



SIERRA LEONE GOVERNMENT

White Paper

ON THE

REPORT

OF THE

HON. DR. JUSTICE BANKOLE THOMPSON

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. DR. JUSTICE BANKOLE THOMPSON 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. 65 of 2018 published in the Supplement to the Sierra Leone Gazette Vol. CXLIX, No. 65 dated 1st August, 2018, instituted the Commission of Inquiry (Examination, Inquiry and Investigation) Notice (2), 2018 with Hon. Dr. Justice Bankole Thompson 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.

(A) The Ministry of Agriculture, Forestry and Food Security: The Fertilizer Scheme

Government notes the Commission's findings on those who served as Ministers, Deputy Ministers and other senior officials of MAFF during the period under review. The Commission found among other things that the "lack of a policy document, soil testing, overpricing, failure to insist on requirement for fertilizer to meet the contracted technical specification, poor management, and improper management of fertilizer funds" led to the mismanagement and misappropriation of the resources of the Fertiliser Project. That the planned purchase of 94,500 bags of 50kg inorganic fertilizer meant to have been distributed to about 750,000 farmers in the 13 districts to foster increased agricultural productivity was never realised. This act of a "deliberate ploy by State/Public Officials who collaborated to divert public resources allocated for economic and social development for their private gains" seriously undermined food self-sufficiency.

Government accepts the following general recommendations:

- (i) The Ministry of Agriculture should formulate a policy that would guide the management of the fertilizer distribution program and which can also mitigate problems associated with acquisition, distribution and recovery of proceeds from the scheme.
- (ii) The Ministry of Agriculture should endeavor to observe laws and regulations, and ensure compliance with procurement laws. It should further endeavor to be more transparent in its dealings by ensuring that the Fertilizers are purchased at the correct market price so as to ensure that value for money is achieved. The provisions of the Financial Management Regulations of 2017 related to the management of public stores should be observed and complied with to avoid the mismanagement of fertilizer.
- (iii) The Ministry of Agriculture should ensure that contracts signed with suppliers are effectively managed and ensure adequate compliance in respect of the supply of the required quality of Fertilizer purchased as well as their timely delivery.

- (iv) The Ministry of Agriculture should in future purchase Fertilizer in a transparent manner and at the correct market price so as to achieve value for money. Staff involved in the possible misuse of public resources should be held accountable.
- (v) To avoid the risk of receiving the wrong quantity and specification of fertilizer, the Ministry of Agriculture should ensure that fertilizer are weighed and tested for both quantity and quality before receiving them from suppliers.
- (vi) The Ministry of Agriculture should ensure that fertilizer procured must carry their expiry dates on the bags and this should be checked before their distribution to farmers.
- (vii) As a matter of urgency, the Ministry of Agriculture should ensure proper storage conditions for fertilizer through the repair and maintenance of their current storage facilities to avoid damage to fertilizer in the future. Additionally, sufficient wooden pallets should be provided for the stores to keep fertilizer off the ground and to facilitate circulation of air in order to preserve the quality of GoSL Fertilizer.
- (viii) The Ministry of Agriculture should regularly conduct stores inspection, conduct tests and make a comparison between physical stocks at hand and ledger balances to minimize the risk of unexplained differences between stocks at hand and ledger balances.
- (ix) To ensure accountability over the management of stock, fertilizer should be stacked in a manner that allows for easy stock-take. This will also enable internal and external inspectors to carry out a proper stock-take that would make it easier to detect any form of irregularity and also ensure easier and quicker correction of errors if any arises.
- (x) The Ministry should ensure that a hand over is done by outgoing storekeepers to their successors whenever they replenish their positions. This will facilitate a smooth transfer of records and responsibilities, and make it easier to attribute any fraudulent case of misappropriation of stock to the culpable person.

(xi) The Ministry of Agriculture should prepare a distribution plan which should spell out the list of beneficiaries and when and how fertilizer should reach the farmers.

