



May 5, 2004

Why the U.N.'s 'Oil-for-Food' Scandal Matters

Executive Summary

- Compelling evidence recently unearthed reveals potentially massive corruption associated with the United Nations' Oil-for-Food Program, the U.N.'s humanitarian relief program in Iraq.
- The Iraqi Governing Council released a list of 270 former government officials, businessmen, political parties, and Hussein's foreign cronies from more than 46 countries who allegedly utilized illegal oil shipments, financial transactions, kickbacks, and surcharges, all of which denied humanitarian supplies to the Iraqi people while allowing Hussein to build up his armed forces and enhance his personal wealth.
- The U.S. General Accounting Office estimates that from 1997-2002, the former Iraqi regime attained \$10.1 billion in illegal revenues from the Oil-for-Food program, including \$5.7 billion in oil smuggled out of Iraq and \$4.4 billion through surcharges on oil sales and illicit commissions from suppliers exporting goods to Iraq.
- There are five major reasons why the U.S., Iraqi, and U.N. investigations into the Oil-for-Food scandal are necessary: Saddam defeated the U.N.-imposed sanctions regime; some countries that favored lifting the Iraq embargo have been linked to the Oil-for-Food scandal; American companies may be complicit in the scandal; U.N.'s failures in Iraq need to be accounted for and assessed; and the U.N. needs to restore credibility with Iraqis and the world.
- On May 5, Senator John Ensign (R-NV), along with fifteen cosponsors, introduced the "U.N. Oil-for-Food Accountability Act" that will withhold 10 percent of the FY05 U.S. annual contribution to the U.N. and 20 percent of the FY06 contribution unless and until a certification is made by the U.N. that a series of actions have been taken, including the authorization of the release of all documents related to the Oil-for-Food program scandal and the lifting of immunity from prosecution for those found guilty of corruption and abuse.
- Kofi Annan should testify before the U.N. investigatory panel to show that the Secretary General is taking this scandal seriously and also to demonstrate that no one in the U.N. is above the law.
- For the U.N. to be seen as legitimate in Iraq, it must undertake a serious inquiry into this Oil-for-Food scandal, deal with those guilty of committing abuses of the program, and reform itself to ensure that future U.N. humanitarian operations are not ripe for such abuse.

Introduction

Compelling evidence recently unearthed reveals potentially massive corruption associated with the United Nations' Oil-for-Food Program, the U.N.'s humanitarian relief program in Iraq [for details on program, see page 8]. On January 25, 2004, the Iraqi Governing Council released documents suggesting that Saddam Hussein, U.N. officials (including Oil-for-Food program Director Benon Sevan), well-connected governments (including some U.N. Security Council members), and private individuals all benefited from the manipulation of the U.N.-administered program.¹

Those involved with this scandal allegedly utilized illegal oil shipments, financial transactions, kickbacks, and surcharges, all of which denied humanitarian supplies to the Iraqi people while allowing Hussein to build up his armed forces and enhance his personal wealth. The corruption and abuse of the Oil-for-Food program may have contributed to the deaths of thousands of innocent Iraqis. If the allegations prove true (currently, six Iraqi and U.S. entities are examining them), it is quite reasonable to assume that some current U.N. officials working to structure Iraq's political future were also involved in propping up the Hussein regime and further harming the already suffering Iraqi people.

Those implicated have done little to convince the world that there isn't something to hide. For weeks, the U.N. Secretariat denied any impropriety with the Oil-for-Food program, and then stonewalled in undertaking any form of serious inquiry into the matter. After intense media pressure and the release of preliminary U.S. government investigatory findings, on April 1, U.N. Secretary General Kofi Annan announced that he would establish a three-person panel to investigate the Oil-for-Food claims. On April 21, the U.N. Security Council passed a resolution (without subpoena power) calling on U.N. member states to cooperate fully with the Oil-for-Food investigation. Russia, a permanent member of the U.N. Security Council, which appears to have benefited greatly from selling oil to Iraq, initially refused to endorse the Security Council resolution looking into the matter. Oil-for-Food program monies, which were placed in a French bank and have been collecting interest, remain unaccounted for.² Despite requests from the U.S. General Accounting Office (GAO), the U.N. has not transferred 55 internal U.N. audits of the Oil-for-Food program.³ The U.N. investigatory panel, led by former U.S. Federal Reserve Chairman Paul Volcker, is not funded by the Security Council. And, in a letter released on May 4, Sevan tells U.N. contractors not to release any Oil-for-Food program-related documents without receiving prior U.N. authorization.

