



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT



On The Compliance Audit of the Consulting Service Contract Between the Liberia Water and Sewer Corporation and Hydroconseil

**For the period August 2019 to
April 2020**

August, 2021

**P. Garswa Jackson, ACCA, CFIP, CFC
Auditor General, R.L.**

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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
A/C#	Account Number
AG	Auditor General
ACCA	Association of Chartered Certified Accountants
CFIP	Certified Forensic Investigation Professional
CFC	Certified Financial Consultant
GAC	General Auditing Commission
LWSC	Liberia Water and Sewer Corporation
GOL	Government of Liberia
LUWSP	Liberia Urban Water Supply
CDS	Consultant Direct Selection
LBDI	Liberia Bank for Development and Investment
US\$	United States Dollar

Introduction

On June 10, 2021, the President of the Republic of Liberia, H.E George Manneh Weah requested the General Auditing Commission to conduct an immediate investigative audit at the Liberia Water and Sewer Corporation (LWSC) following speculations of corruption relative to a service contract involving the entity's Managing Director, Duannah A. Kamara and the Deputy Managing Director, Sensee J. Morris. The Managing Director and Deputy Managing Director were suspended pending the outcome of the audit.

Pursuant to the President's request, the Auditor General commissioned an audit of the Liberia Water and Sewer Corporation (LWSC) in keeping with Section 2.1.3 of the GAC Act of 2014.

The audit was officially commissioned by the Auditor General through facilitating an initial meeting with the LWSC's Management on July 28, 2021 and subsequently issued an Audit Engagement Letter detailing the terms and conditions of the audit on August 12, 2021.

In addition to the request for a comprehensive audit of the LWSC, the Office of the President also requested that the GAC conduct a special investigative audit relating to the expenditure of US\$99,000.00 (Ninety-Nine Thousand United States Dollars). The payment relates to a consulting service contract between the Management of the LWSC and Hydroconseil, a French company.

The contract was to provide consulting services for detailed feasibility studies, design and preparation of tender documents for the construction of civil and mechanical works to provide water delivery to Paynesville and central Monrovia.

The contract, valued at US\$180,132.00 (One hundred eighty thousand, one hundred thirty-two United States Dollars) was awarded to Hydroconseil under an existing World Bank funded project (Liberia Urban Water Supply Project).

This report therefore focuses on the General Auditing Commission overall evaluation of the service contract, as well as the compliance of both parties to the terms and associated laws and regulations during the execution of the contract.

The commissioned GAC comprehensive audit of the LWSC for the periods July 1, 2018 to June 30, 2021 is expected to be concluded by December 2021 and findings will be subsequently reported to the National Legislature with a copy to the President, in line with the GAC Act of 2014.

Objective (s) of the Compliance Audit

- To establish whether the procurement processes for the award of the consulting service contract was in accordance with the World Bank procurement guidelines.
- To establish the existence of an approved service contract between LWSC and Hydroconseil and subsequently validate the full execution of the service contract in line with the terms and agreement of the contract document.

- To provide reasonable assurance over the occurrence or non-occurrence of fraud during payment transactions and the implementation of the service contract.

Methodology

The special investigative audit team performed the following procedures:

- We requested and reviewed the project procurement plan and approval documentation.
- We requested and reviewed the consulting service contract and deliverables of the contractor.
- We requested for evidence of evaluation of service by LWSC for the various stages of the contract.
- We requested and analyzed payment transactions.
- We requested third party confirmation.
- We conducted background check on the consulting contractor.

Scope

The special investigative audit covered the consulting service contract signed between the Liberia Water and Sewer Corporation and Hydroconseil, a consulting company based in France.

The investigation covered the following areas: the source of funding, the procurement processes and hiring of the consultant (Hydroconseil), the approval of service contract, the execution of the terms of the contract, the evaluation of the various phases of the contract and the submission and validation of the deliverables of the service contract.