(xii) The Ministry of Agriculture should work closely with all suppliers of fertilizer to ensure that the duplication of fertilizer allocation is avoided. This will allow many more farmers to benefit from the allocation.

(xiii) The Ministry of Agriculture should collaborate with other stakeholders involved in the development of agriculture in the country to develop IVSs at district level. Going forward, to avoid wastage of resources, MAFFS should only distribute fertilizer to farmers who have developed IVSs.

Government also accepts the following specific recommendations and directs that all sums recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

As to total consequential losses to the State of Sierra Leone resulting from the mismanagement of the Fertilizer Project, the Commission finds specifically, accordingly, as follows:-

1. That in relation to over-pricing the loss was to be Le66,630,940,000.00 (Sixty-six Billion, Six Hundred and Thirty Million, Nine Hundred and Forty Thousand Leones); and

(a) that Dr Joseph Sam Sesay, Minister of Agriculture up to early 2016 was culpable for the aforesaid over-pricing as indicated in (1) above in respect of 30,000 bags of Fertilizer; and

Consequentially recommends that he refunds to the State the sum of Le5,569,500,000.00 (Five Billion, Five Hundred and Sixty-nine Million, Five Hundred Thousand Leones) within a period of time to be determined by Cabinet;

(b) that Professor Monty Patrick Jones, Minister of Agriculture from 2016 to 2018, Mr Abdulai Koroma, then Permanent Secretary, Mr Henry Kargbo, then Director of Crops,

and Mr Francis Kaikai, then Procurement Officer, are jointly and severally culpable for the loss sustained by the State of Sierra Leone as regards over-pricing; and

Consequently recommends that they refund to the State the sum of Le61,061,440,000.00 (Sixty-one Billion, Sixty-one Million, Four Hundred and Forty Thousand Leones) within a period of time to be determined by Cabinet.

2. That the State of Sierra Leone lost USD4,380,000.00 (Four Million, Three Hundred and Eighty Thousand United States Dollars) as a result of the wrong technical specification of Fertilizer supplied to the Ministry of Agriculture, namely, NPK 0:20:20; and consequentially holds:-

(a) that Professor Monty Patrick Jones, then Minister, Mr Abdulai Koroma, then Permanent Secretary, Mr Henry Kargbo, then Director of Crops, and Mr Francis Kaikai, then Procurement Officer, are jointly and severally, culpable for such loss to the State; and consequentially recommends that they refund the said sum of USD4,380,000.00 (Four Million, Three Hundred and Eighty Thousand United States Dollars) to the State within a period of time to be determined by Cabinet.

3. That the State of Sierra Leone lost USD234,498.00 (Two Hundred and Thirty-four Thousand, Four Hundred and Ninety-eight United States Dollars) on missing fertilizers at the Kissy Store during the tenure of office of Dr Joseph Sam Sesay who was Minister of Agriculture; and consequentially holds him culpable for such loss; and recommends that he refunds the said sum to the State within a period of time to be determined by Cabinet.

4. As regards the issue of poor storage facilities, the inference is irresistible that there was manifest neglect on the part of the then Minister, Professor Monty Patrick Jones and the then Permanent Secretary, Mr Abdulai Koroma in failing to ensuring that the Fertilizer Stores were fit for the purpose for which they were intended; the loss to the State being 2,087 bags of Fertilizer costing USD279,798.00 (Two Hundred and Seventy-nine Thousand, Seven Hundred and Ninety-eight United States Dollars); accordingly, the Commission holds Professor Monty Patrick Jones and Mr Abdulai Koroma culpable for the said loss; and recommends that each of them equally reimburse the State for the said amount within a period of time to be determined by Cabinet.

