



GOVERNMENT OF SIERRA LEONE

COMMISSION OF INQUIRY NO. 64

SPECIAL COURT COMPLEX

JOMO KENYATTA ROAD

FREETOWN

SIERRA LEONE

REPORT

OF

THE HON SIR JUSTICE BIOBELE ABRAHAM GEORGEWILL, JCA, DSSRS, KSC

CHAIRMAN AND SOLE COMMISSIONER

VOLUME ONE

MARCH, 2020

1. APPRECIATION

The privilege to be called upon and to have served this great Country of Sierra Leone has indeed been mine. Having brought this assignment to a successful conclusion, it is fitting to give thanks and praise first to God for his grace and mercy all through the assignment. I express my appreciation to H. E. Mohammadu Buhari, the President of the Federal Republic of Nigeria for approving my coming over to Sierra Leone to take up this assignment. I express my appreciation to H.E. Julius Maada Bio, the President of Sierra Leone for appointing and giving me the opportunity to serve this Country and the free hand to carry out this assignment. I thank the Vice President, Mohammed Juldeh Jalloh, the Speaker, Rt. Hon Dr. Abass Chenor Bundu, the Hon Attorney General and Minister of Justice, Dr. Priscilla Schwartz, the immediate past and current Ministers of Foreign Affairs of Sierra Leone, the Minister of Foreign Affairs of Nigeria, Hon Godfrey Onyeama, the former Minister for Foreign Affairs of Nigeria, Hon Odein Ajumogobia SAN, the High Commissioner of Nigeria to Sierra Leone, Dr. Habiss Ugbada, and his Staff, the Inspector General of Police, the Republic of Sierra Leone Armed Forces, the Bishop and Dean of Diocese of Freetown and the Anglican Communion, the Coordinator and Staff of the Commissions of Inquiry, Freetown. I appreciate the former Chief Justice of Nigeria, Hon Justice Walter C. N. Onnoghen and the President of the Court of Appeal of Nigeria, Hon Justice Zainab Adamu Bulkachuwa. I deeply appreciate my beloved wife, Dame Funmilayo Biobele Georgewill and my lovely kids, Mrs. Abilaba, Barr Lolia, Ella, Princess, Afam and Barr Diepriye. I appreciate Mr. Lindsay Barret and Mrs. Joy S. Bob Manuel. I appreciate my twin brother, Prof Sir Owunari Abraham Georgewill. I appreciate my personal doctor, Dr. Mrs. Oulchi Wogu. I appreciate my dedicated close body guards, Sgt. Williams Jnr., and Sgt. Christian Gray. I appreciate the Press, particularly Sierra Leone Broadcasting Corporation and African Young Voices Media Empire. I also appreciate all others who had in various ways ensured and contributed to my successful conclusion of this assignment. I say thank you all and God bless!

OPENING STATEMENT

Time and space would not permit an inquiry of this nature to cover every single economic, financial and administrative activity of the immediate past Government of H.E. Dr. Ernest Bai Koroma, former President of Sierra Leone from November 2007 - April 2018 when power was democratically handed over to H.E. Julius Maada Bio, as President of Sierra Leone. This inquiry was thus focused on some key areas of economic, financial and administrative activities of the immediate past Government, within the dictates of the rule of law, to unravel the truth or otherwise of the widespread outcry of allegations of massive corruption against the immediate past Government through the instrumentality of the Commissions of Inquiry duly established by law through an Act of the Parliament of Sierra Leone. Hereinafter, set forth in details is the Main Report Volume One of this inquiry as carried out by the Commission of Inquiry, Constitutional Instrument No. 64 of 2018 with the Hon Sir Justice Biobele Georgewill JCA, DSSRS KSC as the Chairman and Sole Commissioner, appointed by H.E. Julius Maada Bio, the President of the Republic of Sierra Leone.

EXECUTIVE SUMMARY

Introduction

This Commission of Inquiry was duly established by Constitutional Instrument No. 64 of 2018 pursuant to the appointment of the Chairman and Sole Commissioner by H.E. Julius Maada Bio, the President of Sierra Leone to investigate widespread allegations of corruption against the immediate past Government from November 2007 - April 2018. H.E. Julius Maada Bio conscious of his responsibility to the people of Sierra Leone to ensure accountability in governance and public offices had instituted the Commissions of Inquiry to carry out thorough, independent, fair and impartial investigations into the allegations of corruption and abuse of public office and to make relevant findings and proffer appropriate recommendations to the Government of Sierra Leone for its

considerations. This Commission of Inquiry was legally established and is constituted of Hon Sir Justice Biobele Georgewill, a Justice of the Court of Appeal of Nigeria, an holder of the honor of Distinguished Service Star of Rivers State of Nigeria and a Knight of St. Christopher and lord Chancellor of the Diocese of Niger Delta, Church of Nigeria (Anglican Communion). There have been two Secretaries in the course of this investigation namely: Mr. Digger Macfoy who served from January - May 2019 and Mr. Witson Tebeh Yankuba who served from May - October 2019. They both served this Commission meritoriously.

The Remit (Terms of Reference)

The Commission of Inquiry was given the following Terms of Reference (TOR), namely:

- A. To examine the assets and other related matters in respect of
 - i. Persons who were President, Vice Presidents, Ministers, Ministers of State, Deputy Ministers; and
 - ii. Heads and Chairmen of Boards of Parastatals, Departments and Agencies within the period from November 2007 to April 2018
- B. To inquire into and investigate whether assets were acquired lawfully or unlawfully
- C. To inquire into:
 - i. Persons who were President, Vice Presidents, Ministers, Ministers of State and Deputy Ministers;
 - ii. Heads of Parastatals, Departments and Agencies
- D. To ascertain as to whether the Persons referred to in paragraphs (a) - (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 willfully 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 willfully to the detriment of the Government, Local Authority or a Parastatal, including a Public Corporation, Statutory Commission, Body or any University in Sierra Leone
- E. To inquire into and investigate any persons or matter as may from time to time be referred to the Commission by His Excellency, the President.

Methodology

In undertaking its assignment this Commission adopted a robust approach to ensure that it carried out its work successfully and in accordance with due process and the rule of law in Sierra Leone. To this end, it was guided by the provisions of the Constitution of Sierra Leone 1991 (as amended), the Sierra Leone High Court Rules 2007 and the Practice Directions made by the Commissioners to ensure the observance of the right to fair hearing to all persons who appeared before the Commission. Proceedings were mostly, except on some occasions, held in public and televised live. It was adversary in nature with the common law historical origins of the laws and practice in Sierra Leone. The State was represented by counsel and the Persons of Interest were also represented by counsel of their own choice. Both parties were given equal treatment to ensure fairness and impartiality. The State presented its witnesses on all the areas of the investigations. The strict rules of admissibility of evidence were relaxed for both the State and the Persons of Interest. The witnesses for the State were subjected to cross examination by counsel to the Persons of Interest. The sacrosanct rules of fair hearing were scrupulously observed and adhered to by the Commission. Both the State and the Persons of Interest were afforded further opportunity to file and present their written final summations of the facts and applicable

laws. When deemed necessary this Commission paid scheduled visits to projects sites accompanied by both parties and the Press. Some persons though not originally within the Remit were subsequently summoned by this Commission to appear before it, some of whom were later turned into Persons of Interest by this Commission due to evidence of their direct involvement in some of the areas of investigations to avail them the opportunity to respond to evidence led against them. In the Main Report Volume One: Investigations of the MDAs, this Commission had a total of 68 public sittings from Monday, 2nd day of February 2019 to Friday, 13th day of September 2019. A total number of 136 witnesses testified before this Commission, out of which a total number of 126 witnesses testified the State, while a total number of 10 witnesses testified for the Person of Interest. A total number of 1345 documents were tendered in evidence before this Commission, out of which a total number of 1300 documents were tendered by the State, while a total number of 46 documents were tendered by the Persons of Interest. The entire proceeding is captured in the record of proceedings as recorded by the Chairman and Sole Commissioner running into 800 printed pages in Volume Two of the Reports and by the verbatim Recordist in Volume Three of the Reports.

Findings

At the close of the hearing, the parties filed and adopted their final written summations on the facts and applicable laws. The Commission has painstakingly appraised and patiently evaluated the entirety of the evidence led, including the cross examination evidence, the several copious documentary Exhibits, and the final written summations of counsel to the parties. Upon a calm consideration of all the above, the Commissions had made specific findings on each of the areas of investigations. From these incontrovertible findings of facts, based on the almost unchallenged evidence led by the State and which evidence remained mostly unshaken despite the fierce cross examinations by counsel to the Persons of Interest, the total amount of money misappropriated or unaccounted for between November 2007 and April 2018 in the respective areas of investigations are as set out in the relevant sections of the Main Report Volume One.

However, the highlights of these findings are as follows:

1. On Ebola Response: **The total amounts of i. Le85, 239, 738, 225. 94; and ii. USD2, 471, 993. 41 were misappropriated and or unverified and had remained unaccounted for between the EOC/Ministry of Health and Sanitation; NERC, their several Collaborators, BDO and IHPAU.**
2. On Unsecured Loans: **The total amount of Le7, 100, 159, 352. 29 is still outstanding as debts due payable to the Sierra Leone Commercial Bank from the unsecured loans to politically exposed persons and or their businesses.**
3. On the Youth in Drainage Project: **The total amount of Le19, 812, 340, 478. 00 were misappropriated and or unverified and had remained unaccounted for and a further sum of Le804, 000, 000. 00 paid to Masada Waste Management Company by RMFA as administrative cost was without any basis and unjustified.**
4. On the National Youth Farm Project: **The total amount of Le1, 599, 533, 000. 000 were misappropriated and or unverified and had remained unaccounted for.**
5. On the Youth in Fisheries Project: **The total amount of Le2, 721, 565, 499. 00 and USD277, 000. 00 were misappropriated and or unverified and had remained unaccounted for.**
6. On the National Youth Village Project: **The total amount of Le2, 207, 818, 212. 10 were misappropriated and or unverified and had remained unaccounted for.**
7. On the Ministry of Mines and Mineral Resources: **The total amounts of i. Le62, 368, 811, 694. 81; and ii. USD7, 860, 767. 16 were misappropriated and or unverified and had remained unaccounted for.**
8. On Sierra Rutile SL Ltd: **The Government of Sierra Leone owned shares, whether amounting to 7, 085 or 30% or less of the total share capital of Sierra Rutile SL Ltd, arising from payment in lieu of PAYE from 1/4/2005 - 31/12/2011 amounting to USD8, 739, 192. 00 which were converted into shares**

in the said Sierra Rutile SL Ltd, and which shares were under a shady deal surreptitiously sold in 2012 under the watch of Dr. Samura Kamara as Minister of Finance and John Sisay, a Director of Sierra Rutile SL Ltd.

- 9. On the Petroleum Directorate: The total amounts of i. Le72, 254, 506, 000. 00; and ii. USD15, 413, 821. 00 were misappropriated and or unverified and had remained unaccounted for.**
- 10. On the Ministry of Trade and Industry: The total amount of Le16, 008, 534, 574. 00 were misappropriated and or unverified and remained unaccounted for.**
- 11. On the Ministry of Sports: The total amount of Le5, 009, 027, 502. 00 were misappropriated and or unverified and had remained unaccounted for.**
- 12. On the Ministry of Lands, Country Planning and Environment: In addition to the huge and unquantifiable sums of money payable as revenue on the hasty and undervalued sale of some identified Government Quarters without due process and other State lands and leases that have been lost to the Government of Sierra Leone, the total amount of Le270, 581, 888. 00 were misappropriated and or unverified and had remained unaccounted for.**
- 13. On the Ministry of Education, Science and Technology: The total amounts of Le44, 764, 428, 798. 00, and USD67, 951, 222. 00 were misappropriated and or unverified and had remained unaccounted for.**
- 14. On the Office of Attorney General and Ministry of Justice: 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 and the gross dereliction and professional negligence of Joseph Fitzgerald Kamara, Attorney General and Minister of Justice of Sierra Leone leading to loss of prestige and damages awarded against the Government of Sierra Leone by the ECOWAS Court in the case of Sam Sumana V. Attorney General of Sierra Leone & Victor Foe, the total amounts of Le3, 394, 828, 831. 00 and USD270, 000. 00 were misappropriated and or unverified and had remained unaccounted for.**

15. From all the findings above, the grand total amount of Le323, 555, 873, 556. 14 and USD94, 217, 803. 30, which is Le1, 218, 625, 004, 861. 14, were misappropriated and or unverified and had remained unaccounted for and lost to corruption in the MDAs between November 2007 and April 2018 as investigated by this Commission, Constitutional Instrument No. 64 of 2018.

16. On abuse of office: The following indicted public officials and their collaborators who were all involved in gross abuse of their offices in the reckless manner in which they dealt with the finances of the Ministry or Department or Agency of Government put under their care and failure to provide the required leadership, direction, control and supervision, 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. Dr. Kaifala Marah, former Minister of Finance and Economic Development and former Governor of Bank of Sierra Leone; 8. Mr. Momodu L. Kargbo, former Governor of Bank of Sierra Leone and former Minister of Finance and Economic Development; 9. Madam Miatta Kargbo, former Minister of Health and Sanitation; 10. Madam Madina S. Rahman, former Deputy Minister of Health and Sanitation; 11. Alfred Palo Conteh, former Chief Executive Officer of NERC; 12. Captain Momodu A. Pat-Sowe, former Minister of Trade and Industry and former Minister of Lands, Country Planning and Environment; 13. Alhaji Usman Boie Kamara, former Minister of Trade and Industry; 14. Dr. Richard Konteh, former Minister of Trade and Industry; 15. Ibrahim W. Mansaray, former Deputy Minister of Trade and Industry; 16. Dr. Minkailu Bah, former Minister of Sports and former Minister of Education, Science and Technology; 17. Ishmael Al - Sankoh Conteh, former Deputy Minister of Sports; 18. Alhaji Musa Tarawally,

former Minister of Lands, Country Planning and the Environment; 19. Diana Konomanyi, former Minister of Lands, Country Planning and the Environment; 20. Ahmed Kanu, former Deputy Deputy Minister of Lands, Country Planning and the Environment; 21. Franklyn Bai Kargbo, former Attorney General and Minister of Justice; 22. Joseph Fitzgerald Kamara, former Attorney General and Minister of justice; 23. Arrow Bockarie, former Deputy Minister of Justice; 24. Emmanuel Beresford Oshoba Coker, former Secretary to the former President of Sierra Leone; 25. Dr. Michael S. Kargbo, former Chairman, National Commission for Privatization; 26. Mr. Adikali Samura, former Permanent Secretary, Ministry of Youth Affairs; 27. Idriss, former Permanent Secretary, Ministry of Sports; 28. Mr. Coker, former Permanent Secretary, Ministry of Sports; 29. Sannah Marah, former Permanent Secretary, Ministry of Trade and Industry; 30. Abdul Fofanah, former Permanent Secretary, Ministry of Trade and Industry; 31. Mani Koroma, former Permanent Secretary, Ministry of Education, Science and Technology; 32. Dennis Vandy, former Permanent Secretary, Ministry of Education, Science and Technology; 33. Umaru A. Conteh, former Permanent Secretary, Ministry of Education, Science and Technology; 34. Sahr Wonday, former Director General, National Mineral Agency; 35. Dr. Raymond Kargbo, former Director General, Petroleum Directorate; 36. Mr. Karefa Kargbo, former Director of Finance, Petroleum Directorate; 37. Dr. Bash Taqi, former Head of Case Management Team of EOC; 38. Steven Gaojia, former Chief Operation Officer of NERC; 39. Raymond K. Gbekie, former Chief Executive Officer of SMEDA; 40. Mr. Ibrahim Bangura, former Director of Sports; 41. Mr. Musa Sesay, former General Manager, National Stadium Management; 42. Rev. Ibrahim Koroma, former Project Manager, Youth in Drainage; 43. Mr. Mustapha Turay, Project Manager, National Youth Farm; 44. Dr. Serry Kamara, former Project Coordinator of National Youth Village; 45. Mohamed Koroma, former Project Manager of Youth in Fisheries; 46. Anthony Kanu, former Finance Officer of Youth in Fisheries; 47. Minkailu Mansaray of Street Life Family, 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.

On abuse of public trust:

- i. The conduct of the indicted Persons of Interest and their collaborators who, despite being called upon to give account of their stewardship to the people of Sierra Leone after a prima facie case had been made out against them by the State, refused and or declined to do so amounted to a clear case of betrayal of public trust and a disservice to the Government and people of Sierra Leone.
- ii. By reason of the above, all the indicted Persons of Interest and their collaborators are persons no longer deserving and worthy of holding any public offices in Sierra Leone for determinate period of time to enable them purge themselves of their contempt, disrespect and disservice to constituted authority and the people of Sierra Leone.

Recommendations

This Commission having reached the above crucial findings of facts on each of the areas of investigations had proceeded to make far reaching recommendations on each of the areas investigated. The details of these recommendations are set out specifically in this Main Report Volume One.

However, the high lights of these recommendations are as follows:

1. **On recovery of total amounts misappropriated or unaccounted for:** All amounts due and recommended to be paid or 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 On failure to pay or refund amounts misappropriated or unaccounted for.

2. **On confiscation of monies and properties:** 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 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.
3. **On all irregular allocations of State lands and leases converted to freeholds:** The identified Government Quarters whose sales have been indicted as hastily sold and undervalued and all the State lands irregularly leased, and or converted from leasehold to freehold and or allocated either for consideration or ex - gratis without due process without the involvement of the statutory State Lands Allocation Committee should be set aside, nullified and revoked and all the said lands reverted to the Government of Sierra Leone and the monies paid be refunded to these persons by the Government.
4. **On abuse of office:**
 - i. All the indicted Persons of Interest and their collaborators involved in gross abuse of public office 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.
 - ii. 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.
5. **On abuse of public trust:**
 - i. All the indicted Persons of Interest and their collaborators who failed or refused to personally appear to give account of their stewardship to the people of Sierra Leone when called upon to do so by this Commission 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.

- ii. 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.
- iii. 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.

Conclusion

I have in this executive summary of the Main Report Volume One: Investigation of MDAs underscored the enormity of the assignment carried out by this Commission. I have reported on my findings of humongous levels of corruption within the period under review from November 2007 - April 2018.

Total Loss: I have also reported the colossal financial losses amounting to Le323, 555, 873, 556. 14 and USD94, 217, 803. 30, (amounting to the sum of Le1, 218, 625, 004, 861. 14) incurred by the Government and people of Sierra Leone by reason of the high level of profligacy and corruption of the immediate past Government of H. E. Dr. Ernest Bai Koroma.

Gross Abuse of Office and Betrayal of Public Trust: I have also made findings of gross abuse of public office and betrayal of the trust of the people of Sierra Leone by public

officials who held public offices in trust for the people of Sierra Leone but abused their office and also with their collaborators refused and failed to give account of their Stewardship to the people of Sierra Leone on whose behalf and trust they held those public offices.

Worst Managed Ministry: From the totality of the findings in these investigations, it is obvious that the worst managed and most mismanaged Ministry in the period under review was the Ministry of Education, Science and Technology under the tenure of Dr. Minkailu Bah from 2010 - 2018, who ran the Ministry as a cartel and criminal enterprise leaving in its wake corruption of humongous dimensions. The Ministry was too big and unwieldy and therefore, the unbundling of the Ministry of Education, Science and Technology into two full-fledged Ministries in 2018 could not have come at a better time to offer the people of Sierra Leone a more efficient system of administration of education and value for every cent invested in the education sector. I cannot therefore, but commend H. E. Julius Maada Bio, President of Sierra Leone for this master stroke in unbundling the Ministry of Education, Science and Technology.

Persons Investigated: The investigations cut across several public officials who held public offices between November 2007 and April 2018 and some others still in office, as well as their identified collaborators, were investigated, including but not limited to the following:

- i. The former President of Sierra Leone, who was also the de - facto Minister for Petroleum
- ii. Twenty Ministers
- iii. Nineteen Deputy Ministers
- iv. One former Secretary to the former President of Sierra Leone
- v. Three Members of Parliament
- vi. One former Chief Executive Officer of NERC
- vii. Two former Governors of Bank of Sierra Leone

- viii. One former Chairman of National Commission for Privatization
- ix. One former Chief Coordinator Officer of NERC
- x. One former Head of Case Management Team of EOC
- xi. Two Director Generals
- xii. Twelve Permanent Secretaries
- xiii. Seven former Chairmen and Managing Directors of SLCB
- xiv. One former Administrator/Registrar General
- xv. One former Commissioner General of National Revenue Authority
- xvi. One former Chief Executive Officer of SMEDA
- xvii. One former Director of Sports
- xviii. One former General Manager of the National Stadium
- xix. One former Director of Finance, Petroleum Directorate.
- xx. Five Youth Projects Directors/Managers/Coordinators/Finance Officers
- xxi. Three Heads of Youth Organisations
- xxii. Over One Hundred Contractors, Businesses and Individuals

Persons Indicted: At the conclusion of the investigations, and upon consideration of the evidence and the findings made thereon, the following 84 persons made up of former and serving public officials and their collaborators were indicted and recommendations made against them, namely:

- xxiii. One indicted former President of Sierra Leone
 - 1. Dr. Ernest Bai Koroma, former President of Sierra Leone and de - facto Minister of Petroleum Affairs.
- xxiv. Thirteen indicted former Ministers
 - 1. Alimamy Kamara, former Minister of Youth Affairs.
 - 2. Bai Mamoud Bangura, former Minister of Youth Affairs.
 - 3. Alhaji Minkailu Mansaray, former Minister of Mines and Mineral Resources.

4. Dr. Samura Kamara, former Minister of Finance and Economic Development.
5. Madam Miatta Kargbo, former Minister of Health and Sanitation.
6. Captain Momodu A. Pat-Sowe, former Minister of Trade and Industry and former Minister of Lands, Country Planning and Environment.
7. Alhaji Usman Boie Kamara, former Minister of Trade and Industry.
8. Dr. Richard Konteh, former Minister of Trade and Industry.
9. Dr. Minkailu Bah, former Minister of Sports and former Minister of Education, Science and Technology.
10. Alhaji Musa Tarawally, former Minister of Lands, Country Planning and the Environment.
11. Diana Konomanyi, former Minister of Lands, Country Planning and the Environment.
12. Franklyn Bai Kargbo, former Attorney General and Minister of Justice.
13. Joseph Fitzgerald Kamara, former Attorney General and Minister of justice.

xxv. Six indicted former Deputy Ministers

1. Madam Madina S. Rahman, former Deputy Minister of Health and Sanitation.
2. Abdul Ignosis Koroma, former Deputy Minister of Mines and Mineral Resources.
3. Ahmed Kanu, as former Deputy Minister of Lands, Country Planning and the Environment.
4. Ibrahim W. Mansaray, former Deputy Minister of Trade and Industry.
5. Ishmael Al - Sankoh Conteh, former Deputy Minister of Sports.
6. Arrow Bockarie, former Deputy Minister of Justice.

xxvi. One indicted former Chief Executive Officer of NERC

1. Alfred Palo Conteh, former Chief Executive Officer of NERC.

xxvii. One indicted former Secretary to the Former President

1. Emmanuel Beresford Oshoba Coker, former Secretary to the former President of Sierra Leone;

xxviii. Two indicted former Governors of Bank of Sierra Leone

1. Dr. Kaifala Marah, former Governor of Bank of Sierra Leone (and former Minister of Finance and Economic Development)
2. Mr. Momodu L. Kargbo, former Governor of Bank of Sierra Leone (and former Minister of Finance and Economic Development)

xxix. One indicted former Chairman of National Commission for Privatization

1. Dr. Michael S. Kargbo, former Chairman, National Commission for Privatization

xxx. Three indicted Members of Parliament

1. Hon. Amadu Kanu MP
2. Hon. Kemokah Conteh M
3. Hon. Abdulkareem Kamara MP

xxxi. Ten indicted Permanent Secretaries

1. Mr. Adikali Samura, former Permanent Secretary, Ministry of Youth Affairs.
2. Barba Fortune, former Permanent Secretary, Ministry of Lands, Country Planning and the Environment.
3. Sannah Marah, former Permanent Secretary, Ministry of Trade and Industry.
4. Abdul Fofanah, former Permanent Secretary, Ministry of Trade and Industry.

5. Mani Koroma, former Permanent Secretary, Ministry of Education, Science and Technology.
6. Dennis Vandy, former Permanent Secretary, Ministry of Education, Science and Technology.
7. Umaru A. Conteh, former Permanent Secretary, Ministry of Education, Science and Technology.
8. Fatmata Mustapha, former Permanent Secretary, Ministry of Mines and Mineral Resources
9. Idriss, former Permanent Secretary, Ministry of Sports.
10. Mr. Coker, former Permanent Secretary, Ministry of Sports.

xxxii. One indicted former Chief Coordination Officer of NERC

1. Steven Gaojia, former Chief Operation Officer of NERC;

xxxiii. One indicted former Head of Case Management Team of EOC

1. Dr. Bash Taqi, former Head of Case Management Team of EOC

xxxiv. Two indicted former Director Generals

1. Sahr Wondy, former Director General, National Mineral Agency.
2. Dr. Raymond Kargbo, former Director General, Petroleum Directorate.

xxxv. One indicted former Chief Executive Officer of SMEDA

1. Raymond K. Gbekie,

xxxvi. One indicted former Managing Director of SLCB

xxxvii. One indicted former Administrator/Registrar General

1. Mariama Sarray Kallay

xxxviii. One indicted former Commissioner General of National Revenue Authority

1. Hajia Kallah Kamara

xxxix. One indicted former Director of Sports

1. Mr. Ibrahim Bangura, former Director of Sports.

xl. One indicted former General Manager of the National Stadium

1. Mr. Musa Sesay, former General Manager, National Stadium Management;

xli. One former Director of Finance

1. Mr. Karefa Kargbo, former Director of Finance, Petroleum Directorate.

xlii. Five Project Directors/Managers/Coordinators of Youth Projects

1. Rev. Ibrahim Koroma, former Project Manager, Youth in Drainage.
2. Mr. Mustapha Turay, Project Manager, National Youth Farm.
3. Dr. Serry Kamara, former Project Coordinator, National Youth Village.
4. Mohamed Koroma, former Project Manager of Youth in Fisheries.
5. Anthony Kanu, former Finance Officer, Youth in Fisheries.

xliii. Three indicted Heads of Youth Organisations

1. Minkailu Mansaray of Street Life Family
2. Milton Koker of Union for All Musicians
3. Esther Michael of Music for Girls

xliv. 26 Other indicted Collaborators

1. Limkokwing University
2. BDO
3. Catherine Catering Company
4. Charles Mambu of Heath For All

5. Premier Logistic and Supplies Ltd
6. Anjan Co. Ltd
7. Echo Construction Enterprises
8. Architectural Services Manager, MOHS
9. Chrispien Deigh, former MD of SLCB
10. Masada Waste Management Ltd
11. West Star General Supplies
12. Delta Logistics Ltd
13. Al-Umar Ventures
14. Sahr James Trading Enterprises
15. Bullom Construction Ltd
16. Lawrence Bia SL Ltd
17. Afwen SL Ltd
18. M. K. General Construction Ltd
19. Godstime Enterprises
20. TS & Co
21. Sogetel SARL
22. Ajibola Emmanuel Manly Spain Lawyer
23. Basma & Macaulay Law Firm
24. John Bonoh Sisay Sierra Rutile SL
25. SMRT Co Ltd
26. Mansokebbe Conteh

Persons Discharged: Based on the findings, there was no prima facie case made out against some of the former and serving public officials as well as others alleged to have been their collaborators, the following persons were discharged as having no case to answer and were accordingly discharged, including the following, namely:

- i. Five discharged former Ministers

1. Ahmed Kanu, as former Minister of Sports; and as former Minister of Mines and Mineral Resources.
 2. Benjamin O. N. Davies, former Minister of Lands, Country Planning and the Environment
 3. Denis Sandy, former Minister of Lands, Country Planning and the Environment
 4. David Carew, former Ministry of Trade and Industry
 5. Alimamy P. Koroma, former Minister, Minister of Trade and Industry.
- ii. Ten discharged former Deputy Ministers
1. Daniel Giama, Deputy Minister of Sports
 2. Dr. Lansana Nyalleh, former Deputy Minister, Ministry of Education, Science and Technology; and former Deputy Minister, Ministry of Sports
 3. Algasimu O. Jah, former Deputy Minister, Ministry of Sports; and former Deputy Minister, Ministry of Education, Science and Technology
 4. Sylvester Goba, former Deputy Minister, Ministry of Lands, Country Planning and the Environment.
 5. Mamoud Tarawalie, former Deputy Minister, Ministry of Lands, Country Planning and the Environment; and former Deputy Minister, Ministry of Education, Science and Technology.
 6. Alie B. Mansaray, former Deputy Minister, Ministry of Trade and Industry.
 7. Mabinty Daramy, former Deputy Minister, Ministry of Trade and Industry
 8. Christiana Thorpe, former Deputy Minister, Ministry of Education, Science and Technology.
 9. Osmon Henciles, former Deputy Minister, Ministry of Education, Science and Technology.
 10. James Morlai Kamara, former Deputy Minister, Ministry of Education, Science and Technology.

- iii. Two discharged Permanent Secretaries
 - 1. Prince Emmanuel Oldman Cole, former Permanent Secretary, Ministry of Education.
 - 2. Nancy Kadiatu Sia Tengbe, former Permanent Secretary, Ministry of Lands, Country Planning and the Environment

- iv. Nine other discharged persons
 - 1. Kawusu Kebbay
 - 2. Chief Sadiq Kapuwa
 - 3. Ibrahim Swarray
 - 4. Idrissa Alooma Kamara
 - 5. Tapsiru Lamin Dainkeh
 - 6. Abu Kamara
 - 7. Wistanley Bankole Johnson
 - 8. George Carl Taylor
 - 9. Idrissa Amadu Kamara

On Implementaion of Recommendations: It is now time to bring this Main Report Volume One to a close. It is my fervent hope that the Government of Sierra Leone under the leadership of H. E. Julius Maada Bio will find these recommendations useful in addressing and checking the grave ills of corruption on the economic and financial stability of the Republic of Sierra Leone and to recovers all the stolen, misappropriated and or unaccounted funds and assets. It is also my hope that an assiduous implementation of these recommendations will be considered and carried out, which will go a long way in changing the narrative in public governance in Sierra Leone with the result that public offices would be held in trust and purely for the benefit and interest of the people of Sierra Leone. With these recommendations, my assignment which was so herculean at the commencement has indeed come to its successful conclusion even as I return in peace to continue with my work for my beloved Country Nigeria! To God be all the glory!

First Signature Page

Hon Sir Justice Biobele Abraham Georgewill, JCA, DSSRS, KSC

Chairman and Sole Commissioner,

Constitutional Instrument No. 64 of 2018

Special Court Complex, Jomo Kenyatta Road,

Freetown

CHAPTER ONE

1. Introduction

1.1 Preamble

Sierra Leone, from all indices, is a very peaceful Country and blest with vast mineral resources, which if properly harnessed is sure to turn the fortune of this Country into a very

prosperous Country. However, such dreams would remain a mirage if corruption is allowed to thrive, particularly in the public sector which appears to play a dominate role in the economic and financial life of the Country. In the past ten years under review, as this investigation has shown, Sierra Leone has been worst hit by poverty caused by widespread corruption in public offices, institutions and governance. The Country had also suffered and recovered from the Ebola crisis and the Mudslide tragedy. These were very trying times yet if the resources available to this Country had been properly utilized by the immediate past Government this Country will be standing taller amongst the Comity of Nations, particularly in the West African Sub - region! It is these confirmed acts of widespread and humongous level of corruption during the period under review that had led to the pervading poverty in the Country and the dire need to check mate all forms of corruption to give the Country both a New Direction and a New Lease of Life! Accountability is the sure path to prosperity. The establishment of the Commissions of Inquiry pursuant to the recommendations of the Government Transition Team was timely and the adherence to the dictates of the laws of Sierra Leone in establishing the Commissions of Inquiry was most commendable. The results of this exercise are the findings and recommendations in the Main Report Volumes One of this Commission, Constitutional Instrument No. 64 of 2018 and the Reports of the other two Commissions of Inquiry, Constitutional Instruments Nos. 65 and 67 of 2018.

1.2 Structure

The Reports of this Commission are in five volumes. Volume One: is the Main Report, while Volume Two of the Report contains the record of proceedings as recorded by the Chairman and Sole Commissioner. Volume Three contains the verbatim record of proceedings. Volumes Four contains the copies of written statements of witnesses made to the Commission pursuant to the Practice Directions made by the Judges of the Commissions of Inquiry. Volume Five contains copies of all the documents tendered as Exhibits in these proceedings by the State and the Persons of Interest. The Main Report Volume One is structured as indicated in the Table of Contents. It consists of Fifteen

Chapters. Chapter One: provides an overview of the activities of the Commission from commencement of public sittings, to visits to projects sites, the methodology employed in the work of the Commission, some of the challenges, legal and otherwise. It also contains statement of applicable principles of law on all the areas of investigations. Chapters Two – Fourteen dwelt specifically on each area of investigations on a case by case basis and made relevant findings and proffered appropriate recommendations. Finally, Chapter Fifteen dealt with abuse of the trust of the people of Sierra Leone by all those former public officials and their collaborators who refused to give account of their stewardship to the people of Sierra Leone by their failure to testify before the Commission when so called upon to give their response to the prima facie evidence made out against them by the State. In this regards, specific findings were made in respect of all indicted former public officials and their collaborators who failed to appear to testify before the Commission and far reaching recommendations were made to address this grave disrespect of the laws and people of Sierra Leone by these indicted former officials of State and their collaborators.

1.3 Visits to Locus

In the course of the public sittings the Commission had cause to visit projects sites to have an on the spot assessment. To this end, the Commission visited the site of the National Youth Farm at Masalia Village on Friday, 25th day of March 2019. On the same date the Commission also visited one of the sites of the National Youth Village at Royanka Village, Mile 91. These visits afforded the Commission the opportunity to assess the level of activities and expenditures on these projects in view of the humongous sums of money alleged to have spent on them. On 5th day of April 2019, the Commission visited the National Emergency Centre of the Ministry of Health and Sanitation at RSLAF Cockril, Freetown to see the remaining ambulances, vehicles and motorbikes used in the Ebola response. On Friday, 12th day of April 2019, the Commission visited the Stores of the Youth in Drainage project at the National Stadium to inspect the several equipment allegedly procured for that project. On the same date, the Commission also visited the Car Park of the Ministry of Youth Affairs to inspect the vehicles allegedly procured for the

Youth Village project. On Friday, 13th day of September 2019, the Commission visited the Main Court Building of the former Special Court, New England Freetown, Sierra Leone to see to who it was handed over or presented to at the close of the Special Court. The detailed reports of these visits are attached as Appendixes C, D, E, F, G and K to Volume Two of the Reports of this Commission. The results of these visits were instrumental to some of the crucial findings on these areas of the investigations. The Hon. Attorney General and Minister of Justice, the Coordinator and Staff of the Commission, the Sierra Leone Police, the Investigation Unit of the Commission and the Press are deeply appreciated for facilitating and ensuring hitch free visits to these sites.

