



**SIERRA LEONE GOVERNMENT**

# **White Paper**

**ON THE**

## **REPORT**

**OF THE**

**HON. SIR JUSTICE BIOBELE GEORGEWILL**

**COMMISSION OF INQUIRY**

**into the Assets and other related matters in respect of persons who were President, Vice Presidents, Ministers, Ministers of State and Deputy Ministers; and Heads and Chairmen of Boards of Parastatals, Departments and Agencies within the period from November 2007 to April 2018.**

**SEPTEMBER, 2020**

**Volume 1**

**WHITE PAPER ON THE REPORT OF THE HON. SIR JUSTICE BIOBELE GEORGEWILL COMMISSION OF INQUIRY TO INTER ALIA EXAMINE THE ASSETS AND OTHER RELATED MATTERS IN RESPECT OF PERSONS WHO WERE PRESIDENT, VICE PRESIDENTS, MINISTERS, MINISTERS OF STATE AND DEPUTY MINISTERS; AND HEADS AND CHAIRMEN OF BOARDS OF PARASTATALS, DEPARTMENTS AND AGENCIES WITHIN THE PERIOD FROM NOVEMBER 2007 TO APRIL 2018.**

1. The SLPP New Direction Government in its commitment and desire to eradicate corruption, mismanagement and indiscipline in the affairs of government, as well as the recovery of all State assets and properties acquired through unexplained wealth and unjust enrichment, by Constitutional Instrument No. 64 of 2018 published in the Supplement to the Sierra Leone Gazette Vol. CXLIX, No. 65 dated 1<sup>st</sup> August, 2018, instituted the Commission of Inquiry (Examination, Inquiry and Investigation) Notice (1), 2018 with Hon. Sir Justice Biobele Georgewill as Chairman and Sole Commissioner in order to:-

- a) examine the assets and other related matters in respect of-
  - (i) persons who were President, Vice President, Ministers of State and Deputy Ministers; and
  - (ii) Heads and Chairmen of Boards of Parastatals, Departments and Agencies within the period from November 2007 to April 2018
- b) Inquire into and investigate whether assets were acquired lawfully or unlawfully;
- c) inquire into-
  - (i) persons who were President, Vice President, Ministers of State and Deputy Ministers; and
  - (ii) Heads and Chairmen of Boards of Parastatals, Departments and Agencies;
- d) ascertain as to whether the persons referred to in sub paragraphs (a) to (c) –
  - (i) maintained a standard of life above that which was commensurate to their official emoluments;
  - (ii) owned or were in control of pecuniary resources or property disproportionate to their official emoluments or there are evidence of corruption, dishonesty or abuse of office for private benefit by them;
  - (iii) collaborated with any person in respect of such corruption, dishonesty or abuse of office;
  - (iv) acted wilfully or complacently in such a manner so as to cause financial loss or damage to the government, local authority or parastatal including a public corporation;
  - (v) acquired directly or indirectly financial or material gains fraudulently, improperly or wilfully to the detriment of the government, local authority or a parastatal including a public corporation, statutory Commission, body or any university

e) to inquire into and investigate any persons or matters as may from time to time referred to the Commission by his Excellency the President.

2. The Commission has submitted its Report on the assets and other related matters in respect of persons who were President, Vice Presidents, Ministers, Ministers of State and Deputy Ministers; and Heads and Chairmen of Boards of Parastatals, Departments and Agencies within the period from November 2007 to April 2018 and Government has since reviewed the Report and recommendations therein.

3. Government wishes to reiterate its commitment in the fight against corruption and public malfeasance as well as restoring decency, accountability, transparency and good government in the administration of our country.

4. Accordingly, it is hoped that public officers would learn from the findings of the Commissions of Inquiry.

## **Chapter Two**

### **Investigation into the Ebola Response**

Government notes the Commission's findings (2.5, p38) on Miatta Kargbo; Madina S. Rahman; Alfred Palo Conteh; Dr. Donald Bash Taqi; and Steven Gaojia as they "... were involved in gross abuse of their offices in the reckless manner in which they dealt with the finances of the Government under their care and failure to provide leadership and supervision of the Ministry or Department or Agency put under their charge", resulting in the misappropriation of Le85, 239, 738, 225. 94 and USD2, 471, 993. 41. This money remain unaccounted for between the EOC/Ministry of Health and Sanitation; NERC, and their several Collaborators. For instance, BDO received Le316, 501, 686, 207. 99, out of which the sum of Le293, 103, 937, 677. 71 was spent on approvals by Alfred Palo Conteh as CEO of NERC for payments, leaving a balance of Le23, 397, 748, 530. 28 which has remained unaccounted for. Also, there were supporting documents for only Le1, 964,950,000.00 of US\$360,000.00 paid to sea freight of 4 Ambulances and the balance has remained unaccounted for by the Ministry of Health and Sanitation. In addition, the Ministry of Health and Sanitation paid the sum of US\$6, 000, 000. 00 without supporting documents. Mr. Steven Gaoji also insisted that Le7, 000, 000, 000. 00 and US\$1, 183, 000.00 were withdrawn by the Ministry of Health and Sanitation but was not accounted for by NERC. Further, that a total of 254 Vehicles and Motorbikes Out of the 702 Vehicles remain unaccounted for by NERC.

#### ***Government accepts recommendations 1-6***

1. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le33, 643, 447, 070. 00 and USD1, 050, 000. 00 that were misappropriated and or had remained unaccounted for, namely: i. Miatta Kargbo; ii. Madinah Rahman; iii. Dr. Donald Bash - Taqi; iv. Charles Mambu, and v. Mohammed Paul Kamara of Kingdom Security and Logistics Limited.
2. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le50, 955, 471, 155. 95 and USD1, 183, 000. 00 that were misappropriated and or had remained unaccounted for, namely: i. Alfred Palo Conteh, and ii. Steven Gaojia.

3. i. Alfred Palo Conteh, ii. Steve Gaojia and iii. Omaru Badara Sisay shall produce and hand over to the Government of Sierra Leone the total number of 254 vehicles and motorbikes that were not handed over to Office of National Security at the folding up of NERC.
4. Splash Mobile Communications shall refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le640, 819, 999. 99 hazard allowances which it has failed to refund till date.
5. Samuel Abayomi Noldred and his Firm, BDO shall refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of USD52, 347. 55 being outstanding balance from the Ebola response fund it has failed to transfer to IHPAU.
6. Alpha Umaru Jalloh, Head of IHPAU unit of the Ministry of Health and Sanitation and his finance team headed by Ayodele Martyn shall refund the sum of USD186, 645. 86 transferred to them by BDO which had remained unaccounted for as spent on bogus operation cost of IHPAU.

***Government accepts recommendation 7. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

7. All amounts due and recommended to be refunded shall be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone.

***Government notes recommendation 8 having regard to its response to recommendation 7 above.***

8. In the event of failure or neglect or refusal to make the refunds and payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period by any one as indicted above, the Government shall use all lawful means to confiscate all monies standing to the credit of any of the indicted persons in any bank accounts and properties, movable and immovable, including houses, vehicles, stocks belonging to any of the indicted persons for the purposes of selling them to recover the said amounts.

***Government rejects recommendation 9 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

9. The following former public officials: i. Miatta Kargbo, ii. Madina S. Rahman, iii. Alfred Palo Conteh, iv. Dr. Donald Bash Taqi, and v. Steven Gaojia, be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of Five Years from the date of acceptance of this recommendation by the Government of Sierra Leone.

### **Chapter Three**

#### **Investigation into the Granting of Unsecured Credits to Politically Exposed Persons by Sierra Leone Commercial Bank between November 2007 and Aril 2018**

Government notes the Commission's findings (3.5, p47) on i. Idrissa Aloomo Kamara, ii. Tapsiru Lamin Dainkeh, iii. Abu Kamara, iv. Winstanley Bankole Johnson, v. Crispin Deigh, vi. George Carl Taylor, vii. Idrissa Amadu Kamara and all former Chairmen of the Board and Managing Directors of the SLCB. The Commission found, among other things, that Crispin Deigh, a former Managing Director of the Sierra Leone Commercial Bank from February 2008 - June 2013 "... was grossly negligent in the performance of his duty and failed to put his authority as the Managing Director to proper and diligent use..." For instance, he deliberately abdicated his supervision responsibilities of his subordinates who "... recklessly granted several unsecured loans to politically exposed persons and also to businesses owned by politically exposed persons" resulting into huge debt burden of Le7, 100, 159, 352. 29. Mr Deigh did admit under clarifications by the Commission that "... he takes the blame for the unpaid unsecured loans granted to a customer previously owing the bank..."