5. On the issue of Fertilizer Funds, the Commission finds that there were unauthorized withdrawals and lack of supporting vouchers in respect of, and for the total amount of Le1,614,618,888.00 (One Billion, Six Hundred and Fourteen Million, Six Hundred and Eighteen Thousand, Eight Hundred and Eighty-eight Leones); and accordingly holds Dr Joseph Sam Sesay, former Minister, Mr Edward Kargbo, former Permanent Secretary, and Mr Edward Bassie Kamara, former Chief Accountant, severally and jointly, culpable for the loss of Le1,159,205,643.00 (One Billion, One Hundred and Fifty-nine Million, Two Hundred and Five Thousand, Six Hundred and Forty-three Leones) of the aforesaid sum; the Commission accordingly holds Professor Monty Patrick Jones, former Minister, Mr Abdulai Koroma, former Permanent Secretary, Mr Edward Bassie Kamara, former Chief Accountant, severally and jointly culpable for the amount of Le455,413,245.00 (Four Hundred and Fifty-five Million, Four Hundred and Thirteen Thousand, Two Hundred and Forty-five Thousand Leones) each such amount to be refunded to the State within a period of time to be determined by Cabinet.

(B) The Ministry of Agriculture: Direct Cash Transfer Scheme

Government notes the Commission's findings on those who served as Ministers, Deputy Ministers and other senior officials of MAFF during the period under review. That the scheme, which was under the direct supervision of Professor Monty P. Jones, was meant to provide financial assistance to selected Farmer Based Organisations and individuals with the aim of helping the said beneficiaries boost production for agricultural consumption. The Commission found among other things that of the Le.3 billion approved, Ministry officials withdrew Le.1,775,000,000 for the purpose of carrying out unauthorized activities of the scheme. The Commission also found that "... blank cheques were signed by the then Permanent Secretary, Mr. Abdulai Koroma and the Chief Accountant, Mr. Edward Bassie Kamara, and [gave them] to the former Minister, Professor Monty Jones to take to the field ... to distribute the said cheques to non-farmers and farmers of their choice rather than those recommended by the District Agriculture Officers" amounting to stealing.

Government accepts this recommendation and directs that the sum recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

Consequentially, the Commission hereby recommends, predicated upon the equitable doctrine of restitution, that the sum of Le1,775,000,000 (One Billion, Seven Hundred and Seventy-Five Million Leones) be jointly and/or severally refunded to the State by the then Minister, Professor Monty P. Jones, the then Permanent Secretary, Mr. Abdulai Koroma, and the then Chief Accountant, Mr. Edward Bassie Kamara within a period of time to be determined by the Cabinet.

(C) National Telecommunications Commission (NATCOM) Projects

(a) The Construction of the NATCOM Headquarter Building

Government notes the Commission's findings on Momoh Konteh, former Chairman of NATCOM, Mr. Victor Findlay, former Acting Director General of NATCOM, and Mr. Thomas Koroma, Managing Consultant Engineer of TS & Co./TEDA. The Commission found that these persons "conspired and collaborated wilfully and/or complacently in acts of public misfeasance to cause and thereby caused, losses to the State of Sierra Leone, in the amount of USD504,287.72, amount paid in excess to TS & Co./TEDA without any contract or agreement with the procurement entity thereby unjustly enriching themselves." The Commission also found "acts of corruption and dishonesty on the part of Mr. Momoh Konteh, former Chairman of NATCOM and Mr. Victor Findlay, former Acting Director General of the Commission regarding the implementation of the building project resulting in loss to the State in the sum of USD6,124,065.23."

Government accepts the following recommendations and directs that the sums recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

1. that the then Chairman of NATCOM, Mr. Momoh Konteh and the then Vote Controller and former Acting Director General, Mr. Victor Findlay refund the sum of

USD6,124,065.23 to the State of Sierra Leone within a period of time to be determined by the Cabinet;

2. that the then Chairman of NATCOM, Mr. Momoh Konteh, the then Acting Director General of the Commission, Mr. Victor Findlay, and the Managing Consultant Engineer of TS & Co./TEDA, Mr. Thomas Koroma refund the sum of USD504,287.72 to the State of Sierra Leone within a period of time to be determined by Cabinet.