1.4 Challenges

At the commencement of public sittings of the Commission there were some apparent tensions in the land flowing from misgivings by a few who abhor the notion of accountability for public offices held in trust for the people of Sierra Leone. However, the Judges of the Commissions were determined to conduct fair and impartial proceedings to allay the misplaced fears of even the few. A very determined President of the Republic of Sierra Leone launched the Commissions of Inquiry, having declared a war against corruption, with a view to unraveling the widespread allegations of corruption but in strict adherence to the rule of law. A Country must fight and kill corruption or corruption will kill the Country. The Commission faced series of contrived legal challenges all geared, as it seems, to derail it from its smooth course of proceedings. However, these legal challenges were overcome by the Commissions which in their separate rulings on series of preliminary objections by Persons of Interest overruled these misguided legal challenges. The proceedings continued undisturbed due to the transparent and fair manner the Judges of the three Commissions conducted their proceedings and gained the confidence of the people of Sierra Leone. The initial tensions eased considerably for the work of the Commissions to move on hitch free to the conclusion of public sittings. There was also the challenge of sensational journalism on front pages of daily newspapers but with tact and appeal to reason and fair reportage of the proceedings of the Commission, this challenge too was

overcome. Then there was the challenge of refusal by Persons of Interest to personally appear and give response to prima facie evidence led against them by the State. This Commission in line with the applicable laws of Sierra Leone also overcame this challenge by its ruling on the issue. However, the dire legal consequences of this ill - informed refusal are the subject matter of Chapter Fifteen in the Main Report Volume One of this Commission. Suffice to say that a Person of Interest who in the face of damning prima facie evidence of corruption and or abuse of office against him refused to testify has only himself to blame since in law failure to lead evidence in rebuttal of a prima facie case renders the allegation as duly established. So it is with all the Person of Interest who refused and or failed to give their own rebuttal evidence to the damning evidence led against them by the State!

1.5 Statement on Applicable Principles of Law

The need for this Commission to be precise and concise in this Main Report Volume One cannot be overemphasized. For this reason, this Commission intends to hereunder reiterate and set out all the applicable principles of law in relation to standard of proof, evaluation of evidence, weight of evidence, prima facie case, unchallenged evidence, failure to lead evidence after prima facie case has been made out, accountability and responsibility of public office and trust so as to avoid their repetition throughout the course of the Main Report Volume One. Regrettably, and in a practice that leaves much to be desired, Joseph Fitzgerald Kamara Esq., learned senior counsel to H.E. Dr. Ernest Bai Koroma, former President of Sierra Leone, a Person of Interest before this Commission, had once again canvassed extensively the issues of jurisdiction and legality of the Commissions of Inquiry in his written final summations. This Commission hereby reiterates, adopts and incorporates its valid and subsisting ruling delivered on this issue on 14/2/2019, and once again holds firmly that this Commission of Inquiry is constitutional, legal and valid in law.

In law all that is required of the State at the stage of closing of its case is to make out a prima facie case of the allegations against the Persons of Interest. There is no requirement

that at that stage the State should or ought to or be expected to establish the allegations of corruption and abuse of office on the merit as it would at the end of the proceedings. This is so because a prima facie case simply means there is a ground for proceeding and that the evidence is such that if un-contradicted and if believed will be sufficient to establish the case. **See The Registered Trustees of Synagogue Church of All Nations V. The State of Lagos (2018) LPELR - 46631(CA) per Georgewill JCA.**

It is the law that Courts, as well as Commissions of Inquiry come to their findings and decisions by putting the evidence called by either side on an imaginary scale of justice to weigh them to see on which side the evidence preponderates. However, where a defendant, or a Person of Interest, fails or refuses or declines to call any evidence in rebuttal of prima facie evidence led against him by the State, despite being given the opportunity to do so, he would have only himself to blame for the risk he is taking and he would also lack the right to complain of any denial of fair hearing. The Court or the Commission would be left with no other option than to consider the only case as presented by the State on the merit since there is nothing by way of evidence of rebuttal to be put on the other side of the imaginary scale of justice. Thus the burden of proof in such uncontested and unchallenged case is minimal. It is the law therefore, once the evidence is unchallenged or uncontroverted by the other party, it is good evidence to be acted upon by the Court or Commission to make relevant findings and reach appropriate decisions **See MTN V. Mundara Ventures Nig. Ltd (2016) LPELR - 40343 (CA) per Georgewill JCA. See also Vandighi V. Hale (2014) LPELR - 24196 (CA) per Georgewill JCA.**

Now, public officers do carry out their duties for the benefit of the public as a whole and thus if they neglect or misconduct themselves in the course of those duties, it may lead to abuse of public office as well as abuse of public trust. Thus, abuse of office is the use of power to achieve ends other than those for which the power was granted. In law, abuse of public office will result from willful neglect to perform one's duty or misconduct to such a degree as to amount to an abuse of public trust in the office holder and without reasonable

excuse or justification. However, willful neglect or misconduct can be the result of a positive act or a failure to act. **See R V. Dytham (1979) QB 722.**

In Sierra Leone, who is truly the Government official ultimately in charge of the funds and resources of a Ministry or Department and is the real ‘vote controller’ in the Ministry or Department of Government under the Constitution of the Republic of Sierra Leone 1991, Act No. 6 of 1991, as between a Minister and a Permanent Secretary?

Firstly, in the Parliament, the Appropriation Bill, which is the main estimates of Government expenditures, usually sets out estimates of what will be spent under each Ministerial portfolio. In general, therefore, every Ministerial portfolio has a corresponding ‘Vote’ in the Budget and this is what is commonly referred to as ‘Vote.’

Now, by Section 62 (Administration of Ministries) of the 1991 Constitution of Sierra Leone, it is provided thus:

“Where a Minister has been charged with responsibility for any Department of Government, he shall exercise general direction and control over that Department and, subject to such direction and control, the Department shall be under the supervision of a Permanent Secretary, whose office shall be a public office.”

However, Section 154 (Appointment of Permanent Secretaries and Certain other Officers) of the said 1991 Constitution merely provides for the appointment of Permanent Secretaries by the President of Sierra Leone in consultation with the Public Service Commission.

So, where in the Constitution of Sierra Leone 1991 is a Permanent Secretary charged with the overriding responsibility for any Ministry or Department far and above the general direction and control of a Minister? Going by the succinct provision of Section 62 of the Constitution of Sierra Leone, a Permanent Secretary can only act subject to the general direction and control of a Minister of the Ministry or Department of Government. Constitutionally therefore, in my humble view, in Sierra Leone the Minister is the overall

ultimate authority charged with general direction and control over the Ministry or Department or Agency of Government put under his charge on his appointment by the President and approval by the Parliament.

There is no iota of doubt in my mind howsoever, that the power of supervision of a Ministry or Department of Government by a Permanent Secretary is clearly and unambiguously subject to the powers of general direction and control of a Minister over the Ministry or Department of Government. At best therefore, a Permanent Secretary is the glorified highest public servant but acting only as generally directed and controlled by a Minister. This is why a Minister is required by due process to be one of the signatories to the PET Forms 1 and 2. A Permanent Secretary alone cannot sign these most essential PET forms authorizing access to the funds of the Ministry or Department. It is common ground and accepted by all the parties that without the signing of the PET Forms by the Minister, a Ministry or Department of Government cannot access the funds allocated to it by the Government of Sierra Leone.

Undoubtedly therefore, it is the PET Forms, signed by a Minister, a Permanent Secretary and any other designated officer that controls the issuing and signing of cheques for payments in the Ministry or Department of Government. Thus, the mere signing of cheques by a Permanent Secretary, only after the funds have been accessed on the strength of the signed PET Forms, in my humble view, does not constitutionally render such a Permanent Secretary a ‘vote controller’ with powers over and above that of a Minister in a Ministry or Department of Government in the use of the funds of the Ministry or Department of Government as was erroneously, though generally, thought by the Persons of Interest and their counsel as well as the Permanent Secretaries before this Commission. Interestingly, the Permanent Secretary is not even a sole signatory to any account of the Ministry or Department of Government. He must sign along with the appropriate account officer but does that render the account officer a ‘co - Vote Controller’ with the Permanent Secretary? I think not!

Finally, it is my humble view and I so firmly hold that it is simply a misnomer referring to a Permanent Secretary as the ‘vote controller’. Rather, it is a Minister that is constitutionally charged with the power and responsibility of general direction and control over the Ministry or Department of Government put under his charge and not the Permanent Secretary. The Minister must therefore, be careful to ensure that the resources allocated and released to the Ministry or Department under his charge are judiciously spent as approved by him and not just frittered away since he would be accountable to render his stewardship as the person entrusted with the power of general direction and control over the Ministry or Department of Government put under his charge. It is very clear to me and I so hold that by the combined provisions of Section 56 (5), Section 62 and Section 107 (2) (a) of the Constitution of Sierra Leone 1991, the ultimate responsibility and accountability in the affairs and finances of a Ministry or Department vest in the Minister and not on the Permanent Secretary, who without the direction and or approval of the Minister cannot authorize, sign or approve the withdrawal of any fund from the accounts of the Ministry.

However, for the avoidance of doubt, an amendment is suggested to the 1991 Constitution of Sierra Leone to make this position abundantly clear and to stop the futile attempt at buck passing by Ministers of their constitutional responsibility and accountability to Permanent Secretaries. Consequently, any law subordinate and inferior to the Constitution of Sierra Leone 1991, including the Public Financial Management Act 2016 or any other law or regulations, inconsistent with the above sacrosanct provisions of the Constitution of Sierra Leone 1991 is in law null and void and of no effect whatsoever to the extent of the inconsistency. See Section 171(15) of the Constitution of Sierra Leone 1991. I shall say no more on this issue than to apply them to the evidence in all the investigations carried out by this Commission in arriving at relevant findings and proffering appropriate recommendations. See the succinct provisions of Section 56(5), Section 62, and Section 107(2) (a) of the Constitution of Sierra Leone 1991 as duly passed by the Parliament of the Republic of Sierra Leone on 3/9/1991 and signed on 24/9/1991 by H. E. Joseph Saidu Momoh, then President of the Republic of Sierra Leone.

CHAPTER TWO

2. Investigation into the Ebola Response by the Ministry of Health and Sanitation between 2014 and 2015

2.1 Witnesses and Exhibits

A total of 21 persons testified as witnesses for the State as CW1 - CW14 and CW21 - CW28. A total of 1126 documents were tendered by the State as Exhibits P4 - P1126. None of the Persons of Interest testified or called any evidence but they tendered a total of 13 documents through cross examination of witnesses for the State as Exhibits D1 - D13. However, some other persons mentioned in the course of the investigation testified as part

of the witnesses for the State and on their own behalf. See Appendixes B and J to Volume Two of the Reports.

2.2 Evidence by State Witnesses

In support of its allegations of diverse acts of impropriety, corruption, maladministration, abuse of office, diversion of public funds and lack of accountability against the Persons of Interest, the State led evidence through its witnesses. CW3, Aiah Gbondo - Tugbawa is from the Audit Service Sierra Leone. CW4, Ibrahim Sorie Kamara is from the National Revenue Authority who testified on failure to pay withholding taxes. CW7, Ibrahim Swarray, was in 2014 the Head of Procurement Unit of the Ministry of Health and Sanitation. CW8, Vidal Tunde Decker was formerly with KPMG the fiduciary agent in 2014 at the onset of the Ebola crisis. CW11, Chief Sadiq Kapuwa, was in 2014 the Permanent Secretary with the Ministry of Health and Sanitation. CW12, Christian Collins Oloruntumi George is a staff of BDO, a firm of Chartered Accountants which took over from KPMG in November 2014 as the fiduciary agents. CW14, Alpha Umaru Jalloh is a Funds Management Specialist with the Ministry of Health and Sanitation and head of IHPAU. CW21, Mohammed Paul Kamara is the Managing Director of Kingdom Security and Logistic Company Limited, one of the beneficiaries of contracts from the EOC. CW22, Festus Amara Kuyembeh was in 2014 the Director of Financial Resources at the Ministry of Health and Sanitation. CW23, Stephen Gaojia was in 2014 the National Operation Coordinator of the EOC and subsequently with the Chief Operating Officer of NERC. CW24, Samuel Abayomi Noldred is the Managing Partner of BDO the fiduciary agent to NERC. CW25, Sinneh Mansarray is the Assistant Director of Disaster Management Department at the Office of National Security. CW26, Reginald Thomas was in 2014 in the Office of the President as Principal Assistant to the Secretary to the President of Sierra Leone. CW28, Ayodele Martyn is a financial expert with IHPAU, a unit in the Ministry of Health and Sanitation set up to handle post Ebola interventions. Several documents were tendered in evidence as Exhibits, including several Audit Reports for 2007 - 2017 as Exhibits P149 - P160, Exhibits P161 - P163, a real time audit of the Ebola response as

Exhibits P164 - P166, P508 - P510, P1096 - P1099, P1120 - P1123 and 14 strong boxes of receipts and other financial documents. In cross examination, Exhibits D1 - D8 were also tendered in evidence.

These witnesses testified to several withdrawals and expenditures from various accounts without supporting documents but on approval by the Minister, Miatta Kargbo and the deputy Minister Madinah Rahman whenever the withdrawals or expenditures or payments were made by the Ministry of Health and Sanitation or by the Emergency Operation Centre (EOC) or on approval by the Chief Executive Officer of NERC, Alfred Palo Conteh whenever the withdrawal or expenditure or payments were made by National Ebola Response Centre (NERC). These approvals enabled the Permanent Secretary and or other authorized signatories to sign for the release and payments of the approved sums of money out of the coffers of the relevant organizations. In most cases procurement processes were either bypassed or not properly followed and contracts were awarded to handpicked contractors. In those few cases where there are supporting documents, only part of withdrawals or expenditures or payments are verified leaving huge balances unaccounted for. There was complete lack of financial discipline and control and in several cases the Permanent Secretary was sidelined by the Ministers. Curiously, it was in evidence that even were these financial anomalies were duly queried by Audit Service Sierra Leone or by the Internal Audit Unit, scant or no regards was given to these queries and they remained unresolved or at best partially resolved.

According to BDO, the fiduciary agents, the total amount received for the Ebola response when it assumed its fiduciary duties from September 2014 - December 2015 amounted to Le283, 000, 000, 000. 00 out of which the sum of Le269, 000, 000, 000. 00 was spent on approvals by Alfred Palo Conteh as CEO of NERC for payments, leaving a balance of Le13, .900, 000, 000. 00, which at an exchange of Le765, 000. 00 per dollar amounted to a total balance of Le14, 900, 000, 000. 00. BDO made some further payments out of this balance in 2016 before handing over the balance to IHPAU in the Ministry of Health and Sanitation. On its part IHPAU under the leadership of Alpha Umaru Jalloh and the finance

team lead by Ayodele Martyn have since expended all the balance from the Ebola response funds handed over to it by BDO generally and on operational cost of IHPAU. However, till date BDO is yet to transfer an outstanding sum of USD52, 347. 55 to IHPAU. These pieces of evidence remained mostly unshaken despite the rigorous cross examinations of the witnesses by counsel to the Persons of Interest and had also remained unchallenged and incontrovertible since the Persons of Interest on their own volition did not give any rebuttal evidence in response.

It was clearly in evidence that the following huge sums of money were withdrawn or expended or paid out but remained unaccounted for: Le15, 815, 495, 120. 00 was withdrawn from the Health Emergency Response Account No. 00300101413803145 out of which only the sum of Le1, 964, 950, 000 was verified leaving a balance of Le14, 304,116,620 as unverified. Another sum of Le453, 571, 500 was withdrawn from the Ministry of Health and Sanitation Miscellaneous No. 003001115130175 without any supporting documents. Other withdrawals include the sum of Le4, 752, 087, 500 and Le7, 513, 682, 150. 00 from the Health Emergency Account and Miscellaneous Account, out of which only the sum of Le573, 753, 000. 00 was verified leaving the sum of Le11, 692, 016, 650. 00 unaccounted for. It was also evident that huge sums were money paid out to contractors for contracts that did not follow due procurement processes: Premier Logistics and Supply in the sum of Le12, 700, 885, 120. 00; Amjam Co. Ltd in the sum of Le646, 700, 000; Echo Construction Enterprises in the sum of Le709, 102, 500. 00; the sum of Le708, 442, 300. 00 paid to Architectural Services Managers of the Ministry of Health and Sanitation for construction activities at Lakka Government Hospital without procurement process. Contract valued at Le1, 704, 000, 000. 00 by the Ministry of Health and Sanitation without proper procurement process but on sole source procurement; Various contracts including Ebola Treatment and Isolation Centre at Port - Loko were awarded to CL Group for Le2, 689, 500, 000. 00 without due process; A contract for construction of a 90 bed Treatment Centre at Kerry Town valued at Le1, 760, 000, 000.00 was also awarded to CL Group without due process; A contract for the supply of 20 ambulances at the cost of US\$1,

050, 000. 00 amounting to the sum of Le9, 000, 000, 000. 00 was awarded to Kingdom Security and Logistics Limited without due process; Release of the sum of Le1, 760, 000, 000. 00 by the Architectural Services Manager, Delphine Caulker (now late); Catherine Catering Company Ltd on the payment of Le500, 000, 000. 00 in advance for catering services not shown to have been rendered; NERC, which paid the sum of US\$360,000.00 for the Sea freight of 4 Ambulances; there were supporting documents for only Le1, 964,950,000.00 leaving the total sum of Le14, 304,116,620.00 unaccounted for by the Ministry of Health and Sanitation; Loan made to Health for All Coalition through Mr. Charles Mambu for the sum of Le421, 800,000.00; the sum of US\$6, 000, 000. 00 was paid out by the Ministry of Health and Sanitation without supporting documents and other sums amounting to Le7, 000, 000, 000. 00 and US\$1, 183, 000.00 were unaccounted for by NERC but Mr. Steven Gaoji insisted that it was withdrawn by the Ministry of Health and Sanitation.

On hazard payments, Africell refunded the sum of Le4, 846, 684, 799. 99 while Airtel refunded the sum of Le4, 205, 864, 800. 00 to NERC. However, Splash Communication failed to refund the sum of Le640, 819, 999.99 till date.; Out of hazard incentive payments of Le20, 882, 000, 000.00, only the sum of Le4, 618, 900, 000.00, was verified leaving a balance of Le16, 263, 100, 000. 00 unaccounted for; On another incentive payment of Le25, 500, 900, 000 .00, only the sum of Le2, 785, 900, 000.00 was verified leaving a balance of Le18, 096, 100, 000.00 unaccounted for. There were also withholding taxes not deducted and or paid over to the NRA as required by law: Withholding taxes of Le525, 721, 555. 96 for several supplies were not paid over to NRA; Withholding taxes amounting to the sum of US\$52,500.00 by Kingdom Security and Logistic Ltd. On Vehicles and Motorbikes, there were a total of 702 Vehicles and motorbikes, out of which about 156 were unregistered. The fleet was managed by the Fleet Management Department of NERC headed by one Omaru Badara Sisay but following an executive directive, about 214 Vehicles and 234 Motorbikes used by NERC were handed over to ONS by one Col. Fefegula.

The evidence disclosed and clearly identified the following Persons of Interest, as well as their collaborators, as being responsible for these acts of corruption, abuse of office, maladministration and lack of accountability: Miatta Kargbo, former Minister of Health and Sanitation; Madina S. Rahman, former Deputy Minister of Health and Sanitation; Alfred Palo Conteh, former Chief Executive Officer of NERC; Dr. Donald Bash Taqi, former Head of Case Management Team of EOC; Steven Gaoja, former Chief Operation Officer of NERC; and Kingdom Security and Logistics Ltd. Other persons mentioned: Chief Sadiq Kapuwa, Kawusu Kebbey, BDO; Ibrahim Swarray; Santiqie Kabia; Abubakar Kamara, Mohammed Massaquoi; Premier Logistics and Supply Ltd; Amjam Co. Ltd; Echo Construction Enterprises; Architectural Services Managers of the Ministry of Health and Sanitation; CL Group; Uniworld General Trading LLC Dubai; Catherine Catering Company Ltd; Mr. Charles Mambu; Mr. Alfred Campbell, Mr. Thomas Reginald, V. Monasch and Jacob Mafuda.

2.3 Evidence by Persons of Interest

Despite all the opportunities availed to the Persons of Interest to give their responses to the prima facie evidence led against them by the State, coupled with the fact of the active participation by their respective counsel in the proceedings, the Persons of Interest did not give any evidence in rebuttal and also called no witness to testify on their behalf. See Appendix A to Volume Two of the Reports.

2.4 Evaluation of Evidence

This Commission has critically reviewed, appraised and considered the totality of the evidence led by the State and finds that the unchallenged evidence of the State has sufficiently made out a prima facie case against all of the Persons of Interest. In law, once a prima facie case has been made out, rebuttal evidence from the Persons of Interest is no longer a matter of choice. It is mandatory because without it all the allegations supported by prima facie evidence become duly established by the State, yet on the face of the damning evidence, they had no answer to any or all of the grave allegations established

against them by the State. I have also reviewed and considered the evidence of other persons whose names were mentioned in the course of the investigation and it does appear that the evidence of Kawusu Kebbay sufficiently rebutted whatever allegations were made against him. However, the evidence of Mohammed Paul Kamara of Kingdom Security and Logistic Limited went to no avail. It failed to rebut the evidence led against him by the State in relation to the contract for supply of 20 Ambulances by the Ministry of Health and Sanitation and the nonpayment of withholding taxes.

2.5 Findings

Having reviewed the unchallenged evidence led by the State, which this Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, this Commission hereby finds that all the allegations of impropriety, misappropriation, corruption, abuse of office and maladministration, for which the Persons of Interest have no answer, have been duly established against all the Persons of Interest and their collaborators, except Kawusu Kebbay, Chief Sadiq Kapuwa, and Ibrahim Swarray, as required by law. Consequently, this Commission finds as follows:

1. From the account details submitted by BDO, from September 2014 when it took over as fiduciary agent to 31st December 2015, the total amount received by NERC amounted to the sum of Le283, 223, 520, 436. 30.
2. However, by the profit and loss details produced by NERC, the total sum received as at 31st December 2015 amounted to Le316, 501, 686, 207. 99, out of which the sum of Le293, 103, 937, 677. 71 were spent, leaving a balance of Le23, 397, 748, 530. 28.
3. Under the Ebola response by Emergency Operation Centre and the Ministry of Health and Sanitation, the following amounts were withdrawn without supporting documents and had remained unaccounted for: i. Le14, 304, 116, 620. 00; ii. Le453, 571, 500. 00; and iii. Le11, 692, 016, 650. 00

4. Under the EOC and the Ministry of Health and Sanitation, various huge amounts of money were paid for contracts without following due procurement processes: i. CL Group, the sum of Le2, 689, 500. 000. 00; ii. CL Group, the sum of Le1, 170, 000, 000. 00; iii. Kingdom Security and Logistics Ltd, the sum of USD1, 050, 000. 00; iv. Catherine Catering Service Ltd., the sum of Le500, 000, 000.00; v. Contracts on sole sourcing without due process, the sum of Le1, 704, 000, 000. 00
5. Under the EOC and the Ministry of Health and Sanitation, huge sum of money were paid without supporting documents to the Managers of the Ministry's Architectural Service, totaling the sum of Le708, 442, 300. 00
6. Under the EOC and the Ministry of Health and Sanitation, a huge loan was granted to 'Coalition for Health for All' without due process, amounting to the sum of Le421, 800, 000. 00
7. Under EOC and the Ministry of Health withholding taxes on the alleged contract of supply of 20 Ambulance by Kingdom Security and Logistics Ltd was not paid over to NRA, amounting to the sum of USD52, 000. 00
8. From the above therefore, the Commission finds that the total amount of Le33, 643, 447, 070. 00 and USD1, 050, 000. 00 had remained unaccounted for by EOC/Ministry of Health and Sanitation.
9. Under the National Ebola Response Centre (NERC), huge sums of money were withdrawn without supporting documents and had remained unaccounted for: amounting to the sum of Le7, 000, 000, 000. 00 and USD1, 183, 000. 00.
10. Under NERC huge sums of money paid out as Hazards allowances but refunded by the Mobile Communications Companies had remained unaccounted for: i. Africell refunded the sum of Le4, 864, 684, 799. 99; and ii. Airtell refunded the sum of Le4, 205, 864, 800. 00
11. Under NERC huge sums of money paid out as hazards allowances had remained unaccounted for: i. Le16, 263, 100, 000. 00; and ii. Le18, 096, 100, 000. 00
12. Under NERC, withholding taxes on several supplies of good and services were not paid over to NRA, the sum of Le525, 721, 555. 96

13. Under NERC, a total of 254 Vehicles and Motorbikes remained unaccounted for as only 214 vehicles and 234 motorbikes out of the 702 Vehicles and Motorbikes were handed over to the Office of National Security by NERC
14. From the above therefore, the Commission finds that the total amount of Le50, 955, 471, 155. 95 and USD1, 183, 000. 00 together with a total of 254 vehicles and motorbikes have remained unaccounted for by NERC.
15. Splash Mobile Communications has not refunded hazards payments not made by it in the sum of Le640, 819, 999. 99
16. BDO has failed to transfer outstanding balance from the funds left at the end of Ebola response to IHPAU, in the sum of USD52, 347. 55, despite having charged and received the sum of USD150, 000. 00 as its fees for the fiduciary services.
17. Under the IHPAU unit of the Ministry of Health and Sanitation, the entire amount transferred to it by BDO has been spent on operational cost of IHPAU without supporting documents, in the sum of USD186, 645. 86.
- 18. From the above findings, the total amounts of i. Le85, 239, 738, 225. 94; and ii. USD2, 471, 993. 41 were misappropriated and or unverified and had remained unaccounted for between the EOC/Ministry of Health and Sanitation; NERC, their several Collaborators, BDO and IHPAU.**
19. The following public officials 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; Miatta Kargbo; Madina S. Rahman; Alfred Palo Conteh; Dr. Donald Bash Taqi; and Steven Gaojia.

2.6 Recommendations

In the light of all the findings in paragraphs 2.5 above, it is hereby recommended as follows:

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.
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.
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.

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

3. Investigation into the Granting of Unsecured Credits to Politically Exposed Persons by Sierra Leone Commercial Bank between November 2007 and April 2018

3.1 Witnesses and Exhibits

A total of 7 persons testified as witnesses for the State as CW15 - CW20 and CW27. A total of 700 documents were tendered by the State within Exhibits P511 - P1124. None of the Persons of Interest testified or called any evidence but they tendered a total of 6 documents through cross examination of witnesses for the State within Exhibits D1 - D12. See Appendixes B and J to Volume Two of the Reports.

3.2 Evidence by State Witnesses

In support of its allegations of acts of impropriety and abuse of public office against the Persons of Interest, the State led evidence through its witnesses. CW9, Moses Combah Sesay is a staff of Sierra Leone Commercial Bank Limited. CW15, Abdulai Turray is the Managing Director of Sierra Leone Commercial Bank. CW16, Bockarie Kalokoh, is the Deputy Managing Director of Sierra Leone Commercial Bank. CW17, Abu Daramy Kargbo is the Head of Credit Administration at the SLCB. CW18, Idrissa Aloomo Kamara is a former Managing Director of Sierra Leone Commercial Bank. CW19, Chrispine Bishop Deigh, is a former Managing Director of the Sierra Leone Commercial Bank. CW20, Brima Ibrahim Bambai Kargbo, is the Director of Investment with NASSIT, while CW27, Hanifa Addai, is the Director of Banking Supervision with the Bank of Sierra Leone. Several documents were tendered in evidence as Exhibits P1106 - P1124, the most crucial of which is Exhibit P 1100, the list of debtors resulting from unsecured loans granted by SLCB to politically exposed persons and or their businesses.

The witnesses testified that in 2013 the Sierra Leone Commercial Bank went into financial crisis resulting from huge loan loss provisions of N47, 000, 000, 000. 00 made for delinquent debts that were none performing and which had affected its capital base. In 2015, the Bank was recapitalized when NASSIT bought into shares. The financial crisis resulted from unsecured credits granted to politically exposed persons and their businesses. Unsecured loans are granted to politically exposed persons in elected or appointed positions of public interest considering their personality, character and end of service benefits which can be utilized to liquidate the exposure. There is also the likely consequence of failure to extend credit to such persons in view of the fact that the bank is of a national character and is practically a default bank for politically exposed persons who are also influential in the appointment of the Managing Director of the bank and some of whom are also the proxy shareholders of the bank and to the extent that sometimes the authorities of the SLCB appears to be conflicted in interest. There was no well formulated policy for granting of unsecured loans to politically exposed persons by the bank. In 2014

the Bank of Sierra Leone in exercise of its powers under Section 36 of the Banking Act 2011 intervened in the crisis of SLCB and dissolved the Board of the Bank and set up an Oversight Committee. There are procedures that govern the granting of loans including the Revised Prudential Guideline of 2012, which succeeded the Guideline of 2010. These pieces of evidence remained mostly unshaken despite the rigorous cross examinations of the witnesses by counsel to the original Persons of Interest.

3.3 Evidence by Persons of Interest

At the close of the case for the State, the allegations against the original Persons of Interest were withdrawn by the State. The following persons were on the evidence led disclosed as the real Persons of Interest, namely: i. Idrissa Alooma Kamara, ii. Tapsiru Lamin Dainkeh, iii. Abu Kamara, iv. Wistanley Bankole Johnson, v. Crispin Deigh, vi. George Carl Taylor, and vii. Idrissa Amadu Kamara, all former Chairmen of the Board and Managing Directors of the SLCB. Each of these Persons of Interest took the witness stand and responded to the evidence led by the State. RW1, Idrissa Alooma Kamara is a former Managing Director of Sierra Leone Commercial Bank from 1/9/2017 - 12/9/2018. He testified that all unsecured credits granted under his tenure in office to politically exposed persons, including H.E. Dr. Ernest Bai Koroma, former President of Sierra Leone and Dr. Sam Sumana, a former Vice President of Sierra Leone, have been repaid in full except the unsecured credit granted to one Amara Kuyateh, a former Deputy Director General of NASSIT, which efforts to get him repay the loan is still on by the Bank. He was not shaken under cross examination. RW2, Tapsiru Lamin Dainkeh is a former Chairman of Oversight Committee of SLCB from 21/9/2017 - 27/1/2018. He testified that none of the unsecured credits in issue was granted under his tenure. He was not even cross examined. RW3, Abu Kamara, is a former Chairman of Oversight Committee of SLCB from May 2014 - July 2017. He testified that the only unsecured credit granted under his tenure was to H.E. Victor Foe, a former Vice President of Sierra Leone who has repaid his debts in full. He was not shaken under cross examination. RW4, Wistanley Bankole Johnson is a former Chairman of Board of SLCB from January 2014 - December 2014. He testified that he did not personally approve

the unsecured credit of Le765, 570,851.93 granted under his tenure as it was below the threshold to be referred to the Board. He was not shaken under cross examination. RW6, George Carl Taylor, is a former Managing Director of the Bank from May 2016 - April 2017. He testified that the only unsecured credit granted by him was to H. E. Victor Foe, a former Vice President of Sierra Leone, which debt has been repaid in full. He was not shaken under cross examination. RW7, Idrissa Amadu Kamara, is a former Managing Director of SLCB from July 2013 - April 2015. He testified that some unsecured credits were granted to Publishing Company in the sum of Le765, 570,851.93, and Sylvester Goba in the sum of Le23, 717,746. 20 under his tenure but not personally by him as the amount of the loans were below his threshold of Le1, 000, 000, 000. 00. He was not shaken under cross examination.

On his part RW5, Crispin Deigh, a former Managing Director of SLCB from February 2008 - June 2013 testified that in his tenure several unsecured credits were granted to politically exposed persons and also to businesses owned by politically exposed persons. He maintained that in granting unsecured loans, the Bank applied the usual lending considerations and did due diligence. He granted unsecured loans to African Sunshine Co. Ltd owned by one Alex Mansaray, with outstanding debt of Le3, 071,153,464.26. He admitted that there was an anomaly leading to the overdrawing of the account due to negligence of the Account Officer, one Magnus Mansaray which led to diversion of cheque to another bank by Alex Mansaray the owner of the company. He also granted unsecured loan to Club Tourism and Entertainment Ltd in the sum of Le247, 374,225.47 and another unsecured loan to West Africa Trading Company owned by one Henry Macaulay in the sum of Le497, 798,843.00 and all these debts had remained unpaid. He admitted under clarifications by the Commission that as the Managing Director and ultimate authority he takes the blame for the unpaid unsecured loans granted to a customer previously owing the bank, though he was not personally responsible. See Appendix A of Volume Two of the Reports.

3.4 Evaluation of Evidence

The Commission has critically reviewed, appraised and considered the evidence led by the State and finds that the unchallenged evidence of the State has sufficiently shown a prima facie case against all of the Persons of Interest, save and except the original Persons of Interest against whom the diverse allegations under this investigation were withdrawn by the State and who are hereby discharged from this particular investigation, namely: H.E. Dr. Ernest Bai Koroma, H.E. Victor Foe and H.E. Sam Sumana.

However, in respect of the real Persons of Interest, the law is that once a prima facie case has been made out, rebuttal evidence from the Persons of Interest is no longer a matter of choice. It is mandatory because without it all the allegations supported by prima facie evidence become duly established by the State. I have considered the evidence of the real Persons of Interest and it does appear that the evidence of RW1, RW2, RW3, RW4, RW6 and RW7 sufficiently rebutted whatever allegations were made against them and these Persons of Interest are hereby discharged. However, the evidence of RW5 went to no avail as he failed to rebut the evidence led against him by the State in relation to the misuse of his authority and his lack of supervision in the granting of several unsecured loans to politically exposed persons and or their businesses without due diligence leading to colossal losses and the dire straight suffered by the Sierra Leone Commercial Bank.

3.5 Findings

Having reviewed evidence led by the State, which the Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, the Commission hereby finds that the allegations of lack of due diligence in the granting of unsecured loans made against RW5 have been duly established against him as required by law. It was also duly established that huge debts owed by some of the debtors have remained unpaid till date. Consequently, this Commission finds as follows:

1. Mr. Crispin Deigh, a former Managing Director of SLCB 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 when he failed to supervise 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 on the Sierra Leone Commercial Bank, then his employers.