It seems fair to suggest that the question remains in the eyes of the Iraqis and others as to whether the U.N. can play a constructive role in Iraq. A serious investigation of the Oil-for-Food program by the U.N. and the Congress must be undertaken. Congress should demand accountability from the U.N. for any senior officials found guilty of corruption and deception. At the minimum, guilty officials should be dismissed, charged with their crime, and be required to

¹ For additional details on the scandal, see Claudia Rosett's "The Oil-for-Food Scam: What did Kofi Annan Know, and When Did He Know It?," in the May 2004 issue of *Commentary*.

² Claudia Rosett, "Turtle Bay's Carnival of Corruption," *National Review*, March 21, 2004.

³ Testimony by Joseph A. Christoff, Director, International Affairs and Trade, U.S. General Accounting Office, before the House International Relations Committee, April 28, 2004.

repay to the Iraqi people all monies stolen from them. Moreover, the U.N. must undertake serious reform to ensure that a scandal like this does not occur again.

Resolving this issue matters greatly to the United States and the Iraqis because of the stakes associated with a U.N. role in post-June 30 Iraq. As the editorial board of the *Washington Post* wrote on March 26, “Mr. Annan owes it to the Iraqis to make this investigation real and thorough. If the United Nations cannot disprove its critics—and punish wrongdoers, if any—it will be harder to trust the organization to manage humanitarian and peacekeeping missions in the future.”⁴

The Scandal

Rumors of improprieties with the Oil-for-Food program are not new and did not just materialize with the release of the Iraqi Governing Council findings. On February 5, 2001, Secretary of State Colin Powell said, “The Iraqi people are not suffering as a result of what the U.N. is doing; they are suffering as a result of what Saddam Hussein is doing. He has got more money available to him now through the Oil-for-Food program than he ever had before the Gulf War. If he would use that money properly, if he would use it to educate children, if he would use it take care of the health needs of the Iraqi children, there would be no problem. But instead, he continues to find ways to direct this money into inappropriate purchases.”⁵ On September 18, 2002, the Coalition for International Justice, a Washington, D.C.-based human rights organization, released a 70-page report detailing exactly how Saddam Hussein had profited by violating the sanctions regime.⁶

A bigger bombshell was dropped on January 25, 2004, when the Iraqi newspaper, *Al-Mada*, published an Iraqi Governing Council-released list of 270 former government officials, businessmen, political parties, and Hussein’s foreign cronies from more than 46 countries suspected of profiting from illegal oil sales that were part of the U.N.’s Oil-for-Food program.⁷ No fewer than 46 Russian and 11 French names appear on the Iraqi Oil Ministry list. The Russian government is alleged to have received an astonishing \$1.36 billion in oil vouchers from Saddam Hussein.⁸

Following through on a research request made by the Senate Foreign Relations Committee and the House International Relations Committee, on March 18, the GAO released a preliminary report estimating that the Hussein regime acquired \$10.1 billion in illegal revenues in relation to the Oil-for-Food program.⁹ Of this, \$5.7 billion was acquired through oil smuggling into Syria, Jordan, Turkey, and throughout the Persian Gulf. The regime also earned \$4.4 billion through levying surcharges against oil purchasers, in some cases up to 50 cents per barrel of oil. Additionally, a commission of 5 to 15 percent of the contract was charged to commodity suppliers. In many cases, contracts for commodities were exorbitantly priced or contained orders for non-essential merchandise.

⁴ *Washington Post*, “Oil for Fraud?,” March 26, 2004.

⁵ Secretary of State Colin Powell interviewed by ABC’s *This Week with Sam Donaldson*, February 5, 2001.

⁶ Coalition for International Justice, “Sources of Revenue for Saddam & Sons,” September 18, 2002.

⁷ *The Daily Telegraph*, “Saddam’s Web of Bribery Went ‘Round the World,” January 27, 2004.

⁸ *Financial Times*, “Two Firms Named to Probe Iraq Graft Claim,” February 21, 2004.

⁹ General Accounting Office, “Recovering Iraq’s Assets: Preliminary Observations on U.S. Efforts and Challenges,” March 18, 2004.