(b) The Slone Contract

Government notes the Commission's findings on Momoh Konteh, former Chairman of NATCOM regarding the termination of the Slone Contract. The Commission found among other things that the legal services retained by NATCOM were done in manifest non-compliance with procurement procedures. Also, that "the huge amounts paid to the other national lawyers and international lawyers, by the authority of the former Board Chairman were an improper exercise of his authority". Regrettably, this public tort of misfeasance led to loss amounting USD1,548,454.17 to the State of Sierra Leone.

Government accepts this recommendation and directs that the sum recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

21. Based on the facts, as found, and guided by the tenet that the equitable doctrine of restitution is an effective remedy for unjust enrichment, an inference which, in the context of this controversy between the State and NATCOM, the Commission finds irresistible, it is hereby recommended that Mr. Momoh Konteh, former Chairman of NATCOM Board refunds to the State the sum of USD1,548,454.17 (One Million, Five Hundred and Forty-eight Thousand, Four Hundred and Fifty-four United States Dollars and Seventeen Cents) within a period of time to be determined by Cabinet.

(c) Support to National Development

Government notes the Commission's findings on Momoh Konteh, former Chairman of NATCOM under this scheme. The Commission found among other things that there was no Policy Document guiding the implementation and operation of the scheme and that under the guise or pretence of support for national development, NATCOM paid huge sums of money to politicians who refused to have their names written on cheques. On the whole, NATCOM irregularly expended Le4,350,058,814.50 plus USD237,105.12 between January 2015 to May 2018 on individuals, youth groups, Parliament, the Ministry of Political and Public Affairs, and the Ministry of Information and Communications.

(d) Support to Parliament

Government notes the Commission's findings on Momoh Konteh's official propensity to "collaborate or collude with others corruptly to misappropriate public money." He "wantonly abused his office by showing gross disregard for the principle of legality in so far as it imposes safeguards in respect of the use and disbursement of public funds." The Commission found that the payments were unjustified, irregular and lacked supporting documents, thus raising "the general spectre of rampant public misfeasance". Momoh Konteh used this process, among others to enrich himself unjustly at the expense of the State.

Government accepts this recommendation and directs that the sums recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

27. Being thus persuaded, and invoking equity as a guiding doctrine, the Commission hereby recommends that the aforementioned former Chairman of NATCOM, Mr. Momoh Konteh and the Vote Controller, Mr. Senesie Kallon, former Acting Director General of NATCOM, having been found culpable, severally and jointly, for irregular, reckless, and wanton expenditures of public funds purportedly to promote institutional support to Parliament, as part of a national development scheme, the said public officials refund to the State the sum of Le984,500,000.00 plus USD26,712.00 within a period of time to be determined by the Cabinet.

(e) Support to the Ministry of Political Affairs

Government notes the Commission's findings on Momoh Konteh to have illegally given Le150,000,000.00 "to individuals purportedly for and on behalf of the Ministry of Political Affairs rather than the said amount being paid and transferred into the Ministry."

Government accepts the following recommendations and directs that the sums recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

29. In the view of the Commission, this is a grave financial discrepancy, which, again, justifies the intervention of the equitable doctrine of restitution to compel a "duplicious party" who has unjustly enriched himself at the expense of another, as was stated in the Nigerian case of Eboni Finance and Sec. v. Wolfe-Ojo Technical Services (1996) 7 NWLR (Pt.461) 464, "to disgorge it". To this end, the Commission, in a bid to compel the aforementioned former Chairman of NATCOM, Mr. Momoh Konteh to disgorge himself of the unjust benefit, hereby recommends that he refunds to the State the sum of Le150,000,000.00 within a period of time to be determined by the Cabinet.

30. By parity of reasoning, the Commission hereby recommends that the aforesaid former Chairman of NATCOM refunds to the State the sum of Le398,118,814.50 (Three Hundred and Ninety-eight Million, One Hundred and Eighteen Thousand, Eight Hundred and Fourteen Leones and Fifty Cents) within a period of time to be determined by the Cabinet.