2. There is no evidence of repayment of the following unsecured loans which therefore remained unpaid and in the debt books of the Sierra Leone Commercial, Bank: i. Femi Mansaray amounted to Le256, 104, 646.32; ii. Theophilus Nicol amounted to Le62, 616, 429.24; iii. Ibrahim Ben Kargbo amounted to Le765, 507, 851. 93; iv. Ibrahim Ben Kargbo amounted to Le159, 990, 038. 24; v. Slyvester Koba amounted to Le23, 717, 746. 20; vi. Koya Kalla Kamara amounted to Le24, 431, 273. 24; vii. Alex Mansarray and Hawunatu Koroma amounted to Le3, 071, 153, 464. 26; viii. Alimamy Kamara amounted to Le140, 763, 401. 36; ix. Abraham Okeke - Adams amounted to Le31, 325, 024. 49; x. Brigadier Komba Mondeh amounted to Le84, 020, 786. 29; xi. Brigadier Komba Mondeh amounted to Le55, 731, 506. 52; xii. Abdul Kareem Kalokoh amounted to Le93, 256, 745. 69; xiii. Dr. Moses O. M. and Mrs. Isatu Sesay amounted to Le179, 060, 557.64; xiv. Frank Kargbo, Cornelius Davies and Obai Williams amounted to Le247, 374, 225. 47; xv. Mrs Awanatu Koroma amounted to Le259, 768, 784. 42; xvi. Alex Mansarray and Awanatu Koroma amounted to Le187, 866,749.08; xvii. Henry Macaulay amounted to Le497, 798,843.00; xviii. Edward Stronge amounted to Le111, 773,731.36; xix. Albert Boboh Mansarray amounted to Le26, 209,201.17; xx. Hon Martin Bash Kamara amounted to Le20, 737,317.96; xxi. Hon David Bai Conteh amounted to Le318, 340, 227.83; xxii. Amara Omar Kuyateh amounted to Le219, 344,179.63; and xxiii. Isatu Jabbie Kabbah amounted to Le263, 266,620.95.
3. **From the above findings, the total amount of Le7, 100, 159, 352. 29 is still outstanding as debts due payable to the Sierra Leone Commercial Bank from the unsecured loans to politically exposed persons and or their businesses.**

3.6 Recommendations

In the light of all the findings in paragraphs 3.5 above, it is hereby recommended as follows:

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
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
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

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

4.1 Witnesses and Exhibits

A total of 15 persons testified as witnesses for the State as CW1, CW4, CW11, CW13 – CW24 and CW26. A total of 27 documents were tendered by the State as Exhibits P1 - P27. None of the Persons of Interest testified or called any evidence but they tendered a total of 5 documents as Exhibit D1 through cross examination of witnesses for the State. However, some other persons mentioned in the course of the investigation testified as part of the witnesses for the State and on their own behalf. See Appendixes B and J to Volume Two of the Reports.

4.2 Evidence by State Witnesses

In support of its allegations of diverse acts of impropriety, corruption, maladministration, abuse of public office, diversion of public funds and lack of accountability against the Persons of Interest, the State led evidence through its witnesses. CW1, Adikali Samura is

the former Permanent Secretary in the Ministry of Youth Affairs from 25/05/2014 - 06/12/2017. CW4, Hashiru Fasineh Koroma is the Head of Internal Audit Unit in the Ministry of Youth Affairs. CW11, Bashiru Kamara an accountant with the Office of the Accountant General of Sierra Leone but 2015 was with the Ministry of Youth Affairs. CW13, Charles Moinina, the Director of Youths with the Ministry of Youth Affairs. CW14, Mohamed Brima Daboh is the Director General at the Ministry of Defense but was formerly the Permanent Secretary at the Ministry of Youth Affairs between December 2017 and May 2018. CW15, Aiah Gbondo- Tugbawa is an Assistant Auditor - General with the Audit Service Sierra Leone. CW 16, Clifford Williams is a Finance Manager with the Road Maintenance Fund Administration. CW17, Alie Momodu Fornah is a senior Civil Engineer with the RMFA. CW18, Mamodu Wudie is the Program Manager at the National Youth Commission. CW19, Engineer Alfred J. Momodu is the Chief Engineer of the Maintenance Department with the Sierra Leone Roads Authority (SLRA), CW21, Andrew Lawrence Sorie is the Permanent Secretary of the Ministry of Youth Affairs. CW22, Aminata Dumbuya is the Managing Partner of Masada Wastage Management Ltd. CW23, Milton Koker is a representative of the All Stars Musicians Sierra Leone. CW23, Esther Michael is a representative of Music for Girls Initiative Africa. CW26, Umanutu Turay was the Administrative Officer of the Youth in Drainage project. Several documents were tendered in evidence as Exhibits: Exhibit P1, Exhibit P7 - P8, Audit reports for March - May 2015, January - June 2016 and January - June 2016, 31/05/2018 and 14/06/2018 on different projects, Exhibit P9, P11, request for payment stipends and Bank statements of accounts for Youth in Drainage, P13, P14, Exhibit P157, Audit Report for 2015, P15, Performance audit report for the Youth in Drainage dated May 2017, Exhibits P17, Exhibits P18, P19, Masada contract with RMFA, Exhibit P22, contract documents between RMFA and Masada, Exhibit P24, Training documents by Masada, Exhibit P25, All Stars Musicians documents, Exhibit P26, Music for Girls documents, Exhibit P27, Progress report for Youth in Drainage project.

These witnesses testified that the Project Coordinator reported to the Minister, who approved all expenditures. On the unchallenged evidence, the following amounts were unaccounted for or without supporting documents; the sum of Le136, 600, 000. 00; Le95, 850, 000. 00 deducted from the Youths in Drainage project to the National Youth Farm Project; Le65, 550, 000.00 for March, April and May allowances in 2015; Le1, 625, 550, 000.00. The following amounts were borrowed; Le23, 000, 000.00 and Le35, 000, 000 by Mr. Dambo. The Director of Youth was never involved in this project because the projects were politically controlled. The recruitment of staff was not advertised as they were just brought in by the Ministers. Award of contract for supply of tools to Lawrence Bia Sierra Leone Ltd amounted to Le100, 000,000.00 and Le94, 500,000.00. The project was funded by Government of Sierra Leone through the Road Maintenance Fund Administration. The following funds were from Road Maintenance Fund Administration to Youth in drainage; Le74, 330,000, Le1, 500,000,000.00, Le1, 500,000,000.00, Le4, 000, 000, 000. 00, Le2, 000, 000, 000. 00, Le2, 000, 000, 000. 00; Le1, 000, 000, 000. 00; Le1, 000, 000, 000. 00; Le1, 500,000,000.00; Le1, 500, 000,000.00, Le3, 000, 000, 000. 00; Le3, 500,000,000.00; Le3, 000, 000, 000. 00 totaling the sum of Le19, 074, 300, 000. 00. Amounts paid out for purchase of tools without any such tools amounted to Le47, 250,000. 00. The balance of the project account as at 9/2/2018 was Le2, 179, 402.81. The project opening balance as at 31/12/2015 was Le19, 018,569. 00, while the total inflow into this project account was Le25, 608, 919,600.00.

On the instruction of Bai Mamoud Bangura the sum of Le3, 000, 000, 000. 00 was released to Rev Ibrahim Koroma. Amounts paid to Youth groups and for administration expenditures was Le2, 000, 000, 000. 00 for three months, while the sum of Le86, 700, 000. 00 was spent to facilitate payments. The RMFA monthly fund to Youth in Drainage was Le1, 000, 000, 000. 00. During the 2008 real time audit, it was discovered that amounts without retirement details amounted to Le1, 609, 403, 316. 00 with only Le235, 000, 000. 00 verified, leaving a balance of Le1, 374, 403, 316. 00 unverified. Some amounts were not reflected on expenses analysis amounting to Le690, 000, 000. 00. Other amounts not

accounted for amounted to Le684, 403,316. 00. Some amounts expended without procurement papers amounted to Le439, 325,000. 00. Procurements were made with restricted bidding and payment of more than 50% advance payment of Le1, 411, 121, 825. 00. Some amounts were deducted from monthly stipends to workers and without supporting documents amounting to Le80, 400, 000.00 while some grants were utilized without supporting documents amounting to Le111, 300, 000. 00. Other withdrawals made without supporting documents amounted to Le6, 155, 137,162. 00. Payments of 304 workers stipend but not verified amounted to Le486, 400, 000. 00. The pilot sum given for the takeoff of this project amounted to Le559, 970, 000. 00. Some amounts not accounted for during paying of stipends exercise amounted to Le111, 300, 000. 00. In Makeni, payments were made on irregular signatures amounting to Le32, 000, 000. 00. There were unauthorized deductions from monthly allowances. The Youth in Drainage project did not comply with monitoring requirements to involve RMFA, Youth beneficiaries and Local Authorities. In 2013, the RMFA approved annual budget for Youth in Drainage amounted to Le1, 000, 000, 000. 00.

Masada Waste Management Company, a local garbage collection company was engaged in 2015 and funded by RMFA in the Youth in Drainage project. The former Chief Executive Officer of RMFA was Abdul Kalokoh. Payments as approved by Alimamy Kamara for two months and administrative charges made to Masada amounted to Le525, 000, 000. The following were monthly transfers from RMFA to the Ministry of Youth Affairs for the drainage project; Le410, 000,000.00; Le2, 626, 700, 000. 00; Le4, 000, 000, 000. 00; Le1.500, 0s00, 000. 00; Le1, 500, 000, 000. 00; Le2, 000, 000, 000. 00; Le1, 000, 000, 000. 00; Le1, 000, 000, 000. 00; Le2, 000, 000, 000. 00; Le250, 000,000.00 and the monthly disbursements required as at March 2016 for 2425 Youths was Le1, 250, 000,000.00. As at December 2016 the sum of Le12, 500, 000,000.00 has been disbursed as approved by Rev Ibrahim Koroma, and the Permanent Secretary and endorsed by Minister Hon Bai Mammud Bangura. On the whole, the total amount expended on this project from 18/11/2013 - 9/1/2017 amounted to Le26, 620,700,000.00. The following payments were

made to Masada in 2015, the sum of Le379, 200, 000. 00 for carting away 1248 trips of waste and in 2016, the sum of Le552, 710, 000. 00 for carting away 1252 trips of waste. In 2017, Masada was paid the sum of Le313, 000, 000. 00 for the same services. The total payments to Masada from October 2015 - December 2017 amounted to Le3, 715, 400, 000. 00 with a total administrative cost of Le804, 000, 000. 00 at an annual administrative cost rate of Le268, 000, 000. 00. Thus, the grand total paid to Masada was Le4, 575, 400, 000. 00.

The National Youth Commission registers youth groups and coordinates Youth activities. The Street Life Family organization is a registered Youth group. However, there were several payments alleged to have been made to the National Youth Commission staff when the Commission played no role in this project. These amounts were; in Kenema the sum of Le7, 000, 000. 00. In Bo district, the sum of Le12, 000, 000.00. There were payments made to some musical groups pursuant to proposals by the groups to the Ministry of Youth Affairs for various projects and for which approvals were granted by the Minister of Youth Affairs. The All Stars Musicians received USD70, 000. 00, about Le500, 000, 000. 00, while Music for Girls received the sum of Le150, 000, 000.00. The Street Life Family received the sum of Le300, 000, 000. 00.

The following payments were made without any supporting documents or verification; 34 staff allowances amounting to Le224, 500, 000. 00, payments to about 2, 202 Youths amounted to Le4, 889,300,000.00, another payment to five Youth Groups amounting to Le48, 000, 000. 00. The Street Life Family of one Minkailu Mansaray were given the following amounts; Le20, 000,000. 00, Le26, 400,000.00, Le16, 800,000.00, Le8, 800,000.00, Le7, 600, 000.00, Le2, 000,000.00, Le7, 200, 000. 00, Le12, 400,000. 00, Le15, 200,000. 00, Le13, 600,000. 00, Le10, 000,000. 00, Le18, 800,000.00, Le10, 400,000.00, Le6, 800,000. 00, Le12, 000,000.00, Le23, 000,000. 00, Le16, 000,000. 00, Le16, 000, 000. 00, Le24, 000,000.00, Le19, 200,000. 00, Le9, 200,000. 00, Le14, 800,000. 00, and a one - off payment to 2, 485 workers of Street Life Family amounting to Le1, 000, 000, 000. 00 with a yearly support to Street Life Family organization amounting to Le1,

200,000,000.00. The grand total of monies given to Street Life Family Organization from this project amounted to Le2, 510, 200, 000.00. The project also incurred the following expenses; yearly cooperation with monitory groups amounting to Le48, 000,000.00 and yearly purchase of papers and Stationaries amounting to Le75, 000,000.00. Yearly use of fuel amounted to Le300, 000,000.00, while yearly procurement of tools and equipment amounted to Le600, 000,000.00 totaling the sum of Le1, 800, 000, 000. 00. In most cases procurement processes were either bypassed or not properly followed and without due process or on restricted bidding. In those few cases where there are supporting documents, only part of withdrawal or expenditures or payments were verified leaving huge balances unaccounted for. There was complete lack of financial discipline and control. Curiously, even were these financial anomalies were duly queried by Audit Service Sierra Leone or by the Internal Audit Unit, scant or no regards was given to these queries and they remained unresolved or at best partially resolved. These pieces of evidence remained unchallenged and were mostly unshaken despite the rigorous cross examinations of the witnesses by counsel to the Persons of Interest. It was clearly in evidence that huge sums of money were withdrawn or expended or paid out without any supporting documents or verification or without reference to the core objectives of the project.

The evidence disclosed and clearly identified the following Persons of Interest as well as their collaborators as being responsible for these acts of corruption, maladministration and lack of accountability: i. Alimamy Kamara; ii. Bai Mamud Bangura; and iii. Rev. Ibrahim Koroma. Other persons mentioned: Adikali Samura; Union of All Musicians, Music for Girls, Street Life Family; Minkailu Mansaray; Masada Waste Management Company; Abdul Kalokoh, former Chief Executive Officer of RMFA.

4.3 Evidence by Persons of Interest

Despite all the opportunities availed to the Persons of Interest to response to the prima facie evidence made out against them by the State, coupled with the fact of the active participation by their respective counsel in the proceedings, yet the Persons of Interest did

not give any rebuttal evidence. They did not also call any witness to testify on their behalf. See Appendix A to Volume Two of the Reports.

4.4 Evaluation of Evidence

The Commission has critically reviewed, appraised and considered the totality of the evidence against the Persons of Interest and finds that the unchallenged evidence of the State has sufficiently made out a prima facie case against all of the Persons of Interest. In law, once a prima facie case has been made out, rebuttal evidence from the Persons of Interest is no longer a matter of choice. It is mandatory because without it all the allegations supported by prima facie evidence become duly established by the State. On the face of the damning evidence against the Persons of Interest they gave no rebuttal evidence. The Commission has also considered the evidence of other persons whose names were mentioned in the course of the investigation. It does appear that the evidence of CW22 for Masada Waste Management Company; CW23 for Union of Musicians All Stars and CW24 for Music for Girls went to no avail. They failed to rebut the evidence led against them by the State of their complicity as collaborators with the Persons of Interest in relation to the allegations of corruption as duly established against them.

4.5 Findings

Having reviewed the totality of the evidence by the State, which the Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, the Commission hereby finds that the allegations of impropriety, misappropriation, corruption, abuse of office and maladministration, for which the Persons of Interest have no answer, have been duly established against all the Persons of Interest and their collaborators as required by law. Consequently, this Commission finds as follows:

1. Amounts withdrawn without supporting documents or verification and had remained unaccounted for and amounts spent on contracts given out without due

procurement processes or on restricted building contrary to Regulation 135(5) of the Procurement Regulations of 2006 amounted to Le8, 762, 540, 478. 00.

2. Amounts spent yearly for three years on procurements of tools not verified amounted to Le1, 800, 000, 000. 00.
3. Amounts paid to Street Life Family Youth groups without any verification and or supporting documents amounted to Le2, 510, 200, 000. 00.
4. Amount paid to Union of Musician All Star amounted to Le500, 000, 000. 00, while the amount paid to Music for Girls amounted to Le150, 000, 000. 00.
5. Amounts personally released to Rev. Ibrahim Koroma amounted to Le3, 000, 000, 000. 00, while amounts paid as stipends to 304 workers without verification and supporting documents amounted to Le486, 000, 000. 00.
6. Amounts paid as staff allowances without verification and supporting documents amounted to Le224, 500, 000. 00.
7. Amounts paid to 2, 202 Youths without verification and or supporting documents amounted to Le Le2, 379, 100, 000. 00, excluding the sum of Le2, 510, 200, 000. 00 paid to Street Life Family Youth groups.
8. Amounts in grants utilized without supporting documents amounted to Le111, 300, 000. 00.
9. Amounts paid as administrative cost to Masada Waste Management Company for three years without any justification amounted to Le804, 000, 000. 00.
- 10. From the above findings therefore, the total amount of Le19, 812, 340, 478. 00 were misappropriated and or unverified and had remained unaccounted for and a further sum of Le804, 000, 000. 00 paid to Masada Waste Management Company by RMFA as administrative cost was without any basis and thus unjustified.**
11. The following public officials 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: i. Alimamy Kamara; ii. Bai Mamud Bangura; and iii. Rev. Ibrahim Koroma.

4.6 Recommendations

In the light of all the findings in paragraphs 4.5 above, it is hereby recommended as follows:

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.

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
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.
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

5. Investigation into the National Youth Farm of the Ministry of Youth Affairs between November 2007 and April 2018

5.1 Witnesses and Exhibits

A total of 12 persons testified as witnesses for the State as CW1, CW4 - CW9, CW11-CW14 and CW21. A total of 14 documents were tendered by the State as Exhibits P1 - P14. None of the original Persons of Interest testified or called any evidence but they tendered a total of 5 documents as Exhibits D1 - D5 through cross examination of witnesses for the State. See Appendixes B and J to Volume Two of the Reports.

5.2 Evidence by State Witnesses

In support of its allegations of diverse acts of impropriety, corruption, maladministration, abuse of public office, diversion of public funds and lack of accountability against the Persons of Interest, the State led evidence through its witnesses. CW1, Adikali Samura is

the former Permanent Secretary in the Ministry of Youth Affairs from 25/05/2014 - 06/12/2017. CW4, Hashiru Fasineh Koroma is the Head of Internal Audit Unit in the Ministry of Youth Affairs. CW5, Mustapha Turay is the Project Manager of the National Youth Farm Project from February 2014. CW6, Pa Santigie Kargbo is head of one of the three land owning families of the National Youth Farm Land. CW7, Pa Santigie Sesay is head of one of the three land owning families of the National Youth Farm land. CW8, Pa Santigie Kanu is head of one of the three land owning families of the National Youth Farm land. CW9, Alpha Sesay is Chairman of the Youths at the National Youth Farm land. CW11, Bashiru Kamara an accountant with the Office of the Accountant General of Sierra Leone but 2015 was with the Ministry of Youth Affairs. CW12, Lansans Andrew Musa a Detective Police Inspector with the Sierra Leone Police attached to the Commissions of Inquiry. CW13, Charles Moinina, the Director of Youths with the Ministry of Youth Affairs. CW15, Aiah Gbondo- Tugbawa is an Assistant Auditor - General with the Audit Service Sierra Leone. Several documents were tendered in evidence as Exhibits: Exhibit P5, Exhibit P7 - P8, Audit reports for March - May 2015, January - June 2016 and January - June 2016, 31/05/2018 and 14/06/2018 on different projects, Exhibit P9, P12, P13, Exhibit P23, inventory of tools

They testified that one Mustapha Turay was the project manager of the Youth Farm project, and reported to the Minister who approved all expenditures. On 8/11/2017 a contract for farm equipment in the sum of USD950, 000. 00, about Le8, 000, 000, 000. 00, was awarded by the Ministry of Youth Affairs to and accepted by West Star General Supplies as in Exhibit P1. There were withdrawals made by the project finance officer, Anthony Kanu, for payment of stipends without supporting documents amounting to Le172, 569, 500. 00. Some amounts were withdrawn or disbursed without supporting documents or verification amounting to Le577, 862, 000. 00. There was also the amount withdrawn on procurement of water towers but without procurement documents amounting to Le299, 920, 000.00. There were withdrawals without supporting documents amounting to Le562, 930, 500. 00 out of which only the sum of Le285, 150, 500 was verified leaving a balance of Le277,

780,000. 00 unverified. There were also disbursements made without supporting documents amounting to Le212, 420, 000.00, out of which only the sum of Le144, 458, 000 was verified leaving a balance of Le67, 962, 000. 00 unverified. There were withholding taxes amounting to Le19, 558, 900. 00 which were deducted but were not paid over to NRA. The Government acquired the farm land measuring about 250 acres at Masalia in Koya Chiefdom, Port Loko District and paid the sum of Le750, 000. 000. 00 to the three Land owning families of Masalia, Barke - Curve and Massori in three installment of Le300, 000,000. 00, Le225, 000,000.00, and Le225, 000,000. 00. Out of this payment of Le750, 000, 000. 00, the Masalia family received the total sum of Le70, 000, 000. 00, the Barke - Curve family received the total sum of Le70, 000, 000. 00, while the Masouri family received the total sum of Le107, 000, 000. 00 all amounting to the sum of Le247, 000, 000. 00 for the three families, leaving the sum of Le 503, 000, 000. 00 unaccounted for. The farm land was cultivated with Pineapples, Coconut, Cassava and Plantain. The objective of the project was to empower the Youths through job creation and also to provide them with skills in crops and livestock productions. There are 20 farm houses, three boreholes, water tower, 23 Milla Water Tanks, two hand pumps, a Generator and other minor implements. The Project Manager admitted that the sum of Le45, 730,000.00 was misappropriated. Some amounts were withdrawn without supporting documents amounting to Le161, 352,000. 00.

The Project received a total sum of Le1, 670, 000, 000. 00 from the Government of Sierra Leone and a total sum of Le552, 605, 000. 000 from the Plan International Sierra Leone. Several amounts were withdrawn as stipend for staff of the project amounting to Le51, 920, 000. 00. The sum of Le70, 950, 000. 00 was paid for reassessment of the project without any supporting documents. In paying compensation for the farm land, the project manager took a large chunk of the money to give to some persons in Freetown. Regrettably, the Director of Youth was never involved in this project because the project was politically controlled. The recruitment of staff was not advertised as they were just brought in by the Ministers. At the Youth Farm at Maisalia, the Police found out that the Project Manager

and his team converted the sum of Le491, 000,000. 00 from the payment for the farm land and that the vendors did not know the actual amount they signed for and what was deducted from it. It was also discovered that there was no real farming activities going on the land. In most cases procurement processes were either bypassed or not properly followed. In those few cases where there are supporting documents, only part of withdrawal or expenditures or payments are verified leaving huge balances unaccounted for. There was complete lack of financial discipline and control. Curiously, even were these financial anomalies were duly queried by Audit Service Sierra Leone or by the Internal Audit Unit, scant or no regards was given to these queries and they remained unresolved or at best partially resolved. These pieces of evidence remained unchallenged and were mostly unshaken despite the rigorous cross examinations of the witnesses by counsel to the Persons of Interest. It was clearly in evidence that huge sums of money were received by the National Youth farm project but many withdrawals were made and expended or paid out without any supporting documents.

The evidence disclosed the following Persons of Interest as well as their collaborators as being responsible for these acts of corruption, maladministration, abuse of office and lack of accountability: i. Alimamy A. Kamara; ii. Bai Mamoud Bangura; and iii. Mustapha Turay. Other persons mentioned: i. Adikali Samura, ii. Anthony Kanu, and iii. West Star General Supplies Ltd.

5.3 Evidence by Persons of Interest

Despite all the opportunities availed to the Persons of Interest to give their responses to the prima facie evidence led against them by the State, coupled with the fact of the active participation by their respective counsel in the proceedings, yet they did not give any rebuttal evidence. They did not also call any witness. See Appendix A to Volume Two of the Reports.

However, Mustapha Turay testified as RW1 on his own behalf in response to the evidence led against him by the State. He tendered Exhibit D5, Receipts for payment. He testified

that he was involved in the management of the National Youth Farm, which involved 250 Acres of land. The Government of Sierra Leone compensated the land owners with the sum of Le750, 000,000.00 and it was paid to the land owners. The payments were made in three trenches, on 27/7/2015, on 12/4/2016 and on 5/12/2016. The payments were made by one Anthony U. Khanu to the Paramount Chief of Koya Chiefdom, P.C. Bai Kompa Bomboli II in the presence of the land owning families duly represented by Pa Alhaji Amadu Kargbo, Pa Santigie Kargbo, Pa Santigie Sesay, Pa Hassan Sesay, Pa Santigie Khanu and Alpha Mansaray. He did not take any part of the money from the land owners but cannot say if the Paramount Chief distributed the money to the land owners or not. However, the withholding taxes deducted from the first and second payments had not been refunded to the land owners.

5.4 Evaluation of Evidence

The Commission has critically reviewed, appraised and considered the totality of the evidence led against the Persons of Interest by the State and finds that the unchallenged evidence has sufficiently made out a prima facie case against all of the Persons of Interest. In law, once a prima facie case has been made out, rebuttal evidence from the Persons of Interest is no longer a matter of choice. It is mandatory because without it all the allegations supported by prima facie evidence become duly established, yet on the face of the damning evidence against the Persons of Interest they had gave no rebuttal evidence. The Commission has also considered the evidence of Mustapha Turay, and it does appear his evidence went to no avail as he failed to rebut the evidence led against him by the State in relation to his collaboration with the other Persons of Interest in the established acts of corruption.

5.5 Findings

Having reviewed the totality of the evidence led by the State, which the Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence

which could be relied upon to make relevant finding of facts, the Commission hereby finds that all the allegations of impropriety, misappropriation, corruption, abuse of office and maladministration, for which the Persons of Interest have no answer, have been duly established against all the Persons of Interest as required by law. Consequently, the Commission finds as follows:

1. On 8/11/2017, a contract for the supply of farm equipment was awarded by the Ministry of Youth Affairs to West Star General Supplies Ltd, valued at the huge sum of USD950, 000. 00 and accepted same date by the said company but without any supporting documents or any verified supply of any farm equipment.
2. Out of the compensation of Le750, 000, 000. 00 to the three land owing families of the National Youth Farm at Masalia, only the total sum of Le247, 000, 000. 00 was paid out to the said three families, leaving the sum of Le 503, 000, 000. 00 unaccounted for.
3. Out of the sum of Le503, 000, 000.00 removed and or taken from the compensation money for the three land owning family of the Youth Farm Land, the sum of Le26, 250, 000. 00 was deducted as withholding tax but not paid over to NRA.
4. The following amounts were withdrawn or disbursed without supporting documents and had remained unverified and unaccounted for: Le277, 780, 000. 00; Le67, 962, 000. 00; 161, 352, 000. 00; 70, 950, 000. 00 totaling the sum of Le578, 044, 000. 00
5. The following amounts were deducted as withholding taxes but not paid over to the NRA: Le19, 558, 900; Le15, 000, 000, and Le11, 250, 000. 00 totaling the sum of Le45, 808, 900. 00.
6. The following amounts were withdrawn by Anthony Khanu, the project finance officer without supporting documents or authorization: Le172, 569, 500. 00 and Le46, 000, 000. 00 totaling the sum of Le218, 569, 500. 00.
7. The sum of Le45, 730, 000. 00 was misappropriated as admitted by Mustapha Turay, the project manager.

8. The amount spent on procurement of water tower but without supporting procurement document amounted to Le299, 920,000. 00.
9. The project received a total funding of Le1, 670, 000, 000. 00 from the Government of Sierra Leone and another funding of Le552, 605, 000. 00 from the Plan International Sierra Leone totaling the sum of Le2, 222, 605, 000. 00
10. Out of the total fund received by the National Youth Farm project amounting to Le2, 222, 605,000. 00, only the meager sum of Le623, 071, 500 was actually spent on the project and verified.
11. The National Youth Farm was in a comatose stage when the Commission went on a visit to ascertain things for itself. See Appendix C to Volume Three of the Reports.
- 12. From the above findings therefore, the total amount of Le1, 599, 533, 000. 000 were misappropriated and or unverified and had remained unaccounted for.**
13. The following public officials 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: i. Alimamy A. Kamara; ii. Bai Mamud Bangura; and iii. Mustapha Turay.

5.6 Recommendations

In the light of all the findings in paragraphs 5.5 above, it is hereby recommended as follows:

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.
 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.
 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.
 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

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

6.1 Witnesses and Exhibits

A total of 8 persons testified as witnesses for the State as CW1 - CW4, CW11, CW13, CW14 and CW21. A total of 14 documents were tendered by the State as Exhibits P1 – P14. None of the Persons of Interest testified or called any evidence but they tendered one document as Exhibit D1 through cross examination of witnesses for the State. However, some other persons mentioned in the course of the investigation testified as part of the witnesses for the State and on their own behalf. See Appendix B and J to Volume Two of the Reports.

6.2 Evidence by State Witnesses

In support of its allegations of diverse acts of impropriety, corruption, maladministration, abuse of public office, diversion of public funds and lack of accountability against the Persons of Interest, the State led evidence through its witnesses. CW1, Adikali Samura is the former Permanent Secretary in the Ministry of Youth Affairs from 25/05/2014 – 06/12/2017. CW2, Joseph Maada Lahai is the Project Manager for the Youths in Fisheries from 3/8/2018. CW3, Mohammed Joseph Tholley, is the Finance Officer of the Youths in Fisheries project. CW4, Hashiru Fasineh Koroma is the Head of Internal Audit Unit in the Ministry of Youth Affairs. CW11, Bashiru Kamara an accountant with the Office of the Accountant General of Sierra Leone but 2015 was with the Ministry of Youth Affairs. CW13, Charles Moinina, the Director of Youths with the Ministry of Youth Affairs. CW15,

Aiah Gbondo- Tugbawa is an Assistant Auditor - General with the Audit Service Sierra Leone. Several documents were tendered in evidence as Exhibits: Exhibit P2, P3, P4, P6, Exhibit P7 - P8, Audit reports for March - May 2015, January - June 2016 and January - June 2016, 31/05/2018 and 14/06/2018 on different projects, Exhibit D1, delivery notes of 20 boats by Al - Umar Ventures but not verified by auditors, Exhibit P16, contracts with restrictive bidding signed by the Minister of Youth Affairs; a. With Desmond Decker Group Delta Log Ltd at USD227, 000.00 for supply of Pickup Vans and two Stations Wagons; b. With Alpha Umar Barrie at Le2, 456, 010.000. 00 for supply of 30 Couta Fishing Boats with 40 horse Power Outboard Engine and Accessories; c. With Sahr James at Le390, 000, 000. 00 for supply of 2 vehicles for Youth in Fisheries

They testified that one Mohammed Kamara was the Project Manager, who reported to the Ministers, who approved all expenditures. The Youths in Fisheries had a grant of USD500, 000. 00 from Prince Alwadi of Saudi Arabia paid to the Ministry of Youth Affairs to procure fishing boats and their accessories. There was procurement of 70 boats with fishing accessories, out of which 15 boats were unaccounted for. Four laptops were procured, out of which three laptops were unaccounted for. Regrettably, three current sitting Members of Parliament, Hon. Amadu Kanu, Hon Kemokoh Conteh and Hon AbdulKareem Kamara were beneficiaries of this project, including taking loan from the project but failing to repay the loans. The donor fund was used to construct 40 boats while 30 boats were constructed with Government fund. Each of the Power boats was given out for Le35, 000, 000. 00 to be repaid within 24 months, while each of the paddle boats were given out at Le15, 000, 000. 00. The sum of Le150, 000, 000. 00 has been recovered but with no supporting document. There was a transfer of the sum of Le185, 255, 000. 00 to Sahr James Trading Enterprise as final payment for procurement of two vehicles and a transfer of the sum of Le867, 592, 250. 00 was made to Al - Umar Ventures as final payment for the supply of 30 fishing boats and accessories in line with procurement processes. There are no receipts for deductions made from salaries of staff for payment to the NRA. On 1/1/2015, the

opening balance for the project was in the sum of Le2, 421,445,000. 00, which was completely depleted leaving a balance of Le169, 613. 74 as at 6/7/2018

There were several withdrawals made without supporting documents or verification or delivery notes of supplies: the sum of Le2, 203, 287, 000. 00 was spent on procurements without delivery notes of supplies for verification; the sum of Le390, 000, 000. 00 was spent without proper procurement process; the sum of Le1, 050, 000. 00 was spent on maintenance of vehicles; the sum of Le56, 652, 750.00 was spent to purchase tonners; the following amounts were paid out as stipend but without any supporting documents for verification, Le96, 448, 730. 00, Le179, 293, 600. 00 and Le26, 815,789.50 amounting to a total sum of Le302, 558, 119. 00. Withholding taxes were deducted but not remitted to NRA amounting to Le10, 777, 380. 00. Regrettably, the Director of Youth was never involved in this project because it was politically controlled. The recruitment of staff was not advertised as they were just brought in by the Ministers. All contracts were approved by the Minister of Youth Affairs. The National Youth Commission was to provide counterpart funding for this project to the tune of USD2, 789, 011.56 but there was no evidence of release of this amount to the project. In most cases procurement processes were either bypassed or not properly followed and contracts were awarded to handpicked contractors. In those few cases where there are supporting documents, only part of withdrawal or expenditures or payments are verified leaving huge balances unaccounted for. There was complete lack of financial discipline and control. Curiously, even were these financial anomalies were duly queried by Audit Service Sierra Leone or by the Internal Audit Unit, scant or no regards was given to these queries and they remained unresolved or at best partially resolved. These pieces of evidence remained unchallenged and were mostly unshaken despite the rigorous cross examinations of the witnesses by counsel to the Persons of Interest.

The evidence disclosed the following Persons of Interest as well as their collaborators as being responsible for these acts of corruption, maladministration, abuse of office and lack of accountability: i. Alimamy A. Kamara; ii. Bai Mamud Bangura; and iii. Mohamed

Kamara. Other persons mentioned: i. Hon Amadu Kanu; ii. Hon Kemokah Conteh; iii. Hon Abdulkareem Kamara; iv. Desmond Decker of Delta Logistic Ltd.; v. Alpa Umar Barrie of Al - Umar Ventures; vi. Sahr James of Sahr James Trading Enterprises; and vii. National Youth Commission.