Background of the Service Contract

The Government of Liberia requested a credit from the World Bank towards the cost of financing the Liberia Urban Water Supply Project- Additional Financing. This is part one of the second phase of the overall program which aims to develop water supply services in Monrovia and intends to apply a portion toward the cost of recruiting a consultant for the design; an updated detailed feasibility study report, detailed design drawings and tender documents.

The request for funding constitutes additional intervention on critical components under phase 2 which involves rehabilitation of Monrovia Water Supply Distribution Network which will improve service delivery.

The focus of Phase 1 of the project involves the rehabilitation and expansion of pipe water distribution network of LWSC in Monrovia with the aim of a reduction of non-revenue water, an increase in access to potable water. Priority undertakings identified during a detailed scoping study includes the repair and reconditioning of parts of the main eastern transmission line, the installation

of bulk meters expansion of distribution and branch lines in areas of Monrovia and construction of water kiosks.

Phase 2, meanwhile supports the installation of critical infrastructure which will provide dedicated transmission line to supply Central Monrovia and provide a Ground Tank for the storage and supply of water to Paynesville and its environs. These interventions will complement the undertaking presently being carried out under phase 1 (LUWSP). Phase 2 will increase the duration of the LUWSP by an additional year.

The technical propositions are to efficiently respond to daily water supply challenges in Monrovia while ensuring a sustainable and easily monitored system. Phase 2 of the Project will intervene in improving water supply to Central Monrovia and also the city of Paynesville and environs.

The objective of the project is to address low urban access to safe pipe water service and strengthen the capacity of the urban utility to sustain and expand these services. This is in line with the World Bank's Readjusted Country Partnership Strategy, the Government's national development plan as well as its Ebola Response Strategy.

The Proposed rehabilitation of Monrovia's distribution network has been identified as a top priority in the WASH Sector Investment Plan (SIP).

Overall Evaluation of the Service Contract

The consulting service contract was signed on August 10, 2019 by the Liberia Water and Sewer Corporation (LWSC), represented by its Managing Director Mr. Duannah A. Kamara and Hydroconseil represented by its Chairman, Mr. Bruno Valfrey.

The service contract was to provide consulting services for detailed feasibility studies, design and preparation of tender documents for the construction of civil and mechanical works to provide water delivery to Paynesville and central Monrovia.

The Consulting service contract was for a period of five (5) months beginning October, 2019 to February, 2020. The value of the service contract was US\$180,132.00 inclusive of local taxes.

The payment installments as established in the service contract are as follows; 1st installment, 30%, 2nd installment, 30% and third installment 40%. Payments were made directly to the contractor by LWSC Management.

We confirmed that the procurement for the service contract was done in keeping with the World Bank Procurement guidelines.

The procurement method used was a Consultant Direct Selection (CDS) which was approved (No Objection) by the World Bank.

The LWSC Management obtained a "no objection" from the World Bank to award the contract to Hydroconseil.

We verified that stage-by-stage deliverables contained in the service contract were delivered upon by the contractor (Hydroconseil).

The stages of the deliverables of the consulting service contract are :(1) submission of an Inception Report which constitute 30% of work done; (2) Preliminary Engineering feasibility and Design Report, constituting 30% of work done and (3) Detailed Feasibility and Design Report, constituting 40% and final completion of the service contract.

Summary of Exceptions/Discrepancies

We reviewed and analyzed payment transactions relating to the consulting service contract between the management of Liberia Water and Sewer Corporation and Hydroconseil and we noted exceptions which are summarized in Table 1 below.

Table 1: Summary of Exceptions /Discrepancies

No	Description	Exceptions
1	Evaluation Reports	There was no evidence of evaluation reports from inception to completion of the project, as required by the service contract.
2	Payments	Payments by LWSC to Hydroconseil were not consistent with contract terms.
3	Bank Transfers	Payments by LWSC to Hydroconseil were transferred to a bank account in France not authorized in the service contract.