#### ***Government accepts recommendations 1-3***

1. As a deterrent and lesson for present Bank Officials in Sierra Leone to exercise utmost caution and due diligence when dealing with funds of shareholders and customers in their custody on issues of unsecured loans and credits, Mr. Crispin Deigh, a former Managing

Director of SLCB from February 2008 - June 2013 shall pay 0.05% of the outstanding amounts on the debts due from African Sunshine Co. Ltd, Le3, 071,153,464.26 amounting to Le1, 535, 576. 00; 0.15% of the debts due from Club Tourism and Entertainment Ltd, Le247, 374,225.47 amounting to Le371, 061. 00 and the 0.10% of the debts due from West Africa Trading Company, Le497, 798,843.00 amounting to Le497, 798. 00.

2. Following from the above, Mr. Crispin Deigh shall pay the total sum of Le2, 404, 435. 00 to the Sierra Leone Commercial Bank as his contribution towards the liquidations of the above outstanding debts arising from his lack of supervision and negligence in the course of his duty.
3. All the Directors of the Companies as well as all the individuals indicted above shall pay to the Sierra Leone Commercial Bank all the due outstanding debts less the amounts apportioned to be paid by Mr. Crispin Deigh in paragraph 3.6.1 above

***Government accepts recommendation 4. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

4. All amounts due and recommended to be paid to the Sierra Leone Commercial Bank as above shall be paid to the Sierra Leone Commercial Bank within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone

***Government notes recommendation 5 having regard to its response to recommendation 4 above.***

5. In the event of failure or neglect or refusal to make the said payments within the 30 days period, the Government shall use all lawful means to confiscate all monies standing to the credits of any of the indicted persons or businesses in any bank accounts and the properties, movable and immovable, including houses, vehicles and stocks belonging to any of the indicted persons or businesses and persons of interest for the purposes of selling them to recover the said amounts.

## **Chapter Four**

### **Investigation into the Youth in Drainage Projects of the Ministry of Youth Affairs between November 2007 and April 2018**

Government notes the Commission's findings (4.5, p56) on Alimamy Kamara; ii. Bai Mamud Bangura; and iii. Rev. Ibrahim Koroma as well as their collaborators as being responsible acts of corruption, maladministration and lack of accountability. The Commission found, among other things, that huge amounts were withdrawn without supporting documents or verification and had remained unaccounted for. For instance, the 2008 real time audit revealed that Le1, 374, 403, 316. 00 has remained unverified. Other payments were made without any supporting documents or verification amounting to Le4, 889,300,000.00. Also, that contracts amounting to Le8, 762, 540, 478. 00 were awarded without due procurement processes or were done on restricted basis. In sum, the Commission found that corruption, maladministration and lack of accountability led to the misappropriation of Le19, 812, 340, 478. 00. Also, that the Le804, 000, 000. 00 paid to Masada Waste Management Company by RMFA as administrative cost was "without any basis and thus unjustified".

#### ***Government accepts recommendations 1-5***

1. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le16, 652, 200, 000. 00 that had remained unaccounted for and unverified, namely: i. Alimamy Kamara; ii. Bai Mamud Bangura; and iii. Rev. Ibrahim Koroma.
2. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le500, 000, 000. 00 that was given out to Union of Musicians All Stars without any justification and outside the core mandate of the Youth in Drainage project, namely: i. Bai Mamud Bangura, ii. Adikali Samura and iii. Milton Koker
3. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le150, 000, 000. 00 that was given out to Music for Girls without any justification and outside the core mandate of the



Youth in Drainage project, namely: i. Bai Mamud Bangura; ii. Adikali Samura and ii. Esther Michael.

4. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le2, 510, 140, 478. 00 that was recklessly given out to Minkailu Mansaray of Street Life Family without any justification and without any documentation and verification of its use, namely: i. Bai Mamud Bangura, ii. Adikali Samura and iii. Minkailu Mansaray
5. The Masada Waste Management Company SL Lt. of Works Yard, 2 Blackhall Road, Cline Town, Freetown, shall refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le804, 000, 000. 00 that was paid to it as administrative cost without any valid or reasonable justification.

***Government accepts recommendation 6. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

6. All amounts due and recommended to be refunded shall be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone

***Government notes recommendation 7 having regard to its response to recommendation 6 above.***

7. In the event of failure or neglect or refusal to make the refunds and payment into the Consolidated Revenue Fund of the Government of Sierra Leone by any one as indicted above, the Government shall use all lawful means to confiscate all monies standing to the credits of any of the indicted persons or businesses in any bank account and the properties, movable and immovable, including houses, vehicles and stocks belonging to any of the indicted persons or businesses for the purposes of selling them to recover the said amounts.

***Government rejects recommendation 8 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

8. The following former public officials, Alimamy Kamara; ii. Bai Mamud Bangura; and iii. Rev. Ibrahim Koroma, be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of Five Years from the date of acceptance of this recommendation by the Government of Sierra Leone.

## **Chapter Five**

### **Investigation into the National Youth Farm of the Ministry of Youth Affairs between November 2007 and April 2018**

Government notes the Commission's findings (5.5, p64) on i. Alimamy A. Kamara; ii. Bai Mamoud Bangura; and iii. Mustapha Turay and their collaborators. The Commission found, among other things that acts of impropriety, corruption, maladministration, abuse of public office, diversion of public funds and lack of accountability by these persons and their collaborators led to the misappropriation of huge sums of monies to the State. For instance, a contract for the supply of farm equipment valued at USD950 000. 00 was awarded to West Star General Supplies Ltd but without any supporting documents or any verified supply of any farm equipment. The National Youth Farm project received Le2, 222, 605,000. 00 but only the meager amount of Le623, 071, 500 was actually spent on the project and verified, thus leaving it "in a comatose stage". Also, that Le578, 044, 000. 00 were withdrawn or disbursed without supporting documents and had remained unverified and unaccounted for. In addition, only Le247, 000, 000. 00 was paid out to the land owing families of the National Youth Farm at Masalia out of the compensation of Le750, 000, 000. 00. Further, only the meager sum of Le623, 071, 500 was actually spent. In sum, Le1, 599, 533, 000. 000 was misappropriated and has remained unaccounted for.

### ***Government accepts recommendations 1-5***

1. The following persons should be referred to the Criminal Jurisdiction and or the Anti - Corruption Commission for further investigation and likely prosecution for the award of

contract valued at USD950, 000. 00 without any supporting document to confirm its authenticity and verification of the supply of farm equipment to the National Youth Farm project: i. Alimamy A. Kamara; ii. Bai Mamoud Bangura; and iii. Directors of West Star General Supplies Ltd.

2. The followings persons should be handed over to the Anti - Corruption Commission for immediate prosecution for fraudulently converting the sum of Le503, 000, 000. 00 out of the compensation sum of Le750, 000, 000. 00 due payable to the three land owning families of the National Youth Farm Land at Masalia, namely: i. Alimamy A. Kamara; ii. Bai Mamud Bangura; iii. Mustapha Turay and iv. Anthony Khanu.
3. The following persons shall jointly and severally refund and pay into the consolidated revenue fund of the Government of Sierra Leone the sum of Le1, 335, 234, 000. 00 that had remained unverified and unaccounted for, namely: i. Alimamy A. Kamara; ii. Bai Mamud Bangura; iii. Mustapha Turay and iv. Anthony Kanu.
4. Mr. Mustapha Turay, the Project Manager of the National Youth Farm project shall personally refund and pay into the consolidated revenue fund of the Government of Sierra Leone the sum of Le45, 730, 000. 00 he admitted that had been misappropriated under his charge.
5. Mr. Anthony Khanu, the Finance Officer of the National Youth Farm project shall personally refund and pay into the consolidated revenue fund the sum of Le218, 569, 500. 00 monies withdrawn by him without supporting documents and or authorization.

***Government accepts recommendation 6. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

6. All amounts due and recommended to be refunded shall be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone.

***Government notes recommendation 7 having regard to its response to recommendation 6 above.***

7. In the event of failure or neglect or refusal to make the refunds and payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period by any one as indicted above, the Government shall use all lawful means to confiscate all monies standing to the credit of any of the indicted persons and the properties, movable and immovable, including houses, vehicles or stock belonging to any of the indicted persons for the purposes of selling them to recover the said amounts.

***Government rejects recommendation 8 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

8. The following former public officials: i. Alimamy A. Kamara; II. Bai Mamud Bangura, and iii. Mustapha Turay, be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of Five Years from the date of acceptance of this recommendation by the Government of Sierra Leone.