6.3 Evidence by Persons of Interest

Despite all the opportunities availed to the Persons of Interest to give their rebuttal evidence to the prima facie evidence led against them by the State, coupled with the fact of the active participation by their respective counsel in the proceedings, yet they did not give any evidence in rebuttal. They did not also call any witness. See Appendix A to Volume Two of the Reports.

6.4 Evaluation of Evidence

This Commission has critically reviewed, appraised and considered the totality of the evidence led against the Persons of Interest and finds that the unchallenged evidence of the State has sufficiently made out a prima facie case against all of the Persons of Interest. In law, once a prima facie case has been made out, rebuttal evidence from the Persons of Interest is no longer a matter of choice. It is mandatory because without it all the allegations supported by prima facie evidence become duly established, yet on the face of the damning evidence against the Persons of Interest and their collaborators, they had no answer.

6.5 Findings

Having reviewed the totality of the evidence led by the State, which the Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, the Commission hereby finds that all the allegations of impropriety, misappropriation, corruption, abuse of office and maladministration, for which the Persons of Interest and their collaborators had no answer, have been duly established against them as required by law. Consequently, the Commission finds as follows:

1. The grant of USD500, 000. 00 from Prince Alwadi of Saudi Arabia spent on procurement of 40 boats and accessories were not with adequate supporting document of delivery of these boats.
2. The sum of Le390, 000, 000. 00 was withdrawn and spent on procurements without due procurement processes.
3. Out of the 70 boats and accessories procured for this project, 15 boats were unverified and had remained unaccounted for.
4. The sum of Le10, 777, 380. 00 was deducted as withholding taxes but were not remitted to NRA.
5. Out of four laptops procured for this project, three laptops were unaccounted for.
6. The sum of USD277, 000, 000. 00 was withdrawn for contracts with Group Delta Log Ltd for supplies of vehicles and pickups on restrictive biddings contrary to procurement regulations, which supplies were not verified and had remained unaccounted for.
7. The sum of Le2, 456, 010, 000. 00 was withdrawn for contract with Al - Umar Ventures for supplies of 30 boats, out of which only 15 boats were verified, leaving 15 boats valued at Le1, 228, 005, 000. 00 as unverified and had remained unaccounted for.
8. The total sum of Le584, 225, 000. 00 was withdrawn for contract with Sahr James Trading Enterprises for supply of two vehicles, which supplies were not verified and had remained unaccounted for.
9. The sum of Le150, 000, 000. 00 was recovered from boats owners but not accounted for and had remained unverified.
10. The total sum of Le302, 558, 119. 00 were withdrawn and paid out as stipends but without supporting documents and had remained unverified.
11. The sum of Le56, 000, 000. 00 was withdrawn and spent on the purchase of tonner without any supporting document and had remained unverified and unaccounted for.

12. The National Youth Commission was to provide a counterpart funding to the tune of USD2, 789, 011. 56 but there was no evidence of release of the said amount to this project.
13. Hon Amadu Kanu, Hon Kemokah Conteh and Hon Abdulkareem Kamara, each collected either loan or were beneficiaries of the boats but have failed to repay the loans or the amount for the boats.
- 14. From the above findings therefore, the total amounts of i. Le2, 721, 565, 499. 00 and ii. USD277, 000. 00 were misappropriated and or unverified and had remained unaccounted for.**
15. The following public officials 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: i. Alimamy A. Kamara; ii. Bai Mamud Bangura; iii. Mohammed Kamara; iv. Hon Amadu Kanu; v. Hon Kemokah Conteh; and vi. Hon Abdulkareem Kamara.

6. 6 Recommendations

In the light of all the findings in paragraphs 6.5 above, it is hereby recommended as follows:

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
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.
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.
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

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

7.1 Witnesses and Exhibits

A total of 9 persons testified as witnesses for the State as CW1, CW4, CW10, CW11, CW13, CW14, CW20, CW21 and CW25. 21 documents were tendered by the State as Exhibits P1 - P21. None of the Persons of Interest testified or called any evidence but they tendered one document as Exhibit D1 through cross examination of witnesses for the State. However, some other persons mentioned in the course of the investigation testified as part of the witnesses for the State and on their own behalf. See Appendixes B and J to Volume Two of the Reports.

7.2 Evidence by State Witnesses

In support of its allegations of diverse acts of impropriety, corruption, maladministration, abuse of public office, diversion of public funds and lack of accountability against the Persons of Interest, the State led evidence through its witnesses. CW1, Adikali Samura is the former Permanent Secretary in the Ministry of Youth Affairs from 25/05/2014 - 06/12/2017. CW4, Hashiru Fasineh Koroma is the Head of Internal Audit Unit in the Ministry of Youth Affairs. CW10, Juana Koroma is the Technical Manager of the National Youth Village. CW11, Bashiru Kamara an accountant with the Office of the Accountant General of Sierra Leone but 2015 was with the Ministry of Youth Affairs. CW13, Charles Moinina, the Director of Youths with the Ministry of Youth Affairs. CW15, Aiah Gbondo-Tugbawa is an Assistant Auditor - General with the Audit Service Sierra Leone. CW20,

ASP Lansana Vandy with the Sierra Leone Police attached to the Information Management and Support Services of the Commissions of Inquiry. CW25, Masaio Mansaray was the Admin/Finance Officer of the National Youth Village project. Several documents were tendered in evidence as Exhibits: Exhibit P7 - P8, Audit reports for March - May 2015, January - June 2016 and January - June 2016, 31/05/2018 and 14/06/2018 on different projects, P10, Exhibit P11, request for payment stipends and Bank statements of accounts for the Youth Village, Exhibit P13, Exhibit P20, Police report, P21, Statements of witnesses

They testified that one Dr Serry Idriss Kamara was the Project Director, who reported to the Ministers, who approved all expenditures. The National Youth Village project was meant to be a livelihood training center for skills acquisition to enable its graduates to become employable or entrepreneurs. The project had two sites, one was at Kabala for which the sum of Le1, 000, 000, 000. 00 was paid as compensation by the Government to the land owners. The second site was at Royanka at Mile 91, for which the sum of Le250, 000, 000. 00 was paid as compensation to the land owners. The lands were to be used to construct Dormitory, Classrooms, Workshops and Offices but only the construction of site Offices but later abandoned on each of the lands was carried out by the project. Regrettably, the Director of Youth was never involved in this project because it was politically controlled. The recruitment of staff was not advertised as they were just brought in by the Ministers. On 30/4/2014, the opening account balance of this project was Le700, 000,000. 00. There was payment amounting to L80, 000, 000. 00 that was made without any purpose was stated in the bank statement. The following funds were released by the Government of Sierra Leone to the project: Le2, 000, 000, 000. 00, Le700, 000,000. 00 and Le40, 000,000.00, Le200, 000, 000. 00, Le600, 000, 000.00, Le700, 000, 000. 00 totaling the sum of Le4, 240, 000, 000. 00. Some of the amounts credited into the account of the project were: Le24, 000,000. 00, Le50, 000,000.00, Le50, 000,000.00, Le24, 330,000.00, Le50, 000,000.00, Le640, 403,316.00 totaling the sum of Le1, 132, 403, 316. 00.

The following withdrawals were made for payments to several persons and also for procurement of goods but without any supporting documents or verification of supplies: Le36, 250,000.00 paid to George T. Masaquio; Le80, 000, 000. 00 paid to Massaio Mansaray; Le50, 017,500.00 paid to Sylvanus A. Luseni, a Surveyor; Le56, 287,500. 00 spent on purchase of Office equipment and consumables; Le42, 750,000.00 spent on supplies; Le56, 871,750. 00 spent on stationeries and furniture totaling the sum of Le321, 926, 750. 00. The following amounts were withdrawn and paid for the purchase of four vehicles for the project: Le250, 000,000.00, Le455, 253, 316.00 and Le513, 583,646 .00 totaling the sum of Le1, 219, 106, 962. 00. The following amounts were withdrawn as payment for some contracts but without any supporting documents or verification: Le56, 050,000 for Architectural drawings and Bills of Quantity by Lawrence Bia Sl. Ltd), Le56, 050,000 for Architectural drawings and Bills of quantity by Afwem SL. Ltd, Le56, 449,000. 00 for procurement of tools by Godstime Enterprise, Le54, 668, 250.00 for fabrication and installation of Sign Board by M. K. General Enterprises, Le243, 000, 000. 00 for construction of site offices at Kabala and Royanka, Mile 91 by Bullom Construction Ltd, totaling the sum of Le466, 217, 250. 00. A two year rent was paid for an office at Roynaka Village amounting to Le 54, 000,000.00. As at 11/4/2018, the balance on the account of the project amounted to Le9, 617.904.60. Regrettably, no single youth has been trained by Youth Village project.

The Police visited the land at Kabala and met with the Chiefs of Sengbeh Chieftdom Paramount, Chief Alie Marah and saw an uncompleted building on the site. Alimamy Kamara had promised to compensate the community with the sum of Le2, 500, 000, 000. 00 but Bai Mamoud Bangura gave the sum of Le700, 000, 000. 00 only to the community and instructed the community to send the sum of Le300, 000, 000. 00 to the Ministry of Youth Affairs. The total amount of funds released to the project amounted to Le4, 376,925,174.10, while the total amount expended amounted to Le4, 350, 782,919.52, leaving a paltry balance of Le26, 142, 254. 58. In most cases procurement processes were either bypassed or not properly followed and contracts were awarded to handpicked

contractors. There was complete lack of financial discipline and control. Curiously, even where these financial anomalies were duly queried by Audit Service Sierra Leone or by the Internal Audit Unit, scant or no regards was given to these queries and they remained unresolved or at best partially resolved. These pieces of evidence remained unchallenged and were mostly unshaken despite the rigorous cross examinations of the witnesses by counsel to the Persons of Interest.

The evidence disclosed the following Persons of Interest as well as their collaborators as being responsible for these acts of corruption, maladministration, abuse of office and lack of accountability: i. Alimamy A. Kamara, ii. Bai Mamud Bangura, and iii. Dr. Serry Kamara. Other persons mentioned: i. Massaio Mansaray, the Admin and Finance Officer, ii. Bullom Construction and General Services Ltd, iii. Lawrenec Bia Sl. Ltd, iv. Afwen SL Ltd, v. M. K. Geenral Construction Ltd, and vi. Godstime Enterprises.

7.3 Evidence by Persons of Interest

Despite all the opportunities availed to the Persons of Interest to give their rebuttal evidence to the prima facie evidence led against them by the State against, coupled with the fact of the active participation by their respective counsel in the proceedings, yet they did not give any evidence. They did not call any witness. See Appendix A to Volume Two of the Reports.

7.4 Evaluation of Evidence

This Commission has critically reviewed, appraised and considered the totality of the evidence led against the Person of Interest by the State and finds that the unchallenged evidence of the State has sufficiently made out a prima facie case against all of the Persons of Interest. In law, once a prima facie case has been made out, rebuttal evidence from the Persons of Interest is no longer a matter of choice. It is mandatory because without it all the allegations supported by prima facie evidence become duly established by the State, yet on the face of the damning evidence against the Persons of Interest and their identified collaborators, they had no answer.

7.5 Findings

Having reviewed the totality of the evidence led by the State, which this Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, this Commission hereby finds that all the allegations of impropriety, misappropriation, corruption, abuse of office and maladministration, for which the Persons of Interest and their collaborators have no answer, have been duly established against all the Persons of Interest as required by law. Consequently, the Commission finds as follows:

1. 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, out of which the whopping amount of Le4, 350, 782,919.52 were allegedly spent.
2. 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.
3. The sum of Le466, 217, 250. 00 were withdrawn and paid out on various contracts without due procurement process and supporting documents or verification and had remained unaccounted for.
4. The sum of Le321, 926, 750 were withdrawn and paid out by the Project Director and Admin/Finance Officer of the project without supporting documents or verification and had remained unaccounted for.
5. The sum of Le80, 000, 000. 00 was withdrawn by the Admin/Finance Officer and paid out for no stated purpose.
6. The sum of Le1, 219, 106, 962. 00 was actually spent to procure four vehicles for the project, though a misplaced priority and the four vehicles were verified by the Commission. See Appendix G to Volume Three of the Reports.
- 7. From the above findings therefore, the total amount of Le2, 207, 818, 212. 10 were misappropriated and or unverified and had remained unaccounted for.**

8. The following public officials 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: Alimamy A. Kamara, ii. Bai Mamud Bangura, and iii. Dr. Serry Idris Kamara.

7.6 Recommendations

In the light of all the findings in paragraphs 7.5 above, it is hereby recommended as follows:

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.
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
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.
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

8. Investigation into the activities of the Ministry of Mines and Mineral Resources between November 2007 and April 2018

8.1 Witnesses and Exhibits

A total of 19 persons testified as witnesses for the State as CW1 - CW19. A total of 11 documents were tendered by the State as Exhibits P1 - P11. One of the Persons of Interest, Mr. Shar Wonday also testified and tendered Exhibit D1, while the others tendered a total of 8 documents as Exhibits D1 - D8 through cross examination of witnesses for the State. However, some other persons mentioned in the course of the investigation testified as part of the witnesses for the State. See Appendixes B and J to Volume Two of the Reports.

8.2 Evidence by State Witnesses

In support of its allegations of diverse acts of impropriety, corruption, maladministration, abuse of public office, diversion of public funds and lack of accountability against the Persons of Interest, the State led evidence through its witnesses. CW1, Brima Sowa is the Permanent Secretary in the Ministry of Mines and Mineral Resources. CW2, Thomas Jonjo is the Senior Accountant with the Ministry of Mines and Mineral Resources since 2014. CW3, Peter Bangura is the Director of Mines with the National Mineral Agency as the Director of Mines. CW4, Mohammed Kakay is the Director of Finance and Administration with the National Mineral Agency. CW5, Prince Cuffy is the Director of Geological Survey with the NMA. CW6, Ibrahim Satti Kamara is the Director of Community Affairs with the National Mineral Agency. CW7, Julius Daniel Mattai is the current Director General of the National Mineral Agency. CW8, Samuel Koroma is the Director of Precious Mineral Trading with the NMA. CW9, Joseph Tarawally is the Senior Accountant with the NMA. CW10, Bashiru B. Kamara is the Internal Auditor in the Ministry of Mines and Mineral Resources. CW11, Daphnie Winnebah is the Compliance and Audit Manager of the

National Mineral Agency. CW12, Thomas Jonjo is the Senior Accountant in the Ministry of Mines and Mineral Resources. CW13, Mrs. Fatimata S. Mustapha she is the former Permanent Secretary of the Ministry of Mines and Mineral Resources but presently with the Ministry of Agriculture and Forestry. CW14, Mrs. Nancy Harvey is the Human Resources Manager with the National Mineral Agency. CW15, Emmanuel Beresford Oshoba Coker is a retired Secretary to H.E. Dr. Ernest Bai Koroma, former President of Sierra Leone from September 2008 - April 2018. CW16, Sahr Lahai Jusu is the Financial Secretary with the Ministry of Finance. CW17, Frank Suleiman Pabakie Kamara Lawson is the Executive Secretary of the National Assets and Government Property Commission. CW18, Richard Solomon Ralph Williams is the Accountant General of the Republic of Sierra Leone. CW19, Maurice Cole is the Finance Manager with the Sierra Rutile Company SL Ltd.

Several documents were tendered in evidence as Exhibits: P1, P2, breakdown for 2019 Surface rent payments by Sierra Mineral holding Ltd, P3, P4, handbook of NMA.. P5, Audit reports dated 30/11/2010, 30/10/2013, 9/3/2016, 16/5/2016, 6/2/2017 and 14/9/2017. P6, Audit plans, P7, Audit Reports for March 2014, 14/7/2015, 15/3/2016, 12/7/2016 and 28/4/2017. Exhibit D1, letter on NMA Utilization of Mining Engineers and Geologist employed by the Ministry of Mines and Mineral Resources. Exhibits; P9, letters on sale of 706 Carat diamond and breakdown of the disbursement of 60% funds from the sale of the Diamond 709 carat = USD3, 786,013.00, P155, the Auditor General's Report for 2012, P153, Audit reports for 2010 and 2011, P10, letters between Bank of Sierra Leone and Sierra Rutile Company, P11, letter from NAGPC to Sierra Rutile Company, P15, minutes of AGM of Sierra Rutile Company SL Ltd held on 16/5/2018. P16, Company Acts 2009 Annual Return filing of Company having Share Capital dated 31/12/2011, Exhibits P12A, P12B, P12C, P12D, P12E, P12F and P12G, Shares Certificates of Sierra Rutile Acquisition No. 3 SL issued to Government by Sierra Rutile Holdings Company Ltd, P13 = Agreement between the Government of Republic of Sierra Leone and SRL Acquisition No.3 Ltd and Sierra Rutile Ltd dated 30/4/2012, P14, payment instruction dated 1/5/2012, D14,

repayment of Euros 21, 900, 000. 00 granted to Sierra Rutile Company Ltd by Government of Sierra Leone and the European Union, D9, same as Exhibit P11, D10, 1st Amendment Agreement dated 4/2/2004, D11, 2nd Amendment agreement, D12, D13, letter from the lawyers of Sierra Rutile Company Ltd to the Assets Commission, Exhibits; D2, NMA Payroll, D3, Excerpt of the GTT Report, D4, letter from Iluka Company addressed to the Chief Minister and Chairman of GTT

They testified that Mr. Sahr Wonday was the former Director General of the National Mineral Agency, which is the technical and professional wing of the Ministry of Mines and Mineral Resources. It was established in 2012. Fees, charges, taxes and levies are paid in respect of Mining activities and are assessed and determined by the National Mineral Agency, which is a semi - autonomous agency reporting directly to the Ministry of Mines and Mineral Resources. License fees and Royalties payments are paid in the United States Dollars directly into the Consolidated Revenue Fund, while all other payments are assessed and paid for in Leones including Export Permits and other Levies stipulated in the Financial Act to be paid in Leones. All other payments are retained and paid into the accounts of the National Mineral Agency. Prior to the Finance Act 2017, the NMA retains and uses some of its revenues on its operational costs. The Director General is the Head of the Procurement Committee and approves request for payments. The NMA budget is approved by the Ministry of Finance. The NMA has its Board and there is also the Mineral Advisory Board at the Ministry of Mines and Mineral Resources. There is also the Mining negotiation team established by the Office of the President at State House to negotiate Mining agreements to work out terms for ratification by Parliament. The former Ministers and Deputy Ministers were: i. Minkailu Mansaray, ii. Abdul Ignosis Koroma, and iii. Alpha B. Kanu, while the former Permanent Secretary was Mrs. Fatmata Mustapha.

The sources of revenue for the NMA includes 3% of Export duties paid by Exporters from Precious Mineral Trading Directorate; from the Directorate of Mines through Application fees for Mineral rights, artisanal mining and blasting; from the Directorate of Geological Surveys through the sales of Maps, export of Mineral Samples and Library Services;

subventions from the Government; from other sources, including Donor funds from organizations such as UNDP; from sale of bidding documents and Mineral Record Books. Before 2017 the NMA paid its staff salaries but after 2017 salaries were paid by the Ministry of Finance though the NMA still retains its revenue. It also pays end of service benefit to its staff. From 2013 - 2018 the NMA received the total sum of Le102,605,075,966.00 from Precious Mineral Trading account, out of which the following distributions were made: the Consolidated Revenue Fund received the sum of Le30,000,000,000.00, the Diamond Area Community Development Fund received the sum of Le20,000,000,000.00, the Independent diamond valuers received the sum of Le9,000,000,000.00; and a corporation tax of Le8,000,000,000.00 was paid into the Consolidate revenue Fund. The NMA retained the following amount from its revenue from 2013 - 2018: from the directorate of Mines, the sum of Le1,812,307,437.00; from Artisanal Mining fees, the sum of Le4,188,388,900.00; from Application fees, the sum of Le3,834,447,398.00; from Export of Mineral samples, the sum of Le1,755,104,386.00; from EITAP project support, the sum of Le148,668,183.00; from UNDF support, the sum of Le679,542,350.00; from Shandsteel Company project, the sum of Le176,112,000.00 and from the proceeds from 709 Carat Diamond sale, the sum of Le1,353,732,087.00 and the sum of Le7,152,761,250.00 for Mines Monitoring Officers but received by the NMA.

The Government of Sierra Leone also released to the NMA the following amounts: the sum of Le48,012,029,317.00 and Le11,128,300,000.00 totaling the sum of Le59,140,329,317.00. From the above, for the period from 2013 - 2018 the NMA received an amount of Le131,595,220,886.00 out of which it expended the sum of Le124,970,718,993.00 leaving a balance of Le13,454,394,390.00 as at December 2018. The NMA incurred the following expenditures from 2013 - 2018 without supporting documents for verification: on local expenditures, the sum of Le1,776,337,552.00; on overseas expenditures, the sum of Le3,837,105,382.00; on computer Running Cost, the sum of Le1,259,671,855.00; on vehicles maintenance, the sum of Le2,578,669,765.00; on fuel and oil, the sum of Le1,498,873,710.00; on rent, the sum of Le2,073,189,754.00; on professional fees, the sum of

Le1, 133,239,450.00; on donations, the sum of Le114, 300,000.00; on community development expenses, the sum of Le1, 009,973,250.00; on support to the Ministry of Mines and Mineral Resources, the sum of Le431, 459,887.00; on payments to its Board Members, the sum of Le3, 498,914,103.00; on its staff salaries, the sum of Le34, 057,337,603.00; on top - up allowances to Geologist and Engineers, the sum of Le6, 111,187 937.00, withdrawn as loans from the Diamond Area Development Funds. without deduction of PAYE and no record of disbursements of these money to the Engineers and Geologists; all expenditures totaling the sum of Le124, 970,718,993.00, On payment of end of service benefits as approved by the former Director General, Sahr Wonday, he received the sum of Le240, 000, 000. 00 for 2013 - 2017, while all the staffers were also paid end of service benefits. Within the period under review, the NMA generated the total sum of Le 63, 000,000.000. 00 which it retained, while it received the sum of Le60, 000, 000, 000. 00 from Government subvention and the sum of Le7, 152, 761, 025. 00 from the Mines Monitoring Officers funds from the sale of the 709 Carat Diamond.

There were instances of awarding of contract to second lowest bidder contrary to Section 56 of the Procurement Act and other irregularities in the management of staff of the Ministry of Mines and Mineral Resources. Fuels were issued without supporting documents and the Diamond Area Community Development Fund at SLCB was not disclosed to Audit. The contract of rehabilitation of PMT Guest house at Kenema was awarded to Agibbs Construction Enterprises without due procurement processes at a cost of Le126, 000,000.00. Curiously, the NMA Board members were earning both fees and allowances rather than fees or allowances as provided by law and there was no evidence of approval by the Minister of Mines and Mineral Resources to that effect. There were clear lack of control measures and revenues generated not being captured in the cashbook of the NMA, including 52 Artisanal mining licenses issued in January 2015 in Kono amounting to the sum of Le39, 390,000; revenue for AML45 and AML46 issue in Makeni were also not captured and the carting away of Cannon Photocopier, fans and computers by one Mr. Jubril Kabba, the Project Officer and not returned to the NMA since 2013. There were

several withdrawals made without supporting documents or with incomplete details and contracts awarded without due procurement process, including; Cheques issued in staff names not connected to the transaction and with no receipts issued amounting to amounting to Le125, 385, 000. 00; contract valued at Le193, 586, 635. 00 awarded to Gougi Construction Ltd, without supporting documents; overpayment to Cica Motors on maintenance of Vehicles in the sum of Le4, 740, 781.00. There were items not reconciled with Banks amounting to the sum of Le64, 415,459.00. There were differences between budgeted amounts as against actual expenditures from 1/1/2016 - 31/12/ 2016: on Local traveling, Overseas traveling, Electricity, Stationery, Official Reception, Entertainment, Hospitality and Office Supplies, the difference amounted to Le1, 093,613,350.00; on Entertainment and Hospitality the budgeted amount was Le42, 555,000.00 but actual expenditure was Le135, 912,679.00, incurring an excess expenditure of Le93, 362,679.00; on Computer running cost, Vehicle maintenance, Conferences, Fuel and Oil, Donation, Social Events, End of Year Party for staff, the budgeted amount was Le19, 700,000.00 but actual expenditure was Le 25, 000,000.00, incurring an excess of Le5, 300, 000. 00; on Internet subscription, Telephone and other Communications, the budgeted amount was Le367, 200,000.00 but actual expenditure was Le515, 712,953.00, incurring an excess of Le148, 512,953.00.

The NMA maintains four Bank Accounts namely: Impress Account, Diamond Area Community Development Funds Account, Rutile Account and Rehabilitation Account. It pays some percentage of artisanal mining licenses into the Diamond Area Development Funds Accounts for Diamond producing Areas but it is the Ministry of Mines and Mineral Resources that manages the account and pays the money to the beneficiaries. Rehabilitation account was not being used though duly funded by the NMA. However, several payments have been made from the Diamond Area Development Funds to several communities, but without any supporting documents as promised by the NMA to be produced to verify these payments: Kenema, the sum of Le947, 398,803.00; Bombali, the sum of Le34, 531,496.00; Kambia District, the sum of Le21, 899,774.00; Tonkolili, the sum of Le27, 310,402.00;

Port Loko District, the sum of Le8, 921, 578. 00; Bo District, the sum of Le394, 664, 784. 00; Kono District, the sum of Le1, 129, 093, 935. 00; Kailahun District, the sum of Le 152, 562,052.00, and Pujehun District, the sum of Le273, 815,125.00. In addition, the sum of Le820, 000, 000. 00 was paid to Kenema from the Rutile Account. The Rutile Account had a total inflow of Le3, 758,362,542.81, and a total debit of Le3, 650,330,112.87, leaving balance of Le108, 032,427.95.

There were several investments on treasury bills or bonds on the Ministry's accounts managed with the approvals of the former Permanent Secretary, Mrs. Fatmata Mustapha: Le100, 150, 589, Le300, 000,000.00, Le300, 000,000.00 as treasure bond bid amount, totaling the sum of Le700, 150, 000. 00. 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. There were some huge amounts not traced to the cadastral system: Licensing fees paid to NMA amounting to USD4, 578,033.00 and Le1, 214,509,152.00. There were withdrawals without authorization by Ministry of Mines and Mineral Resources amounting to USD78, 374.00 and Le687, 986,950.00. The payment of the sum of Le86, 050, 000. 00 was not captured in cash book of the NMA. Administration costs were incurred without supporting documents amounting to Le59, 919,000. 00. Some fees described as rehabilitation fees but without verification were withdrawn amounting to USD74, 000. 00 and Le106, 000, 000. 00. Some Diamond and Gold Exporters licenses issued but were not recorded amounted to USD43, 000. 00, while Diamond licenses issued without payment receipts amounted to Le143, 374, 849.00. Revenues received but were not receipted for amounted to Le535, 373, 317.00. Monies belonging to Chiefdom but collected by Deputy Secretary of the Ministry of Mines and Mineral Resources but without authorization amounted to Le48, 105, 369. There were disbursements to Chiefdoms from the Mines Monitoring account without supporting documents amounting to Le1, 284, 535, 884. 00, and amounts paid to but not acknowledged receipts of by Chiefdoms amounted to Le1,

455, 343.299. 00, while withdrawals made without authorization or supporting documents amounted to Le4, 172, 780. 740. 00 and USD142, 734.16. There were some amounts transferred to Ministry of Mines and Mineral Resources from NMA without record in cash book amounting to Le9, 655, 732, 489.00 and USD225, 608.00, while payments for licenses not traced in Cadastral system amounted to Le13, 403, 064, 850.84. Under the public service, end of service benefit is paid to staff at 60 years or upon resignation or upon termination but in NMA it is paid also to those on contract of service. Ex gratia payment was made to Mrs. Fatima Mustapha amounting to Le25, 263, 159. 00, while total amount given out in donations without any budgetary allocation amounted to Le114, 300,000.00, and a funeral contribution of Le20, 000, 000. 00 was made to the family of Late Moseray Fadika but without any supporting documents.

On Sierra Rutile Sl. Ltd shares, the former Permanent Secretary was not aware of any sale of 30% of Government of Sierra Leone shares in Sierra Rutile Company in 2012. The Former Secretary to the former President could not recall handling any documentation on the sale of Shares of Sierra Rutile Company and was also not aware of the sale of 30% shares of Sierra Rutile but admitted that he was not aware of everything that came into the State House. However, a request was made to the Accountant General of Sierra Leone to provide details of the payments made in respect of the Shares of the Sierra Rutile Mining Company. There was no documentation on the said sale but there is a correspondence between the Bank of Sierra Leone and the Sierra Rutile Mining Company. The sale of the Shares was conducted in 2012 during the tenure of the Dr. Samura Kamara, former Minister of Finance and the amount paid into the Consolidated Revenue Fund amounted to USD12, 000, 000. 00. The NAGPC does not have any record of any Shares of the Government of Sierra Leone in Sierra Rutile Company. Since December 2016 the beneficiaries of Sierra Rutile Company has changed to Iluka Resources Ltd and the amount credited into Mineral Resources Treasury Account No. 1100584 on 4/5/2012 at the Bank of Sierra Leone amounted to USD11, 999, 972. 00. The Sierra Rutile Holding Company Ltd is an offshore company registered in the British Virgin Islands and is the parent

company of Sierra Rutile Company SL Ltd. There is also SRL Acquisition No.3 Ltd which is also an offshore company registered in the British Virgin Islands and a major Shareholder in Sierra Rutile Holding Limited. The Sierra Rutile Company Sierra Leone Ltd is a subsidiary of the Sierra Rutile Holding Ltd. The Government of Sierra Leone owned 7, 085 shares out of 100, 000 shares in Sierra Rutile Acquisition No.3 Ltd, with Shares Certificate amounting to 503 Shares issued to that effect but subsequently the Government and the subsidiary company entered into an agreement dated 20/11/2001 and amended on 4/2/2004 pursuant to which the Government assigned to the Purchaser the benefit of certain PAYE due from the subsidiary in return for the right to be transferred up to 30% of the issued share capital in the company at the price of USD13, 000, 000.00, which was satisfied by the payment of USD12, 272, 636.00 to the Government and USD727, 364.00 to the subsidiary on behalf of the Government in full satisfaction of the debt for the same amount owed by the Government to the subsidiary in respect of the Loan agreement dated 2/12/1992 between the Government and the Subsidiary related to the IFC/Seracem loan. The initial obligation to pay PAYE taxes was on Sierra Rutile Company SL Ltd. The persons involved in the sale transactions are the Directors of the Sierra Rutile Company SL Ltd; John Bonoh Sisay and Joseph Adam Connolly, while the Directors of the Sierra Rutile Holding Company Ltd were John Sisay and Jean Lindberg Charles. These pieces of evidence remained unchallenged and were mostly unshaken despite the rigorous cross examinations of the witnesses by counsel to the Persons of Interest, since the Persons of Interest on their own volition did not give any rebuttal evidence.

The evidence disclosed the following Persons of Interest as well as their collaborators as being responsible for these acts of corruption, maladministration, abuse of office and lack of accountability: i. Alhaji Minkailu Mansaray; ii. Abdul Ignosis Koroma; iv. Dr. Samura Kamara; and v. Sahr Wonday. Other persons mentioned: i. H. E. Dr. Ernest Bai Koroma; ii. Mrs. Fatmata Mustapha; iii. Agibbs Construction Enterprises; iv. Gougi Construction Company Ltd; v. Mr. Jubril Kabba; vi. John Bonoh Sisay; and vii. Deputy Secretary, Ministry of Mines and Mineral Resources.

8.3 Evidence by Persons of Interest

Despite all the opportunities availed to the Persons of Interest to give their rebuttal evidence to the prima evidence led by the State against them, coupled with the fact of the active participation by their respective counsel in the proceedings, yet they, except Mr. Sahr Wonday, did not give any rebuttal evidence. They also did not call any witness. See Appendix A to Volume Two of the Reports.

However, Mr. Sahr Wonday, former Director General of the National Mineral Agency, testified as RW1 in response to the evidence by the State. He tendered some documents as Exhibits D5, his handover note, D6, D7, his appointment letter and other documents on NMA, D8, the NMA handbook. He testified that he holds the National Honors of Commander of the Order of the Rokel. He commenced work with the NMA on 01/02/2013 but resigned in October 2018. The Board of Directors of the NMA is the Governing body responsible for grading, remuneration of staff of the NMA. There is provision for ‘end of service’ benefits and he was entitled to end of service as approved by the Board of the NMA with the approval of the Minister of Mines and Mineral Resource but paid annually as directed by the Permanent Secretary. The Board of Directors were entitled to monthly allowances as well as sitting fees as approved by the Minister of Mines and Mineral Resources. In July 2014, the NMA Board agreed to absorb the Engineers and Geologists recruited by the Ministry of Mines and Mineral Resources and to pay them top - up allowances but there was no approval to that effect by the Ministry of Finance. The ‘Peace Diamond’ of 709 Carat was discovered on 14/3/2017 in Koyardu in Tankoro Chiefdom by one Pastor Momoh without a valid artisanal license and was sold on 4/12/2017 at New York for USD6, 536,360.00, which amount was distributed as follows: Pastor Momoh received 40% while the Government of Sierra Leone received 60%. Revenues generated from mineral resources are mainly paid into the Consolidated Revenue Funds, including Royalties, Licenses and Fees by virtue of the Extracting Industry Revenue Act 2018. The NMA has no policy on donations but it is made on Ad-hoc basis. The Government and people of Sierra Leone gained huge benefits in the significant increase in the revenues of

the Government due to the establishment of the NMA, which realized over Le440, 000, 000,000. 00.

The top - up payments made to Mining Engineers and Geologists was loan from the DADF by the NMA though without authorization but on the suggestion by the Ministry of Mines and Mineral Resources. By letter dated 20/03/2018, the distribution of 60% of Peace diamond fund were as follows: USD1, 500, 000. 00 for Koyardu Village; USD946, 503. 00 for Mines Monitoring Officers; USD315, 515.00 for NMA Operational Expenses; and USD1, 024,009. 00 into the Consolidated Revenue fund. The NMA supported the Ministry of Mines and Mineral Resources with the sum of USD135, 000. 00 out of its share of Peace diamond. The NMA used the sum of USD946, 503. 00 to pay retirement benefits of Mines Monitoring Officers. However no single supporting document was produced for this huge expenditure. By the NMA Act of 2012, all revenues were to be paid into the Consolidated Revenue Fund but between 2013 and 2016 the NMA did not comply with the Act setting it up. The provisions of Section 18 of 2012 Act has been repealed by Section 35 of the 2017 Act but before the repeal all expenses made by NMA between 2013 and 2016 without first paying its revenues into the Consolidated Revenue Funds as required by law were irregular. This issue is yet to be ratified by Ministry of Finance till date.