Then, on March 30, Iraq Survey Group (ISG) Director Charles Duelfer offered extensive evidence of Hussein's illicit activities as related to the Oil-for-Food program. In a report to Congress on the progress of the Iraq Survey Group's efforts to uncover Hussein's weapons of mass destruction, Duelfer testified that "by the late 1990s, Iraq, in contravention of U.N. sanctions, pursued the procurement of military goods and technical expertise for military capabilities, and that the "primary source of illicit financing for this system was oil smuggling conducted through government-to-government protocols negotiated by Iraq with neighboring countries."¹⁰ The ISG concluded that the Hussein regime had obtained revenue from illegal kickback payments and by levying surcharges on Oil-for-Food contracts.

Duelfer said that "this was revenue outside U.N. control and provided resources the regime could spend without restriction. It channeled much of the illicitly gathered funds to rebuild Iraq's military capabilities through the Military Industrialization Commission, the MIC. MIC worked with the Iraqi Intelligence Service to establish front companies in Iraq and other countries to facilitate procurement."¹¹ In addition, "the budget of MIC increased nearly 100 fold from 1996 to 2003, with the budget totaling \$500 million in 2003. Most of this money came from illicit oil contracts. Iraq imported banned military weapons and technology and dual-use goods through Oil for Food contracts. Companies in several countries were involved in these efforts. Direct roles by government officials are also clearly established," Duelfer noted.¹²

Why the Scandal Matters

There are five major reasons why the U.S., Iraqi, and U.N. investigations into the Oil-for-Food scandal are necessary.

1. Saddam defeated the sanctions regime. The intention of the sanctions imposed on Saddam Hussein following Iraq's 1990 invasion and occupation of Kuwait was to deny him access to resources that would help fund his military and his WMD program. However, as a result of the design, operation, and expansion of the Oil-for-Food program (specifically, allowing Hussein to determine to whom he could sell his oil and what goods he could buy with the Oil-for-Food money), Hussein never truly felt the effects of the international sanctions regime. In fact, during the seven years the Oil-for-Food program was conducted, Saddam Hussein was able to maintain a lavish lifestyle and build palaces; purchase loyalty within his regime; buy political influence and bribe public officials and private individuals; build up his military; have resources to financially support terrorism; and have the resources to quickly reconstitute his WMD program if sanctions were lifted. Moreover, most of the monies Hussein accrued still have not been found. Such monies may be being used to fund terrorist and insurgent actions against the U.S. and coalition forces in Iraq. Additionally, the scandal calls into question the efficacy of the U.N.'s use of and reliance on a sanctions regime as a substitute for resolute action.

2. Some countries that favored lifting the Iraq embargo have been linked to the Oil-for-Food scandal. Even though the details are still emerging on the scandal, many countries that opposed

¹⁰ Testimony to the Senate Armed Services Committee by Mr. Charles Duelfer, Director of Iraq Survey Group, regarding Iraqi Weapons of Mass Destruction (WMD) Programs, March 30, 2004.

¹¹ Ibid.

¹² Ibid.

going to war in Iraq were likely to gain significantly by the lifting of sanctions due to their corrupt relationship with Saddam Hussein. According to the released documents, Russia and France—two veto-wielding members of the U.N. Security Council—were two of the largest beneficiaries involved in the scandal. Russia, which had 46 of the 270 names on the list released by the Iraqi Governing Council, received more than 2.5 billion barrels of oil.¹³ And France, which had only a fraction of the names on the list as Russia's, received the second largest quantity of oil from Iraq with 165 million barrels. Intimately associated in this is the revelation that close political confidantes and party apparatus tied to both the Russian and French presidents were recipients of Iraqi oil.¹⁴

3. American companies and individuals may be complicit in the scandal. Investigators need to determine whether any U.S. companies violated U.S. laws, specifically regarding U.S. sanctions on Iraq and foreign corrupt practices laws. If it has been determined that U.S. companies and individuals were complicit by engaging in transactions with the Hussein regime, they are subject to the U.S. criminal code and must be dealt with appropriately. In addition to three Congressional panels and the GAO investigating the Oil-for-Food scandal, officials from the U.S. Treasury's Office of Foreign Assets Control (OFAC) and U.S. Customs are attempting to determine whether American companies were involved.