(f) Support to the Ministry of Information and Communications

Government notes the Commission's findings among other things that politically exposed persons and staff of the Ministry directly received Le73,000,000.00 and USD10,000.00 without supporting documents.

Government accepts this recommendation and directs that the sums recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

33. The Commission, accordingly hereby recommends that Alhaji Alpha Kanu, former Minister Information and Communications and Mr. Senesie Kallon, former Director-General of NATCOM refund, respectively, the sum of Le32,000,000.00 plus USD10,000.00 and Le35,000,000.00 to the State within a period of time to be determined by the Cabinet.

(g) Support to Individuals and Youth Organizations

Government notes the Commission's findings among other things that monies amounting to Le2,000,000,000.000.00 were distributed to certain individuals by NATCOM between 2nd August 2016 and 23rd March 2018 although same did not reach the claimed beneficiaries. Also, that there is no evidence of delivery of furniture costing Le150,000,000.000.00 to the office of the Ombudsman.

Government accepts the following recommendations and directs that the sums recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

36. The Commission hereby recommends that the aforementioned public officials in leadership and management roles of NATCOM during the period under review refund to the State, within a period of time to be determined by Cabinet, the following amounts:

- (i) That the former Chairman of NATCOM, Mr Momoh Konteh and the former Director-General and Vote Controller, Mr Senesie Kallon jointly and/or severally refund to the State the sum of Le1,930,000,000.00 (One Billion, Nine Hundred and Thirty Million Leones) being moneys unlawfully given to Youth Groups and individuals;
- (ii) That the former Chairman of NATCOM, Mr Momoh Konteh and the then Acting Director General and Vote Controller, Mr Victor Findlay during the period covering the period June 2017 to April 2018 jointly and/or severally refund the sum of Le1,090,000,000.00 (One Billion and Ninety Million Leones) being moneys unlawfully given to Youth Groups and Individuals.

(h) Ministry of Information Share of International Gateway Revenue

Government notes the Commission's findings on Mohamed Bangura, former Minister of Information and Communications that his conduct, among other things was deceitful and fraudulent. That payments due and owing to the Ministry by NATCOM to the tune of USD194,363.12 were made to the said Minister under the guise of attending ICT conferences overseas. That the Commission did not find his testimony credible in rebutting the testimonies of the State witnesses and therefore culpable for unjust enrichment.

Government accepts this recommendation and directs that the sum recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

42. The Commission, accordingly hereby recommends that the former Minister of Information and Communications, Mr Mohamed Bangura refund to the State the sum of USD194,363.12 (One Hundred and Ninety-four Thousand, Three Hundred and Sixty-three United States Dollars and Twelve Cents) being money he personally received from NATCOM for his personal benefit.

(D) The Sierra Leone Cable Limited (SALCAB)

Government notes the Commission's findings on Mr. Idrissa Yillah, former Chairman of the Board of SALCAB, and Mr. Mohamed Sheriff, former Director-General of SALCAB. The Commission found there was overwhelming evidence of "what may accurately be described as a 'laundry list' of gross financial irregularities and flagrant abuse of public office". That the institution was enmeshed in a "financial scandal of such dimension as warrants the characterization, 'SALCABGATE'". For instance, that a Le2,129,950,000.00 contract with Kabaka Multimedia and Entertainment was fraudulent as there is no evidence that the services were delivered; that the sum of USD2,493,842.92 and Le1,606,996,942.00 were withdrawn and transferred from January 2015 to May 2018 without being vouchered for; and that the sum of USD1,000,458.25 was transferred from SALCAB account without any known recipients between January 2017 and February 2018, and without any supporting records.

Government accepts the following recommendations and directs that the sums recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

(1) That the former Chairman of Sierra Leone Cable Limited (SALCAB), Mr. Idrissa Yilla and the then Managing Director, Mr. Mohamed Sheriff refund to the State the sum of Le1,619,100,000.00 (One Billion, Six Hundred and Nineteen Million, One Hundred Thousand Leones) being money unlawfully paid to Kabaka Multimedia Entertainment Group within a period of time to be determined by the Cabinet.