1 DETAILED OF DESCRPANCIES/ FINDINGS

1.1 No Evidence of Evaluation Reports from Inception to Completion of the Project

Observation

- 1.1.1.1 Section 41.2 of the consulting service contract signed between the Liberia Water and Sewer Corporation and Hydroconseil for the "Detail Feasibility Studies, Design and Preparation of Tender Documents for the Construction of Civil and Mechanical Works to Improve Water Delivery to Paynesville and Central Monrovia states that "The client shall pay the consultant within thirty days after the receipts by the client of the deliverables and the cover invoice for the related lump-sum installment payment. The payment can be withheld if the client does not approve the submitted deliverables as satisfactory in which case the client shall provide comments to the consultant with the same thirty (30) days"
- 1.1.1.2 It was observed during the conduct of the audit that there was no evidence of evaluation reports by the project engineer to validate deliverables completed by the contractor from the inception to the completion of the project.
- 1.1.1.3 It was further observed that the Management only issue certification memorandum which does not clearly detail the extent of the evaluation performed.

Risk

- 1.1.1.4 LWSC could have made payments to the contractor for works not completed or for deliverable(s) that did not meet the required standards.

Recommendation

- 1.1.1.5 The Management of LWSC should provide material justification for making payments to the contractor without evidence of evaluation reports for stages of works completed by the contractor.
- 1.1.1.6 Henceforth, the Management of LWSC should ensure that a comprehensive evaluation reporting structure is established for all projects to guarantee value for money before payments for services are made.

Management's Response

- 1.1.1.7 *Your detail of discrepancies/ findings refers to Section 41.2 of the Consultancy Contract and from our review, you are referring to Section 41.2 of the General Conditions of Contract. What you did not observe is that there is also a Section 41.2 contained in the Special Conditions of Contract. Under World Bank and FIDIC forms of Contract, the General Conditions of Contract are qualified or clarified through the Special Conditions of Contract. Where the Special Conditions of Contract is silent, the clause under the General Conditions governs; That is to say the Special Conditions of Contract supersedes the General Conditions of Contract. (Note, the Special Conditions of Contract is referenced in your next query.) In the Contract, the Special Conditions states as follows below:*

The payment schedule:

- 1.1.1.8 *1st payment: 30% within 30 days upon submission of contract effectiveness of the inception report. Reporting in sufficient and satisfactorily details to include work plan, and framework, of series of activities and actions aimed at achieving the objectives and scope of works required under the assignment and against a formal request for same supported by an invoice. 2nd payment: 30% upon submission and approval of the preliminary Engineering Feasibility and Design report. Final payment: 40% upon submission and acceptance of the detailed feasibility and design report including working drawings, costed and uncosted bills of quantities and full bidding documents.*
- 1.1.1.9 *It should be noted that during the course of this Contract, ALL reports submitted by the Consultant underwent reviews by the PIU and LWSC. Where necessary, comments were transmitted to the Consultant. All comments were responded to by the Consultant and where accordingly. Nowhere is the preparation of an evaluation necessary the reports were adapted report of the Consultant's reports required. Had LWSC had that capacity, the hiring of the Consultant would not be required as LWSC would have carried out the Design themselves. It should be noted that the Designs and Bidding documents prepared by the Consultant were recently used to hire Contractors for the Construction of the Paynesville Service Reservoir and the Express Line from Fish Market to Newport Street Boosters. Grounds 20th were broken for Project Implementation on Friday, August 2021.*

Auditor General's Position

- 1.1.1.10 We reviewed the emails exchanges submitted in support of management's response to our audit finding and we conclude that those communication do not amount to a thorough evaluation of the contractor's deliverables. Therefore, we maintain our finding and recommendation.