4. The U.S. must demand accountability for the U.N.'s failures in Iraq and assess the organization's capacity for future international missions. Given that the United States supplies 22 percent of the U.N.'s budget, it has a right—even an obligation—to an accounting of how monies were spent. Current Congressional and GAO inquiries into this scandal should receive full cooperation from the U.N.—including the release by the U.N. of the 55 audits of the Oil-for-Food program that it has conducted. Tolerating a U.N. culture of corruption and favoritism degrades the ability of the organization to make an effective contribution to solving difficult and pressing international problems.

Moreover, the U.N.'s integrity in the eyes of the world needs to be repaired. Implicated U.N. officials, foreign governments, and individuals argue that the world, particularly the U.N. Security Council, knew that Hussein was circumventing the Oil-for-Food program and was engaging in illegal transactions. U.N. officials even have stated that the U.N. was powerless to do anything about it. The record does show that Hussein's illegal activities were known during the course of the Oil-for-Food program.¹⁵ That said, the U.N., the organization in charge of the day-to-day running of the program did not forcefully advocate changes in the program in order to make it more effective in denying Hussein illegal revenue.

Allegations or suspicions of there being a scandal with the Oil-for-Food program are not new. However, *it is the scope of the scandal that calls into question the U.N.'s ability to play a responsible role in any crisis, post-intervention administration, or humanitarian operation.* It is more than botching their biggest such operation to date: This seems to be so large an error that it is

¹³ Newt Gingrich, "Did Saddam Bribe the U.N.?" *UPI*, March 31, 2004.

¹⁴ *Washington Times*, "The U.N. Oil-for-Food Scandal," March 22, 2004; Robert Winnett, "UN Chiefs Probed in Giant Iraq Oil Scam," *Sunday Times* (London), March 28, 2004; *Financial Times*, "Two Firms Named to Probe Iraq Graft Claim," February 21, 2004.

¹⁵ Coalition for International Justice, "Sources of Revenue for Saddam & Sons," September 18, 2002.

necessary to examine the very premise of the U.N. bureaucracy and its involvement in significant international programs. With so many saying that the U.N. should have a larger role in Iraq, the questions that should be answered are whether the U.N. can or should be able to handle a bigger role both there and elsewhere.

5. The U.N. must restore credibility with Iraqis and the world. The Oil-for-Food scandal has revealed to the Iraqis that there were some at the U.N. who were trying to keep Saddam in power. The Iraqi people deserve to have the Oil-for-Food program thoroughly investigated, the guilty parties punished, and the ill-gotten monies returned in order to assist in the reconstruction of their country.

However, U.N. officials have repeatedly—and wrongly—stated in recent weeks that reported wrongdoing by the U.N. in conducting the Oil-for-Food program should not taint the organization’s efforts in the new Iraq. On April 12, Shashi Tharoor, the U.N.’s undersecretary general for communications, said “to stigmatize the organization on that issue is beside the point.”¹⁶ He added: “The U.N. has a track record for doing a great number of the kinds of things that the international community [is] contemplating entrusting it with in Iraq, none of which have anything to do with the manner in which the Saddam regime sold oil during the sanctions.”

And, in an April 30 *Wall Street Journal* opinion column, Edward Mortimer, Kofi Annan’s communications director, attempted to minimize the effects of the Oil-for-Food scandal:

“Finally, whatever illicit gains Saddam may or may not have been able to skim off, the program did provide a basic food ration for all 27 million residents of Iraq.... The combined pressures of sanctions and Saddam's oppressive regime undoubtedly made the '90s a dark decade for most Iraqis. The blame belongs mainly to Saddam, who not only imposed his brutal rule but also brought down the wrath of the world on his country—first by invading Kuwait and then by refusing full cooperation with U.N. disarmament inspectors. The Oil-for-Food program was an effort to spare ordinary Iraqis some of the bitter hardships that their leaders had brought upon them. No doubt it could have been better designed, and better implemented. But in its basic mission, it succeeded.”¹⁷

While accurate in describing some of the accomplishments of the Oil-for-Food program, Mr. Mortimer and others at the U.N. seem not to understand the original intent of the Oil-for-Food program or why the scandal involving the program has such deep meaning and consequences. The logic of the Oil-for-Food program was not to impose sanctions on Iraq so that the U.N. could feed and treat the Iraqi people. The logic of the sanctions was to contain, weaken, and possibly overturn Hussein. The logic of Oil-for-Food program *was to blunt the impact of that first priority upon the innocent people of Iraq*. Instead, the perversion of Oil-for-Food prolonged their suffering and forced them to remain dependent on an inadequate supply of food and medicines.