## **Chapter Six**

### **Investigation into the Youth in Fisheries Project of the Ministry of Youth Affairs between November 2007 and April 2018**

Government notes the Commission's findings (6.5, p71) on i. Alimamy A. Kamara; ii. Bai Mamud Bangura; iii. Mohammed Kamara; iv. Hon Amadu Kanu; v. Hon Kemokah Conteh; and vi. Hon Abdulkareem Kamara and their collaborators. The Commission found, among other things that "there was complete lack of financial discipline and control". There was no evidence of release of USD2, 789, 011. 56 by the National Youth Commission as counterpart funding to this project. Also, that the procurement of 40 boats and accessories from the grant of USD500, 000. 00 from Prince Alwadi of Saudi Arabia were not with adequate supporting document of delivery of the said boats. In addition, that out of 30 boats contracted to Al-Umar Ventures to supply costing Le2, 456, 010, 000 only 15 boats were supplied and verified.

Furthermore, contracts were awarded contrary to procurement regulations. For instance, contract awarded to Group Delta Log Ltd for supplies of vehicles and pickups costing USD277,

000, 000. 00 was done by restrictive bidding and the said supplies have remained unverified and unaccounted for. In all, this malfeasance led to the misappropriation of i. Le2, 721, 565, 499. 00 and ii. USD277, 000. 00.

***Government accepts recommendations 1-8***

1. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le390, 000, 000. 00 that had remained unaccounted for, namely: i. Alimamy A. Kamara; ii. Bai Mamud Bangura; and iii. Mohammed Kamara.
2. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of USD277, 000. 00 that had remained unaccounted for, namely: Alimamy A. Kamara; ii. Bai Mamud Bangura; iii. Mohammed Kamara; and iv. Desmond Decker of Group Delta Log Ltd.
3. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le1, 228, 005, 000. 00 that had remained unaccounted for, namely: Alimamy A. Kamara; ii. Bai Mamud Bangura; iii. Mohammed Kamara and iv. Alpha Umar Barrie of Al - Umar Ventures.
4. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le584, 225, 000. 00 that had remained unaccounted for, namely: Alimamy A. Kamara; ii. Bai Mamud Bangura; iii. Mohammed Kamara; and iv. Sahr James of Sahr James Trading Enterprises.
5. The Project Manager, Mohammed Kamara, shall personally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le518, 777, 380. 00 that were unverified and had remained unaccounted for.
6. The Project Manager, Mohammed Kamara, shall return the three laptops or refund and pay into the consolidated revenue fund the cost of three laptops that had remained unaccounted for.
7. The three Honorable members of Parliament, Hon Amadu Kanu, Hon Kemokah Conteh and Hon Abdulkareem Kamara shall each refund the loans or cost of the boats given out to them by this project that had not been repaid.

8. The following matters and persons shall be referred to the Criminal Jurisdiction and or Anti - Corruption Commission for investigation and likely prosecution:
  - a. The grant of USD500, 000. 00 from Prince Alwadi of Saudi Arabia as to how it was spent and those to be investigated are: i. Alimamy A. Kamara; ii. Bai Mamud Bangura; and iii. Mohammed Kamara;
  - b. The sum of USD2, 789, 011. 56 the counterpart fund from National Youth Commission as to whether it was taken out of the account of the National Youth Commission but not paid over to the Ministry of Youth Affairs for this project or was so released and had remained unaccounted for and those to be investigated are: i. The Chairman of the National Youth Commission between 2013 and 2017, ii. Alimamy A. Kamara; iii. Bai Mamud Bangura; and iv. Mohammed Kamara

***Government accepts recommendation 9. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

9. All amounts due and recommended to be refunded shall be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone.

***Government notes recommendation 10 having regard to its response to recommendation 9 above.***

10. In the event of failure or neglect or refusal to make the refunds and payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period by any one as indicted above, the Government shall use all lawful means to confiscate any monies standing to the credit of any of the indicted persons or businesses in any bank account and the properties, movable and immovable, including houses, vehicles and stock belonging to any of the indicted persons or businesses for the purposes of selling them to recover the said amounts.

***Government rejects recommendation 11 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

11. The following former public officials: i. Alimamy A. Kamara; ii. Bai Mamud Bangura; and iii. Mohammed Kamara, be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of Five Years from the date of acceptance of this recommendation by the Government of Sierra Leone.

## **Chapter Seven**

### **Investigation into the National Youth Village Project of the Ministry of Youth Affairs between November 2007 and April 2018**

Government notes the Commission's findings (7.5, p79) on i. Alimamy A. Kamara, ii. Bai Mamud Bangura, iii. Dr. Serry Kamara and their collaborators. The Commission found, among other things that "in all the existence of the National Youth Village, no one single youth was trained or benefitted anything from the project despite the huge amount of Le4, 376,925,174.10 released to the project by the Government of Sierra Leone". Also, that "on payment of compensation for the land at Kabala, out of the Le1, 000, 000, 000. 00 due payable to the Community, the sum of Le300, 000, 000. 00 was collected on the instruction of Bai Mamud Bangura". Further, that contracts were awarded contrary to procurement regulations and supporting documents or verification have remained unaccounted to the tune of Le466, 217, 250. 00. Accordingly, that acts of impropriety and corruption led to the misappropriation of Le2, 207, 818, 212. 10

#### ***Government accepts recommendations 1-3***

1. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le300, 000, 000. 00 that had remained unaccounted for, namely: i. Bai Mamud Bangura, and ii. Dr. Serry Idris Kamara.
2. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the following amounts were unverified and had remained unaccounted for:

- a. The sum of Le243, 000, 000. 00 by i. Bullom Construction and General Services Ltd, ii. Alimamy A. Kamara, iii. Bai Mamud Bangura, and iv. Dr. Serry Idriss Kamara.
  - b. The sum of Le56, 050, 000. 00 by i. Lawrence Bia Sl. Ltd, ii. Alimamy A. Kamara, iii. Bai Mamud Bangura, and iv. Dr. Serry Idriss Kamara.
  - c. The sum of Le56, 050, 000. 00 by Afwen Ltd, ii. Alimamy A. Kamara, iii. Bai Mamud Bangura, and iv. Dr. Serry Idriss Kamara.
  - d. The sum of Le56, 449, 000. 00 by Godstime Enterprises, ii. Alimamy A. Kamara, iii. Bai Mamud Bangura, and iv. Dr. Serry Idriss Kamara.
  - e. The sum of Le54, 668, 250. 00 by M. K. General Construction Ltd, ii. Alimamy A. Kamara, iii. Bai Mamud Bangura, and iv. Dr. Serry Kamara.
  - e. The sum of Le401, 926, 750. 00 by i. Dr. Serry Idriss Kamara, and ii. Massaio Mansaray.
3. The following matter and persons shall be referred to the Criminal Jurisdiction and or Anti - Corruption Commission for investigation and likely prosecution for the collection of Le300, 000, 000. 00, out of the Le1, 000, 000, 000. 00 compensation due payable to the land owning community of the National Youth Village farm land at Kabala and those to be investigated are: i. Bai Mamud Bangura; ii Dr. Serry Idriss Kamara, and ii. Massaio Mansaray.

***Government accepts recommendation 4. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

- 4. All amounts due and recommended to be refunded shall be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone

***Government notes recommendation 5 having regard to its response to recommendation 4 above.***



5. In the event of failure or neglect or refusal to make the refunds and payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period by any one as indicted above, the Government shall use all lawful means to confiscate any money standing to the credit of any of the indicted persons or businesses in any bank account and the properties, movable and immovable, including houses, vehicles and stock belonging to any of the indicted persons or businesses for the purposes of selling them to recover the said amounts.

***Government rejects recommendation 6 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

6. The following former public officials: i. Alimamy A. Kamara, ii. Bai Mamud Bangura, and iii. Dr. Serry Idriss Kamara, be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of Five Years from the date of acceptance of this recommendation by the Government of Sierra Leone.