1.2 Payments by LWSC to Hydroconseil were not Consistent with Contract Terms

Observation

- 1.2.1.1 Section 41.2 of the Special Condition of the Contract for the "Detail Feasibility Studies, Design and Preparation of Tender Documents for the Construction of Civil and Mechanical Works to Improve Water Delivery to Paynesville and Central Monrovia outlines the following terms of payment: (a) "1st payment: 30% within 30 days upon submission of effectiveness of the inception report. (b)"2nd payment: 30% upon submission and approval of the Preliminary Engineering Feasibility and Design Report" (C) "Final payment: 40% upon submission and acceptance of the detailed feasibility and design report including working, drawings, costed and uncosted bills of quantity and full bidding documents"
- 1.2.1.2 It was observed during an analysis of the payment transactions that the payments were not consistent with the contract terms.

1.2.1.3 We recomputed stage-by-stage percentage of payments agreed in the contract document and noted that the invoice amount and payments made to the contractor did not reflect the actual amount. **See Table 2 below for details:**

Table 2: Payments Not Consistent with Contract Terms

No.	Deliverables per contract	Contractor's Invoice Amt. A.	Amt Paid by LWSC. B.	Invoice Date	Amt. Recomputed 30% C.	Variance =B-C
1	30% deliverable	56,883.11	56,883.11	October 22,2019	54,039.60	2,843.51
2	30% deliverable	55,853.43	55,853.43	October 22,2019	54,039.60	1,813.83
3	40% deliverable	61,590.30	61,590.30	March 3, 2020	72,052.80	10,462.50
Total		174,326.84	174,326.84		180,132.00	5,805.16

1.2.1.4 It was further observed that invoices submitted for the first and second payments had the same dates, an indication that the request for payment by Hydroconseil to LWSC were not consistent with the terms of the service contract. The contract details that request for payment should be made at the completion of every stage of the contract by Hydroconseil, upon evaluation of deliverable(s) by LWSC. Also, per the contract, payment should be made by LWSC after thirty (30) days of evaluation of deliverables. **See exhibit 1 for details.**

Risk

1.2.1.5 Efficient execution of a phase of the project could have been hindered as a result of delay in request for payment and subsequent delay in payment for service completed.

1.2.1.6 Project funds could have been diverted and/or misapplied.

Recommendation

1.2.1.7 The Management of LWSC should provide material justification for not making payments in line with contract terms.

Management's Response

1.2.1.8 *Although the payment terms are stated in the Special Conditions of Contract as 30%, 30%, and 40% respectively, it should be noted that the payment is made up of Remunerations, Reimbursibles and indirect local taxes on remunerations. As is internationally known, reimbursibles are paid on submitted receipts of expenses. The LWSC/PIU paid the Consultant their remunerations as well as the reimbursibles which were backed by valid receipts or evidence of expenditure. Note that in the final analysis, the Project was able to accrue a savings of US\$5,804.93 for the Project.*

1.2.1.9 *The first invoice which was submitted for the Inception Report was received in September of 2019. The reimbursable expense contained in the invoice was however not adequately supported by receipts and after a long period of clarification, the Consultant resubmitted and acceptable invoice. This also coincided with the submission of the second invoice for*

Preliminary Design as work on the assignment did not halt but continued while the financial issues were being sorted out.

Auditor General's Position

- 1.2.1.10 Management's assertion is not supported by the terms and conditions indicated in the service contract for deliverables completed by the contractor. The service contract requires the following terms of payment for deliverables completed: (a) "1st payment: 30% within 30 days upon submission of effectiveness of the inception report. (b)"2nd payment: 30% upon submission and approval of the Preliminary Engineering Feasibility and Design Report" (C) "Final payment: 40% upon submission and acceptance of the detailed feasibility and design report including working, drawings, costed and uncoded bills of quantity and full bidding documents." Management also did not address our observation that the first and second payment requests were made simultaneously, as is indicated in the invoices' dates. This is an evidence that the request for payment by Hydroconseil to LWSC were not consistent with the terms of the service contract. Therefore, we maintain our finding and recommendation.
- 1.2.1.11 Henceforth, the Management of LWSC should adopt a practice of documenting amendments and reasons for amendments consistent to the terms of contracts. This exercise will aid in litigation due to breach of contract, where applicable.