In addition to establishing credibility with the Iraqi people, the U.N. needs to provide answers to the United States as to who was involved in propping up the Hussein regime while the U.S. was trying to enforce the 17 U.N. resolutions passed during the past decade. There was a good

¹⁶ *Wall Street Journal*, “Past Iraq-Aid Mis steps Rankle U.N.,” April 12, 2004.

¹⁷ Edward Mortimer, “Oil-for-Food: The U.N. View,” *Wall Street Journal*, April 30, 2004.

deal of capital expended by countries (U.S., U.K.) that fought to keep sanctions in place. The U.S. lost considerable public goodwill throughout the Middle East as a result of our commitment to maintain sanctions on Hussein, all while countries that were complicit in propping up and doing business with Saddam were circumventing sanctions. This demands accountability.

Moreover, one of the key arguments made by the opponents of the Bush Administration's policies in going to war against Iraq was that there was another and better option than the use of force against the Saddam regime. It is clear that the corruption of Oil-for-Food program doomed the policy of containment to failure. In 1991, Senator John Kerry (D-MA) and others advocated economic containment as an alternative to the Gulf War. However, a decade's worth of U.N.-imposed sanctions did nothing to prevent Saddam Hussein from acquiring billions of dollars that he used to build up his military, support terrorism, and commit atrocities against the Iraqi people. And now, even in the face of overwhelming scandalous behavior by U.N. officials, Senator Kerry and other war critics argue that only the U.N. had the integrity, international standing, and legitimacy to challenge Saddam Hussein's regime. Such remarks, coupled with the already uncovered information surrounding the Oil-for-Food program, say a good deal about the wisdom of the President's decision to enforce 17 U.N. Security Council resolutions and liberate Iraq with a coalition of the willing.

Holding the U.N.'s Feet to the Fire

Even though the Volcker panel has been endorsed by a Security Council Resolution (1538) that calls on the Coalition Provisional Authority, Iraqi government, and all U.N. Member States to "cooperate fully by all appropriate means with the inquiry," the panel lacks the proper resources, *i.e.* funding, to conduct an investigation as well as lacks subpoena power to force a government, agency, or individual to testify. In addition, the U.S. Congress, while able to invite a U.N. or foreign official to testify before a panel of inquiry, cannot compel a U.N. or foreign official to testify. In recognition of these facts, additional steps are required to ensure that this U.N. scandal is thoroughly investigated, that honesty and cooperation prevail, and that justice is served.

On May 5, Senator John Ensign (R-NV), along with fifteen cosponsors, introduced a bipartisan bill, "U.N. Oil-for-Food Accountability Act," that will withhold 10 percent of the FY05 U.S. annual contribution to the U.N. and 20 percent of the FY06 contribution unless and until a certification is made by the U.N. of the following:

- The U.N. has provided the GAO all documents relating to the Oil for Food program for a national audit.
- The U.N. has authorized the release of all papers and internal records about the program and related sanctions.
- The Secretary General has formally committed to making available to all Member States' law enforcement bodies authentic copies of any document that directly or indirectly concerns the Oil-for-Food program.
- U.N. officials have waived immunity from the U.S. judicial process for civil and criminal acts or omissions under federal and state law that may have taken place within U.S. jurisdiction (section 4).

- That any U.N. official who had financially benefited from the program must make full repayment to the Iraqi Government.

A second course of action focuses on the U.N. Secretary General himself. U.N. Secretary General Annan should publicly state that he will make all documents available to the Volcker investigation, insist all U.N. Member States do the same, and state that all U.N. officials involved in the Oil-for-Food program will testify before the Volcker panel. Moreover, Annan himself should testify before the Volcker panel to show that the Secretary General is taking this scandal seriously and also to demonstrate no one in the U.N. is above the law. He must make clear that there is not a price for which the U.N. will sell its responsibility to defend the interests of those who suffer under the rule of tyrants.

Conclusion

After three Congressional hearings, dozen of media stories, and the naming of a U.N. panel, it is already clear that the Oil-for-Food program failed in its mission and even became part of Saddam's arsenal of weapons to strengthen his regime, control the Iraqi people, and subvert the will of the community of nations. The United States can either do nothing or it can use its formidable influence to force an independent investigation of the scandal. Any illicit activity by U.N. officials, personnel and agents, as well as contractors, including entities that have entered into contracts under the Oil-for-Food Program, is unacceptable and must be thoroughly investigated.