## **Chapter Eight**

### **Investigation into the Activities of the Ministry of Mines and Mineral Resources between November 2007 and April 2018**

Government notes the Commission's findings (8.5, p94) on i. Minkailu Mansaray; ii. Abdul Ignosis Koroma; iii. Dr. Samura Kamara; iv. Mrs. Fatmata Mustapha; v. Sahr Wonday, John Bonoh Sisay and their collaborators. The Commission found, among other things, that the Ministry of Mines and Mineral Resources, as well as the National Mineral Agency (NMA), were some of the "cash - cows of unbridled and mindless corruption". From 2013 – 2017, the huge sum of Le63, 000, 000, 000, and USD2, 762, 018. 00 were generated and retained by the NMA, contrary to the provisions of Section 18 of the NMA Act 2012, which said money was misappropriated. For instance, "the sum of Le11, 499, 110, 000. 00 reserved to be paid to Koryadu community where the 706 Carat Peace Diamond was discovered, out of which the sum of Le2, 691, 523, 205. 00 have been paid to Guogi Construction Company for provision of amenities in Koryadu, but no evidence of such projects was produced for verification". Also, withdrawals and expenditures

totaling the sum of Le27, 057, 906, 078. 00 and USD142, 734. 16 were neither supported nor authorized and had remained unaccounted for. In addition, funds generated totaling the sum of Le23, 058, 797, 339. 84 and USD4, 803, 641. 00 were transferred without any record in the cash book of the NMA or traced to the Cadastral system.

On Sierra Rutile Company SL Ltd, the Commission notes that in 2012, Sierra Leone's shares in the said Company were secretly sold for USD12, 000, 000. 00. during tenure Dr. Samura Kamara without authority.

***Government accepts recommendations 1-18***

1. The followings persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le19, 905, 145, 053. 00 and USD142, 734. 16 that had remained unaccounted for, namely: i. Minkailu Mansaray; ii. Abdul Ignosis Koroma; iii. Mrs. Fatmata Mustapha; and iv. Sahr Wonday,
2. Sahr Wonday shall personally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le240, 000, 000. 00 that had remained unaccounted for by him as end of service benefit received by him whilst still in service of the NMA.
3. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le3, 011. 109, 840. 00 that had remained unaccounted for as payments for contracts awarded without due procurement processes, namely: i. Sahr Wonday; ii. Mrs. Fatmata Mustapha; iii. Agibbs Construction Enterprises; iv. Gougi Construction Ltd.
4. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le9, 655, 732, 489. 00 and USD225, 608. 00 that had remained unaccounted for as money transferred by NMA to the Ministry of Mines and Mineral Resources without authority: i. Minkailu Mansaray; ii. Abdul Ignosis Koroma; iii. Mrs. Fatmata Mustapha
5. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le13, 403, 064, 850. 00 and

USD4, 578, 033. 00 that had remained unaccounted for: i. Sahr Wonday; and ii. Mrs. Fatmata Mustapha

6. Sahr Wonday shall personally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le125, 385, 000. 00 that had remained unaccounted for.
7. The following persons shall refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le7, 152, 761, 025. 00 that had remained unaccounted for as money withdrawn from the Mines Monitoring Officers Fund and spent without any supporting document and verification: i. Sahr Wonday; and ii. Mrs. Fatmata Mustapha.
8. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le2, 990. 197, 000. 00 that had remained unaccounted for, namely: i. Minkailu Mansaray; ii. Abdul Ignosis Koroma; iii. Mrs. Fatmata Mustapha; and iv. Sahr Wonday,
9. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le2, 938, 362, 542. 81 that had remained unaccounted for, namely: i. Minkailu Mansaray; ii. Abdul Ignosis Koroma; iii. Mrs. Fatmata Mustapha; and iv. Sahr Wonday,
10. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le820, 000, 000. 00 that had remained unaccounted for as money paid to Kenema from Rutile account without any supporting documents: i. Minkailu Mansaray; ii. Abdul Ignosis Koroma; iii. Mrs. Fatmata Mustapha; and iv. Sahr Wonday.
11. Sahr Wonday shall personally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le687, 986, 950. 00 and USD788, 374. 00 that had remained unaccounted for.
12. Sahr Wonday shall personally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le106, 100, 000. 00 and USD74, 000. 00 that had remained unaccounted for.

13. Mrs. Fatmata Mustapha shall personally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le700, 150, 000. 00 that had remained unaccounted for as money withdrawn and invested in treasure bills and bonds without authorization.
14. The Deputy Secretary in the Ministry of Mines and Mineral Resources within the period under review shall personally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le48, 105, 000. 000 that had remained unaccounted for as money collected by him for Chiefdoms without authorization.
15. Sahr Wonday shall personally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le247, 175, 632. 00 that had remained unaccounted for as money spent in excess of budgetary approvals.
16. The amounts standing in credit in the Rehabilitation Account shall be ascertained and since it is not being used for any purpose be paid into the Consolidated Revenue Fund of the Government of Sierra Leone.
17. Mr. Jubril Kabba, former Project Officer shall immediately return to the NMA the properties of the NMA carted away by him, namely: Canon Photocopier, Fans and Computers.
18. **On Sierra Rutile Company SL Ltd:**
  - a. In view of the secrecy and shady dealings leading to the sale of the shares of the Government of Sierra Leone in the Sierra Rutile SL Ltd, such a deal involving such huge National assets of Sierra Leone cannot be carried out without some form of executive clearance from the Office of the President.
  - b. The issue of the illegal deals leading to the alleged sale of Government shares in Sierra Rutile Company SL Ltd, together with the following persons involved, should be referred to the Criminal Jurisdiction and or Anti - Corruption Commission for thorough criminal investigations and likely prosecution, namely: i. H. E. Dr Ernest Bai Koroma; ii. Dr. Samura Kamara; and iii. John Bonoh Sisay.

***Government accepts recommendation 19. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the***

***Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

19. All amounts due and recommended to be refunded shall be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone.

***Government notes recommendation 20 having regard to its response to recommendation 19 above.***

20. In the event of failure or neglect or refusal to make the refunds and payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period by any one as indicted above, the Government shall use all lawful means to confiscate all monies standing to the credits of any of the indicted persons or businesses in any bank account and the properties, movable and immovable, including houses and vehicle and stocks belonging to any of the indicted persons or businesses for the purposes of selling them to recover the said amounts.

***Government rejects recommendation 21 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

21. The following former public officials: Minkailu Mansaray; ii. Abdul Ignosis Koroma; iii. Dr. Samura Kamara; iv. Mrs. Fatmata Mustapha; and v. Sahr Wonday, and their collaborator, John Bonoh Sisay, be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of Five Years from the date of acceptance of this recommendation by the Government of Sierra Leone.

## **Chapter Nine**

### **Investigation into the Activities of the Petroleum Directorate between November 2007 and April 2018**

Government notes the Commission's findings (9.5, p108) on H.E. Dr. Ernest Bai Koroma; ii. Raymond Kargbo; iii. Emmanuel Beresford Oshoba Coker; iv. Karefa Kargbo; v. Momodu L. Kargbo; vi. Dr. Michael S. Kargbo; vii. Dr. Kaifala Marah and their collaborators. The Commission found, among others, acts of impropriety, misappropriation, corruption, gross abuse of office and maladministration. That the reckless manner in which the persons in question dealt with the finances of the Government under their care and failure to provide leadership led to the loss of the total amount of i. Le72, 254, 506, 000. 00; and ii. USD15, 413, 821. 00. For instance, the former President approved the total rent of USD550, 000. 00 paid for four years on "Emmanshola House" owned by Emmanuel Beresford Oshoba Coker and his wife, in excess by USD150, 000. 00 over the budgetary approval of USD100, 000. 00 per annum on rental of office space for the Petroleum Directorate. Also, only the sum of Le40, 000, 000, 000. 00 was transferred from all the monies due from the Petroleum Directorate into the Treasury Single Account, leaving the huge sum of Le66, 278, 837, 000.00 unaccounted for.

In addition, the Commission found that in order to circumvent the provisions of the Fiscal Management Act 2017, staff of the Petroleum Directorate were illegally and unlawfully paid terminal benefits amounting to Le6, 175, 669, 000. 00 while still in service. Moreover, the former President irregularly approved a loan to SMRT Co. Ltd for the supply of Biometrics Machines amounting to the huge sum of USD3, 000, 000. 00 and the said loan has remained unpaid.

Furthermore, the recapitalization loan of USD14, 000, 000. 00 approved by the former President to Rokel Commercial Bank and given through the National Commission for Privatization was most irregular and the balance of USD12, 263, 821. 00 has remained unpaid since 2015.