8.4 Evaluation of Evidence

The Commission has critically reviewed, appraised and considered the totality of the evidence led by the State against all the Persons of Interest and finds that the unchallenged evidence has sufficiently made out a prima facie case against all the Persons of Interest. In law, once a prima facie case has been made out, rebuttal evidence from the Persons of Interest is no longer a matter of choice. It is mandatory because without it all the allegations supported by prima facie evidence become duly established by the State, yet on the face of the damning evidence of corruption against the Persons of Interest, they excepting one of them had no answer. The Commission has reviewed, appraised and considered the evidence of Mr. Sahr Wonday but it does appear that the his went to no avail as he failed

to rebut the evidence led against him and the other Persons of Interest. Indeed, going by the evidence led, the Ministry of Mines and Mineral Resources, as well as the National Mineral Agency, were some of the cash - cows of unbridled and mindless corruption by the immediate past government.

8.5 Findings

Having reviewed the unchallenged evidence led by the State, which the Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, the Commission hereby finds that all the allegations of impropriety, misappropriation, corruption, abuse of office and maladministration have been duly established against all the Persons of Interest as required by law. Consequently, the Commission finds as follows:

1. From 2013 - 2017, the NMA had contrary to the provisions of Section 18 of the NMA Act 2012 generated and retained the huge sum of Le63, 000, 000, 000. 00, and USD2, 762, 018. 00 without first paying them into the Consolidated Revenue Funds as required by law, including amongst others the following: i. Le1, 812, 397, 437. 00 from Directorate of Mines; ii. Le4, 188, 388, 900. 00 from Artisanal Mining Fees; iii. Le3, 834, 447, 398. 00 from Application Fees; iv. Le1, 755, 104, 386. 00 from Export of Mineral Samples; v. Le148, 668, 183. 00 from EITAP project support; vi. Le79, 542, 350. 00 from UNDP support; vii. Le176, 112, 000. 00 from Shandsteel Company project; viii. USD1, 500, 000. 00 for Koryadu community form Peace Diamond sale; ix. USD946, 503. 00 for Mines Monitoring Officers from Peace Diamond; x. USD315, 515 for operational expenses from Peace Diamond.
2. From 2013 - 2018, the NMA received the sum of Le59, 140, 329, 317. 00 from the Government of Sierra Leone.
3. From 2013 - 2018 the NMA generated the sum of Le102, 605, 075, 966. 00 from Precious Mineral Trading.

4. From 2013 - 2018 the NMA generated and received a total of Le440, 000, 000, 000.00
5. The following withdrawals and expenditures totaling the sum of Le27, 057, 906, 078. 00 and USD142, 734. 16 were made without supporting documents or unauthorized or not verified and had remained unaccounted for, namely: i. Le1, 776, 337, 552. 00 on Local travels; ii. Le3, 837, 105, 382. 00 on Oversea travels; iii. Le1, 259, 670, 855. 00 on Computer running cost; iv. Le1, 133, 329, 450. 00 on Professional fees; v. Le114, 300, 000. 00 on Donations; vi. Le1, 009, 973, 250. 00 on Community Development expenses; vii. Le431, 459, 887. 00 on Support to Ministry of Mines and Mineral Resources; viii. Le6, 111, 187, 937. 00 on Top - Up allowances to Mining Engineers and Geologists; ix. Le59, 919, 000. 00 on Administrative cost; x. Le7, 152, 761, 025. 00 from the Mines Monitoring Officers funds from the sale of the 709 Carat Diamond allegedly spent on payment of retirement benefits to Mines monitoring officers without any supporting document or verification.
6. The total sum of Le240, 000, 000. 00 was paid to Sahr Wonday, former DG of NMA as end of service benefits whilst still serving in the NMA.
7. Some contracts were awarded without due procurement processes and amounts totaling the sum of Le3, 011, 109, 840. 00 were paid out without supporting documents and or verification: i. Le126, 000, 000. 00 on contract awarded to Agibbs Construction Enterprises to rehabilitate the PMT Guest House at Kenema; ii. Le193, 586, 635. 00 on contract awarded to Gougi Construction Ltd; iii. Le2, 691, 523, 205. 00 on contract awarded to Guogi Construction Ltd for provision of social amenities in Koryadu.
8. Several revenues generated and transfers made totaling the sum of Le23, 058, 797, 339. 84 and USD4, 803, 641. 00 were not recorded in the cash book of the NMA or traced to the Cadastral system, including the following: i. Le13, 403, 064, 850. 84 on total payments of License Fees not traced to the Cadastral system; ii. USD4, 578, 033. 00 on total payments of Licensing Fees not traced to the Cadastral system; iii.

The sum of Le6, 655, 732, 489. 00 and USD225, 608. 00 transferred by the NMA to the Ministry of Mines and Mineral Resources;

9. Amounts withdrawn on Cheques issued with incomplete details and had remained unverified amounted to Le125, 385, 000.
10. Items which had remained not reconciled with the banks amounted to Le64, 415, 459. 00
11. Withdrawals from the Diamond Area Development Fund Account without supporting document and had remained unverified amounted to Le2, 990, 197, 947. 00, including the following: i. Le1, 129, 093, 935.00 for Kono; ii. Le947, 398, 803. 00 for Kenema; iii. Le394, 664, 784. 00 for Bo; iv. Le273, 815, 125. 00 for Pujehun; v. Le152, 562, 052. 00 for Kailahun; vi. Le34, 351, 496. 00 for Bombali; vii. Le27, 310, 402. 00 for Tonkoli; viii. Le21, 889, 774. 00 for Kambia; ix. Le8, 921, 578. 00 for Port Loko.
12. Amount of inflow into the Rutile Account amounted to the sum of Le3, 758, 362, 542. 81, out of which the sum of Le3, 650, 330, 111. 87 were withdrawn and paid out but with only record of payment of Le820, 000, 000. 00 to Kenema, leaving the sum of Le2, 938, 362, 542. 81 unverified and had remained unaccounted for.
13. Withdrawals from the Rutile account amounting to the sum of Le820, 000, 000. 00 and paid to Kenema without supporting documents or verification and had remained unaccounted for.
14. Withdrawals made by the NMA without authorization of the Ministry of Mines and Mineral Resources and had remained unverified and unaccounted for amounted to the sum of USD78, 374. 00 and Le687, 986, 950. 00.
15. Rehabilitation fees paid by NMA but without supporting documents for verification and had remained unaccounted for amounted to the sum of USD74, 000. 00 and Le106, 000, 000. 00.
16. Revenue generated by NMA but not receipted for amounted to Le533, 373, 317. 00
17. Amounts withdrawn and invested on treasury bills and bonds without authorization amounted to Le700, 150, 000. 00.

18. Amount withdrawn Deputy Secretary of the Ministry of Mines and Mineral Resources for payment to Chiefdoms without authorization and had thus remained unaccounted for amounted to Le48, 105, 369. 00
19. Amounts withdrawn and expended in excess of budgetary approvals by the NMA amounted to the sum of Le247, 175, 632. 00, including: i. Le93, 362, 679. 00 on Entertainment and Hospitality; ii. Le5, 300, 000. 00 on End of year party etc.; iii. Le148, 512, 953. 00 on Internet subscription etc.
20. It was established that monies are being paid into the Rehabilitation account but no details of its bank statements and expenditures were available for verification.
- 21. On Sierra Rutile Company SL Ltd:**
 - a. In Exhibit D9, a letter dated 7/7/2018 and written by Iluka Resources Ltd it was acknowledged that the Government of Sierra Leone did own some shares in Sierra Rutile SL Ltd and that John Bonoh Sisay now held 3, 393, 109 shares in Sierra Rutile SL Ltd
 - b. On the unchallenged evidence, it is clear that in 2012 there was a shady deal secretly executed involving the sale of the shares of the Government of Sierra Leone in the Sierra Rutile SL Ltd and whether the shares amounted to 7, 085 or more or 30% shares in the Sierra Rutile SL Ltd or not does not invalidate the fact that the Government of Sierra Leone had shares in Sierra Rutile SL Ltd arising from payments due to the Government of Sierra Leone by way of PAYE from 1/4/2005 - 31/12/2011 amounting to USD8, 739, 192. 00 which were converted into shares in lieu of payment in the said Sierra Rutile SL Ltd.
 - c. The secrecy with which the sale of shares was executed coupled with the absence of any detailed authentic documents on the said sale of the shares of the Government of Sierra Leone in 2012, there is need for criminal investigation of the said sale of a National Asset and possible prosecution of all those involved.
22. The Canon Photocopier, Fans and Computers belonging to the NMA were carted away by Jubril Kabba, the Project Officer and not returned till date.

23. From the above findings therefore, the total amounts of i. Le62, 368, 811, 694. 81; and ii. USD7, 860, 767. 16 were misappropriated and or unverified and had remained unaccounted for.

24. The following public officials: i. Minkailu Mansaray; ii. Abdul Ignosis Koroma; iii. Dr. Samura Kamara; iv. Mrs. Fatmata Mustapha; and v. Sahr Wonday, and their collaborator, John Bonoh Sisay, 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.

8.6 Recommendations

In the light of all the findings in paragraphs 8.5 above, it is hereby recommended as follows:

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. Gougbi 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.
- 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.
- 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.
- 21. The following former public officials: Minkailu Mansaray; ii. Abdul Ignosis Koroma; iii. Dr. Samura Kamara; iv. Mrs. Fatmata Mustapha; and v. Sahr Wondan, 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

9. Investigation into the activities of the Petroleum Directorate between November 2007 and April 2018

9.1 Witnesses and Exhibits

A total of 7 persons testified as witnesses for the State as CW1 - CW7 4. A total of 10 documents were tendered by the State as Exhibits P1a - P1e, P2 - P6. None of the Persons of Interest testified or called any evidence but tendered a total of 2 documents as Exhibits D1 - D2 through cross examination of witnesses for the State. However, some other persons mentioned in the course of the investigation testified as part of the witnesses for the State. See Appendixes B and J to Volume Two of the Reports.

9.2 Evidence by State Witnesses

In support of its allegations of diverse acts of impropriety, corruption, maladministration, abuse of public office, diversion of public funds and lack of accountability against the Persons of Interest, the State led evidence through its witnesses. CW1, Emmanuel Beresford Oshoba Coker is the former Secretary to the former President of Sierra Leone, His Excellency Dr. Ernest Bai Koroma from September 2008 - March 2018. CW2, Amadu Mansaray is the Senior Administrative Manager with the Petroleum Directorate. CW3, Sabieu Cahid Conteh is the Senior Accounting Manager with the Petroleum Directorate. CW4, Zainu Deen Karim is the Director of Finance with the Petroleum Directorate. CW5, Augustine Tejan Mansaray is the Director of Corporate Services with the Public Service Commission. CW6, Josephine Ansumana is the Executive Secretary of the National Commission for Privatization. CW7, Charles Babatunde Sylvester Sesay is the Director of Strategy with the Rokel Commercial Bank. Several documents were tendered in evidence as Exhibits: P1A, P1B, P1C, P1D and P1E; P2, Statement of Bank Accounts of the Petroleum Directorate; Exhibit P3, Inflow and outflow of the Petroleum Directorate; P5, on loan granted to Rokel Commercial Bank; P6, offer by NCP to buy 10 billion Ordinary Shares of Rokel Commercial Bank; D1, letters by the Secretary to the President to the Acting Director General of the Petroleum Directorate; D2, letter of request and approval of payment of end of service benefits.

They testified that H.E. Dr. Ernest Bai Koroma, the former President of Sierra Leone was the de - facto Minister of Petroleum Affairs, while Emmanuel Beresford Oshoba Coker, the former Secretary to the President was the vote controller in charge of the Management and Administration of the Office of the President. The Director General seeks the approval of State House before any major decisions is taken. He was also the Principal Adviser to the President on all Public Service matters. The Petroleum Directorate is an Agency of Government under the supervision of the Office of the President. Between June 2014 and March 2019, the Petroleum Directorate occupied the building known as “Emmanshola House” owned by the former Secretary to the former President and his wife, which they let

out to the Petroleum Directorate on approval of the former President, though they were initially very reluctant to do so but Raymond Kargbo, the former Director General of the Petroleum Directorate, approached the President, who spoke to the former Secretary and out of respect to the President they agreed to rent their building to the Petroleum Directorate after a disclosure of interest disclosing the former Secretary's 50% interest in the building had been made. All due diligence was undertaken by a subcommittee which confirmed both the suitability and reasonable rental price of the building before it was leased by the Petroleum Directorate. The former President approved both the rental and the rate of rental of the building, which rents were all paid upfront totaling USD260, 000. 00 for first and second years and USD290, 000.00 for third and four years but the rent for fifth year paid in Leones from June 2018 - March 2019, though not stated. However, the budgetary allocation for rental of building by the Petroleum Directorate was USD100, 000. 00.

The sources of funds for the Petroleum Directorate are payments made by Oil and Gas Exploration Corporations, including Surface Rent; Training Funds; Technology Bonus; Assignment fees and Proceeds from the sale of Geophysical and Geological Data and the Finance Department is in charge of disbursements of funds. The Petroleum Directorate was a self - accounting department until 2018 with the introduction of the Treasury Single Account and all revenues are now paid into the Government Consolidated Revenue Fund. It is now given funds to run its activities by the Government. Before 2018 its revenues were retained. The Training Account receives Training funds from International Oil Companies, while there is an account into which the Surface Rent, Sale of data and Assignment fees are paid into and are used to cover the operational cost of the Petroleum Directorate. It also gives funds to support other MDAs as and when requested and upon the approval of the Office of the President. The construction of the 'Petroleum House' commenced in 2017 and was contracted to Guandjin Construction Ltd in line with due procurement processes at the cost of USD4, 500, 000. 00, out of which the sum of USD3, 600, 000. 00 has been paid to the contractor leaving a balance of USD900, 000.00.

Upon the coming into effect of the Fiscal Management and Control Act 2017 all monies with MDAs should be transferred to the Consolidated Revenue Fund and this was to affect the terminal benefit account of the Petroleum Directorate. Thus, on the directive of the former DG and approval of the former President, terminal benefits were paid to all the staff rather than transferring the accrued money into the Consolidated Revenue Funds. The former Director General received the sum of Le2, 160, 241, 477. 00 as terminal benefit whilst still in service and all the other staff also received their terminal benefits whilst still in service. The total amount paid as terminal benefits to staff whilst still in service amounted to the sum of Le6, 175, 669, 000. 00, while terminal benefits are ordinarily payable at the end of one's service. The Public Service Commission has the mandate to appoint, promote, confirm appointment on promotion, dismiss and discipline Public Officials, and in the public sector, payment of terminal benefits is made to employees after their contract of employment has ended with the Government and an employment only comes to an end by Termination, Resignation, Redundancy, Retirement or Death and is applicable in all public sectors of the Country. Thus, an employee whilst still in the public service is not entitled to the payment of terminal benefit. The former Director of Finance was Karefa Kargbo but he left in 2016. The total inflow of funds into the Petroleum Directorate from 2007 - 2018 amounted to Le863, 976, 420, 000. 00, made up of the following: for 2007 - 2011, the sum of Le3, 836, 247, 000. 00; for 2012 - 2013, the sum of Le194, 604, 586, 000. 00 and for 2014 - 2018, the sum of Le665, 535, 587,000. 00. The total outflow on operational cost, honorarium, salaries, end of year appreciations to staff and payments of PAYE to NRA amounted to Le757, 697, 583, 000. 00, made up of the following: for 2007 - 2011, the sum of Le2, 805, 725, 000. 00; for 2012 - 2013, the sum of Le131, 955, 631, 000. 00 and for 2014 - 2018, the sum of Le622, 936, 227, 000. 00. Thus, the total balance of funds with the Petroleum Directorate from 2007 - 2018 was Le106, 278, 837, 000. 00. However, on 11/4/2018, all the monies of the Petroleum Directorate transferred to the Treasury Single Account amounted to Le40, 000, 000, 000.00, leaving a balance of Le66, 278, 837, 000.00 not transferred to the single treasury account and thus left unaccounted for.

On 17/2/2017, on the request of the former Minister for Finance, one Momodu L. Kargbo and approval by the former President, the Petroleum Directorate gave out the sum of USD3, 000, 000. 00 as interest free loan for the supply of Biometrics machines. However, the loan was paid directly to SMRT Co. Ltd, and was to be repaid in equal quarterly installments of USD750, 000.00 commencing from January 2018, which amount had remained unpaid. The Petroleum Directorate had no mandate to give loans. Earlier, on 9/10/2014, on the request of the National Commission for Privatization and approval by the former President, a bridging loan amounting to USD14, 000, 000, 000. 00 was given to the National Commission for Privatization for Rokel Commercial Bank and was to be repaid in 2015, out of which the sum of USD1, 736,178.63 has been refunded on 29/1/2015, leaving the balance of USD12, 263, 821. 00 which amount has remained unpaid. Those involved in this bridging loan were: i. Dr. Ernest Bai Koroma, former President of Sierra Leone; ii. Dr. Michael Kargbo, former Chairman of the NCP; iii. Dr. Raymand Kargbo, former DG of the Petroleum Directorate; iv. Dr. Kaifela Marah, former Minister of Finance and Economic Development and former Governor of Bank of Sierra Leone; and v. Mr. Momodu L. Kargbo, former Governor of Bank of Sierra Leone and former Minister for Finance and Economic Development. The loan of USD14, 000, 000.00 granted to Rokel Commercial Bank was for its recapitalization, and the Government of Sierra Leone which had 51% share in Rokel Commercial Bank before the recapitalization, now has 65.02% of the Shares. The Rokel Commercial Bank is now one of the most successful and profitable Commercial Banks in Sierra Leone. These pieces of evidence remained unchallenged and were mostly unshaken despite the rigorous cross examinations of the witnesses by counsel to the Persons of Interest.

The evidence disclosed the following Persons of Interest as well as their collaborators as being responsible for these acts of corruption, maladministration, abuse of office and lack of accountability: i. H.E. Dr. Ernest Bai Koroma, former President of Sierra Leone; and ii. Raymond Kargbo, former DG of Petroleum Directorate. Other persons mentioned: i. Emmanuel Beresford Oshoba Coker, former Secretary to the former President; ii. Karefa

Kargbo, former Director of Finance of the Petroleum Directorate; iii. Dr. Kaifala Marah, former Minister of Finance and Economic Development and former Governor of Bank of Sierra Leone; iv. SMRT Co. Ltd; v. Dr. Michael S. Kargbo, former Chairman of National Commission for Privatization; vi. Mr. Momodu L Kargbo, former Governor of the Bank of Sierra Leone and former Minister of Finance and Economic Development; and viii. Guandjin Construction Ltd.

9.3 Evidence by Persons of Interest

Despite all the opportunities availed to the Persons of Interest to give their rebuttal evidence to the evidence led by the State against them, coupled with the fact of the active participation by their counsel in the proceedings, yet they did not give any rebuttal evidence in rebuttal. They did not also call any witness. See Appendix A to Volume Two of the Reports.

9.4 Evaluation of Evidence

This Commission has critically reviewed, appraised and considered the totality of the evidence led by the State against the Persons of Interest and finds that the unchallenged evidence of the State has made out a prima facie case against all of the Persons of Interest. In law, once a prima facie case has been made out, rebuttal evidence from the Persons of Interest is no longer a matter of choice. It is mandatory because without it all the allegations supported by prima facie evidence become duly established by the State, yet on the face of the damning evidence of corruption against the Persons of Interest and their collaborators they had no answer. Indeed, the Petroleum Directorate was one of the most crucial cash - cow for unbridled and mindless corruption by the immediate past Government.

9.5 Findings

Having reviewed the unchallenged evidence led by the State, which the Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, the Commission hereby finds

that all the allegations of impropriety, misappropriation, corruption, abuse of office and maladministration, for which the Persons of Interest and their collaborators have no answer, have been duly established against all the Persons of Interest and their identified collaborators as required by law. Consequently, the Commission finds as follows:

1. The Petroleum Directorate had from 2007 - 2018 a total inflow amounting to Le863, 976, 420, 000. 00, out of which it spent the sum of Le757, 697, 583, 000. 00, leaving a cumulative total balance of Le106, 278, 837, 000. 00.
2. Curiously, on 11/4/2018 the sum of Le40, 000, 000, 000. 00 only was transferred as all the monies due from the Petroleum Directorate into the Treasury Single, and leaving the huge sum of Le66, 278, 837, 000.00 not transferred to the single treasury account and thus left unaccounted for.
3. The total rent of USD550, 000. 00 paid for four years on “Emmanshola House” was 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 and in gross abuse of office, notwithstanding the ill - conceived disclosure of interest merely used as a subterfuge
4. The payment of terminal benefits to staff of the Petroleum Directorate amounting to Le6, 175, 669, 000. 00 whilst still in service was illegal and unlawful and was merely intended to circumvent the provisions of the Fiscal Management Act 2017.
5. The Petroleum Directorate has no mandate in law to give out its funds as loans to any authority or person or business.
6. The loan amounting to the huge sum of USD3, 000, 000. 00 given through the Ministry of Finance of Finance on the approval of the former President to SMRT Co. Ltd for the supply of Biometrics Machines was irregular and the loan has remained unpaid since 2017 till date despite repeated demands for its repayment and reminders by the Petroleum Directorate.
7. The loan amounting to the huge sum of USD14, 000, 000. 00 given through the National Commission for Privatization on the approval of the former President to

Rokel Commercial Bank for its recapitalization was most irregular and the balance of USD12, 263, 821. 00 on the loan has remained unpaid since 2015 till date despite demands for its repayment by the Petroleum Directorate.

8. **From the above findings therefore, the total amounts of i. Le72, 254, 506, 000. 00; and ii. USD15, 413, 821. 00 were misappropriated and or unverified and had remained unaccounted for.**
9. The following 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; 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.

9.6 Recommendations

In the light of all the findings in paragraphs 9.5 above, it is hereby recommended as follows:

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.
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.
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.
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.

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

10. Investigation into the activities of the Ministry of Trade and Industry between November 2007 and April 2018

10.1 Witnesses and Exhibits

A total of 8 persons testified as witnesses for the State as CW1 - CW8. A total of 11 documents were tendered by the State as Exhibits P1 - P11. None of the Persons of Interest testified or called any evidence but tendered a total of 3 documents as Exhibits D1 - D3 through cross examination of witnesses for the State. However, some other persons mentioned in the course of the investigation testified as part of the witnesses for the State. See Appendixes B and J to Volume Two of the Reports.

10.2 Evidence by State Witnesses

In support of its allegations of diverse acts of impropriety, corruption, maladministration, abuse of public office, diversion of public funds and lack of accountability against the

Persons of Interest, the State led evidence through its witnesses. CW1, Abdulrahman Musa Fofana is the former Permanent Secretary in the Ministry of Trade and Industry from 29/3/2016 - 15/2/2019. CW2, Joshua Bai Mansaray is the Internal Auditor with the Ministry of Trade and Industry. CW3, Matthew Sellu Yokie is a former Accountant with the Ministry of Trade and Industry from 2012 - 2015 but now Principal Accountant with the Sierra Leone Correctional Services. CW4, Charles Merewea - Thompson is the Chief Director with the Ministry of Trade and Industry. CW5, Festus Sowah is the Head of Retail Banking with the Sierra Leone Commercial Bank. CW6, Lansana Andrew Musa is a Detective Police Sergeant with the Sierra Leone Police attached to the Information, Investigation and Management Support Unit of the Commissions of Inquiry. CW7, Alhaji Mohammed Sanusi Bah is a businessman residing at No. 100 Fourah Bay Road, Freetown. CW8, Sharka Samuel Sannoh is the Chief Executive Officer of SMEDA in the Ministry of Trade and Industry. Several documents were tendered in evidence as Exhibits: P1, the structure, functions, mandate, Heads and Chairmen of Agencies under the Ministry of Trade and Industry, P2A, P2B, P2C, P2D, P2E, are Internal Audit Reports of the Ministry of Trade and Industry dated 14/8/2012, 1/7/2015, 18/1/2016, 10/2/2017 and 28/3/2017, P3, authorizations procedure and other documents for 2012 - 2015. P4A, P4B, names of SMEs applicants for EME loans, P5A, P5B, P5C, P5D, P5E, P5F, P5G, P5H, P5J, list of performing and none performing SME loans, Exhibit P6, dated 31/8/2015 is an application for soft loan by the Ministry of Trade and Industry to the SLCB; P7A, P7B, P7C, Statements of Sannah Marah, Enid Tinner and Alhaji Mohammed Sanusi Bah; P8, Police report; P9A, P9B, application for soft loan and request for internal audit review of SMEDA; P10, request for internal audit of SMEDA; D1, MOU on SME loan scheme.

They testified that Ministers in the period under review were Capt. Momodu Alie Pat – Sowa, Alhaji Usman Boie Kamara, and Dr. Richard Konteh, while the Deputy Ministers were Ibrahim W. Mansaray, Mabinty Daramy and Alie Badara Mansaray. The Permanent Secretary was Sannah Marah. The Ministry of Trade and Industry oversees several agencies of Government, including the Sierra Leone Small and Medium Enterprises

Development Agency, which was established in 2016 to provide an enabling environment where SMEs can thrive to promote productivity, competition, and job creation. It receives subvention from the Government and Development Partners and it is autonomous but is supervised by the Ministry of Trade and Industry. The former Director General of SMEDA was one Raymond Gbekie. Between 2012 and 2017, there were loans granted to 836 Small and Medium Enterprises from all over the country based on an MOU between the Ministry of Trade and Industry and the Sierra Leone Commercial Bank but regrettably an huge sum amounting to Le11, 400, 000, 000. 00 had gone down the drain and remained unaccounted for. The SLCB was to use all diligent and legal means to recover the SME loans from the beneficiaries who fail to repay the loan. However, the Ministry of Trade and Industry had deposited with the SLCB as guarantee for the SME loan scheme the sum of Le14, 200,000,000.00, over which the bank has a right of set off. The Bank went on to disburse the sum of Le16, 200,000,000.00, out of which only the sum of Le4, 800, 000, 000.00 have been repaid leaving the huge loss of Le11, 400, 000, 000. 00 to the country since SLCB had exercised its right of set off over the amount deposited as security by the Ministry of Trade and Industry and had thus suffered no loss. In the entire SME loan scheme, the Government and people of Sierra Leone suffered huge loss.

To verify the true state of these SME loans, the Police attached to the Commissions of Inquiry conducted a verification exercise on the list of SMEs within the Western Area to ascertain whether the SME loans reached the beneficiaries and shockingly it was found out that only a few of the SMEs actually received the loans and have repaid it while most of the SMES are either none existent at their stated addresses or were fake, specifically noting the following SMEs: Tricefen Transportation Enterprises at No. 32B Beach Road Lumley Freetown; Smart Business Ventures at No. 1 Zainab Drive off Aberdeen Ferry Road, Freetown; Thasnny Enterprises at No. 25 Light Boston Street Freetown; HRA Enterprises at No. 31 Goderich Street Freetown; Pelen Enterprises at No. 9 Ecowas Street Freetown; Turning Point Health Care Links at No. 100 Fourah Bay Road Freetown; Haswar SL Ltd at No. 127 Kissy Road Freetown; Lion Photo at No. 55 Siaka Steven Street Freetown; St.

John's Women Bread Sellers at No. 113 Campbell Street Freetown; Grass - root Foundation Developmental at No. 7 Kalson Drive Freetown; Bakesh Enterprises. The Ministry of Trade and Industry usually approved the list for the SME loans and forwarded it to the SLCB and because of the deposit on guarantee the SLCB did not carry out any due diligence before issuing the SME loans since it had nothing to lose. Curiously, while the above SME loans remained largely unpaid, on 3/6/017, SMEDA under the leadership of Raymant Gbokie together with Abdul Fofanah, the former Permanent Secretary of the Ministry of Trade and Industry applied and obtained the sum of Le1, 550, 000, 000. 00 as soft loan from SLCB to finance another set of SME Loans Scheme but regrettably there are not supporting documents as to how these later SME loans were disbursed and to whom they were disbursed by SMEDA and thus this huge amount had remained unaccounted for.

The sources of revenue for the Ministry of Trade and Industry is the Government and Africa - Link, where revenue is generated from scanning of goods, enhanced integrated account for counterpart funding of the Government to fund the activities of the project within the Ministry. The Minister had the authority to approve all payments and activities, followed by the Permanent Secretary and Deputy Permanent Secretary. The Minister and two others must sign the Pet Form 1. There were several withdrawals and payments made without justification or supporting documents or verification or fuel issued without recording in the logbook: the total sum of Le358, 498, 012. 00 was used on fuel not recorded in the logbook made up of the sum of Le145, 536, 352. 00 for fuel for the 2007, and the sum of Le212, 961, 660. 00 for fuel 2008/2009; the sum of Le41, 105, 262. 00 was spent paying salaries to absent and retired staff, made up of the sum of Le22, 616, 796.00 paid to Mansokabba Conteh, Le9, 333, 972. 00 paid to Abdul Charley and Le9, 154, 494. 00 paid to Ibrahim Kalokoh; the sum of Le229, 088, 300. 00 was disbursements for procurement of goods and services without any supporting documents or verification. In 2014, the Japanese Government sent food aid to Sierra Leone amounting to 6658. 0334 metric tons of Rice, which was sold for the sum of Le11, 023, 306, 399. 98 to be paid within 12 months but regrettably as at 31/12/2014 only the sum of Le8, 593, 463, 050. 00

has been paid into the bank account, leaving the balance of Le2, 429, 843, 000. 00 unaccounted for. In most cases procurement processes were either bypassed or not properly followed. There was complete lack of financial discipline and control in the Ministry of Trade and Industry. These pieces of evidence remained unchallenged and were mostly unshaken despite the rigorous cross examinations of the witnesses by counsel to the Persons of Interest.

The evidence disclosed the following Persons of Interest as well as their collaborators as being responsible for these acts of corruption, maladministration, abuse of office and lack of accountability: i. Captain Momodu A. Pat - Sowe; ii. Alhaji Usman Boie Kamara; iii. Dr. Richard Conteh; iv. Ibrahim W. Mansaray; v. Sannah Marah, and vi. Raymond K. Gbokie, former Chief Executive Officer of SMEDA.

Other persons mentioned: i. Abdul Fofanah; ii. Mansokabba Conteh; iii. Abdul Charley; and iv. Ibrahim Kalokoh;

10.3 Evidence by Persons of Interest

Despite all the opportunities availed to the Persons of Interest to give their rebuttal evidence to the prima facie evidence led by the State against them, coupled with the fact of the active participation by counsel in the proceedings, yet the Persons of Interest did not give any rebuttal evidence. They did not also call any witness. See Appendix A to Volume Two of the Reports.

10.4 Evaluation of Evidence

The Commission has critically reviewed, appraised and considered the totality of the evidence led by the State against the Persons of Interest and finds that the unchallenged evidence of the State has sufficiently made out a prima facie case against some of the Persons of Interest and their collaborators, save and except those Persons of Interest against whom the diverse allegations of corruption under this investigation were withdrawn by the State on the ground that the evidence led did not make out any prima facie case against

them, namely: i. David Carew; ii. Alimamy P. Koroma; iii. Alie B. Mansaray and iv. Mabinty Daramy. Consequently, these Persons of Interest are hereby discharged from this investigation.

However, in respect of all the other Persons of Interest and their identified collaborators, the law is that once a prima facie case has been made out, rebuttal evidence from the Persons of Interest is no longer a matter of choice. It is mandatory because without it all the allegations supported by prima facie evidence become duly established by the State, yet on the face of the damning evidence of corruption against these Persons of Interest and their collaborators they had no answer.

10.5 Findings

Having reviewed the totality of the evidence led by the State, which the Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, the Commission hereby finds that all the allegations of impropriety, misappropriation, corruption, abuse of office and maladministration, for which the indicted Persons of Interest and their collaborators have no answer, have been duly established against them as required by law. Consequently, the Commission finds as follows:

1. The sum of Le2, 429, 843, 000. 000.00 were unverified and had remained unaccounted for out of the proceeds of the sale of the Japanese Food Aid amounting to the sum of Le11, 023, 306, 399. 99, out of which only the sum of Le8, 593, 463, 050 .000 was paid into the bank account.
2. The total sum of Le11, 400, 000, 000. 00 had remained unaccounted for and lost to the Country out of the Le16, 200, 000, 000. 00 given out as loans to SMEs, out of which only the sum of Le4, 800, 000, 000. 00 had been repaid.
3. The sum of Le1, 550, 000, 000. 00 obtained as soft loan for SMEs by SMEDA had remained unaccounted for.

4. The total sum of Le229, 088, 300. 00 was withdrawn and expended on procurement of good and services but without supporting documents or verification and had remained unaccounted for.
5. The total sum of Le358, 498, 012. 00 was withdrawn between 2007 and 2009 and expended on fuel without any supporting documents or verification by means of a logbook and had remained unaccounted for.
6. The total sum of Le41, 105, 262. 00 was withdrawn and paid out as salaries to absentee and retired staff without verification and had remained unaccounted for.
- 7. From the above findings therefore, the total amount of Le16, 008, 534, 574. 00 were misappropriated and or unverified and remained unaccounted for.**
8. The following 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, 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:

10.6 Recommendations

In the light of all the findings in paragraphs 10.5 above, it is hereby recommended as follows:

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.
 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.
 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.

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. Gbekie, 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

11. Investigation into the activities of the Ministry of Sports between November 2007 and April 2018

11.1 Witnesses and Exhibits

A total of 6 persons testified as witnesses for the State as CW1 - CW6. A total of 9 documents were tendered by the State as Exhibits P1 - P9. None of the Persons of Interest testified or called any evidence. However, some other persons mentioned in the course of the investigation testified as part of the witnesses for the State. See Appendixes B and J to Volume Two of the Reports.