(2) That the former Chairman of SALCAB, Mr. Idrissa Yilla and the then Managing Director, Mr. Mohamed Sheriff jointly and/or severally refund to the State the sum of USD1,000,458.25 (One Million, Four Hundred and Fifty-eight United States Dollars and Twenty-five Cents) that was unlawfully transferred to unknown beneficiaries without supporting documents, within a period of time to be determined by the Cabinet.

(3) That the former Chairman of SALCAB, Mr. Idrissa Yilla and the then Managing Director, Mr. Mohamed Sheriff jointly and/or severally refund to the State the sum of USD236,822.49 (Two Hundred and Thirty-six Thousand, Eight Hundred and Twenty-two United States Dollars and Forty-nine Cents) that was unlawfully paid to Companies (various corporate institutions) without supporting documents, within a period of time to be determined by the Cabinet.

(4) That the former Chairman of SALCAB, Mr. Idrissa Yilla and the then Managing Director, Mr. Mohamed Sheriff jointly and/or severally refund to the State the sum of Le1,606,996,942.00 (One Billion, Six Hundred and Six Million, Nine Hundred and Ninety-six Thousand, Nine Hundred and Forty-two Leones) that was unlawfully withdrawn from SALCAB's Account and handed over to them without supporting documents, within a period of time to be determined by the Cabinet.

(5) That Mr. Mohamed Sheriff refund to the State the sum of Le2,626,397,000.00 (Two Billion, Six Hundred and Twenty-six Million, Three Hundred and Ninety-seven Thousand

Leones) that was withdrawn from SALCAB's Account by the former Administrative Manager, Mr. Mustapha Sillah and handed over to him for use without supporting documents within a period of time to be determined by the Cabinet.

(6) That the former Chairman of SALCAB, Mr. Idrissa Yilla and the then Managing Director, Mr. Mohamed Sheriff jointly and/or severally refund to the State the sum of Le151,000,000.00 (One Hundred and Fifty-one Million Leones) paid as disbursements to Staff of the Ministry of Information and Communications, SALCAB and other unknown persons without supporting documents, and that Mr. Mohamed Sheriff also refund the sum of USD10,000.00 (Ten Thousand United States Dollars) he received in the name of Daphne Bangura, within a period to be determined by the Cabinet.

(7) That the former Chairman of SALCAB, Mr. Idrissa Yilla and the then Managing Director, Mr. Mohamed Sheriff jointly and/or severally refund to the State the sum of Le431,250,000.00 (Four Hundred and Thirty-one Million, Two Hundred and Fifty Thousand Leones) unlawfully given to the former Chairman of the Parliamentary Oversight Committee, Hon. Binneh Kamara, within a period of time to be determined by the Cabinet.

(8) That the former Chairman of SALCAB, Mr. Idrissa Yilla and the then Managing Director, Mr. Mohamed Sheriff jointly and/or severally refund to the State the sum of Le55,000,000.00 (Fifty-five Million Leones) given as Christmas Gift to Mr. Babafemi H. Aaron-Johnson and Kabaka Multimedia Entertainment Group, within a period of time to be determined by the Cabinet.

(9) That the former Chairman of SALCAB, Mr. Idrissa Yilla and the then Managing Director, Mr. Mohamed Sheriff jointly and/or severally refund to the State the unexplained sum totaling Le490,000,000.00 (Four Hundred and Ninety Million Leones) made as Monthly Donations to the Fibre Optic Backbone Project from July 2015 to March 2018 within a period to be determined by the Cabinet.

(10) That the former Chairman of SALCAB, Mr Idrissa Yilla and the then Managing Director, Mr. Mohamed Sheriff refund to the State the sum of Le1,737,965,000.00 (One Billion, Seven Hundred and Thirty-seven Million, Nine Hundred and Sixty-five Thousand Leones) being moneys unlawfully given as Donations to Government, individuals and private organizations, within a period of time to be determined by the Cabinet.