***Government accepts recommendations 1-5***

1. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le70, 294, 264, 523. 00 that had remained unaccounted for as monies not transferred to the single treasury account in 2017 and monies paid out illegally as terminal benefits to staff whilst still in the service of the Petroleum Directorate: i. H.E. Dr. Ernest Bai Koroma; ii. Raymond Kargbo; iii. Karefa Kargbo;

2. Mr. Raymond Kargbo shall personally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le2, 160, 241, 477 that had remained unaccounted for as monies paid out illegally to him as terminal benefits whilst he was still in service as the Director General of the Petroleum Directorate.
3. Mr. Emmanuel Beresford Oshoba Coker shall personally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of USD150, 000. 00 paid to him and his wife as rent on the “Emmanshola House” by the Petroleum Directorate in excess of its budgetary approvals.
4. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of USD3, 000, 000. 00 that had remained not refunded as monies given out illegally as loan by the Petroleum Directorate through the Ministry of Finance to SMRT Co. Ltd for supply of Biometrics Machines: i. H.E. Dr. Ernest Bai Koroma; ii. Momodu L. Kargbo; iii. Raymond Kargbo; iv. SMRT Co. Ltd.
5. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of USD12, 263, 821. 00 that had remained not refunded as monies given out illegally as loan by the Petroleum Directorate through the National Commission for Privatization to Rokel Commercial Bank: i. H.E. Dr. Ernest Bai Koroma; ii. Dr. Michael Kargbo; iii. Raymond Kargbo; iv. Dr. Kaifela Marah; v. Mr. Momodu L. Kargbo; and vi. Rokel Commercial Bank.

***Government accepts recommendation 6. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

6. All amounts due and recommended to be refunded shall be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone.

***Government notes recommendation 7 having regard to its response to recommendation 6 above.***

7. In the event of failure or neglect or refusal to make the refunds and payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period by any one as indicted above, the Government shall use all lawful means to confiscate all monies standing to the credit of any of the indicted persons or business in any bank account and the properties, movable and immovable, including houses and vehicles and stocks belonging to the indicted persons or business for the purposes of selling them to recover the said amounts.

***Government rejects recommendation 8 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

8. The following former public officials: i. H.E. Dr. Ernest Bai Koroma; ii. Raymond Kargbo; iii. Emmanuel Beresford Oshoba Coker; iv. Karefa Kargbo; v. Momodu L. Kargbo; vi. Dr. Michael S. Kargbo; and vii. Dr. Kaifala Marah, be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of Five Years from the date of acceptance of this recommendation by the Government of Sierra Leone.

***Government notes recommendation 9 having regard to its response to recommendation 8 above.***

9. However, it is recommended that a Presidential Pardon or Amnesty be granted to H. E. Dr. Ernest Bai Koroma, being a former President of Sierra Leone in respect of only the recommendation for his ban for five years for abuse of office.

## **Chapter Ten**

### **Investigation into the Activities of the Ministry of Trade and Industry between November 2007 and April 2018**



Government notes the Commission's findings (10.5, p116) on i. Captain Momodu A. Pat - Sowe; ii. Alhaji Usman Boie Kamara; iii. Dr. Richard Conteh; iv. Ibrahim W. Mansaray; v. Sannah Marah, vi. Raymond K. Gbekie, and their collaborators. The Commission found, among other things that most of the procurement processes did not follow due process. Further, that there "was complete lack of financial discipline and control in the Ministry of Trade and Industry". For example, the sum of Le2, 429, 843, 000. 000.00 remain unaccounted for out of the proceeds of the sale of the Japanese Food Aid. Also, of the Le16, 200, 000, 000. 00 given out as loans to SMEs, only the sum of Le4, 800, 000, 000. 00 has been repaid, leaving the total balance sum of Le11, 400, 000, 000. 00 remain unaccounted for. Cumulatively, the Commission found Le16, 008, 534, 574. 00 were misappropriated and remain unaccounted for.

***Government accepts recommendations 1-6***

1. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le2, 429, 843, 000. 00 as monies from the proceeds of the Japanese food aid not paid into the bank account and had remained unaccounted for, namely: i. Captain Momodu A. Pat - Sowe; ii. Alhaji Usman Boie Kamara; iii. Dr. Richard Conteh; iv. Ibrahim W. Mansaray; v. Sannah Marah;
2. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le11, 400, 000, 000. 00 as monies lost to the country from the ill-fated SME Loan Scheme and had remained unaccounted for, namely: i. Dr. Richard Conteh; ii. Ibrahim W. Mansaray; and iii. Sannah Marah;
3. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le1, 550, 000, 000. 00 as monies obtained as soft loan for SME Loan Scheme that had remained unaccounted for, namely: i. Abdul Fofana; and ii. Raymond Gbekie.
4. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le229, 088, 300. 00 as monies withdrawn and expended on procurement of good and services but without supporting documents or verification and had remained unaccounted for, namely: i.

Captain Momodu A. Pat - Sowe; ii. Alhaji Usman Boie Kamara; iii. Dr. Richard Conteh; iv. Ibrahim W. Mansaray; v. Sannah Marah; and vi. Abdul Fofanah.

5. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le358, 498, 012. 00 as monies withdrawn and expended on fuel without any supporting documents or verification by means of a logbook and had remained unverified and unaccounted for, namely: i. Sannah Marah; and ii. Abdul Fofanah.
6. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le41, 105, 262. 00 as monies paid out as salaries to absentee and retired staff and had remained unaccounted for, namely: i. Sannah Marah; and ii. Abdul Fofanah.

***Government accepts recommendation 7. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

7. All amounts due and recommended to be refunded shall be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone.

***Government notes recommendation 8 having regard to its response to recommendation 7 above.***

8. In the event of failure or neglect or refusal to make the refunds and payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period by any one as indicted above, the Government shall use all lawful means to confiscate all monies standing to the credit of any of the indicted persons in any bank account and the properties, movable and immovable, including houses, vehicles and stocks belonging to any of the indicted persons for the purposes of selling them to recover the said amounts.

***Government rejects recommendation 9 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

9. The following former public officials: i. Captain Momodu A. Pat - Sowe; ii. Alhaji Usman Boie Kamara; iii. Dr. Richard Conteh; iv. Ibrahim W. Mansaray; v. Sannah Marah; vi. Abdul Fofanah; and vii. Raymond K. Gbokie, be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of Five Years from the date of acceptance of this recommendation by the Government of Sierra Leone.

## **Chapter Eleven**

### **Investigation into the Activities of the Ministry of Sports between November 2007 and April 2018**

Government notes the Commission's findings (11.5, p124) on i. Dr. Minkailu Bah, former Minister of Sports; ii. Ishmael Al - Sankoh Conteh, former Deputy Minister of Sports; iii. Mr. Idriss, former Permanent Secretary in the Ministry of Sports; iv. Mr. Coker, former Permanent Secretary in the Ministry of Sports; v. Mr. Ibrahim Bangura, former Director of Sports; vi. Mr. Musa Sesay, former General Manager of the National Stadium Management and their collaborators. The Commission found, among other things, that several expenditures were undertaken without any supporting documents and verification leading to the misappropriation of the total amount of Le5, 009, 027, 502. 00. For instance, in the Sierra Leone v Sudan match, the sum of Le594, 000, 000. 00 was withdrawn and paid to Match Officials by the Permanent Secretary without the approval of Minister of Sports. Also, in 2015, stadium hostel rentals generated the sum of Le 236, 7000, 000. 00 out of which only the sum of Le 15, 800, 000. 00. In addition, the sum of Le342, 370, 800. 00 generated from ticket sales was not paid into the Consolidated Revenue Fund and had remained unaccounted for.

Furthermore, the National Sports Council, without supporting documents withdrew the total sum of Le1, 852, 011, 947. 00 and has remained unverified and unaccounted for.

***Government accepts recommendations 1-11***

1. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le230, 611, 500. 00 as monies withdrawn and expended without supporting documents and had remained unverified and unaccounted for, namely: i. Mr. Musa Sesay, and ii. Mr. Ibrahim Bangura.
2. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le220, 000, 000. 00 as monies expended out of the rental payments on the National Stadium Hostel without any supporting document and had remained unverified and unaccounted for, namely: i. Mr. Musa Sesay, and ii. Mr. Ibrahim Bangura.
3. Mr. Musa Sesay shall personally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le20, 000, 000. 00 withdrawn by him as refund of loan but without any evidence any loan given to the National Stadium Management by him and thus had remained unverified and unaccounted for.
4. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le45, 763, 500. 00 deducted out of the contribution due to NASSIT and expended without supporting documents and had remained unverified and unaccounted for, namely: i. Mr. Musa Sesay, and ii. Mr. Ibrahim Bangura.
5. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le594, 000, 000. 00 paid out to Match Officials without the approval of the Minister of Sports and had remained unverified and unaccounted for, namely: i. Mr. Idris; ii. Mr. Coker; and iii. Mr. Ibrahim Bangura.
6. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le517, 033, 255. 00 withdrawn and expended without any supporting documents and had remained unverified and unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mr. Ishmael Al - Sankoh Conteh; iii. Mr. Idris; iv. Mr. Idris; and Mr. Ibrahim Bangura.

7. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le342, 370, 800. 00 as gate ticket sales and other monies not paid into the Consolidated Revenue Fund and had remained unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mr. Ishmael Al - Sankoh Conteh; iii. Mr. Idris; iv. Mr. Coker; and Mr. Ibrahim Bangura.
8. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le1, 852, 011, 947. 00 withdrawn and expended by the National Sports Council without supporting documents and had remained unverified and unaccounted for, namely: i. Mr. Idris; ii. Mr. Coker; and iii. Mr. Ibrahim Bangura.
9. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le512, 000. 000. 000 paid out but was not on the vote service ledger and had remained unverified and unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mr. Ishmael Al - Sankoh Conteh; iii. Mr. Idris; iv. Mr. Coker; and v. Mr. Ibrahim Bangura.
10. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le594, 000, 000. 00 withdrawn and expended on international sporting engagements without the approval of the Minister of Sports and had remained unverified and unaccounted for, namely: i. Mr. Idris; ii. Mr. Coker; and iii. Mr. Ibrahim Bangura.
11. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le82, 116, 675. 00 withdrawn and expended on hospitality but without any supporting documents and had remained unverified and unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mr. Ishmael Al - Sankoh Conteh; iii. Mr. Idris; iv. Mr. Coker; and v. Mr. Ibrahim Bangura.

***Government accepts recommendation 12. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

12. All amounts due and recommended to be refunded shall be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone.

***Government notes recommendation 13 having regard to its response to recommendation 12 above.***

13. In the event of failure or neglect or refusal to make the refunds and payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period by any one as indicted above, the Government shall use all lawful means to confiscate all monies standing in credit of any of the indicted persons and the properties, movable and immovable, including houses, vehicles and stocks belonging to any of the indicted person for the purposes of selling them to recover the said amounts.

***Government rejects recommendation 14 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

14. The following public officials: i. Dr. Minkailu Bah; ii. Ishmael Al - Sankoh Conteh; iii. Mr. Idriss; iv. Mr. Coker; v. Mr. Ibrahim Bangura; and vi. Mr. Musa Sesay, be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of Five Years from the date of acceptance of this recommendation by the Government of Sierra Leone.

## **Chapter Twelve**

### **Investigation into the Activities of the Ministry of Lands, Country Planning and Environment**

Government notes the Commission's findings (12.5, p135) on i. Benjamin O.N. Davies; ii. Dr. Denis Sandy; iii. Captain Momodu Alie Pat - Sowe; iv. Alhaji Musa Tarawally; v. Diana Konomanyi; vi. Sylvester Goba; vii. Ahmed Khanu, viii. Mamoud Tarawalie and their collaborators. The Commission found, among other things that the Minister of Lands, Country Planning and the Environment acted contrary to a Cabinet Decision of May 2016 by the undervalued sale of 29 Government Quarters including the land and building thereon, located at prime areas of

Freetown to people, some of who are/were not public servants without any role by the Ministerial Subcommittee. In addition, several persons were granted leases or allocated State lands or their leases were converted to freehold without due process and monies paid for same were misappropriated amounting to Le270, 581, 888. 00

***Government rejects recommendation 1 and directs that the purported sale of the 25 Government Quarters be nullified and revoked and the monies if any paid by the purported purchasers be refunded to them by the Government.***

1. The sale to all the twenty - five (25) persons who purchased the Government Quarters and whose sales documents have been verified to be proper in findings 12. 5 (4) - (6) above, should be upheld by the Government.

***Government accepts recommendations 2-8***

2. However, the sale to four (4) persons who purchased the Government Quarters but whose sales documents were either not produced for verification or are not public or civil servant or did not pay for the offer of sale, namely: i. Mrs Ekundayo Karim at B49 King Herman Road Freetown sold for Le80, 000,000.00; ii. Mrs. Kadie O. Sesay; iii. Dr. Owizz Koroma; and iv. Mrs Vicky M. Jusu at HS56 Hill Station Freetown sold for Le135, 000,000.00, should all be revoked and all the said Government Quarters reverted to the Government of Sierra Leone and the monies if any paid by them be refunded to them by the Government.
3. The sale of Government Quarters, meant to provide ready and comfortable official accommodation for public or civil servants, should be discontinued or discouraged except whenever deem expedient so to do in strict compliance with due process by the Government.
4. All the State lands found as above to have been irregularly leased, and or converted from leasehold to freehold and or allocated either for consideration or ex - gratis without due process be set aside, nullified and revoked and all the said State lands be reverted to the Government of Sierra Leone and the monies if any paid be refunded by Government to the persons and or companies affected.

5. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le234, 737, 000. 00 that had remained unaccounted for, namely: i. Musa Tarawally, and ii. Barba Fortune.
6. The following person shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le5, 282, 388. 00 as money deducted as withholding taxes but not paid over to NRA and had remained unaccounted for, namely: i. Barba Fortune and ii. Thomas Lansana.
7. Mr. Thomas Lansana shall personally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le30, 562, 500. 00 as money withdrawn and paid out without any supporting documents and had remained unverified and unaccounted.
8. The issue of ownership of land brought before the Commission by Henry Tamba Bongay being outside the remit of the Commission, the parties are advised to resort to the courts of judicature to ventilate their grievance for possible legal remedies.

***Government accepts recommendation 9. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

9. All amounts due and recommended to be refunded shall be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone.

***Government notes recommendation 10 having regard to its response to recommendation 9 above.***

10. In the event of failure or neglect or refusal to make the refunds and payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period by any one as indicted above, the Government shall use all lawful means to confiscate all money standing to the credit of any of the indicted person in any bank account and the



properties, movable and immovable, including houses, vehicles and stocks belonging to the indicted person for the purposes of selling them to recover the said amounts.

***Government rejects recommendation 11 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

11. The following former public officials: i. Captain Momodu Alie Pat - Sowe, ii. Alhaji Musa Tarwally; iii. Diana Konomanyi; iv. Ahmed Kanu; and v. Barba Fortune be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of Five Years from the date of acceptance of this recommendation by the Government of Sierra Leone.

## **Chapter Thirteen**

### **Investigation into the Activities of the Ministry of Education, Science and Technology between November 2007 and April 2018**

Government notes the Commission's findings (13.5, p151) among other things that the Ministry of Education, Science and Technology "... was the most recklessly managed Ministry ... and was run as a cartel and criminal enterprise by Dr. Minkailu Bah and his collaborators". For instance, the sum of USD23, 000, 000. 00 which had been earmarked for the revitalization of education development was misappropriated and had remained unaccounted. The Commission also found that the Ministry acted in contravention of Section 73(1) and (3) of the Financial Management Regulations 2007 by withdrawing Le 9,438,365,963.00 to purchase office items and equipment from the Imprest Account without vouchers, receipts and delivery notes. In addition, the Ministry used the sum of USD34, 000, 000. 00 for construction of technical and vocational institutions and school feeding without supporting documents. Furthermore, for instance, USD324, 000 was overpaid for 1200 students at Limkokwing University when only 1092 were registered in the 2016/2017 academic session. In all, the Commission found that i. Le44, 764, 428, 798. 00 and ii. USD67, 951, 222. 00 were misappropriated and or unverified and had remained unaccounted for.

***Government accepts recommendations 1-33***

1. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le10, 739, 659, 424. 00 withdrawn and used on school feeding program without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; and iii. Dennis Vandy, and they should be referred to the Criminal Jurisdiction and or Anti - Corruption Commission for investigation and likely prosecution.
2. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le9, 916, 720, 000. 00 withdrawn and used on College fees subsidies without detailed supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; and ii. Mani Koroma and iii. Dennis Vandy, and they should be referred to the Criminal Jurisdiction and or Anti - Corruption Commission for investigation and likely prosecution.
3. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of USD23, 000, 000. 00 used for revitalization of education development in Sierra Leone were without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; and iii. Dennis Vandy, and they should be referred to the Criminal Jurisdiction and or Anti - Corruption Commission for investigation and likely prosecution.
4. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of USD34, 000, 000. 00 grant from Islamic Development Bank for construction of technical and vocational institutions in Sierra Leone withdrawn and used without any supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: Dr. Minkailu Bah; ii. Mani Koroma; and iii. Dennis Vandy, and they should be referred

to the Criminal Jurisdiction and or Anti - Corruption Commission for investigation and likely prosecution.

5. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le2, 458, 576, 240. 00 withdrawn and spent on the rehabilitation and extension works in Fourah Bay College were without relevant supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minklailu Bah; ii. Mani Koroma; iii. Dennis Vandy; iv. TS and Co. LTd; and v. Sogefel SARL
6. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le2, 529, 953, 610. 00 withdrawn and spent without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: Dr. Minkailu Bah; ii. Mani Koroma; and iii. Dennis Vandy.
7. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le62, 078, 440. 00 deducted as withholding taxes were not paid over to the NRA and had remained misappropriated and or unaccounted for, namely: i. Mani Koroma; and ii Dennis Vandy.
8. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le1, 453, 273, 316 .00 withdrawn from the Schools Materials Account without verification and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah, ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.
9. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le1, 617, 206, 000. 00 withdrawn from the integrated financial management information system account without adequate supporting documents and unverified and had remained

misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.

10. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of 31, 889, 000. 00 withdrawn from the Project account and used on vehicles repairs but without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Mani Koroma; ii. Dennis Vandy; and iii. Umaru A. Conteh.
11. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le2, 269, 730, 592. 00 withdrawn to fund educational institutions in Bo but without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.
12. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le76, 212, 000. 00 withdrawn and used on fees subsidies in tertiary institutions on payroll of staff than on list of Students paid was without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.
13. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le237, 996, 000. 00 withdrawn and used to pay for 39, 660 liters of fuel not utilized and without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Mani Koroma; ii. Dennis Vandy; and iii. Umaru A. Conteh.
14. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le43, 474, 486. 00 deducted as withholding taxes were not paid over to NRA and unverified and had

remained misappropriated and or unaccounted for, namely: i. Mani Koroma; ii. Dennis Vandy; and iii. Umaru A. Conteh.

15. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le130, 000, 000. 00 withdrawn and awarded to Institute of Advanced Management Technology and Sierra Leone Opportunity Industrialization Center outside the approved list of such institutions and without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; iv. Umaru A. Conteh; v. Institute of Advanced Management Technology, and vi. Sierra Leone Opportunity Industrialization Center.
16. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le124, 585, 832. 00 withdrawn and given out as subventions but without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.
17. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le10, 000, 000. 00 withdrawn and paid to Christian Faith Orphanage without unauthentic receipt with address of the said Orphanage and unverified and had remained misappropriated and or unaccounted for, namely: i. Mani Koroma; ii. Dennis Vandy, iii. Umaru A. Conteh; and iv. Christian Faith Orphanage.
18. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le1, 237, 747, 666. 00 were withdrawn and used on procurements without due process and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.

19. The following person shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le315, 783, 000. 00 were used on LPOs without the approval of the Permanent Secretary and unverified and had remained misappropriated and or unaccounted for, namely: Sorieba Kamara.
20. The following person shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le284, 550, 000. 00 were withdrawn and spent on mere quotations without any bidding process and unverified and had remained misappropriated and or unaccounted for, namely: Dr. Minkailu Bah.
21. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le70, 474, 180. 00 were withdrawn and spent on contracts with incomplete details and unverified and had remained misappropriated and or unaccounted for, i. Mani Koroma; ii. Dennis Vandy; and iii. Umaru Conteh.
22. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le91, 449, 038. 00 were withdrawn and spent without any supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.
23. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le1, 068, 990, 342. 00 were withdrawn and spent on grants - in - aid without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.
24. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of USD10, 510, 990. 00 used on International Development Bank projects were not available for audit and

unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Director of the Project; iii. Mani Koroma; iv. Dennis Vandy; and v. Umaru A. Conteh and they should be referred to the Criminal Jurisdiction and or Anti - Corruption Commission for investigation and likely prosecution.

25. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le3, 519, 199, 967. 00 were withdrawn on cheques issued in the names of staff of the Ministry of Education, Science and Technology and not in names of the beneficiaries and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and v. Umaru A. Conteh.
26. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le2, 605, 205, 450. 00 were withdrawn from ENISS and School Materials Accounts without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.
27. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le467, 100, 000. 00 were withdrawn and spent on payment of WASC fess for 3460 students in 51 private Schools outside the mandate of Government but on approval of the Minister and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.
28. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le778, 510, 944. 00 arising from payment of Schools fees in some public Schools were not paid into Bank account but spent by the Schools without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Broderick Junior Secondary School (Le142, 878, 000. 00); and ii. Akibo – Betts Municipal Junior

- Secondary School (Le3, 525, 000. 00); iii. Mani Koroma; iv. Dennis Vandy; and v. Umaru Conteh.
29. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of USD98, 000. 00 were withdrawn from the School Materials Account and spent outside the mandate of the account on payment of two years rent on property situate at No. 7, Priscilla Street, Freetown and unverified and had remained misappropriated and or unaccounted for, namely; i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.
30. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of USD18, 232. 00 withdrawn from the School Materials Account and paid outside the mandate of the account to Dr. Minkailu Bah and three others as daily subsistence allowances and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah.
31. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le1, 537, 072, 929. 00 were withdrawn from the Imp rest account with the Bank of Sierra Leone without supporting documents and unverified and had remained misappropriated and or unaccounted for, namely: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.
32. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of Le1, 068, 990, 342. 00 withdrawn and spent in 2013/2014 on payment of overseas students grants but without supporting documents and swift transfer and unverified and had remained diverted or unaccounted for, namely: Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru A. Conteh.



**33. On Limkokwing University:**

- a. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone the sum of USD324, 000 overpaid by Government of Sierra Leone for 1200 students when only 1092 were registered students in the 2016/2017 academic session, namely:
  - ii. Dr. Minkailu Bah; ii. Umaru A. Conteh; and iii. Limkokwing University, Freetown Campus and they shall be referred to the Criminal Jurisdiction and or Anti - Corruption Commission for investigation and likely prosecution.
- b. The understanding or agreement entered into between the Government of Sierra Leone and Limkokwing University over the amount due payable as school fees for 2017/2018 and the 2018 new intake and tendered as Exhibit D2 before this Commission should be reviewed immediately in line with the findings in paragraphs 33 (viii) (a) - (c) above.

***Government accepts recommendation 34. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

34. All amounts due and recommended to be refunded shall be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone

***Government notes recommendation 35 having regard to its response to recommendation 34 above.***

35. In the event of failure or neglect or refusal to make the refunds and payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period by any one as indicted above, the Government shall use all lawful means to

confiscate the properties, movable and immovable, belonging to the indicted person for the purposes of selling them to recover the said amounts.

***Government rejects recommendation 36 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

36. The following former public officials: i. Dr. Minkailu Bah; ii. Mani Koroma; iii. Dennis Vandy; and iv. Umaru Conteh be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of Five Years from the date of acceptance of this recommendation by the Government of Sierra Leone.

## **Chapter Fourteen**

### **Investigation into the Activities of the Office of the Attorney-General and Ministry of Justice between November 2007 and April 2018**

Government notes the Commission's findings (14.5, p173) on i. Franklyn Bai Kargbo, former Attorney General and Minister of Justice; ii. Joseph Fitzgerald Kamara, former Attorney General and Minister of Justice; iii. Arrow Bockarie, former Deputy Minister of Justice and their collaborators. The Commission found, *inter alia*, that there was lack of financial discipline and control in the Ministry. That Franklyn Bai Kargbo, former Attorney General and Minister of Justice; Joseph Fitzgerald Kamara, former Attorney General and Minister of Justice; and Arrow Bockarie, former Deputy Minister of Justice, were responsible for acts of corruption, abuse of office, maladministration and lack of accountability. For instance, several assets including 46 vehicles handed over to the Government of Sierra Leone through the Ministry of Justice by the Special Court at the end of its mandate were removed from the Special Court premises and have remained unaccounted for. Also, that Mariama Serray Kallay, former Administrator and Registrar-General, partially admitted that there were "... some unresolved financial issues but laid the blame at the doorstep of the former Commissioner General of the National Revenue Authority". For example, huge sums of monies were collected as revenue but could not be traced

to the account at the Bank of Sierra Leone including Le727, 651, 764; Le1, 092, 248, 536. 00 and Le1, 634, 466, 160. 00.