11.2 Evidence by State Witnesses

In support of its allegations of diverse acts of impropriety, corruption, maladministration, abuse of public office, diversion of public funds and lack of accountability against the Persons of Interest, the State led evidence through its witnesses. CW1, Adikali Samura is the Permanent Secretary with the Ministry of Sports. CW2, Paul Damuley is the General Manager of the National Stadium Management. CW2, Paul Damuley is the General

Manager of the National Stadium Management. CW3, Thomas Wilson is the Finance Officer with the National Stadium Management. CW4, Dr. Kenneth Brima is the Director of Sports with the Ministry of Sports. CW5, Alusine Tholley is the Internal Auditor with the Ministry of Sports. CW6, Musa Sesay was formerly the Stadium Manger with the National Stadium Management in the Ministry of Sports. Several documents were tendered in evidence as Exhibits: PI, roles of Ministers and Deputy Ministers of Sports and other documents, P2A, P2B, documents relating to activities of the National Stadium Management, Exhibits P3A, P3B, P3C, P3D, P3E, P3F, are Audit Reports

They testified that the Sierra Leone National Sports Authority was established in 2017 and is supervised by the Director of Sports, who also supervises the National Stadium Management. The Ministry of Sports became an autonomous Ministry in 2013 and some of former Ministers were Ahmed Kanu, and Dr. Minkailu Bah, while some of the former Deputy Ministers were Ismael Al - Sankoh Conteh, Daniel Giama, Dr. Lansana Nyalleh and Algasimu O. Jah. Some of the former Permanent Secretaries of the Ministry of Sports were Mr. Coker from 2016 - 2017, and Mr. Idriss from 2014 - 2015. The National Stadium Management is in charge of the National Stadium facilities, from which it generates its own revenue to finance its activities by renting out the facilities and also from sponsorships by Telecommunication Firms. The former General Manager of the National Stadium Management was Mr. Musa Sesay. The rental payments are made to the Finance Department and deposited in the Bank account but 90% of the revenue is used for payment of salaries of staff, while the remaining 10% is used as petty cash to run the activities of the National Stadium Management. The Stadium has a hostel with 71 rooms, consisting of 12 Suits, Single Rooms and the Atlantic halls. The National Stadium Management occupies the 1st floor, while the Ministry of Youth Affairs also occupies part of the Hostels and the Chinese Technical Team occupies one of the Suites on the third floor, all without payment of any rent. The Chinese Technical Team is in charge of major repairs and maintenance of the Stadium. There are also some individuals occupying the hostels without paying rent on directives of the Ministry of Sports and only 30 rooms out of the 71 rooms are left for

renting. The signatories to the National Stadium Management account are the Director of Sports and the Permanent Secretary of the Ministry of Sports. The General Manager approves expenditures upon approval by the Ministry of Sports. The Telecommunication Firms pay annually for their adverts: G. Shakerdas pays Le40, 000,000. 00; Africell pays Le76, 545,000.00 and Orange pays Le95, 000,000. 00. The amount payable as contribution and now due in arrears to NASSIT amounts to the sum of Le324, 875, 407.85 but were not deducted by the Finance Department. The following rental fees are charged, subject to negotiations: between Le10, 000, 000. 00 and Le20, 000, 000. 00 for the Main Bowl; Le2, 000, 000. 00 for the Perimeter; and Le300, 000. 00 per month for a room in the hostel grossing Le3, 600,000.00. per year.

The Director of Sports is also the head of Council of Sports and facilitates traveling of sporting disciplines to International Competitions with the support of the Government. He also to monitors Sports Grounds and Facilities to meet international standards but expenditures are approved by the Minister of Sports. The former Director of Sports was Ibrahim Bangura, who endorses request while the Permanent Secretary approves the vouchers of the National Stadium Management before payments are made. There were no audit reports in the Ministry of Sports in 2016. The total amount generated by the National Stadium Management for 2015 was Le 1, 400,000,000. 00, out of which only the sum of Le1, 171, 715, 000. 00 was paid into bank leaving a balance of Le 230, 611, 500. 00 outstanding and unaccounted for till date. On rentals of the hostel for 2015, the sum of Le 236, 7000, 000. 00 was generated out of which only the sum of Le 15, 800, 000. 00 was verified and leaving an outstanding balance of Le 220, 900, 000. 00 unverified. The sum of Le20, 000, 000. 000 was paid as loan refund to the former General Manager without any documentation of any loan given by him to the National Stadium Management. There was a deduction of the sum of Le50, 523, 000. 00 as contributions to NASSIT, out of which only the sum of Le 4, 759, 900. 00 was verified, and leaving a balance of Le 45, 763, 500. 00 unverified. The sum of Le594, 000, 000. 00 was withdrawn and paid to Match Officials

in the Sierra Leone V. Sudan match by the Permanent Secretary without the approval of Minister of Sports.

There were several expenditures without any supporting documents and verification amounting to the sum of Le517, 033, 255. 00. The sum of Le223, 173, 000. 00 generated from tickets sales were not remitted into the Consolidated Revenue Fund by the Ministry of Sports as well as other monies amounting to the sum of Le 119, 197, 800. 00 were not remitted into the Consolidated Revenue Fund. From January - December 2014, the National Sports Council withdrew and expended monies without supporting documents and verification amounting to the sum of Le 1, 852, 011, 947. 00. There were payments made amounting to Le512, 000, 000. 00 but not on vote service ledger and thus not verified. There were payments made between 2015 and 2016 amounting to Le594, 000, 000. 00 on international sporting engagements on the direction of the Permanent Secretary and Director of Sports without the approval of the Minister of Sports. The sum of Le82, 116, 675. 00 was spent on hospitality without any supporting documents. There was complete lack of financial discipline and control. The above pieces of evidence remained unchallenged and were mostly unshaken despite the rigorous cross examinations of the witnesses by counsel to the Persons of Interest.

The evidence disclosed the following Persons of Interest as well as their collaborators as being responsible for these acts of corruption, maladministration, abuse of office and lack of accountability: 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; and vi. Mr. Musa Sesay, former General Manager of the National Stadium Management.

11.3 Evidence by Persons of Interest

Despite all the opportunities availed to the Persons of Interest to give their rebuttal evidence to the prima evidence led by the State against them, coupled with the fact of the active

participation by their counsel in the proceedings, the Persons of Interest did not give any rebuttal evidence. They did not also call any witness. See Appendix A to Volume Two of the Reports.

11.4 Evaluation of Evidence

This Commission has critically reviewed, appraised and considered the evidence led by the State against the Persons of Interest and finds that the unchallenged evidence of the State has sufficiently made out a prima facie case against some of the Persons of Interest and their collaborators, save and except those Persons of Interest against whom the evidence did not disclose any prima facie case under this investigation, namely: i. Ahmed Kanu, former Minister of Sports; ii. Daniel Giama, former Deputy Minister of Sports; iii. Dr. Lansana Nyalleh, former Deputy Minister of Sports; iv. Mr. Algasimu O. Jah, former Deputy Minister of Sports. Consequently, these Persons of Interest are hereby discharged from this investigation.

However, in respect of all the other Persons of Interest and their identified collaborators, the law is that once a prima facie case has been made out, rebuttal evidence from the Persons of Interest is no longer a matter of choice. It is mandatory because without it all the allegations supported by prima facie evidence become duly established by the State, yet on the face of the damning evidence of corruption against the indicted Persons of Interest and their collaborators they had no answer.

11.5 Findings

Having reviewed the totality of the evidence led by the State, which the Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, the Commission hereby finds that all the allegations of impropriety, misappropriation, corruption, abuse of office and maladministration, for which the indicted Persons of Interest have no answer, have been duly established against them as required by law. Consequently, the Commission finds as follows:

1. The sum of Le230, 611, 500. 00 out of the total revenue of Le1, 4000, 000, 000. 00 generated by the National Stadium Management for 2015 was not paid into the bank account but expended without supporting documents and had remained unverified and unaccounted for.
2. The sum of Le220, 000, 000. 00 out of the total rental payments of Le236, 700, 000. 00 on the National Stadium Hostel were expended without any supporting document and were unverified and had remained unaccounted for.
3. The sum of Le20, 000, 000. 00 withdrawn and paid to the former General Manager as refund of loan was without any evidence of any loan given to the National Stadium Management by him and was unverified and had remained unaccounted for.
4. The sum of Le45, 763, 500. 00 deducted out of the contribution of Le50, 232, 000. 000 due to NASSIT was withdrawn and expended without supporting documents and was unverified and had remained unaccounted for.
5. The sum of Le594, 000, 000. 00 was paid to Match Officials without the approval of the Minister of Sports and had remained unverified and unaccounted for.
6. The sum of Le517, 033, 255. 00 were withdrawn and expended without any supporting documents and had remained unverified and unaccounted for.
7. Gate Ticket sales amounting to the sum of Le233, 173, 000. 00 and other monies amounting to the sum of Le119, 197, 800. 00, both totaling the sum of Le342, 370, 800. 00 were not paid into the Consolidated Revenue Fund and had remained unaccounted for.
8. The total sum of Le1, 852, 011, 947. 00 were withdrawn and expended by the National Sports Council without supporting documents and had remained unverified and unaccounted for.
9. The sum of Le512, 000. 000. 000 paid out but was not on the vote service ledger had remained unverified and unaccounted for.

10. The sum of Le594, 000, 000. 00 was withdrawn and expended on international sporting engagements without the approval of the Minister of Sports and had remained unverified and unaccounted for.
11. The sum of Le82, 116, 675. 00 were withdrawn and expended on hospitality but without any supporting documents and had remained unverified and unaccounted for.
- 12. From the above therefore, the Commission finds that the total amount of Le5, 009, 027, 502. 00 were misappropriated and or unverified and had remained unaccounted for.**
13. 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, 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:

11.6 Recommendations

In the light of all the findings in paragraphs 11.5 above, it is hereby recommended as follows:

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.
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.
14. 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.

15. 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

12. Investigation into the activities of the Ministry of Lands, Country Planning and Environment

12.1 Witnesses and Exhibits

A total of 7 persons testified as witnesses for the State as CW1 - CW7. A total of 19 documents were tendered by the State as Exhibits P1 - P14. In response, Musa Tarawally called one witness, who testified as RW1 and tendered some documents as Exhibits D1-D7. However, some other persons mentioned in the course of the investigation testified as part of the witnesses for the State. See Appendixes B and J to Volume Two of the Reports.

12.2 Evidence by State Witnesses

In support of its allegations of diverse acts of impropriety, corruption, maladministration, abuse of public office, diversion of public funds and lack of accountability against the Persons of Interest, the State led evidence through its witnesses. CW1, Israel Bunduka Kenawa Jigba is the Permanent Secretary of the Ministry of Lands, Housing and Environment from May 2018 till date. CW2, Alieu Bangura, is the Head of Internal Audit Unit of the Ministry of Lands, Housing and Environment as the Head of Internal Audit unit. CW3, Ginnah Fangowa Missah is the Senior Accountant with the Ministry of Lands, Housing and Environment. CW4, Barba Brima Fortune is the Secretary to the Vice President but formerly the Permanent Secretary in the Ministry of Lands, Country Planning and Environment between April 2016 and April 2018. CW5, Nancy Kadiatu Sia Tengbeh works in the Office of the Chief Minister but was formerly the Permanent Secretary in the Ministry of Lands, Country Planning and Environment from 20/2/2015 - 10/3/2016. CW6, Henry Tamba Bongay is a businessman. CW7, Inspector Lansana Andrew Musa of the Sierra Leone Police attached to the Information and Intelligence Unit of the Commissions of Inquiry. Several documents were tendered in evidence as Exhibits: P1A, P1B and P1C, handing over note and list of those to whom Government quarters were mortgaged or sold; Exhibit P2A, P2B, findings on incomplete documentation of clients file; P3A, P3B, P3C, final audit report on process of land allocation and distribution; P4, list of bank accounts; P5, bank statement of the Land Shelter account; P6, the terms of reference of the State Lands Allocation Committee; P7, the process of allocation of State lands; P8, P9, land documents at Lumley Beach Road Freetown; P10, P11, P12, P13, P14, letters granting State lands free of charge. Exhibits D1 and D2, receipt of payment dated 15/5/2013 and letter of transfer of leasehold were tendered through cross examination of witnesses for the State.

They testified that the Ministry of Lands has four divisions, Directorate of Surveys and Lands; Directorate of Housing and Country Planning; Directorate of Environment; Geographic Information System and Remote Sensing, and Directorate of Policy Planning and Project Development. The former Ministers were: i. Benjamin O.N. Davies; ii. Dr.

Denis Sandy; iii. Captain Momodu Alie Pat - Sowe; iv. Alhaji Musa Tarawally and Diana Konomanyi, while the former Deputy Ministers were: i. Sylvester Goba; ii. Ahmed Khanu, and iii. Mamoud Tarawalie. The former Permanent Secretaries are: i. Nancy Kadiatu Sia Tengbeh, ii. Barba Fortune. The former senior accountant of the Ministry of Lands was one Thomas Lansana. The Ministry has three sources of revenue, namely: Lease rents; Survey bills, and Sales of Freehold State Lands, which payments are made directly to the NRA, while Ministry keeps its record. The Minister approves all disbursements. In Exhibits PP2 and P15, between January and May 2018, in pursuance of Cabinet Decision taken in May 2016 to implement an earlier Cabinet Decision of 2001, and on the approval of the former President of Sierra Leone, the Ministers of Work, Housing and Infrastructure together with the Minister of Lands, Country Planning and the Environment sold 29 Government Quarters, including the land and building thereon, located at prime areas of Freetown to some public servants and others without any role by the Ministerial Subcommittee as directed by the Cabinet Decision of May 2016. However, out of the 29 Government Quarters sold thereby, the counsel for the State personally in the presence of this Commissioner on Wednesday, 11th day of September 2019, at the Commission verified the land purchase documents of the following 25 persons, namely: i. Ibrahim S. Kamara at No B1 King Herman Road Freetown sold for Le60, 000,000.00; ii. Joseph Fofanah at W6 Spur Loop Wilberforce Freetown sold for Le100,000,000.00; iii. Lunyanga N. Kaiwa at No.C12 Cockrill Wilkinson Road Freetown sold for Le100,000,000.00; iv. Joseph T. Kanu at HS24 Hill Station Freetown sold for Le70,000,000.00; v. Dr Fanny Fullah Musu Koroma at W16 Spur Road Freetown sold for Le100, 000,000.00; vi. Franklin B. Fawundu at HS55 Hill station Freetown sold for Le150, 000,000.00; vii. Barba B. Fortune at 27 Spur Road Freetown sold for Le110, 000,000.00; viii. Dr Julius Sandy at HS58 Hill Station Freetown sold for Le90, 000,000.00; ix. Dr Gibrilla Fadlu - Deen at C5 Cockrill North Wilkinson Road Freetown sold for Le120,000,000.00; x. Mariama Kallay at HS54 Hill Station Freetown sold for Le100, 000,000.00; xi. Dr Rashida Kamara at 36A & B Eacort Crescent, Kissi Dockyard Freetown sold for Le80, 000,000.00; xii. Fatmata Sarieu Jalloh at HS43 Hill Station sold at Le80, 000,000.00; xiii. Alimamy Sesay at W20 Spur Road Freetown

sold for Le70, 000,000.00; xiv. Mrs Agnes Mbayo at JE3 Juba Hills Freetown sold for Le60, 000,000.00; xv. Amara S. Koroma at HS13 Hill Station Freetown sold for Le60, 000,000.00; xvi. Brima Musa Baina at CT20 Cline Town Freetown sold for Le80, 000,000.00; xvii. Hon Justice Abdulai Hamid Charm at H659 Hill Station Freetown sold for Le 100,000,000.00; xviii. Dr. Philip D. Kargbo at W3 Wilberforce Freetown sold for Le100, 000,000.00; xix. Fatmata Mustapha; xx. Abdul Aziz; xxi. AIG Patrick Johnson; xxii. Dr Ernest S. A. Surrur; xxiii. Justice Joseph Kekura Bangura at B48 King Herman Road Freetown sold for Le80, 000,000.00; xxiv. Dennis K. Vandy at JE6 Juba Freetown sold for Le80, 000,000.00; and xxv. Ambassador Edward Turay.

However, the following persons did not present any land documents for verification, namely: i. Mrs Ekundayo Karim at B49 King Herman Road Freetown sold for Le80, 000,000.00; ii. Mrs. Kadie O. Sesay. There is one person who did not pay to accept the offer of Government Quarters to him, namely: i. Dr. Owizz Koroma and one other person who was offered and produced her land documentations but was found to be a staff of Rokel Commercial Bank and thus not a public or civil servant, namely: i. Vicky M. Jusu at HS56 Hill Station Freetown sold for Le135, 000,000.00. There were also sales or conversion of commercial lease into freehold, including the following: i. Lease of State land at Baibureh Road Kissi converted to freehold on 18/9/2015 for Le500, 000, 000. 00 in favor of Leonol Company Ltd; ii. Lease of State land at Lumley Beach Road converted to freehold on 3/8/2016 for Le200, 000, 000. 00 in favor of Trust Group; iii. Lease of State land at Government Wharf converted to freehold on 15/8/2016 for Le100, 000, 000. 00 in favor of Rezco Energy and Construction Ltd; and iv. Lease of State land at Gbako Timbo Village converted to freehold on 9/8/2016 for Le40, 000, 000. 00 in favor of Korea Group Fishing Company. There was the conversion of leasehold to freehold merely one year into the lease granted on 11/2/2014 for 21 years at the cost of Le5, 000,000.00 per year but sold as freehold on 11/11/2015 for Le8, 000,000. 00. There were inaccurate revenue reconciliations totaling the sum of Le234, 737, 000. 00 between the cash book of NRA and the cash book of the Ministry of Lands. On withholding taxes, only the sum of Le33, 500.

00 out of Le38, 868,000.00 deducted was paid to NRA, leaving a balance of Le5, 282,388.00 unpaid and unaccounted for. Currently, there are only two active accounts: Imprest Account for the day to day running of the Ministry, and Land Shelter Development Account for funds allocated to all the five Divisions. On 20/1/2014, the sum of Le30, 562, 500. 00 was paid to Bockarie Sandy, LUC of Mountain Division without any supporting documents.

The Minister is the overall head of the Ministry under whose direction and supervision all the other officers including the Permanent Secretary work within the confines of the regulations. When allocations are received, PET Form 1 is prepared and is signed by the Divisional Head, the Permanent Secretary and the Minister. There were allocations of State lands without the involvement of the State Lands Allocation Committee as required by law to the following persons: i. Augustine Bockarie, ii. Alhaji Lillah Bangura, iii. Rodney Streesser, iv. Mohammeds Kokay, v. Fatmata Sow, vi. Ibrahim Kamara, vii. Mohammed Kabba, viii. Fatmata Kabba, ix. Abdul I. Koroma, x. Abraham Baklalah, xi. David T.C. Taluba, xii. Ramata Kamara, xiii. Bockarie Kakay, xiv. Karimatu Barrie, xv. Emmanuel Karrow - Kamara, xvi. Amb. Anthony Navo Jnr., xvii. Isiata Esther Sesay, xviii. Amadu Bah, xix. Alhaji Ibrahim Timbo, xx. Peter Nuyaba Sam - Kpakra, xxi. Ekundayo O. Karim, xxii. Edward Bassey Kamara, and xxiii. Isiatu Jah. Also, State lands at Gloucester Village Freetown, were also given out free of charge without due process to the following person: i. Alfred Massaquo; ii. Mr. Baba Kargbo; iii. Rachael Williams; and iv. Brima Serry. One Henry Tamba Bongay brought before the Commission a complaint of abuse of office against Captain Momodu Alie Pat - Sowe and Alhaji Musa Trawally involving the alleged sale of his lease of State land to KBS Ltd owned by Patrick Kongo, in which it was alleged that one Abdul Lamin, alias Amerikin, played the enforcer for Musa Tarawally. The lease of State land at Plots BP7 and BP8 were made to Henry Tamba Bongay through the National Tourist Board for Le2, 000,000.00 and he commenced developing the project up to wall height. However, from subsequent and series of events that followed, Captain Pat - Sowe refused to attend his application for approval of the lease because he declined his

request to share the land with the friend of the former Minister, one Shirley Bleh. Later, on the directive of the then Minister of Tourism Mrs Victoria Saidu Kamara, the National Tourist Board returned the land to him. In 2014, Musa Tarawally used the subterfuge of Patrick Kongo, with whom he had not executed any lease agreement to deprive him of the land on the payment of the sum of USD40, 000. 00, out of which he returned the sum of USD25, 000. 00 as requested by them. In 2016 the land was taken back from him but upon an investigation by the CID, he was confirmed as the owner of the land. The above evidence were largely unchallenged and remained unshaken despite the rigorous cross examination of the witnesses for the State.

The following persons were named as Persons of Interest: Former Ministers: i. Benjamin O. N. Davies; ii. Dr. Denis Sandy; iii. Captain Momodu Alie Pat - Sowe; iv. Alhaji Musa Tarawally; v. Finda Diana Konomanyi; Former Deputy Ministers: i. Sylvester Goba; ii. Ahmed Khanu; and iii. Mamoud Tarawalie. Other persons mentioned: Permanent Secretaries: i. Barba Brima; ii. Nancy Kadiatu Sia Tengbeh. Former Senior Accountant: Thomas Lansana; and several persons who bought Government Quarters and businesses and persons who were granted leases or allocated State lands or their leases were converted to freehold without due process, and also Patrick Kongo and Abdul Lamin, alias Amerikin.

12.3 Evidence by Persons of Interest

Despite all the opportunities availed to the Persons of Interest to give their personal response to the evidence led by the State against them, coupled with the fact of the active participation by their respective counsel at the proceedings, the Persons of Interest did not give any rebuttal evidence, while Musa Tarawally called one witness in response to a personal complaint against him by one Henry Bongay. See Appendix A to Volume Two of the Reports.

RW1, Abdul Lamin, alias Amerikin, tendered some documents admitted in evidence as Exhibits: D3, receipt for USD1, 000. 00 dated 15/5/2013; D4, D5, D6, copies of land documents of Patrick Kongo; D7, letter dated 19/10/2017 by the Permanent Secretary

confirming that land was still in the name of KBS Ltd. He denied all the allegations made against him by Henry Bongay and stated that the land was duly transferred to Patrick Kongo at the price of USD40, 000. 00 as agreed between the parties and that neither he nor Musa Tarawally did anything untoward in the said transaction. He was present when the sum of USD1, 000. 00 was paid to Henry Bongay on 15/5/2013 but was not present the following date of 16/5/2013 when the balance of USD39, 000. 00 was to be paid as final payment for the land because both parties tricked him and he never got any benefit from the transaction. However, he was not aware of any duly executed lease agreement in respect of the land between Henry Bongay and Patrick Kongo.

12.4 Evaluation of Evidence

This Commission has critically reviewed, appraised and considered the evidence led by the State against the Persons of Interest and finds that the unchallenged evidence of the State has sufficiently made out a prima facie case against five of the Persons of Interest, namely: i. Captain Momodu Alie Pat - Sowe; ii. Alhaji Musa Tarwally; iii. Ahmed Khanu iv. Diana Konomanyi; and v. Barba Fortune and their collaborators. The State did not disclose any prima facie case against all the other Persons of Interest, namely: i. Benjamin O. N. Davies; ii. Dr. Denis Sandy; iii. Sylvester Goba; and iv. Mamoud Tarawallie. Consequently, these Persons of Interest are hereby discharged from this investigation.

However, in respect of all the other Persons of Interest and their identified collaborators, the evidence revealed the absence of a statutory State Lands Allocation Committee whilst the allocation and lease of State lands and conversion of leaseholds into freeholds went on unabated without due process. The law is that once a prima facie case has been made out, rebuttal evidence from the Persons of Interest is no longer a matter of choice. It is mandatory because without it all the allegations supported by prima facie evidence become duly established by the State, yet on the face of the damning evidence of corruption against the indicted Persons of Interest and their collaborators they had no answer.

This Commission had in the interest of fair hearing and the protection of the right of the individual to ownership of land given due public notices to all those affected by the dealings with State lands and commendably twenty - five of them produced valid land documents which were duly verified by this Commission, leaving only four of them with unverified sales of Government Quarters.

12.5 Findings

This Commission has reviewed the totality of the evidence led by the State, which the Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts. The evidence of RW1 while exculpating him from any wrong doing did not avail Alhaji Musa Tarawallie of the allegation of abuse of office levied against him by Henry Tamba Bongay. The Commission hereby finds that all the allegations of impropriety, corruption, abuse of office and maladministration, for which two of the Persons of Interest have no answer, have been duly established against them as required by law. Consequently, the Commission finds as follows:

1. By virtue of Exhibit P6, the following four leases of State lands were converted into freehold are irregular and liable to be set aside and the monies paid refunded to them by Government for being without due process and without the involvement of a statutory State Lands Allocation Committee, namely: i. Lease of State land at Baibureh Road Kissi converted to freehold on 18/9/2015 for Le500, 000, 000. 00 in favor of Leonol Company Ltd; ii. Lease of State land at Lumley Beach Road converted to freehold on 3/8/2016 for Le200, 000, 000. 00 in favor of Trust Group; iii. Lease of State land at Government Wharf converted to freehold on 15/8/2016 for Le100, 000, 000. 00 in favor of Rezco Energy and Construction Ltd; and iv. Lease of State land at Gbako Timbo Village converted to freehold on 9/8/2016 for Le40, 000, 000. 00 in favor of Korea Group Fishing Company.

2. By Virtue of Exhibit P6, the following 23 allocations of State lands in Exhibit P4 are irregular and liable to be set aside and the monies paid refunded to them by Government for being without due process and without the involvement of a statutory State Lands Allocation Committee, namely: i. Augustine Bockarie, ii. Alhaji Lillah Bangura, iii. Rodney Streesser, iv. Mohammeds Kokay, v. Fatmata Sow, vi. Ibrahim Kamara, vii. Mohammed Kabba, viii. Fatmata Kabba, ix. Abdul I. Koroma, x. Abraham Baklalah, xi. David T.C. Taluba, xii. Ramata Kamara, xiii. Bockarie Kakay, xiv. Karimatu Barrie, xv. Emmanuel Karrow - Kamara, xvi. Amb. Anthony Navo Jnr., xvii. Isiata Esther Sesay, viii. Amadu Bah, xix. Alhaji Ibrahim Timbo, xx. Peter Nuyaba Sam - Kpakra, xxi. Ekundayo O. Karim, xxii. Edward Bassey Kamara, and xxiii. Isiatu Jah.
3. By virtue of Exhibit P6, the following four ex- gratis allocations of State lands in Exhibit P10 at Gloucester Village, Freetown, are irregular and liable to be set aside for being without due process and without the involvement of a statutory State Lands Allocation Committee, namely: i. Alfred Massaquio; ii. Mr. Baba Kargbo; iii. Rachael Williams; and iv. Brima Serry.
4. By virtue of Exhibit P15, the issuance of conveyance for the sale of 29 Government Quarters located in prime areas of Freetown by the Minister of Lands, Country Planning and the Environment between January and May 2019 without the participation and approval of the Ministerial Subcommittee as directed by Cabinet Decision of May 2016 was irregular.
5. However, the persons to whom these Government Quarters were sold being not members of the Cabinet and or Ministerial Subcommittee as constituted by the Cabinet Decision of May 2016 are innocent purchasers for value without notice of the irregularity and therefore, should not be adversely affected by the said irregularity.
6. All the twenty - five (25) persons who had paid for the properties and whose land purchase documents were verified by the Commission had therefore, acquired valid title to the properties sold to them by the Government of Sierra Leone

7. However, the two (2) persons whose land documents were not produced for verification; the one (1) other person who did not pay for the purchase of the property, and the one (1) other person who is not a public or civil servant had therefore, fallen short of the requirement for valid purchase of the Government properties allegedly sold to them but which sales had remained unverified.
8. The total sum of Le234, 737, 000. 00 representing the differences between the cash book of the NRA and the Cash book of the Ministry of Lands, Country Planning and Environment had remained unverified and unaccounted for.
9. The sum of Le5, 282, 388. 00 deducted as withholding tax was not paid over to the NRA and had remained unaccounted for.
10. The sum of Le30, 562, 500. 00 withdrawn and paid to the Local Unit Commander of the Mountain Division, one Bockarie Sandy was without any supporting document and had remained unverified and unaccounted for.
11. The facts and circumstances surrounding the actions of i. Captain Momodu Alie Pat - Sowe, and ii. Alhaji Musa Tarwally in respect of the lease of State land to Mr. Henry Tamab Bongay amounted clearly to acts of gross abuse of their offices.
- 12. From the above findings therefore, in addition to the huge and unquantifiable sums of money payable as revenue on the hasty and undervalued sale of some identified Government Quarters without due process and other State lands and leases that have been lost to the Government of Sierra Leone, the total amount of Le270, 581, 888. 00 were misappropriated and or unverified and had remained unaccounted for.**
13. The following public officials: i. Captain Momodu Alie Pat - Sowe; ii. Alhaji Musa Tarwally; iii. Diana Konomanyi; iv. Ahmed Kanu; and v. Barba Fortune were involved in gross abuse of their offices in the reckless manner in which they dealt with the land belonging to the State and 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.

12.6 Recommendations

In the light of all the findings in paragraphs 12.5 above, it is hereby recommended as follows:

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.
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.
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,
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.
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

13. Investigation into the activities of the Ministry of Education, Science and Technology between November 2007 and April 2018

13.1 Witnesses and Exhibits

A total of 11 persons testified as witnesses for the State as CW1 - CW11. A total of 25 documents were tendered by the State as Exhibits P1 - P17. None of the Persons of Interest testified or called any evidence but they tendered a total of 5 documents through cross examination of witnesses for the State as Exhibits D1 – D5. However, some other persons mentioned in the course of the investigation testified as part of the witnesses for the State and on their own behalf. See Appendixes B and J to Volume Two of the Reports.

13.2 Evidence by State Witnesses

In support of its allegations of diverse acts of impropriety, corruption, maladministration, abuse of public office, diversion of public funds and lack of accountability against the Persons of Interest, the State led evidence through its witnesses. CW1, Prince Emmanuel Oldman Cole is the Permanent Secretary in the Ministry of works and Public Assets but

formerly the permanent Secretary in the Ministry of Education, Science and Technology from January 2015 - March 2016. CW2, Sia Ac Lusanie is the Senior Internal Auditor with the Ministry of Education, Science and Technology. CW3, Issa Donald Newman is the acting Principal Accountant and head of the Accounting Unit of the Ministry of Education, Science and Technology from October 2017. CW4, Mohammed Sillah Sesay is the Director of the Inspectorate Directorate in the Ministry of Basic and Senior Secondary Education but formerly with the Ministry of Education, Science and Technology since 2011. CW5, Edward Jah Toby is an Engineer with the Sierra Leone Water Company. CW6, Abubakar Bangura is the Finance Manager of the Sierra Leone Water Company. CW7, Kandeh Sesay is the Director of Internal Audit in the Ministry of Finance. CW8, Agnes Muthoni Mugo is the Head of Sierra Leone Campus of Limkokwing University of Malaysia. CW9, Richard Yirah Yanka is the Finance Executive with the Limkokwing University. CW10, Gilbert Heveans – Cooper is the Permanent Secretary in the Ministry of Technical and Higher Education. CW11, Alhaji Mohammed Kamara is the Chief Education Officer with the Ministry of Basic and Secondary Education but formerly with the Ministry of Education, Science and Technology.

Several documents were tendered in evidence as Exhibits: P1, Handing over note from Prince Cole to Dennis Vandy; P2A, P2B (1) and (2), P2C and P2D, are some audit reports between 2007 and 2017 and payments of grants to overseas students; Exhibits P3, P4, P5, P6, P7, P8, P9 and P10, are list of accounts, Bank Statements of accounts; sample of PET Form 1, and payment of tuition for JSS 2016; P11A, P11B and P11C, are the transactions with SAWALCO; P13, is report of review of issues with Limkokwing University for 2016/2017 and 2017/2018; P14A and P14B, are the MOU dated 19/12/2013 and signed by the Minister of Education; P15A and P15B, are the accredited of Limkokwing University by Accreditation Service for International Schools, College and University of U.K and the Registration Certificate in Sierra Leone; P16A and P16B, are enrolment of students in 2016 and 2018; P17, letter dated 20/7/2018 by the Financial Secretary. Under cross examinations, some documents were also tendered in evidence as Exhibits: D1, register of

Sierra Leone students in China; D2, is the public notice on the resolution of the issues between the Government and Limkokwing University; D3A and D3B are the MOU; D5, handover note by Dr. Minkailu Bah;

The witnesses testified that the Minister from 2010 - 2018 was Minkailu Bah, while the Deputy Ministers were Dr. Algassin Jah; Dr Lansana Nyalleh; Mr Mamud Tarawally; Madam Christiana Thorpe; Mr. Osmon Hanciles, and James Morlai Kamara. The Minister exercised several directions and control over the Ministry and it is subject to such directives and control that the Permanent Secretary, who is the vote controller, supervises the Minister. The administrative wing is headed by the Permanent Secretary, while the Professional wing is headed by Chief Education Officer, both reports directly to the Minister. There can be no expenditure of any financial sort without the approval of the Minister. The Ministry has several Directorates and runs several programs. The Revitalizing Education Development project in Sierra Leone was at a cost of USD23, 400, 000. 00 and was for use in targeted schools and to establish systems for monitoring of education interventions. The money was under the supervision of the project controller. The Islamic Development Bank project was at a cost of USD34, 000, 000. 00 and was to construct technical and vocational institution in targeted regions with a Corporation in Saudi Arabia grant for the constructions of class rooms and procurement of mattresses for schools' clinics under the supervision of the Inspectorate Directorate and some classrooms were built. The Education Development Fund was to support education in Sierra Leone but it has not taken off as at March 2016. Rehabilitation and extension of Fourah Bay College, there were no relevant documents amounting to Le2, 458, 576, 240.00 were not attached to vouchers before payment were made to TS and Co in the sum of Le77, 083, 516.00 and to Sogetel Sarl in the sum of Le2, 381, 438, 126.00. There were payments amounting to Le10, 739, 659, 424.00 made in respect of school feeding for 2016 but without relevant information relating to the schools and account numbers. There were payments amounting to Le9, 916, 720, 000.00 made in respect of school fees subsidies for 2015/2016 Academic year into 14 different Banks across the Country but without detailed relevant information

relating to names of schools, number of students. There were grants - in - aid payments made to Oversea Students on yearly basis but without evidence of swift transfer made to their respective accounts suggesting diversion of the funds elsewhere. In 2016, there were funds withdrawn from the Imp rest account amounting to Le 9,438,365,963.00 for the purchase of office items and equipment but without vouchers, receipts and delivery notes in contravention of Section 73(1) and (3) of the Financial Management Regulations 2007. However, supporting documents amounting to Le2, 316, 860, 563.00 and Le5, 591, 551, 790.00 were later verified leaving an outstanding balance of Le 2, 529, 953, 610.00 unverified. Withholding taxes totaling Le62, 078, 440.00 in respect of payment for goods and service was not deducted and paid over to the NRA. There were withdrawals amounting to Le2, 398, 462, 998. 00 from the School Materials and Education Monitoring system account without supporting documents, out of which supporting documents were later provided for the sum of Le955, 384, 741.00 and verified, leaving a balance of Le1, 423, 078, 075.00 as unverified. There were disbursements amounting to the sum of Le1, 617, 206, 000.00 recorded on the Integrated Financial Management Information System without adequate supporting documents. There were disbursements amounting to Le48, 848, 500.00 from the Project account for repair of vehicles without supporting documents, out of which supporting documents were later provided for the sum of Le16, 995, 500.00 and verified, leaving the balance of Le31, 889, 000.00 unverified.