1.3 Bank Transfer Not Consistent with Contract Terms

Observation

- 1.3.1.1 Section 41.2.4 of the consulting service contract signed between the Liberia Water and Sewer Corporation and Hydroconseil for the "Detail Feasibility Studies, Design and Preparation of Tender Documents for the Construction of Civil and Mechanical Works to Improve Water Delivery to Paynesville and Central Monrovia states that "All payments under this contract shall be made to the accounts of the consultant specified in the Special Condition of Contract (SCC)".
- 1.3.1.2 It was observed that payments amounting to US\$99,820.48 (Ninety-nine thousand, eight hundred twenty United States Dollars, forty-eight cents) made to the consultant (Hydroconseil) by the LWSC Management was not paid into to the account of the contractor, as agreed in the service contract.
- 1.3.1.3 It was further observed that the payment was transferred from the project designated account domiciled at Liberia Bank for Development and Investment (LBDI) to a bank based in France named Caalpes-Provence with account number: FR761130600084481014 instead of Credit Mutuel Villeneuve (FR7610278008650002001800243, as was agreed in the service contract. **See Exhibit 2 for details.**

Risk

- 1.3.1.4 Payments to an account other than the authorized account could lead to diversion of fund and tax avoidance that may facilitate fraudulent business practice by the contractor.
- 1.3.1.5 Corporate taxes could be avoided by Hydroconseil in their country of origin if the funds transferred are not disclosed as part of its corporate earnings. This may facilitate fraudulent business practice by an approved contractor.

Recommendation

- 1.3.1.6 The Management of LWSC should provide material justification for making payments into an account not authorized in the service contract.
- 1.3.1.7 The Management of LWSC should adopt a practice of documenting amendments and reasons for amendments consistent to the terms of contracts. This exercise will aid in litigation due to breach of contract, where applicable.

Management's Response


- 1.3.1.8 *The Consultant payments is consistent with the account details as communicated to the LWSC/PIU informing of a change in the account details. The payments to the Consultant were therefore consistent with their request and complies with Project Implementation best practices. Note that the PIU's concerns are meeting the legal requirements of the Contract within the laws Liberia and the PIU therefore ensured that the taxes under its jurisdiction were fully paid. (Please see the attached letter from the Consultants, Hydroconseil) Attached are email communications which clearly states the full involvement of the LWSC in the development of the final designs.*

Auditor General's Position

- 1.3.1.9 Management's assertions do not adequately address the issue raised. Management did not provide any documentary evidence of an addendum to the service contract to justify payments made to a bank account not specified in the contract, consistent with the terms of the contract. Going forward, the Management of LWSC should adopt a practice of documenting amendments and reasons for amendments consistent to the terms of contracts. This exercise will aid in litigation due to breach of contract, where applicable.

2 CONCLUSION

- 2.1.1.1 As is referenced in the objectives of the compliance audit of the "Detail Feasibility Studies, Design and Preparation of Tender Documents for the Construction of Civil and Mechanical Works to Improve Water Delivery to Paynesville and Central Monrovia" service contract between the Liberia Water & Sewer Corporation and Hydroconseil, the GAC herewith provide reasonable assurance on the following:
- 2.1.1.2 Based on the audit work performed, the requisite procurement processes for the award of the consulting service contract were in compliance with the World Bank procurement guidelines in all material respect. The procurement method used was a Consultant Direct Selection (CDS) which was approved (No Objection) by the World Bank. The LWSC Management obtained a "no objection" from the World Bank to award the contract to Hydroconseil.
- 2.1.1.3 There was an approved contract for the execution of the above-mentioned service. The service contract was signed on August 10, 2019 by the Liberia Water and Sewer Corporation (LWSC), represented by its Managing Director Mr. Duannah A. Kamara and Hydroconseil represented by its Chairman, Mr. Bruno Valfrey. We verified that stage-by-stage deliverables contained in the service contract were delivered upon by the contractor (Hydroconseil).
- 2.1.1.4 Our procedures were planned and crafted in a systematic manner to identify the risk of fraud in the implementation of the service contract. Based on the outcome of our audit, no significant evidence of fraud was brought to our attention nor discovered during our performance of the audit. Issues of non-compliance to the terms of the service contract were identified but in our conclusion those issues do not amount to fraud.