To be clear, the revelation of this scandal does not mean that the U.N. should not play a role in Iraq. However, the allegations associated with the Oil-for-Food program require that, in order for the U.N. to be seen as legitimate, it must undertake a serious inquiry into this Oil-for-Food scandal, deal with those guilty of committing abuses of the program, and reform itself to ensure that future U.N. humanitarian operations are not ripe for such abuse and do not contribute in the future to the suffering of people in need.

Background on the Oil-for-Food Program

In 1995, in an attempt to alleviate the Iraqi people's suffering under the repressive Hussein regime, then-U.N. undersecretary general Kofi Annan negotiated with Saddam Hussein a humanitarian relief program. The Oil-for-Food program was formally established on April 14, 1995 by the U.N. Security Council (Resolution 986), in order to give Iraq an opportunity to sell oil to fund humanitarian programs.¹⁸ Iraq did not accept the program, however, until May 1996. And the first shipment of food was not delivered until March 1997.

The Oil-for-Food program was headed by an executive director, Benon V. Sevan. The Oil-for-Food program received a 2.2 percent commission for U.N. administrative and operational costs; and 0.8 percent for the weapons inspection program.¹⁹ Revenue generated through Iraqi government commodity suppliers and oil purchasers was placed in U.N.-controlled accounts.

¹⁸ Oil for Food: About the Program. <http://www.UN.org/Depts/oip/background/index.html>

¹⁹ U.N. Office of the Iraq Program – Oil for Food: About the Program, www.UN.org/Depts/oip/background/factsheet.html

Specifically, the program worked through 14 contract workers monitoring Iraqi oil sales, and the U.N. sanctions committee (known as the “661 Committee”) examining every Iraqi commodity purchase to verify it was on the Secretary General’s list of pre-approved commodities and evaluate its price reasonableness.²⁰ Contracts were made between the Iraqi government and a company with pre-approved merchandise with the permission of the U.N. sanctions committee.

The Oil-for-Food program enlarged dramatically from its inception to 2003. Until 1998, Iraq could sell \$2 billion worth of oil every six months; in 1998-1999, it could sell \$5.26 billion worth every six months, and from 1999 on, there was no ceiling on exports. In 2002, the Oil-for-Food-Plus program began. This expanded the initial program and introduced 24 areas in which the Oil-for-Food proceeds were to be spent, including food, food-handling, health, nutrition, electricity, agriculture and irrigation, education, transport and telecommunications, water and sanitation, housing, settlement rehabilitation, demining, special allocation for especially vulnerable groups, and oil industry spare parts and equipment.²¹ In June 2002, Iraq introduced 10 new areas for funding: construction, industry, labor and social affairs, Board of Youth and Sports, information, culture, religious affairs, justice, finance, and the Central Bank of Iraq.²²

The interesting part of the U.N.’s Oil-for-Food program was that Hussein, himself, was allowed a significant role in determining the success of the humanitarian relief program. As Kofi Annan has stated, the Oil-for-Food program was the “only humanitarian program ever to have been funded entirely from resources belonging to the nation it was designed to help.”²³ Specifically, Hussein was allowed to determine who he would sell his oil to—the only condition being that he did not exceed his quota and that the revenues received for the oil be used to buy U.N.-approved medicines and food, regardless of the quality of these goods.

When sanctions against Iraq were lifted in May 2003, the program became obsolete and the Security Council, in resolution 1483, gave the U.N. six months to wrap up the program. The United Nations transferred \$3 billion from the Oil-for-Food account to the Development Fund for Iraq. During the course of the program, \$65 billion worth of oil was exported and more than \$31 billion in humanitarian goods were delivered. Another \$8.2 billion in humanitarian goods were in the pipeline at the time of the transfer with an additional \$3.6 billion worth of projects to be implemented by U.N. agencies.

²⁰ GAO: United Nations Observations on the Oil for Food Program, April 7, 2004.

²¹ U.N. Office of the Iraq Program – Oil for Food: About the Program.

²² Ibid.

²³ Statement by U.N. Secretary General Kofi Annan to the U.N. Security Council, November 20, 2003.