In 2016, some funds amounting to Le2, 469, 730, 592 .00 were remitted to schools and other educational institutions in Bo without reference to the Monitoring Office of the Ministry and without supporting documents. The Government of Sierra Leone has an MOU with Limkokwing University on payment of school fees for 1200 sponsored students but the MOU had not been ratified by Parliament and for the first installment for 2016/2017, the Government made a payment of Le10, 000, 000, 000.00 to Limkokwing University, with an overpayment of Le122, 600, 000.00. For the second installment, Government made a payment of Le12, 180, 110, 420.00 to Limkokwing University, with an overpayment of Le2, 632, 139, 600.00 and the issues had remained unresolved. In 2017, there were

payments amounting to Le76, 212, 000, 000.00 on fee subsidies for students in tertiary institutions but without relevant supporting documents as the payment voucher attached were payroll voucher of staff rather than the list of enrolled students, courses offered and fees structure for respective academic years and the issue had remained unresolved. Withholding taxes amounting to Le84, 004, 791.00 were not deducted and paid over to NRA but supporting documents were later provided for the sum of Le40, 530, 305.00, leaving a balance of Le43, 474, 486.00 outstanding. Furthermore, a withholding tax of Le346, 253, 738.00 was not deducted from the payments made to Sogefel SA Ltd and paid over to NRA as required by Section 117 of the Income Tax Act 2000 (as amended) and the Finance Act 2016. In 2017, the sum of Le519, 996, 000.00 was used on 86, 666 liters of fuel, out of which supporting documents were provided for only 47,000 liters of fuel amounting to Le282, 000, 000.00, leaving a balance of 39,660 liters of fuel amounting to Le237, 996, 000.00 unverified. In 2012, the sum of Le130, 000,000. 00 was on withdrawn and spent as grant to the Institution of Advanced Management on Technology and Sierra Leone Opportunity Industrialization Centre which were not on the approved lists of such institutions for 2011 and the amount had remained not refunded. Subventions amounting to the sum of Le149, 842, 823.00 was made without supporting document, out of which supporting documents were later provided for the sum of Le25, 257, 000.00 and verified, leaving a balance of Le124, 585, 832.00 unverified. In 2017, the sum of Le10, 000, 000. 00 was paid to Christian Faith Orphanage without an authentic receipt with business address of the said Orphanage. In 2017, there were several procurements without due process amounting to the sum of Le1, 237, 747, 666.00 and LPOs amounting to Le315, 783, 000.00 not approved by the Permanent Secretary and request for quotation was used. There were payments amounting to Le totaling Le284, 550, 000.00 made to suppliers on single national competitive bidding. In 2014, there were payments amounting to Le Le70, 474, 180.00 on incomplete contracts with no approved procurement plan for goods and service. In 2014, there were several withdrawals from various accounts amounting to Le112, 921, 538.00 without payment voucher and supporting documents, out of which supporting documents were later submitted for Le4, 040, 000.00 and verified, leaving a

balance of Le91, 449, 038.00 unverified. There were grants in aid payment to 165 awardees amounting to the sum of Le1, 244, 220, 342. 00 without supporting documents, out of which supporting documents were later provided for Le175, 230, 000. 00 from the Sierra Leone Embassy in Moscow and verified, leaving a balance of Le1, 068, 990, 342.00 unverified. The 2014 financial statement on International Development Bank Project amounting to USD10, 510, 990.00 was not made available for audit as the Director stated that it has been audited by a private audit firm without the involvement of Audit Service Sierra Leone in the selection process. There were various amounts withdrawn amounting to the sum of Le Le3, 519, 199, 967.00 on cheques written in the names of staffers rather than suppliers or beneficiaries without supporting documents. There were 30 Bank Accounts operated by the Ministry in respect of which the statements of accounts were not submitted for inspection by audit contrary to Section 36 (1) (A) of the Audit service Act 2014. There were several withdrawals from the Imp rest, ENISS and School Material Accounts amounting to the sum of Le9, 301, 348, 764.00 without supporting documents, out of which supporting documents were later provided for the sum of Le6, 676, 314, 000.00 and verified, leaving a balance of Le2, 605, 205, 450, 000 unverified. In 2014, the sum of Le467, 100, 000.00 was paid as WASC fees for 3460 students in 51 private schools, who should pay their own WASC fees.

The Minister of Finance later allocates funds to all the MDAs and on receipt of allocation the budget committee and procurement committee meet to prioritize the plans and PET Form 1 is raised and it is signed by the program manager of the activity, the professional head of the Ministry, the Chief Education Officer and the Vote Controller, Permanent Secretary and finally endorsed by the Minister who endorses every Financial Transaction by counter signing the PET Forms 1 and 2. The Ministry of Education, Science and Technology does not generate any revenue for the Government but the institutions under the Ministries, College and Schools do generate funds before free education Was introduced in April, 2018. Prior to this time, subventions were given to the schools though school fees were also being charged. The total amount of Le778, 510, 944.00 were received

as school fees by schools and were not paid into bank accounts but used by the management of the schools from lapses due to absence of control mechanism. There were withdrawal from the School Materials Account for expenditures on purposes outside the mandate of the account, including; the payment on 23/10/2015 of the sum of USD98, 000. 00 amounting to Le537, 357, 520.00 as two years rent of a property situate at No. 7 Priscilla Street, Freetown; the withdrawal on 23/12/2015 of the sum of USD18, 232 amounting to Le103, 470, 064. 08 for payment to Dr. Minkailu Bah and three other persons as daily subsistence allowances to officials. On 7/6/2013, there was withdrawal from the school censors and planning unit accounts amounting to Le17, 098, 000. 00 and paid to Adama J. Momoh. There was an overpayment of Le2, 632, 139, 660.00 to Limkokwinmg University by the Government of Sierra Leone and the continuous overpayments in Billions of Leones are not normal. There was the withdrawal of the sum of Le3, 190, 815, 029. 00 from Imp rest Account at Bank of Sierra Leone without supporting documents, out of which supporting documents were later provided for the sum of Le1, 537, 742, 100.00 and verified leaving a balance of Le1, 537, 072, 929. 00. The Government has no direct obligation to private Schools. On management of public Schools, the Minister has the prerogative to appoint the Chairman of the Board of Governors. There is dearth of staff in the Inspectorate Division, with less than 50 personnel throughout the Country to carry out timely inspection of Schools. In May 2017, SALWACO drilled one bore hold for the Ministry headquarters in Freetown and was paid the sum of Le92, 500, 000.00 in July 2010 as part payment. The withholding tax of Le5, 087, 500.00 should have been paid by the Ministry and not SAWALCO.

On grant-In-aid to students in Limkokwing University, a review was carried out of the submission by the Ministry of Education, Science and Technology on the instruction of the Financial Secretary. In total there were about 1520 students with the Government sponsoring 1081 students for Degree courses and 394 students for Diploma courses. The remaining 45 students are private students. There were no students on Limkokwing University scholarship as in the MOU. The total amount payable for 1200 students for

2016/2017 was USD3, 416, 000.00, which was paid in two installments of USD1, 703,000.00, about Le9, 877,400.000.00 and USD1, 703,000.00, about Le12, 302,659,333.00 for 1092 registered students rather than 1200 students. The Government has paid for 108 students not enrolled amounting to Le1, 827,000,000.00 for 2016/2017. The Limkokwing University ought to have sponsored 109 students amounting to USD308, 500.00 for 2016/2017 but which it did not do. For the 2017/2018 session, total claim by Limkokwing University was Le25, 915,262,260.00 for 1200 students made up of the prior 812 student at USD3, 000 per student amounting to USD2, 436,000.00 and for 388 Diploma students at USD2, 500 amounting to USD970, 000.00 totaling USD3, 406,000.00 for 2017/2018. However, the total number of registered students was 964 for 2017/2018, made up of 646 for Degree and 318 for Diploma as against the payment for 1200 Students requested by the University, leaving an excess of 166 Degree students at USD USD498, 000.00 and 70 Diploma students at USD175, 000.00 totaling the sum of USD 673, 000.00, about Le5, 120,661,830.00, while 10% of scholarship by Limkokwing University would have amounted to the sum of USD272, 000.00 to cover 64 Degree Students and 32 Diploma students in line with the MOU. On the February 2018 new intake of 533 students, with 435 for Degree and 76 for Diploma, only 511 new students were registered, leaving a balance 42 students not registered. The Limkokwing University ought to provide scholarship for 43 Degree students at USD129, 000. 00 and 8 Diplomas students at USD20, 000. 00 totaling USD149, 000.00, which it did not do. The net amount due to the University less the 10% scholarship amounting to Le3, 387,287.00 is Le25, 772,882,220.00 now owed to the University by the Government. The Limkokwing University was to train 200 Government Officials annually on Digital Technology but there is no document to show compliance with this obligation as in the MOU. The Minister signed all other Grant-in-Aid but there was no such signature on the Grant-in-Aid to Limkokwing University. There was also tax waiver on Education Materials importation by Limkokwing University but without any ratification by the Parliament. In 2014, the Limkokwing 2014 the University was opened but due to the Ebola outbreak the University was closed until 2016 when we came back and in July 2016 students reported to the University. It was duly registered by the

Tertiary Education Commission on 19/12/2013. In 2016 there were 997 students and 33 dropped out, leaving 964 students. In 2017 there was no intake. In 2018 there were 553 students and 54 dropped out, leaving 499 students. The Limkokwing University has not trained any Government officers in the use of digital technology at no cost because it is still waiting for the Government to send the officials to the University for training. The President/Founder of the University is a non - stipendiary adviser to the Government of Sierra Leone as approved by the former President of Sierra Leone. The Government provided the rent free buildings housing the University in line with the MOU. In 2016/2017, there was a bill for 1200 students by the University and it was paid in two installments. The total bill amounted to Le22, 302, 659, 330, while actual payment for 997 students amounts to Le 22, 180, 059, 330. 00, indicating over payment for 203 students. The report of the Ministry of Finance concluded that the Government was indebted to the Limkokwing University to the tune of Le25, 000,000,000.00. The MOU has not been ratified by Parliament. The Ministry considered the fate of the Sierra Leonean students and reached an agreement for consideration by H.E. the President. A negotiated discount 10% from the Le25, 000,000,000.00 was agreed upon amounting to Le3, 000,000,000.00, leaving the outstanding amount due payable to the University at Le23, 000, 000, 000. 00. The cost of training of each student is at variance with the prevailing cost in other Universities in Sierra Leone, and most of the ICT courses are available in Njala University and IPAM in University of Sierra Leone. On the average, fees paid in other institutions are about 30% of USD3, 000.00 per session and the buildings donated to the University are quite substantial in money. The Head of Limkokwing University Freetown Campus had agreed that there will be a 40% review of the School fees and that for 2016/ 2017 Session the total registered students were 1092, made up of 722 for Degree and 370 for Diploma, which is less by 108 students to the 1200 student threshold.

In those few cases where there are supporting documents, only part of withdrawal or expenditures or payments are verified leaving huge balances unaccounted for. There was complete lack of financial discipline and control and in some cases, the Permanent

Secretary particularly between 2015 and 2016, one Prince Emmanuel Oldman Cole, who testified as CW1 before this Commission, was sidelined by the Minister. Curiously, it was in evidence that even were these financial anomalies were duly queried by Audit Service Sierra Leone or by the Internal Audit Unit, scant or no regards was given to these queries and they remained unresolved or at best partially resolved. These pieces of evidence remained unchallenged and were mostly unshaken despite the rigorous cross examinations of the witnesses by counsel to the Persons of Interest. It was clearly in evidence that the following huge sums were withdrawn or expended or paid out without any supporting documents:

The evidence disclosed and clearly identified only Dr. Minkailu Bah, the former Minister from 2010 - 2018 as the real Person of Interest as well as his collaborators, who are some of the former Permanent Secretaries, as being responsible for these acts of corruption, maladministration, abuse of office and lack of financial accountability. Other persons mentioned: i. Mani Koroma; ii. Dennis Vandy; iii. Umaru Conteh; iv. TS and Co; and v. Sogetel SARL.

13.3 Evidence by Persons of Interest

Despite all the opportunities availed to the Persons of Interest to give their individual response to the evidence led by the State against them, coupled with the fact of active participation by their counsel at the proceedings, the Persons of Interest did not give any evidence in rebuttal. See Appendix A to Volume Two of the Reports.

However, the Persons of Interest had through their counsel, Amadu Koroma Esq., applied to tender across the bar some documents they considered relevant to their response but without personally doing so. The Commission heard the application along with the arguments of counsel for the parties on 2/9/2019. Having considered the submissions of counsel, it does appear that the procedure sought to be adopted is novel in Sierra Leone, though there are decisions of Nigerian Courts in support, which decisions are at best merely persuasive. The right to present evidence in response before a Commission of Inquiry,

which is principally a fact finding proceeding, is very important but equally important is the right of the State to interrogate the evidence produced by the Persons of Interest by way of cross examination. This procedure if allowed would readily deprive the State of its right to fair hearing. The right to fair hearing is sacrosanct and therefore, taking all the competing needs of the parties to equal justice, this Commission finds that the application which is intended to overreach the State is one which ought to be refused. At any rate, to matters worse the copies of the public documents sought to be tendered across the bar, which copies I have had the privilege of looking at, are all mere photocopies, none of which is duly certified true copies as required by law. Consequently, it is hereby refused and the documents sought to be tendered across the bar are hereby discountenanced.

13.4 Evaluation of Evidence

This Commission has critically reviewed, appraised and considered the evidence led by the State against the Persons of Interest and finds that the unchallenged evidence of the State has sufficiently made out a prima facie case against only one of the Persons of Interest, namely: Dr. Minkailu Bah and his collaborators. The State did not disclose any prima facie case against all the other Persons of Interest, namely: i. Dr. Algassin Jah; ii. Dr Lansana Nyalleh; iii. Mr Mamud Tarawally; iv. Madam Christiana Thorpe; v. Mr. Osmon Hanciles, and vi. James Morlai Kamara. Consequently, these Persons of Interest are hereby discharged from this investigation.

However, in respect of Dr. Minkailu Bah, and his identified collaborators, the law is that once a prima facie case has been made out, rebuttal evidence from a Person of Interest is no longer a matter of choice. It is mandatory because without it all the allegations supported by prima facie evidence become duly established by the State, yet on the face of the damning evidence of humongous corruption against the indicted Person of Interest and his collaborators he had no answer.

13.5 Findings

Having reviewed the totality of the evidence led by the State, which the Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, the Commission hereby finds that all the allegations of impropriety, misappropriation, corruption, abuse of office and maladministration, for which Dr. Minkailu Bah, as a Person of Interest had no answer, have been duly established against him as required by law. Consequently, the Commission finds as follows:

1. The sum of Le10, 739, 659, 424. 00 were withdrawn and used on school feeding program without supporting documents and unverified and had remained misappropriated and or unaccounted for.
2. The sum of Le9, 916, 720, 000. 00 were withdrawn and used on College fees subsidies without detailed supporting documents and unverified and had remained misappropriated and or unaccounted for.
3. The sum of USD23, 000, 000. 00 earmarked for and used for revitalization of education development in Sierra Leone were without supporting documents and unverified and had remained misappropriated and or unaccounted for.
4. The sum of USD34, 000, 000. 00 grant from Islamic Development Bank for construction of technical and vocational institutions in Sierra Leone were withdrawn and used without any supporting documents and used on school feeding program without supporting documents and unverified and had remained misappropriated and or unaccounted for.
5. 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.
6. From the sum of Le9, 438, 365, 963. 00 withdrawn, out of which there were supporting documents for the sum of Le7, 121, 505, 4000. 00, leaving the sum of

- Le2, 529, 953, 610. 00 withdrawn and spent without supporting documents and unverified and had remained misappropriated and or unaccounted for.
7. 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.
 8. The sum of Le1, 453, 273, 316 .00 were withdrawn from the Schools Materials Account without verification and unverified and had remained misappropriated and or unaccounted for.
 9. The sum of Le1, 617, 206, 000. 00 were withdrawn from the integrated financial management information system account without adequate supporting documents and unverified and had remained misappropriated and or unaccounted for.
 10. The sum of Le31, 889, 000. 00 were withdrawn from the Project account and used on vehicles repairs but without supporting documents and unverified and had remained misappropriated and or unaccounted for.
 11. The sum of Le2, 269, 730, 592. 00 were withdrawn to fund educational institutions in Bo but without supporting documents and unverified and had remained misappropriated and or unaccounted for.
 12. The sum of Le76, 212, 000. 00 were 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.
 13. The sum of Le237, 996, 000. 00 were 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.
 14. The sum of 43, 474, 486. 00 deducted as withholding taxes were not paid over to NRA and unverified and had remained misappropriated and or unaccounted for.
 15. The sum of Le130, 000, 000. 00 were 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.

16. The sum of Le124, 585, 832. 00 were withdrawn and given out as subventions but without supporting documents and unverified and had remained misappropriated and or unaccounted for.
17. 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.
18. 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.
19. 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.
20. 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.
21. 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.
22. 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.
23. 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.
24. The bank statement of account for 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.

25. 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.
26. 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.
27. 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.
28. 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.
29. 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.
30. The sum of USD18, 232. 00 were 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.
31. 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.
32. 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.

33. On Limkokwing University:

- i. The schools fees payable by Government from the February May 2018 intake of students shall be reviewed 40% downward across board as pledged by the Head of Campus before this Commission amounting to (a) USD1, 800 academic per year for each Degree student, and (b) USD1, 500 per academic year for each Diploma student.
- ii. For 2016/2017 academic year, only 1092 students registered with 812 Degree students at USD3000 each amounting to USD2, 436, 000; and 388 Diploma students at USD2, 500 each amounting to USD970, 000. There was over billing for 108 unregistered students at USD3000 each amounting to USD324, 000. In addition, there was 10% of the 1092 students amounting 109 students who ought to be on Limkokwing scholarship at USD3000 each amounting to USD327, 000
- iii. The Government overpaid for the 1092 students in the 2016/2017 academic by USD324, 000, while Limkokwing University withheld the sum of USD327, 000 in 10% scholarship on 109 students.
- iv. For 2017/2018 academic year, only 964 students registered with 646 Degree students at USD3000 each amounting to USD1, 938, 000; and 318 Diploma students at USD2,500 each amounting USD795, 000. There was over billing for 236 unregistered students at USD3000 each amounting to USD708, 000. In addition, there was 10% of the 964 Students amounting to 96 students who ought to be on Limkokwing scholarship at USD3000 each amounting to USD289, 200.
- v. The Government has been overbilled for the 964 students in 2017/2018 academic year by USD708, 000, while Limkokwing had withheld the sum of USD289, 000 in 10% scholarship on 96 students
- vi. For the February 2018 intake of 533 students out of which 54 students dropped leaving only 479 students with 403 Degree students at reviewed reduced 40% of USD3000 amounting to USD1, 800 each will total the sum

of USD725, 400, while 76 Diploma students at reviewed reduced 40% of USD2, 500 amounting to USD1, 500 each will total the sum of USD114, 000. In addition, 10% of 479 students amounting to 48 students at USD1, 800 each will total the sum of USD86, 400.

- vii. The Government of Sierra Leone has already made a down payment of Le5, 000, 000, 000. 00 in October 2018 as part payment of the school fees due in 2017/2018 academic session
- viii. From the above findings the total amounts due payable by the Government of Sierra Leone to Limkokwing University is as follows:
 - a. For 2017/2018 academic year, the sum payable would be the sum USD2, 443, 800 less USD324, 000 over paid by the Government and less USD327, 000 withheld as 10% scholarship by Limkokwing University, leaving a balance of USD1, 774, 800 less Le5, 000, 000, 000 already paid by the Government in October 2018 as the outstanding fees school fees due payable by the Government of Sierra Leone to Limkokwing University for the 2017/2018 academic session.
 - b. For the new intake of February 2018, the sum of USD839, 400 less USD86, 400 withheld as 10% scholarship by Limkokwing University leaving a balance of USD753, 000 as outstanding school fess for 479 students at a reviewed reduced 40% rate at USD1, 800 each for Degree students and USD1, 500 each for Diploma students.
 - c. The grand total on school fess outstanding for 2017/2018 and 2018/2019 is USD2, 527, 800 less Le5, 000, 000, 000.
- ix. The dollar exchange rate to the Leone should be as at the relevant dates in October 2017 and February 2018

34. From the above findings therefore, the total amounts of i. Le44, 764, 428, 798. 00 and ii. USD67, 951, 222. 00 were misappropriated and or unverified and had remained unaccounted for.

35. The Ministry of Education, Science and Technology was the most recklessly managed Ministry within the period under review and was run as a cartel and criminal enterprise by Dr. Minkailu Bah and his collaborators, the Permanent Secretaries, except Prince Emmanuel Oldman Cole, resulting into massive misappropriation and or loss of humongous sums of monies, both in Leones and in United States Dollars as found in paragraph 34 above.
36. Dr. Minkailu Bah, the former Minister from 2008 - 2018 together with Mr. Mani Koroma, Dennis Vandy and Umaru Conteh, former Permanent Secretaries in the Ministry of Education, Science and Technology 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:

13.6 Recommendations

In the light of all the findings in paragraphs 13.5 above, it is hereby recommended as follows:

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.

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

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.

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

14. Investigation into the activities of the Office of the Attorney General and Ministry of Justice between November 2007 and April 2018

14.1 Witnesses and Exhibits

A total of 12 persons testified as witnesses for the State as CW1 - CW10. A total of 45 documents were tendered by the State as Exhibits P1 - P46. None of the Persons of Interest testified or called any evidence. However, some other persons mentioned in the course of the investigation testified as part of the witnesses for the State and on their own behalf. See Appendixes B and J to Volume Two of the Reports.

14.2 Evidence by State Witnesses

In support of its allegations of diverse acts of impropriety, corruption, maladministration, abuse of public office, diversion of public funds and lack of accountability against the Persons of Interest, the State led evidence through its witnesses. CW1, Judith Claribel Jones is the acting Permanent Secretary in the Ministry of Justice since 18/5/018. CW2, Binta Mansary is the Registrar of the Residual Special Court for Sierra Leone in Hague, Netherlands, formerly the Registrar of the Special Court for Sierra Leone. CW3, Hadrat Shiek Alimamy Banguara is the head of Account unit in the office of the Attorney General, Ministry of Justice. CW4, Musa Saidu Kamara is the head of Internal Audit Unit in the Office of the Attorney General and Ministry of Justice since 6/7/2015. CW5, Desmond Forde is the Director of the Human Resources Management Office in the Office of the President, formerly the Permanent Secretary in the Ministry of Justice from August 2014 - April 2016. CW6, Joseph Fofanah is the Deputy Administrator/Registrar General in the Ministry of Justice. CW7, Brima Musa Baina is the former Senior Accountant in the Administrator/Registrar General Office. CW8, ASP Lansana Vandy is of the Sierra Leone Police but attached to the Commissions of Inquiry. CW9, Audrey Williams is the Human Resources Manager in the Legal Aid Board. CW10, Mariatu Browne is the Executive Secretary of the Local Government Service Commission, formerly the Permanent Secretary in the Office of the Attorney General from April 2016 - June 2018. CW11,

Marthina Melrose Kroma, former Solicitor General; and CW12, Mariama Serray Kallay, former Administrator/Registrar General.

Some documents were tendered in evidence as Exhibits: P1, P2, P3 and P4. Shows the structures, and list of vehicles and motorbikes, and number of bank accounts of the Ministry; P5, P6, P7, P8, P9 and P10, are the list of assets of the former Special Court handed over to the Government of Sierra Leone; P11, 12, 13, 14, the documents authorizing the payments of legal fees in *Sam Sumana V. A.G. & Anor*; P15 - P43, are the assets removed from the premises of the former Special Court on the instruction of the former Deputy Minister of Justice; P44, P45, are handing over notes between some of the Permanent Secretaries in the Ministry of Justice.

They testified that the Attorney General is the constitutional head. There is also a Deputy Minister of Justice, while the Solicitor General is the principal assistant to the Attorney General. The Permanent Secretary is the administrative head of the Ministry. There are six Agencies, namely: Law Reform Commission; Legal Aid Board, Sierra Leone Law School, Human Rights Commission, Administrator/Registrar General Office, and the Justice Sector Coordination Office. The Legal Aid Board is headed by Mrs. Claire Carlton Henciles and provides legal services to vulnerable groups such as Children, Women and physically challenged. The Ministry has challenges of inadequate and untimely release of budgetary allocations. It also lacks befitting and adequate office space for staff and is urgent need for rejuvenation. At the winding down of the former Special Court, the assets of the Court were handed over to the Government of Sierra Leone in 2014 through the Attorney General, Franklyn Bai Kargbo in Freetown. The assets handed over were; 46 vehicles, including 7 motorbikes in Freetown, 59 computers, 82 monitors, 40 printers, one network switch, one server, three scanners, one fax machine, 60 audio visual equipment, 75 computer - based items used in the two Court rooms, 81 prefabs, 172 air conditioners, 51 generators, totalling 374 engineering assets. Assets from Hague were; 82 monitors, 93 computers, 18 servers, 20 audio visual equipment, 37 printers, 52 telephones, 4 vehicles and 11 radios. The assets transferred to the Sierra Leone Embassy in Brussels included 15

computers, 15 monitors, 1 fax machine, 24 telephones, 10 printers, and 2 vehicles. Assets transferred to Sierra Leone Mission in New York included 2 monitors, 2 computers, 1 safe, 1 scanner, 1 printer and 1 swing line electric puncher. On 21/4/2015, with the approval of the former President, Dr. Ernest Bai Koroma, the Government paid the sum of Le1, 326, 547, 800. 00 to some lawyers to handle the case filed by Sam Sumana, former Vice President against the Attorney General and Victor Foe before the Supreme Court of Sierra Leone. The fees were made up as follows: i. USD150, 000. 00 about Le736, 971, 000. 00 to Ajibola Emmanuel Manly Spain; ii. USD120, 000. 00 about Le589, 576, 800. 00 to Basma and Macaulay. The sum of Le727, 651, 764. 00 could not be traced to the bank account and had remained unaccounted for. Revenue amounting to Le389, 059, 947. 00 did not reconcile with the total balance of Le3, 665, 327, 405. 00 as indicated in the statement of account at the Bank of Sierra Leone as at 31/12/2013 revealing a variance of Le232, 732, 541. 00. There was also a difference of Le152, 641, 384. 00 on the NRA transit account at SLCB that could not traced to the Bank of Sierra Leone account. The sum of Le37, 781, 121. 00 belonging to estates of deceased persons were not paid over to NRA. The sum of Le27, 483, 925. 00 paid to beneficiaries of intestate deceased estates were without adequate supporting documents. Service fees totalling Le3, 702, 631. 00 paid by intestate beneficiaries were not receipted for and unverified and had remained unaccounted for. A difference of Le1, 631, 466, 160. 00 was revealed between the NRA cash book total which amounted to Le3, 568, 881, 802. 00 that did not reconcile with the total bank balance of Le1, 937, 451, 641. 00. The sum of Le398, 274, 818. 00 for an intestate beneficiary was not verified as to the beneficiary of this fund. Revenue collected amounting to Le727, 651, 764. 00 could not be traced to the account at the Bank of Sierra Leone and revenue amounting to Le3, 898, 059, 947. 00 did not reconcile with the total balance of Le3, 665, 357, 405. 00. A difference of Le152, 641, 384. 00 in the NRA transit account at SLCB could not be traced to the account at the Bank of Sierra Leone. In 2015, a transfer of Le44, 822, 948. 00 from transit account to the consolidated revenue account could not traced. A deposit of Le1, 092, 248, 536. 00 in the transit account but the transfer could not be traced.

The former Solicitor General was Miss Marthina Kroma. In 2014 there was no handing over of any assets given to the Ministry of Justice by the former Special Court for Sierra Leone by the former Permanent Secretary to the incoming Permanent Secretary. In 2015, the United Nations Emergency Ebola Response handed over some assets, including five vehicles, office furniture, etc. to the Ministry of Justice. The main source of revenue for the Administrator/Registrar General Office is service fees payable for all our services except gratuity and the payments are made into the Bank account controlled by the NRA. They receive subvention from the Government. The Attorney General supervises the Administrator/Registrar General's Office. There is a portion on the Pet forms which the Attorney General, being the supervisory Minister signs to enable us access the funds. The office of the Attorney General is the supervisory Ministry. The significance of the Minister signing the Pet forms is to ensure that the finances are available and that it is being paid to a contractor or as approved and if the money is not judiciously utilized, the head of the entity would be held responsible. When Pet forms are signed by the Minister they carry with it the expenditure framework or proposals for the Minister to see before appending his signature. The Minister does not just sign the Pet forms for the release of funds without any linkage to any project or payments as he signs the Pet forms with the breakdown of the expenditures stated in the Pet forms. The Police inquired into the assets handed over to the Ministry of Justice by the former Special Court for Sierra Leone, which were removed from the premises of the former Special Court on the instruction and authorization of Arrow Bockarie, the former Deputy. In the Legal Aid Board, it is the Executive Secretary who approves the recruitment of staff as recommended by the Committee, while dismissal from service is based on the Civil Service Rules and no one single person is responsible for employment and dismissal of staff. A Permanent Secretary is the vote controller by virtue of Section 12 of the Public Financial Management Act 2016. However, as the vote controller funds disburse from the accounts of the Ministry without the knowledge and consent of the Minister. In 2016, the Attorney General was Joseph Fitzgerald Kamara. The Minister must approve all expenditures before the vote controller can authorize any expenditure from the funds of the Ministry and in the performance of his duties the

Permanent Secretary is subject to the Minister, who has the final say in the finance and funds of the Ministry. There were evidence of lack of financial discipline and control. However, the former Administrator/Registrar General, Mariama Serray Kallay testified admitting to some unresolved financial issues but laid the blame at the doorstep of the former Commissioner General of the National Revenue Authority and expressed her preparedness to make herself available for thorough criminal investigation over the outstanding money issues. The Government of Sierra Leone was not represented in the case filed against it at the ECOWAS Court by Sam Sumana leading to judgment entered against it. On the other hand, all the evidence led was unchallenged by the real Persons of Interest, who being seasoned legal practitioners ought to know better but did not give any evidence in response or rebuttal.

The evidence disclosed and clearly identified the following Persons as being responsible for these acts of corruption, abuse of office, maladministration and lack of accountability:

i. Franklyn Bai Kargbo, former Attorney General and Minister of Justice; ii. Joseph Fitzgerald Kamara, former Attorney General and Minister of Justice; and iii. Arrow Bockarie, former Deputy Minister of Justice. Other persons mentioned: i. Madam Serray Kallay, Administrator/Registrar General; ii. Miss Marthina Kargbo, former Solicitor General; iii. Hajia Kallah Kamara, former Commissioner General of NRA; iv. Ajibola Emanuel Manly Spain; and v. Basma & Macaulay

14.3 Evidence by Persons of Interest

Despite all the opportunities availed to the Persons of Interest to give their individual response to the evidence led by the State against them, coupled with the fact of active participation by their at the proceedings, the Persons of Interest did not give any evidence in rebuttal. See Appendix A to Volume Two of the Reports.

14.4 Evaluation of Evidence

The Commission has critically reviewed and appraised the evidence led by the State against the Persons of Interest and upon a careful consideration finds that the unchallenged

evidence of the State has sufficiently shown a prima facie case against each and all of the Persons of Interest, i. Fraklyn Bai Kargbo; ii. Joseph Fitzgerald Kamara; and iii. Arrow Bockarie. In law, once a prima facie case has been made out, rebuttal evidence from the Persons of Interest is no longer a matter of choice but mandatory because without it all the allegations supported by prima facie evidence becomes dully established by the State. On the face of the damning evidence of corruption against the Persons of Interest and their collaborator they had no answer.

14.5 Findings

Having reviewed the unchallenged evidence led by the State, which the Commission believes as true, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, the Commission hereby finds that all the allegations of impropriety, misappropriation, corruption, abuse of office and maladministration, for which the Persons of Interest have no answer, have been duly established against all the Persons of Interest as required by law. Consequently, the Commission finds as follows:

1. The Main Court building of the former Special Court was presented to the former Attorney General and Minister of Justice, Franklyn Bai Karbo on behalf of the Government and People of Sierra Leone at the end of its mandate in 2013.
2. The following assets were handed over to Franklyn Bai Kargbo, former Attorney General and Minister of Justice in 2013/2014 and were subsequently authorized to be removed from the premises of the former Special Court by Arrow Bockarie, former Deputy Minister of Justice, and had remained unaccounted for, namely: 46 vehicles, including 7 motorbikes in Freetown, 59 computers, 82 monitors, 40 printers, one network switch, one server, three scanners, one fax machine, 60 audio visual equipment, 75 computer based items used in the two Court rooms, 81 prefabs, 172 air conditioners, 51 generators, totalling 374 engineering assets. Assets from Hague were; 82 monitors, 93 computers, 18 servers, 20 audio visual equipment, 37

printers, 52 telephones, 4 vehicles and 11 radios. The assets transferred to the Sierra Leone Embassy in Brussels included 15 computers, 15 monitors, 1 fax machine, 24 telephones, 10 printers, and 2 vehicles. Assets transferred to Sierra Leone Mission in New York included 2 monitors, 2 computers, 1 safe, 1 scanner, 1 printer and 1 swing line electric puncher. 46 vehicles, including 7 motorbikes in Freetown, 59 computers, 82 monitors, 40 printers, one network switch, one server, three scanners, one fax machine, 60 audio visual equipment, 75 computer based items used in the two Court rooms, 81 prefabs, 172 air conditioners, 51 generators, totalling 374 engineering assets. Assets from Hague were; 82 monitors, 93 computers, 18 servers, 20 audio visual equipment, 37 printers, 52 telephones, 4 vehicles and 11 radios. The assets transferred to the Sierra Leone Embassy in Brussels included 15 computers, 15 monitors, 1 fax machine, 24 telephones, 10 printers, and 2 vehicles. Assets transferred to Sierra Leone Mission in New York included 2 monitors, 2 computers, 1 safe, 1 scanner, 1 printer and 1 swing line electric puncher.