**P. Garswa Jackson, ACCA, CFIP, CFC
Auditor General, R.L.**

Monrovia, Liberia
August 2021

3 EXHIBITS

Exhibit 1



À : LIBERIA WATER & SEWER CORPORATION
To: P.O Box 1079
Monrovia, Liberia

Châteauneuf de Gadagne, 22/10/2019

Facture/Invoice n° 2019- 144

YCU
782

Intitulé du contrat : Detailed Feasibility Studies, Design and Preparation of Tender Documents for the
Contract description: Construction of Civil and Mechanical Works to improve Water Delivery to Paynesville and Central Monrovia
Contrat n°/ Contract n° LR-LWSC-91

Intitulé de la facture: Invoice 1 - 30%
Invoice description: Inception report

Détail du montant facturé / Invoice calculation	Total amount of the contract	Quantity	Amount invoiced
Lignes non soumises à la TVA / VAT not applicable			
Reimboursables	36,620.00		13,829.58
Lignes soumises à la TVA / VAT applicable			
Remuneration of international experts	84,280.00	30%	25,284.00
Remuneration of national experts	37,705.00	30%	11,311.50
	Sub-total		36,595.50
Montant facturé non soumis à TVA / Invoiced amount (VAT not applicable)			13,829.58
Montant soumis à TVA / Amount on which VAT applies			43,053.53
	TVA / VAT	15.00%	6,458.03
Montant total de la facture TVA comprise			USD 56,883.11
Total amount of the invoice, VAT inclusive			

(équivalent à 49,680,€ en) taux de change du 01/01/2019 de 1.145)

Modalités de règlement

Règlement par virement à trente jours

Payment by wireless transfer within thirty days

IBAN FR76 1130 6000 8448 1014 5650 494

BIC AGRIFRPP813

Nom de la banque / bank name:

Crédit Agricole Avignon

À défaut de paiement de la présente facture dans le délai mentionné ci-dessus, une pénalité au taux légal sera appliquée (conformément à la loi n° 92-1442 du 31 décembre 1992). Une indemnité forfaitaire de 40 € pour frais de recouvrement sera appliquée en cas de retard de paiement.

Escompte pour paiement anticipé : néant.

In case of failure to pay within the aforementioned term, the client shall be liable to the payment of interest at the legal rate, as provided in the law n° 92-1442 of Dec. 31st, 1992. A fixed compensation of € 40.00 to cover procedure expenses will be applied. No discount will be granted for early settlement.

Hydroconseil - SAS au capital de 200 000 € - Siège social : 186, chemin d'Avignon Châteauneuf de Gadagne, France
SIRET : 400 047 643 000 46. N° de TVA intracommunautaire FR62 400 047 643. Code NAF 7490B

TéléPhone: (33) 4 90 22 57 80, Fax : (33) 4 90 22 67 81 ; E-mail: hydroconseil@hydroconseil.com ; www.hydroconseil.com

Exhibit 1: Con't



A : LIBERIA WATER & SEWER CORPORATION
To: P.O Box 1079
Monrovia, Liberia

Châteauneuf de Gadagne, 22/10/2019

Facture/Invoice n° 2019- 185

JPI
782

Intitulé du contrat : Detailed Feasibility Studies, Design and Preparation of Tender Documents for the
Contract description: Construction of Civil and Mechanical Works to improve Water Delivery to Paynesville and Central Monrovia