(E) The Sierra Leone Telecommunications Company (SIERRATEL) – Narrative

Government notes the Commission’s findings on issues of alleged public misfeasance, gross financial improprieties and devastating losses to the State. For instance, from 2007 to 2016, a total amount of USD71,957,755.14 was paid to SIERRATEL for International Gateway, but only USD 58,318,820.15 was received by Mrs. S.B. Kilgore, Director of Internal Audit at SIERRATEL. The Commission found, among other things that the continued extension of the monopoly of the International Gateway was illegal and a disturbing feature is “the way the former President and his Cabinet were instrumental in continuing the extension of the monopoly”. Sadly, “persons who attempted to adopt the liberalization policy as opposed to the monopoly policy were victimized, either by being marginalized or removed from office by the former President.” This negative development led the World Bank to preclude Sierra Leone from benefiting from donor funds.

Government accepts the following recommendations and directs that the sum recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

(i) that Mr. Alpha Sesay, former Managing Director of SIERRATEL, refund to the State the aforesaid sum of Le2,230,844,526.12 (Two Billion, Two Hundred and Thirty Million, Eight Hundred and Forty-four Thousand, Five Hundred and Twenty-six Leones and Twelve Cents) within in a period of time to be determined by the Cabinet.

(ii) that the Anti-Corruption Commission be directed to investigate SIERRATEL in respect of Incomes and Expenditures of the International Gateway funds, and particularly the unexplained disbursements of USD13,578,934.99 (Thirteen Million, Five Hundred and

Seventy-eight Thousand, Nine Hundred and Thirty-four United States Dollars and Ninety-nine Cents), within a period of time to be determined by the Cabinet.

(F) The Ministry of Water Resources – Procurement of 14 Water Bowser Trucks

Government notes the Commission’s findings on former Minister, Momodu Maligi III, former Minister of Water Resources as being culpable for the losses caused to the State by reason of abuse of office. The Commission found, among other things that the purchase of 14 water bowser trucks and 1500 drums of chlorine was done in manifest contraventions of the Public Procurement Act, 2016 and breaches of procurement procedures. That more disturbing features of the procurement of the goods was overpricing and the issue of exchange rate. For instance, “the certificate of approval from the Financial Secretary, showed that the goods were purchased for a total cost of USD4,991,000.00 (Four Million, Nine Hundred and Ninety-one Thousand United States Dollars), but the Procurement Officer at the said Ministry during the period had “initially done an independent market survey on the internet and got a price that was far below the identified supplier’s [PCS Holdings SL. Ltd] market price.”” Also, that the Ministry “used the selling rate of the United States Dollar for the payment of the goods instead of the midrate of the Central Bank resulting in the loss of funds to the State of Le769, 172, 992 (Seven Hundred and Sixty-nine Million, One Hundred and Seven-two Thousand, Nine Hundred and Ninety-two Leones)”.

Government accepts the following recommendations and directs that the sums recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

(1) That the former Minister of Water Resources, Momodu Elongima Maligi III refund to the State the sum of USD3,176,082.00 (Three Million, One Hundred and Seventy-six Thousand and Eighty-two United States Dollars) at the current official Exchange Rate, which was unlawfully expended for the purchase of fourteen (14) Water Bowser Trucks, within a period of time to be determined by the Cabinet.

(2) That PCS Holdings refund to the State the sum of Le769,172,992.00 (Seven Hundred and Sixty-nine Million, One Hundred and Seventy-two Thousand, Nine Hundred and

Ninety-two Leones) being the inflated amount on the wrong Exchange Rate used in computing; a refund of the amount is still outstanding as per a previous Cabinet decision on the subject, such refund to be made within a period of time to be determined by the Cabinet.

