Receipt to the Cadastre	Copy of flag receipt		
Finalization of License	Regulation 002	The Cadastre prepares the license and sends it to the Assistant Minister for Exploration	Copy of signed License		
	Regulation 002	The License is signed by the Assistant Minister for Exploration and approved by the Minister	Copy of signed License		

Class A Licenses

Section	Description
Applicable Laws and Regulations	<ul style="list-style-type: none"> An Act adopting a New Minerals and Mining Law Part 1, Title 23, Liberian Code of Laws Revised
Contract No.	
Contract Date	
Contract Validity	
Date of Approval	
Location	

Process	Section	Description	Document to be inspected	Y/N/NA	Comments
Notification	6.5	The operator sends a notice to the Minister for Lands, Mines and Energy for the grant of a Class A License for a Proposed Production Area subject to following terms and conditions	Notice for the grant of License		
Conclusion of MDA	6.5	The Government and the operator shall have concluded, and the eligible applicant is materially in compliance with a Mineral Development Agreement, which has become effective, permitting mining in the proposed Production Area pursuant to its terms and conditions	Evidence of conclusion of MDA		
Submission of Exploration Program	6.5	The operator should have successfully completed a proposed exploration program and submitted to the Minister a detailed map and descriptive statement based on actual surveys which shall set forth the boundaries of the proposed Production Area, identified by metes and bounds, and the boundaries and size of the deposits from which minerals are to be mined.	A detailed map and Descriptive statement		
Assessment of Feasibility Report	6.5	The operator should have completed a feasibility report describing a plan for the efficient and economic conduct of mining in the proposed production area in keeping with the standards set.	Copy of Feasibility Report		
	6.5	The Minister approves the Feasibility Report having been satisfied that the operator possesses the necessary technical skill and experience, and financial resources necessary to carry out mining operations	Copy of Feasibility Report		

Class B, Gold and Diamond Dealers Licenses

Section	Description
Applicable Laws and Regulations	<ul style="list-style-type: none"> • Original Public Procurement and Concessions Act, 2005 • of Amended and Restated Public Procurement and Concessions Act, 2010 • New Minerals and Mining Law of 2000 • Mineral Policy of Liberia, effective March 2010 • MLME Internal Procedures
Contract No.	
Contract Date	
Contract Validity	
Date of Approval	
Location	

Process	Section	Description	Document to be inspected	Y/N/NA	Comments
Application	Internal MLME Procedures	Filing of an application by the Investor accompanied by the relevant documents with the Minister of Lands and Mines	A signed copy of the application		
	Internal MLME Procedures	The application is stamped and dated by the Minister who sends it to the Mining Cadastre	A signed copy of the application		
	Internal MLME Procedures	The Cadastre proceeds with the registration and vetting of the application and the coordinates	A signed copy of the application		
Mining Cadastre	Internal MLME Procedures	If the land is available, the documents are sent to the Assistant Minister for Mines/Director of Mines who vets the documents, verifies the Liberian participation and proceeds with the survey of the area and the preparation of the maps	A signed copy of the application		
	Internal MLME Procedures	if all the checks are satisfactory, the documents are returned to the Mining Cadastre	A signed copy of the application		
Payment of Fees	Internal MLME Procedures	the Cadastre prepares a payment form and delivers it to the Investor	Payment form		

Process	Section	Description	Document to be inspected	Y/N/NA	Comments
	Internal MLME Procedures	The investor proceeds with the payment of the fees at the Ministry of Finance and brings the Flag Receipt to the Cadastre	Copy of flag receipt		
Finalization of the License	Internal MLME Procedures	The Cadastre prepares the license and sends it to the Assistant Minister for Mines/Director of Mines	Copy of License		
		The License is signed by the Director of Mines and the Assistant Minister for Mines	Signed copy of the License		

The procedure for Gold and Diamonds is the same as Class B Mining Licences. However Dealership does not require competitive bidding.