Contrat n°/Contract n° LR-LWSC-91

Intitulé de la facture: Invoice 2 - 30%
Invoice description: Inception report

Détail du montant facturé / Invoice calculation				Montant facturé
Lignes non soumises à la TVA / VAT not applicable				amount invoiced
Reimboursables			12 799,90	12 799,90
Lignes soumises à la TVA / VAT applicable				
Remuneration of international experts		84 280,00	30%	25 284,00
Remuneration of national experts		37 705,00	30%	11 311,50
Sub-total				36 595,50

Montant facturé non soumis à TVA / Invoiced amount (VAT not applicable)	12 799,90
Montant hors taxe, soumis à TVA / Amount on which VAT applies	43 053,53
TVA 15,00%	6 458,03
VAT	
Montant total de la facture TVA comprise	USD 55 853,43
<i>Total amount of the invoice, VAT inclusive</i>	
<small>(équivalent à 48 750,29 € au taux de change du 01/10/2019 de 1,145)</small>	

Modalités de règlement

Règlement par virement à trente jours

Payment by wireless transfer within thirty days


IBAN	FR76 1130 6000 8448 1014 5650 494	<i>D. Vallin</i> Crédit Agricole Avignon
BIC	AGRIFRPP813	
Nom de la banque / bank name:		

A défaut de paiement de la présente facture dans le délai mentionné ci-dessus, une pénalité au taux légal sera appliquée (conformément à la loi n° 92-1442 du 31 décembre 1992). Une indemnité forfaitaire de 40 € pour frais de recouvrement sera appliquée en cas de retard de paiement.
Escompte pour paiement anticipé : néant.

In case of failure to pay within the aforementioned term, the client shall be liable to the payment of interest at the legal rate, as provided in the law n° 92-1442 of Dec. 31st, 1992. A fixed compensation of € 40.00 to cover procedure expenses will be applied. No discount will be granted for early settlement.

Hydroconseil - SAS au capital de 200 000 € - Siège social : 198, chemin d'Avignon Châteauneuf de Gadagne, France

Exhibit 2

L B D I			LIBERIA www.lbdi.net			MONTH	DAY	YEAR	FOR BANK USE ONLY		
APPLICATION FOR FUNDS TRANSFER						0	1	3	2	0	20
PAYMENT INSTRUCTION								FORM No. 56		INSTRUMENT SETOFF BY TRANS TYPE 16	
AMOUNT IN FIGURES			PAYMENT INSTRUCTION					Amt. Rec.			
AMOUNT	99,820.48		<input type="checkbox"/> RECEIVE CHECK # _____								
COMMISSION			<input type="checkbox"/> RECEIVE CASH								
TOTAL			<input checked="" type="checkbox"/> DEBIT A/C #	001-450213-02098-7011							
			Transfer Amount (FIGURES) 99,820.48								
			AMOUNT IN WORDS Ninety nine thousand eight hundred twenty 48/100								
1 ORIGINATOR / BY ORDER OF LWSC - LUWSP P155947			ADDRESS TEL NO King Sao Boss Street 0886 519691							OFFSET A/C: Commission A/C # 02012200 <input type="checkbox"/> BelgoBank A/C # 02122011467 <input type="checkbox"/> Standard Chartered A/C # 02122019485 <input type="checkbox"/>	
2 INTERMEDIARY BANK			ROUTING NUMBER/SWIFT CODE			ADDRESS				Teller / Signature verification	
3 BENEFICIARY BANK CAALPES-PROVENCE			ROUTING NUMBER/SWIFT CODE AGRIFRPP813			ADDRESS				OFFICER	
4 BENEFICIARY NAME S.A.S. HYDROCONSEIL			BENEFICIARY A/C NUMBER FR76 1130 6000 8448 1014 5650 494			ADDRESS 198 CHEMIN D'AVENIN 8447 CHATEAUNEUF DE GABRIE				PROCESSED BY	
5 SPECIAL MESSAGE Payment in favor of Hydroconseil			PURCHASE NAME LWSC-LUWSP-P155947			SIGNATURE/STAMP 					
			FIRST MIDDLE LAST								

PAID
POSTED