(G) National Revenue Authority - Other Related Matters

Government notes the Commission's findings on former Commissioner-General, Haja Isata Kallah Kamara as Vote Controller "fell appallingly short of "prudent, efficient and transparent use of the resources"" resulting in financial loss to the State of Sierra Leone in the amount of Le15,738,216,458.58. The Commission found, among other things that Management expended Le3.5 billion without budgetary authorization or Board approval. For instance, there were no vouchers to substantiate the claim that Le1.28 billion was expended on buildings; and there were no vouchers to substantiate the claim that Le2.322 billion was spent on motor vehicles. In addition, there was no approval by the Board for Le8,392,616,000.00 to be expended on Sensitization, Workshops, and Donations.

Also, the NRA engaged in fraudulently bloating its payroll, occasioning "variances and fluctuations in the payments of salaries for staff on a monthly basis". For example, "the request for payment made by the Human Resource Department was Le25,925 billion as payroll cost for the year January to December 2017, but that the actual release made by the Bank on the instructions of the Director of Finance [Mr. Abdulai Conteh] was Le28.988 billion, that is in excess of Le3.06 billion".

Government accepts the following recommendations and directs that the sums recommended to be refunded to the State shall be done within 90 days from the date of the publication of the Report together with this White Paper.

(1) That the former Commissioner-General and Vote Controller of the National Revenue Authority (NRA), Haja Isata Kallah Kamara refund to the State the sum of Le 3,500,000,000.00 (Three Billion, Five Hundred Million Leones) which amount was to have been expended on the purchase of vehicles, but purportedly spent on the renovation of

the NRA Office Building, without any documentary or physical evidence of such renovation of any building or any vehicles, within a period of time to be determined by the Cabinet.

(2) That the former Commissioner-General and Vote Controller of the NRA, Haja Isata Kallah Kamara and the then Director of Finance, Mr. Abdulai Conteh with whom she collaborated, refund to the State the sum Le8,392,616,000.00 (Eight Billion, Three Hundred and Ninety-Two Million and Sixteen Thousand Leones); within a period to be determined by the Cabinet.

(3) That the former Commissioner-General and Vote Controller of the NRA, Haja Isata Kallah Kamara and the then Director of Finance, Mr. Abdulai Conteh refund to the State the sum of Le3, 006,000,000.00 (Three Billion and Six Million Leones) which amount was misappropriated through the fraudulent practice of bloating the NRA payroll, within a period of time to be determined by the Cabinet.

(4) That the former Commissioner-General and the Vote Controller of the NRA, Haja Isata Kallah Kamara refund to the State the sum of Le130, 895,760.00 (One Hundred and Thirty Million, Eight Hundred and Ninety-five Thousand, Seven Hundred and Sixty Leones) which amount she dishonestly received as Acting Allowance when she was the substantive Commissioner-General of the NRA, within a period of time to be determined by the Cabinet.

(5) That the former Commissioner-General and Vote Controller of the NRA, Haja Isata Kallah Kamara refund to the State the sum of Le708, 704,698.58 (Seven Hundred and Eight Million, Seven and Four Thousand, Six Hundred and Ninety-eight Leones and Fifty-eight Cents) which amount was allegedly paid for the supply of Stationeries to the NRA, within a period of time to be determined by the Cabinet.

(H) The Ministry of Social Welfare: The Alleged Abuse of Office Dimension and the International Law Dimension

Government notes the Commission's findings on Dr. Sylvia Blyden, former Minister of Social Welfare, Gender and Children's Affairs in relation to the CFN that her behaviour "demonstrated a considerable lack of empathy for welfare of children;" that she did not show compassion and empathy in her judgment in responding to the episode of December 28th, 2016; and that her defences to the charges were "all sound and fury, signifying nothing!"

The Commission, however, found that it "is not properly seised of the issue in controversy between the State and Dr. Sylvia Blyden, as a former Minister of Social Welfare, Gender and Children's Affairs".

Government accepts this recommendation

25. The State called for a recommendation that Dr. Sylvia Blyden be banned from holding public office for a specified period of time. Predicated upon my reasoning and findings herein, justice dictates that I issue no such injunction.