***Government accepts recommendations 1-6***

1. The following persons shall jointly and severally return or pay the cost of all the assets handed over to the Government of Sierra Leone by the former Special Court as in finding No. 1 above having failed to account for them, namely: i. Franklyn Bai Kargbo; and ii. Arrow Bockarie.
2. The following person shall pay into the Consolidated Revenue Fund of the Government of Sierra Leone all the damages and cost awarded against the Government of Sierra Leone resulting from his failure to exercise professionalism and due diligence in the defense of the Government of Sierra Leone before the ECOWAS Court in the case of Sam Sumana and Government of Sierra Leone and shall render a written apology to the Government and people of Sierra Leone through the office of the Attorney General of Sierra Leone for the embarrassments and loss of prestige caused to the Government of Sierra Leone by his unprofessional and grossly negligent conduct, namely: i. Joseph Fitzgerald Kamara.
3. The Guma Building housing the Offices of the Ministry of Justice, including the Office of the Honorable Attorney General of Sierra Leone, the Chief Law Officer of the Republic of Sierra Leone is unbecoming and the Offices should be urgently relocated or the Guma Building remodeled into a befitting modern office edifice.
4. The following persons shall jointly and severally refund and pay into the Consolidated Revenue Fund of the Government of Sierra Leone two thirds of the sum of USD270, 000 about Le1, 326, 547, 800. 00 laundered under the guise of professional fees for the defense of the case of Sam Sumana V. AG & Victor Foe before the Supreme Court of Sierra Leone when the Attorney General is the Chief Law Officer/Consultant to the Government and they should be referred to the Criminal Jurisdiction and or the Anti - Corruption Commission for investigation and likely prosecution, namely: i. Franklyn Bai Kargbo; ii. Ajibola Emmanuel Manly Spain; and iii. Basma & Macaulay.

5. The following persons, namely: i. Mariama Serray Kallay; and ii. Hajia Kallah Kamara shall be referred to the Criminal Jurisdiction for thorough investigation and likely prosecution for the following matters, namely:
- i. The sum of Le232, 732, 541. 00 which was at variance between revenue collected but not traced to the Bank of Sierra Leone and unverified and which had remained unaccounted for.
  - ii. The sum of Le152, 641, 384. 00 which was amount of revenue collected but not traced to the SLCB account and unverified and which had remained unaccounted for.
  - iii. The sum of Le37, 781, 541. 00 collected but not paid over to beneficiaries of intestate estates and unverified and which had remained unaccounted for.
  - iv. The sum of Le27, 483, 925. 00 paid to beneficiaries of intestate estates but without adequate supporting document and unverified and which had remained unaccounted for.
  - v. The sum of Le Le1, 092, 248, 536. 00 revenue transferred from the transit account but could not be traced at the Bank of Sierra Leone account and unverified and which had remained unaccounted for.
  - vi. The sum of Le1, 634, 466, 160. 00 between revenue collected and the NRA Cash Book and unverified and which had remained unaccounted for.
  - vii. The sum of Le727, 651, 764. 00 revenue collected but cannot be traced to the Bank of Sierra Leone account and unverified and which had remained unaccounted for.
  - viii. The sum of Le44, 822, 948. 00 revenue transferred from transit account to the consolidated revenue find but could not be traced to the Bank of Sierra Leone account and unverified and which had remained unaccounted for.
  - ix. The sum of Le44, 822, 948. 00 revenue transferred from transit account to the consolidated revenue find but could not be traced to the Bank of Sierra Leone account and unverified and which had remained unaccounted for.

6. From the above findings therefore, in addition to the several assets handed over to the Government of Sierra Leone by the former Special Court for Sierra Leone in 2013/2014 which had remained unaccounted for by the then Attorney General and Minister of Justice and his deputy and the loss of prestige and the damages and cost granted against the Government of Sierra Leone by the ECOWAS Court due to the professional negligence of the then Attorney General and Minister of Justice, the total amounts of Le3, 394, 828, 831. 00 and USD270, 000. 00 were misappropriated and or unverified and had remained unaccounted for.

***Government accepts recommendation 7. However, Government directs that all amounts due and recommended to be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone shall be done within 90 days from the date of the publication of the Report together with this White Paper.***

7. All amounts due and recommended to be refunded shall be refunded and paid into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of the recommendations by the Government of Sierra Leone.

***Government notes recommendation 8 having regard to its response to recommendation 7 above.***

8. In the event of failure or neglect or refusal to make the refunds and payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period by any one as indicted above, the Government *shall* use all lawful means to confiscate all monies standing to the credit of any of the indicted persons in any bank account and the properties, movable and immovable, including houses, vehicle and or stocks belonging to any of the indicted persons for the purposes of selling them to recover the said amounts.

***Government rejects recommendation 9 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

9. The following former public officials: i. Franklyn Bai Kargbo; ii. Joseph Fitzgerald Kamara; and iii. Arrow Bockarie, be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of Five Years from the date of acceptance of this recommendation by the Government of Sierra Leone.

## **Chapter Fifteen**

### **Abuse of Public Trust**

Government notes the Commission's findings (15.2, p180) that the refusal of Persons of Interest to appear before the Commission to give account of their stewardship of the public offices they held amounted "to a clear case of betrayal of public trust and a disservice to the Government and people of Sierra Leone" and a "... clear disrespect of the laws of Sierra Leone and constituted authority".

***Government rejects recommendation 1 as it tends to distract from the object of the Commission of Inquiry. The focus of Government is to recover the people's money and not to restrain anybody from political participation.***

1. The following indicted public officials and their collaborators who refused to give account of their stewardship to the people of Sierra Leone after prima facie case of corruption and lack of leadership and financial discipline were made out by the State against them, namely: 1. Dr. Ernest Bai Koroma, former President of Sierra Leone and de - facto Minister of Petroleum Affairs; 2. Alimamy Kamara, former Minister of Youth Affairs; 3. Bai Mamoud Bangura, former Minister of Youth Affairs; 4. Alhaji Minkailu Mansaray, former Minister of Mines and Mineral Resources; 5. Abdul Ignosis Koroma, former Deputy Minister of Mines and Mineral Resources; 6. Dr. Samura Kamara, former Minister of Finance and Economic Development; 7. Madam Miatta Kargbo, former Minister of Health and Sanitation; 8. Madam Madina S. Rahman, former Deputy Minister of Health and Sanitation; 9. Alfred Palo Conteh, former Chief Executive Officer of NERC; 10. Captain Momodu A. Pat-Sowe, former Minister of Trade and Industry and former Minister of Lands, Country Planning and Environment; 11.

Alhaji Usman Boie Kamara, former Minister of Trade and Industry; 12. Dr. Richard Konteh, former Minister of Trade and Industry; 13. Ibrahim W. Mansaray, former Deputy Minister of Trade and Industry; 14. Dr. Minkailu Bah, former Minister of Sports and former Minister of Education, Science and Technology; 15. Ishmael Al - Sankoh Conteh, former Deputy Minister of Sports; 16. Alhaji Musa Tarawally, former Minister of Lands, Country Planning and the Environment; 17. Diana Konomanyi, former Minister of Lands, Country Planning and the Environment; 18. Ahmed Kanu, Former Deputy Minister of Lands, Country Planning and the Environment; 19. Franklyn Bai Kargbo, former Attorney General and Minister of Justice; 20. Joseph Fitzgerald Kamara, former Attorney General and Minister of justice; 21. Arrow Bockarie, former Deputy Minister of Justice; 22. Dr. Raymond Kargbo, former Director General, Petroleum Directorate; 23. Raymond K. Gbekie, former Chief Executive Officer of SMEDA; 24. Rev. Ibrahim Koroma, former Project Manager, Youth in Drainage; 25. Dr. Serry Kamara, former Project Coordinator of National Youth Village; 26. Mohamed Koroma, former Project Manager of Youth in Fisheries; 27. Minkailu Mansaray of Street Life Family; shall be barred from holding any public offices on subvention or howsoever funded by the Government of Sierra Leone for a period of five years from the date of acceptance of this recommendation by the Government of Sierra Leone.

***Government notes recommendation 2 having regard to its response to recommendation 1 above.***

2. At the expiration of the five years period, any of the indicted Persons of Interest and their collaborators involved in the abuse of public trust shall only assume or hold any public offices upon his personal written public apology rendered to the Government and people of Sierra Leone and published in at least five of the daily newspapers within the Country and a copy of which letter of apology shall be duly submitted to the Office of the Hon Attorney General and Minister of Justice of Sierra Leone for record purposes.

***Government notes recommendation 3 having regard to its response to recommendation 1 above.***

3. However, it is recommended that a Presidential Pardon or Amnesty be granted to H. E. Dr. Ernest Bai Koroma, being a former President of Sierra Leone in respect of only the recommendation for his ban for five years for failure to appear before the Commission to give account of his stewardship.