3. The failure to exercise professionalism and due diligence by Joseph Fitzgerald Kamara, Attorney General of Sierra Leone and Chief Law Officer/Consultant to the Government of Sierra Leone in the defense of the Government of Sierra Leone before the ECOWAS Court in the case of Sam Sumana and the Government of Sierra Leone resulted into a needless loss of prestige, damages and cost against the Government of Sierra Leone.
4. The Offices of the Ministry of Justice, housing the Office of the Honorable Attorney General of Sierra Leone, the Chief Law Officer of the Republic of Sierra Leone is unbefitting and requires urgent relocation or remodeling of the Guma Building, which was this Commissioner's first port of call upon arrival in Freetown, Sierra Leone, into a befitting modern office edifice.
5. The one - off payment of the huge sum of USD270, 000 about Le1, 326, 547, 800.00 as 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, the Chief Law Officer/Consultant to the Government and the Civil Division is primarily

charged with the responsibility of prosecuting or defending court cases involving the Government was not only exorbitant but was a subterfuge to launder money belong to the Government.

6. 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 had remained unaccounted for.
7. The sum of Le152, 641, 384. 00 which was amount of revenue collected but not traced to the SLCB account and unverified and had remained unaccounted for
8. The sum of Le37, 781, 541. 00 collected but not paid over to beneficiaries of intestate estates and unverified and had remained unaccounted for.
9. The sum of Le27, 483, 925. 00 paid to beneficiaries of intestate estates but without adequate supporting document and unverified and had remained unaccounted for.
10. The sum of 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 had remained unaccounted for.
11. The sum of Le1, 634, 466, 160. 00 between revenue collected and the NRA Cash Book and unverified and had remained unaccounted for.
12. The sum of Le727, 651, 764. 00 revenue collected but cannot be traced to the Bank of Sierra Leone account and unverified and had remained unaccounted for.
13. The sum of Le44, 822, 948. 00 revenue transferred from transit account to the consolidated revenue fund but could not be traced to the Bank of Sierra Leone account and unverified and had remained unaccounted for.
14. The following public officials: i. Franklyn Bai Kargbo; ii. Joseph Fitzgerald Kamara; and iii. Arrow Bockarie, 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:

14.6 Recommendations

In the light of all the findings in paragraphs 14.5 above, it is hereby recommended as follows:

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.**
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
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.
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

15. Abuse of Public Trust

15. 1. Facts and Circumstances Giving Rise to Abuse of Public Trust:

Refusal by most of the Persons of Interest to give account of their stewardship to the people of Sierra Leone

In a democracy, the rule of law is sacrosanct and must prevail at all times and therefore, all persons are subject to the laws of the land. None whatsoever is above the law! Accountability of stewardship is one of the hallmarks of democracy. During the investigations before this Commission every opportunity and assurances of fairness and justice were given and availed to all the Persons of Interest to freely give account of their stewardship to the people of Sierra Leone. Curiously, and most confounding, virtually all the Persons of Interest, excepting a few, refused and or declined on their own volition to appear to give account of their stewardship of the various public offices held by them between November 2007 and April 2018 to the people of Sierra Leone. This appears to the Commission as a clear case of betrayal of the trust of the very people of Sierra Leone on whose behalf and trust these Persons of Interest had held and served in the various public offices. In law, consequences must follow such betrayal and abuse of the public trust!

15.2 Findings

On the strength of the above facts and circumstances, in which Persons of Interest who had held public offices and entrusted with the finances of the Government and people of Sierra Leone to manage and expend for the benefit of the people of Sierra Leone had refused and failed to give account of their stewardship, taking into consideration the consequences of such misinformed actions on good governance and the psychic of the people of Sierra Leone coupled with the dangers it portends to the observance of the rule of law and its potential to engender a culture of disrespect for constituted authority and the laws of Sierra Leone if not timely and legally checked, this Commission hereby finds as follows:

1. The conduct of the affected Persons of Interest who, despite being called upon to give account of their stewardship to the People of Sierra Leone after a prima facie case had been made out against them by the State, refused and or declined to do so

amounted to a clear case of betrayal of public trust and a disservice to the Government and people of Sierra Leone.

2. The failure or refusal and or decline by the affected Persons of Interest to render account of their stewardship of the public offices they held to the people of Sierra Leone amounted to clear disrespect of the laws of Sierra Leone and constituted authority.
3. The failure or refusal and or decline by the affected Person of Interest to render account of their stewardship of the public offices they held to the people of Sierra Leone amounted to an insult to the Government and people of Sierra Leone.
4. All the affected Persons of Interest have by their conduct acted in contempt and disdain to constituted authority and the people of Sierra Leone.
5. By reason of the above, all the indicted Persons of Interest and their collaborators are persons no longer deserving and worthy of holding any public offices in Sierra Leone for determinate period of time to enable them purge themselves of their contempt, disrespect and disservice to constituted authority and the people of Sierra Leone.

15.3 Recommendations

In the light of the findings above, and to ensure that public officials in and out of office remain accountable of their stewardship to the Government and people of Sierra Leone at all times whenever lawfully called upon to do so, it is hereby recommended as follows:

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.

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.

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.

16. COMMENDATIONS FOR ADHERENCE TO THE RULE OF LAW

16. 1. H. E. Julius Maada Bio, President of the Republic of Sierra Leone

This Commission specially commends **H. E. Julius Maada Bio**, President of Sierra Leone and his Cabinet for the strict adherence to and observance of the rule of law in the

establishment of this Commission of Inquiry through the legal instrumentality of Constitutional Instruments No. 64 of 2018.

16. 2. The Parliament of the Republic of Sierra Leone

This Commission commends the **Rt. Hon Speaker, Dr. Abass Chenor Bundu** and the entire members of the Parliament of the Republic of Sierra Leone for their strict adherence to the rule of law and their rules of procedure in approving and enacting into law the Constitutional Instrument No. 64 of 2018 and thereby constitutionally establishing this Commission of Inquiry.

16. 3. All Persons of Interest who personally appeared before this Commission:

This Commission commends all Persons of Interest who had, notwithstanding whether they were found culpable or not on any specific area of the investigations conducted by this Commission, on their own volition personally appeared before this Commission in obedience to the laws of this Country and respect for the people of Sierra Leone on whose behalf they had held public offices. These persons include: i. Dr. Dennis Sandy, former Minister for Lands, Country Planning and Environment; ii. Mr. Sahr Wondy, former Director General of National Mineral Agency; iii. All the former Chairmen of the Board and Managing Directors of Sierra Leone Commercial Bank between November 2007 and April 2018; iv. Dr. Lansana Nyalleh, former Deputy Minister of Sports who had duly communicated his urgent medical treatment in the United States to the Commission and was excused from personally appearing before the Commission on grounds of ill - health.

17. Closing Statement

With the findings of humongous corruption against the immediate past Government of H.E. Dr. Ernest Bai Koroma, resulting into huge loses to the Country amounting to the colossal sum of Le323, 555, 873, 556. 14 and USD94, 217, 803. 30, which is **Le1, 218, 625, 004, 861. 14** misappropriated and or unverified and had remained unaccounted for and siphoned

out of the coffers of the finances of Sierra Leone within the period under review from November 2007 - April 2018, it would be justifiable to conclude, and it is hereby so concluded, that financially and economically the Republic of Sierra Leone bleed throughout the ten - year tenure of the immediate past Government. Indeed, Sierra Leone was in a dire strait and in a state of financial and economic anemia and was almost going into hypovolemic or hemorrhagic shock when the tenure of the immediate past Government came to an end and the reign of governance was timely and democratically handed over to H.E. Julius Maada Bio as President of the Republic of Sierra Leone to redirect and steer the ship of state and chart a new direction for Sierra Leone away from the path of inglorious corruption of the immediate past to a glorious and prosperous future for the Government and people of the Republic of Sierra Leone. It is for this reason, all looted, misappropriated and unaccounted fund must be recovered!

Finally, this Commission commends all counsel that appeared before it to conduct matters, especially O. V. Robbin - Mason Snr., Khadija Zainab Bangura Esq., Ady Macaulay Esq., and Amadu Koroma Esq., for their brilliance, industry, maturity and courtesies and wishes them greater years ahead in their practice of the noble profession of law!

18. Permanere Autem Fidelis: Continue to be Faithful

To H. E. President Julius Maada Bio, and his Government: I say, continue to be Faithful to God and the People of Sierra Leone and God will lead your Government into great prosperity for the good People of Sierra Leone, Amen.

Final Signature and Date Page

Dated at the Former Special Court, Freetown this 29th Day of November 2019

Hon Sir Justice Biobele Abraham Georgewill, JCA, DSSRS, KSC

Chairman and Sole Commissioner,

Constitutional Instrument No. 64 of 2018

Special Court Complex, Jomo Kenyatta Road,

Freetown



GOVERNMENT OF SIERRA LEONE

COMMISSION OF INQUIRY NO. 64

SPECIAL COURT COMPLEX

JOMO KENYATTA ROAD

FREETOWN

SIERRA LEONE

REPORT

OF

THE HON SIR JUSTICE BIOBELE ABRAHAM GEORGEWILL, JCA, DSSRS, KSC

CHAIRMAN AND SOLE COMMISSIONER

VOLUME TWO

MARCH,2020

1: APPRECIATION

The privilege to be called upon and to have served this great Country of Sierra Leone has indeed been mine. Having brought this assignment to a successful conclusion, it is fitting to give thanks and praise first to God for his grace and mercy all through the assignment. I express my appreciation to H. E. Mohammadu Buhari, the President of the Federal Republic of Nigeria for approving my coming over to Sierra Leone to take up this assignment. I express my appreciation to H.E. Julius Maada Bio, the President of Sierra Leone for appointing and giving me the opportunity to serve this Country and the free hand to carry out this assignment. I thank the Vice President, Mohammed Juldeh Jalloh, the Speaker, Rt. Hon Dr. Abass Chenor Bundu, the Hon Attorney General and Minister of Justice, Dr. Priscilla Schwartz, the immediate past and current Ministers of Foreign Affairs of Sierra Leone, the Minister of Foreign Affairs of Nigeria, Hon Godfrey Onyeama, the former Minister for Foreign Affairs of Nigeria, Hon Odein Ajumogobia SAN, the High Commissioner of Nigeria to Sierra Leone, Dr. Habiss Ugbeda, and his Staff, the Inspector General of Police, the Republic of Sierra Leone Armed Forces, the Bishop and Dean of Diocese of Freetown and the Anglican Communion, the Coordinator and Staff of the Commissions of Inquiry, Freetown. I appreciate the former Chief Justice of Nigeria, Hon Justice Walter C. N. Onnoghen and the President of the Court of Appeal of Nigeria, Hon Justice Zainab Adamu Bulkachuwa. I deeply appreciate my beloved wife, Dame Funmilayo Biobele Georgewill and my lovely kids, Mrs. Abilaba, Barr Lolita, Ella, Princess, Afam and Barr Diepriye. I appreciate Mr. Lindsay Barret and Mrs. Joy S. Bob Manuel. I appreciate my twin brother, Prof Sir Owunari Abraham Georgewill. I appreciate my personal doctor, Dr. Mrs. Oulchi Wogu. I appreciate my dedicated close body guard, Sgt. Williams Jnr. I appreciate the Press, particularly Sierra Leone Broadcasting Corporation and African Young Voices Media Empire. I also appreciate all others who had in various ways ensured and contributed to my successful conclusion of this assignment. I say thank you all and God bless!

2: OPENING STATEMENT

I have in the Main Report Volume One: Investigation of MDAs reported on the findings and recommendations of the investigations carried on some specified Ministries, Departments and Agencies under the immediate past Government of H.E. Dr. Ernest Bai Koroma, former President of Sierra Leone from November 2007 - April 2018 when power was democratically handed over to H.E. Julius Maada Bio, as President of Sierra Leone. This Main Report Volume Two: Assets Investigation is focused on the result of the inquiry into assets of public officials that held office within the period under review, and their collaborators, to determine if there are any cases of unexplained wealth not commensurate with their legitimate earnings within the period under review and other acts of unjust enrichment on their part. Hereinafter, set forth in details is the Main Report Volume Two: Assets Investigation as carried out by the Commission of Inquiry, Constitutional Instrument No. 64 of 2018 with the Hon Sir Justice Biobele Georgewill JCA, DSSRS KSC as the Chairman and Sole Commissioner as appointed by H.E. Julius Maada Bio, the President of the Republic of Sierra Leone.

3: EXECUTIVE SUMMARY

3.1: Introduction

The Commission of Inquiry was duly established by Constitutional Instrument No. 64 of 2018 pursuant to the appointment of the Chairman and Sole Commissioner by H.E. Julius Maada Bio, the President of Sierra Leone to investigate widespread allegations of corruption against the immediate past Government from November 2007 - April 2018. H.E. Julius Maada Bio conscious of his responsibility to the People of Sierra Leone to ensure accountability in governance and public offices had instituted the Commissions of Inquiry to carry out thorough, independent, fair and impartial investigations inter alia into assets of public officers to determine whether such assets were commensurate with their legitimate earnings and make relevant findings and proffer appropriate recommendations to the Government of Sierra Leone for its considerations. This Commission of Inquiry was

legally established and is constituted of Hon Sir Justice Biobele Georgewill, a Justice of the Court of Appeal of Nigeria, a holder of the honor of Distinguished Service Star of Rivers State of Nigeria and a Knight of St. Christopher and lord Chancellor of the Diocese of Niger Delta, Church of Nigeria (Anglican Communion).

In the Main Report Volume Two: Assets Investigations, this Commission had a total of 11 public sittings from Monday 18th Day of November 2019 to Thursday, 5th Day of November 2019. A total number of 64 witnesses testified before this Commission, out of which a total number of 34 witnesses testified for the State, while a total number of 30 witnesses testified for the Persons of Interest. Hundreds of documents were tendered in evidence and marked as Exhibits by the State and by the Persons of Interest, including files of each of the Persons.

3.2: The Remit (Terms of Reference)

The Commission of Inquiry was given inter alia the following Terms of Reference (TOR), namely:

- A. To examine the assets and other related matters in respect of
 - i. Persons who were President, Vice Presidents, Ministers, Ministers of State, Deputy Ministers; and
 - ii. Heads and Chairmen of Boards of Parastatals, Departments and Agencies within the period from November 2007 to April 2018
- B. To inquire into and investigate whether assets were acquired lawfully or unlawfully
- C.
- D. To ascertain as to whether the Persons referred to in paragraphs (a) - (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

3.3: Statement on Applicable Principles of Law

The need for this Commission to be precise and concise in this Main Report Volume Two cannot be overemphasized. For this reason, this Commission intends to hereunder reiterate and set out all the principles of law in relation to unexplained wealth and unjust enrichments, so to avoid their repetition throughout the course of this Main Report Volume Two.

In law, unjust enrichment is the retention of a benefit without providing or offering any consideration in return in situations where consideration is reasonably expected. The doctrine of unjust enrichment is therefore, specie of constructive trust which is an instrument which the Court or a Commission must employ in equity to prevent undue enrichment. The doctrine of unexplained wealth postulates that persons who fail to account for their suspicious wealth above their known and verifiable incomes are liable to have such assets seized by the State upon an inquiry into how such assets were lawfully or unlawfully obtained or acquired by such persons. Thus, all over the world, removing unexplained wealth from the hands of corrupt public officials and their collaborators, who in most cases induce or connive with the public officials to loot the country's fund, is one most effective way of fighting corruption and Sierra Leone cannot be exempted from this norm. In law, where the State leads evidence that shows a prima facie case against a Person of Interest who refuses or neglects or declines to give any response to the evidence led against him, the Commission would be left with no other option than to consider the case as presented by the State as the case on the merit since there would be nothing by way of evidence to be put on the other side of the imaginary scale of justice and in such cases the burden of proof on the State is said to be minimal and the unchallenged evidence led by the State is good evidence on which to make relevant findings and reach appropriate

decisions. See **MTN V. Mundara Ventures Nig. Ltd (2016) LPELR - 40343 (CA) per Georgewill JCA**; See also **Vandighi V. Hale (2014) LPELR - 24196 (CA) per Georgewill JCA**.

3.4: Findings:

A total number of Seventeen Persons of Interest, whose investigation files were ready and available, were duly investigated at the Public Hearings of this Commission between 18th November 2019 and 5th December 2019. At the close of the public hearing, both the State and the Persons of Interest either field and adopted their respective Written Addresses or made oral final submissions before the Commission on the evidence led by the parties and the applicable laws. The Commission has painstakingly appraised and assiduously evaluated the entirety of the evidence led, including the cross - examination evidence, the documentary Exhibits, and the final written addresses of counsel to the parties. Upon a calm consideration of all the above, the Commissions had made specific findings on each of the Persons of Interest whose assets were investigated by this Commission. From the incontrovertible findings of facts, as set out in detail in this Main Report Volume Two based on a careful appraisal and scrutiny of the entirety of the evidence led, both oral, affidavit and documentary by the State witnesses and by the Persons of Interest and or their witnesses, there was established high incidence of unexplained wealth and unjust enrichments on the part of all those Persons of Interest indicted in this Main Report Volume Two in relation to their specific properties found to have been acquired by them either in their own names or in the names of their relations within the period under investigation but clearly above their legitimate means of incomes, allowances and other earnings. However, those Persons of Interest whose legitimate means of incomes, allowances and other earnings were commensurate with the Assets acquired during the period of their service in Public Offices within November 2007 and April 2018 have been exonerated and given a clean bill of health in this Main Report Volume Two. The highlights of these findings are as follows, namely:

A: Fourteen Indicted Persons of Interest:

The following Persons of interest were found to have maintained a standard of life above that which was commensurate to their official emoluments in that they owned and or were in control of pecuniary resources and or properties disproportionate to their official emoluments, and which are therefore, clear products of unlawful, unexplained wealth and or unjust enrichment, namely:

1. MADAM FINDA DIANA KONOMANYI: Former Minister of Local Government and Former Minister of Lands, Country Planning and the Environment from 2013 - 2018
2. MIATTA KARGBO: Former Minister of Health and Sanitation from 2013 - 2015
3. IBRAHIM WASHINGA MANSARAY: Former Deputy Minister of Transport and Aviation from 2013 - 2016, and Former Deputy Minister of Trade and Industry from 2016 - 2018
4. ABDUL IGNOSI KOROMA: Former Deputy Minister of Mines and Mineral Resources from 2007 - 2018
5. MINKAILU MANSARAY: Former Minister of Mines and Mineral Resources 2007 - 2018
6. AHMED KHANOU: Former Deputy Minister of Lands, Country Planning and the Environment from 2010 - 2016 and Former Minister of Sports from 2016 - 2018
7. ALIMAMY A. KAMARA: Former Minister of Youth Affairs from 2013 - 2016
8. MABINTY DARAMY: Former Deputy Minister of Trade and Industry from 2011 - 2016
9. BAI MAMOUD BANGURA: Former Minister of Youth Affairs from 2016 – 2018
10. ALFRED PALO CONTEH: Former Minister of Defense 2007 – 2014 and Former Minister of Internal Affairs from 2016 - 2018
11. DR. MINKAILU BAH: Former Minister of Education, Science and Technology from 2007 - 2018
12. ALIMAMY P. KOROMA: Former Minister of Minister of Trade and Industry from 2007 - 2009 and Former Minister of Works, Housing and Infrastructure from 2009 - 2013
13. MAMOUD TARAWALLY: Former Minister of Education, Science and Technology and Former Minister of Lands, Country Planning and the Environment from 2011 - 2013 and 2016 - 2018

14. DR. RICHARD KONTEH: Former Deputy Minister of Finance and Economic Development from 2007 - 2008 and Former Minister of Trade and Industry from 2008 - 2013

B: Three Discharged Persons of Interest:

The following Persons of interest were found to have maintained a standard of life which was reasonably within and commensurate to their official emoluments in that they neither owned nor controlled any pecuniary resources and or properties disproportionate to their official emoluments, and they were duly discharged, namely:

1. FRANKLYN BAI KARGBO: Former Attorney General and Minister of Justice from 2010 - 2015
2. ZULIATU MUAMATU COOPER: Former Deputy Minister of Health and Sanitation from 2016 - 2018
3. RAYMOND SAIDU KARGBO: Former Director General of Petroleum Directorate 2013 - 2018

3.5: Recommendations:

The Commission having reached the above crucial findings of facts on each of the Seventeen Persons of Interest whose Assets were investigated by it in line with its mandate, had proceeded to make some far reaching recommendations on each of the indicted Persons of Interest, while discharging all the Persons of Interest who were not indicted. The details of these recommendations are set out specifically in this Main Report Volume Two.

However, the high lights of these recommendations in respect of the fourteen indicted Persons of Interest, this Commission, are as follows, namely:

1. All the Persons of Interest who failed to declare at least once their Assets to the Anti – Corruption Commission were found guilty of the offence created under Section 119 of the

ACC Act and were by virtue of Section 122 of the ACC Act sentenced to six months imprisonment with an option of fine of Le30, 000, 000.

2. All the Persons of Interest who declared their Assets at least once or more to the Anti – Corruption Commission were found guilty of the offence created under Section 119 of the ACC Act but were cautioned and discharged.
3. All properties of Persons of Interest acquired within their total emoluments were discharged.
4. All funds of Persons of Interest in their Bank Accounts within their total emoluments were discharged.
5. All properties legally shown to belong to the spouse or jointly owned or to other relations and therefore, not belonging to the Persons of interest, and being therefore, outside the mandate of this Commissions were discharged.
6. All properties of Persons of Interest acquired with funds beyond and far above, and therefore not commensurate with, their legitimate means of incomes, allowances and other earnings and therefore, being products of unlawful and or unjust enrichments, shall be forfeited forthwith to the Government of Sierra Leone.
7. Upon due process taken for the legal forfeiture of all such forfeited properties, they shall be sold at public auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.
8. All funds and financial transactions in the Bank Accounts of all Person of Interest far above their total legitimate earnings shall forthwith be forfeited and if already spent by the Persons of Interest shall be refunded forthwith and paid by the Persons of Interest into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of this recommendation by the Government of Sierra Leone
9. In the event of failure or neglect or refusal by the Persons of Interest to make the refunds and or payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period, the Government shall use all lawful means to confiscate all monies standing to his or her credits in any Bank Accounts and properties, movable and

immovable, including houses, vehicles, stocks, belonging to the Persons of Interest for the purposes of selling them to recover the said amounts.

3. 6: Conclusion

I have in this executive summary underscored the enormity of the assignment carried out by this Commission. I have reported on my findings on the assets of public officials who held office within the period under review from November 2007 - April 2018, and their collaborators. I have reported the colossal gap between the legitimate earnings and assets of all the indicted Persons of Interest under this investigation. I have also made specific findings of unexplained wealth and unjust enrichments. I have proffered recommendations on measures to retrieve such unexplained wealth and to retribute to the State such unjust enrichments. It is my hope that the Government of Sierra Leone will find these recommendations useful in addressing and checking the grave issue of unexplained wealth and unjust enrichments in Sierra Leone. It is also my hope that an assiduous implementation of these recommendations will be considered and carried out and which will go a long way in changing the narrative in public governance in Sierra Leone with the result that public offices would be held in trust and purely for the benefit and interest of the People of Sierra Leone.

4: First Signature Page

Hon Sir Justice Biobele Abraham Georgewill, JCA, DSSRS, KSC

Chairman and Sole Commissioner,

Constitutional Instrument No. 64 of 2018

Special Court Complex, Jomo Kenyatta Road,

Freetown

5: ASSETS INVESTIGATIONS: Unexplained Wealth and Unjust Enrichment by Public Officials between November 2007 and April 2018

5. 1: MADAM FINDA DIANA KONOMANYI: Former Minister of Local Government and Former Minister of Lands, Country Planning and the Environment from 2013 - 2018

5. 1. 1: Evidence by State Witnesses

CW1, Mohamed Amara: He is a Detective Assistant Superintendent of Police, attached to the Investigation and Intelligent Unit of the Commissions of Inquiry, and prepared a Report dated 18/11/2019, tendered as Exhibit 1. To enhance this cooperation the unit collaborated with a number of agencies including but not limited to the following: Anti-Corruption Commission; the Financial Intelligent Unit (FIU); the Sierra Leone Road Safety Authority; the Administrator and Registrar General; Corporate Affairs Commission; National Revenue Authority; the Office of the Accountant General; Ministry of Lands Housing and Environment. With respect to the valuation, the primary objective of the Unit was to provide a pictorial evidence and some credible value to the commissioners in examining the assets of Persons of Interest. Consequently, therefore, the valuation of the properties was not comprehensive but limited to approximate external distances by eye view, experience of the valuation experts and other available information. In spite of those challenges, the unit used professionalism to avoid and prevent confrontation that could have led to violence. Finda Konomanyi was Minister of Lands. Her file is admitted as Exhibit 2.

CW2, Lansana Andrew Musa: He is a Detective Inspector for the Sierra Leone Police, attached to Information and Intelligent Unit of the Commissions of Inquiry. Finda Diana Konomanyi was a former Minister of Local Government from 2013 - 2015 and Minister of Lands from 2015 - 2018. She did not declare any asset upon assumption of office and she is listed as one of the defaulters. She has two properties. One is located at Peninsular Road, Adonkia Village, Freetown conveyed to her by one Hon Dalton Fredrick Shilla as the Vendor and dated 26/9/2016 as Exhibit 3. The other one is located at Tokeh Village,

Peninsular Road, a State land sold to Alie Kabbah and Ms. Finda Diana Konomanyi and dated 23/12/2013 as Exhibit 4. From 11/2007 - 4//2018, she earned the total salary of Le1, 067, 718, 638.00 for 64 months. She has a Guarantee Trust Bank dollar account as Exhibit K6 from 5/9/2012 - 25/1/2018 with USD276, 230 and Leones account as Exhibit K7 with Le6, 754,380,036. 00. Ministers are paid their salaries in Leones. Documents from the Sierra Leone Road Safety Authority in respect of her vehicles is Exhibit K8. Her Bank accounts at GTB were opened on 19/1/2011 as in Exhibit K9 and K10. CW1 Cross Examination by Macauley Esq: No questions. CW2 Cross Examination by Macauley Esq: No questions.

CW3, Christopher Olu Campbell: He is presently temporarily attached to the Commissions of Inquiry as Property Valuer and Appraiser to help evaluate the properties of Persons of Interest for the Commissions of Inquiry. He has practiced for thirty - five years. He evaluated three properties in respect of Finda Diana Konomanyi. One is at Kono in the Eastern Province, the other is at Kono Drive, Adonkia, and the third is at Tokeh Village River, at the Peninsular, Freetown. The property at Kono in Exhibit K11: it is a solid modern concrete structure dwelling house, a flat, but they could not enter the compound because they were restrained by the people and the gates were closed. The land is valued at US\$ 2,000, which is about Le24,000,000. The building is valued at Le720,000,000, which is about US\$ 90,000. The fence is valued at US\$ 60,000, which is about Le480,000,000. The property at Off Finda Kono Drive, Adonkia in Exhibit K12: it is a multi - complex structure. The building is valued at US\$800,000, which is about Le6, 400,000,000. The gate house is valued at US\$15,000. The back house is valued at US\$245,000 which is about Le1,800,000,000. The swimming pool is valued at US\$ 81,600, which is about Le6, 648,000,000. The land is valued at US\$100,000, which is about Le800,000,000. The property at Tokeh Village in Exhibit K13: it is a multiple structure consisting of two different two storey buildings. The completed building is valued at US\$312,500, which is about Le2, 500,000,000. The Boys Quarters is valued at US\$225, 000, which is about Le1, 800,000,000. The two storeys unfinished building is valued at

US\$162, 500, which is about Le1, 300,000,000. The gate house is valued at US\$7, 125, which is about Le57, 000,000. The Court Barray, is valued at US\$16, 800, which is about Le135, 400,000. The land is valued at US\$200, 000, which is about Le 1, 600, 000, 000. The gross total for the three properties is Le18, 453,000, 000. CW3 Cross Examination by Macauley Esq: He is duly licensed as a Licensed Auctioneer. He considered the location and size of the building at Kono but could not consider the internal layout due to the restriction into the property which would have made the property more appreciated. The same for the property at Adonkia no access was granted into it. Cross Examination of CW3 for Konomanyi by Macauley Esq: The valuation for the property at Tokeh Village in Exhibit K13 is in respect of conveyance dated 23/12/2013 and not 21/12/2013 but the site plan is dated 10/9/2013. The purchasers of the land are Mrs. Finda Diana Kabba and Mr. Alie Kabba, her former husband, since he had no mandate to produce a valuation of Mr. Kabba's share of the property but Finda Dina Konomanyi is entitled to one - third share of the estate under the law.

CW4, Bob B. Jusu: He is the License Manager with the SLRSA and gave the details of eight vehicles belonging to Finda Diana Konomanyi as in Exhibit K8 but no values were attached to the vehicles.

5. 1. 2: Evidence by Person of Interest

DW1, Olivet Adeline Sesay: She is a nanny to Madam Diana Konomanyi, in whose property as in Exhibit K12 located at Adonkia, Off Peninsular Road, Freetown she lives. About two months ago, some people including policemen came to the property and were allowed into the premises where they pasted a notice on the wall and took pictures of the property and left. DW1 Cross Examination by Robbin Mason Esq: The people entered the premises but not into the building. The property is a one - storey building with a swimming pool and a boy's quarter.

DW2, Tony Konomanyi: He adopts his Affidavit dated 22/11/2019 as in Exhibit K14. He is the younger brother of Madam Diana Finda Konomanyi, who is currently in the United States for medical treatment. She declared her asset to the Parliament for screening as a Minister on 8/1/2013. She has some bank accounts; one at Capital One Bank located in Silver Spring, Maryland, United States of America with a balance of US\$100, 242. 46 from 15/9/2012 - 12/10/2012; another at Guarantee Trust Bank with a balance of Le7, 391, 160. 83 and cash sum of Le30, 000, 000 before she assumed office as a Minister. She also had one building under construction at Hill Station valued at Le400, 000, 000. She owns Zozo Enterprises valued at Le301, 000, 000, and Plant and Machineries valued at Le261, 000, 000. She also has one SUV Prado Jeep valued at Le290, 000, 000; one SUV Pathfinder Jeep valued at Le180, 000, 000, and two Toyota Forerunners valued at Le 78, 000, 00; one container at the High Seas containing TVs, Computers and household furniture valued at Le175, 000, 000; six Gold necklaces valued at Le43, 500, 000; two Diamond chains valued at Le70, 000, 000 ; six Diamond rings valued at Le120, 000, 000; a building at No. 4 Komba Ngegba Street, Koidu Town built in 2003 and valued at Le180, 000, 000; another building at Dabundeh Street Koidu Town built in 2004 and valued at Le200, 000, 000; another building at Tombodu Town, Kono District built in 2012 and valued at Le110, 000, 000. She owns D & D Construction and General Merchandise; Zozo Enterprises; Peninsular Investment Limited; Petty Enterprises, and Casandra Company, engaged in active business including but not limited to general merchandise supply, guest house and hospitality, government supply and contracts. She was also into Mining activities, holding several artisanal licenses, and all these businesses collectively earned her billions of Leones. She also owns Zuzu's Guest house in Koidu Town Kono District. She is a prominent politician in Kono and was the Chairperson of the new Kono District Council. Between 2013 - 2018, while in public office, she acquired and developed landed property at Adonkia from savings and proceeds of her various businesses and her earnings, including a monthly rental allowance of a US\$1, 000 grossing well over US\$60, 000 ploughed in the building at Adonkia. She also owns properties jointly with her former husband. Her company Cassandra Ltd had a closing balance of Le383, 241, 035 and was involved in several

contracts. Her company D & D Construction and General Supplies had unpacked medical equipment of gross total value of US\$196, 000. Her company D & D Construction Ltd supplied on 26/3/2010 ten units brand new Toyota Hilux Vehicles to the Ministry of Health. DW2 Clarification by the Commission: He has no idea how much she earned from all her businesses between 2013 - 2018 and there are receipts of payments and earning except invoices and Bill of laden which are not evidence of payment to her companies. Her companies are limited liability and money belonging to the companies does not automatically belong to the owner of the companies. While serving as Minister between 2013 - 2018 she was still carrying on as Managing Director of her companies. He does not know the cost of the at Adonkia. He does not know her expenses for the period she was Minister.

DW3, Idrissa Kamara: He is a student and solicitor's clerk in B & J Partners, legal Practitioners. He adopts his affidavit as Exhibit AK15. The letters are Exhibits AK16 and AK17. Valuation certificate for the property at Adonkia is Exhibit AK17, while the valuation certificate for the property at Token is Exhibit K18. The valuer, one Mr. Gibril is out of the Country. DW1 Cross Examination by Robbin Mason Esq: No question.

5. 1. 3: Evaluation of Evidence

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State as well as the evidence, both oral and documentary as led by her witnesses, and upon a careful consideration finds that, despite the vigorous but mostly irrelevant cross examination questions not focused on the value and source of earning for the purchase of these properties affected in this investigation but rather directed at whether there was access to carry out the valuation, the evidence of the State remained largely unchallenged when it is borne in mind that this investigation is all about whether the properties acquired and owned by her within the period under review between November 2007 and April 2018 was commensurate with her total legitimate earnings,

including but not limited to salaries, allowances, other emoluments and or other earnings from businesses or contracts or any other legitimate Sources, none of which was given in evidence by her witnesses except the evidence of her salaries and emoluments as given in evidence by the witnesses to the State .

5. 1. 4: Findings:

Having calmly considered the largely unchallenged evidence of facts as led by the State, which this Commission believes as true, particularly as to her total incomes and earnings within the period under review and the extent of landed properties acquired or developed or completed within the period under review in the absence of any contrary concrete evidence of her other incomes and or earnings or profits except showing that she is a businesswoman who operates several limited liability companies, which are not under any investigations before this Commission, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, this Commission hereby finds as follows:

10. Her total legitimate earnings as verified by the payments of her Salaries and Other Emoluments and entitlements within the period under review amounted to Le1, 067, 718, 638.00 over a period of 64 months.
11. She did not show specific earnings by any verifiable inflow of income or funds of profits to her from any or all of her several business ventures.
12. In law, incomes, earnings and profits of limited liability Companies belong to the limited liability company and not to its Directors or Shareholders, whose incomes or earnings are by way of amounts due to them on their number of Shares or other legitimate entitlements from the profits of the limited liability Company.
13. She did not show any single record of any earnings or incomes or profits paid or given to her from the proceeds of the various businesses owned and or managed by her.
14. Worse still, there was no single evidence of any balance sheet of any of the businesses produced in evidence to creditably show the incomes, expenditures and profits of any of the several businesses owned and or managed by her within the period under review.

15. Contrary to the mandatory requirement of the Laws of Sierra Leone she failed to declare her assets upon assumption of office and thereafter on a yearly basis to the Anti - Corruption Commission, which by Section 119 amounted to and she is guilty of the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.
16. Given her total gross amount of Le1, 067, 718, 638.00 legitimately earned as salaries and emoluments over a period of 64 months and leaving a margin of error in the valuation of her three properties, and assuming though impossible that she did not expend any money out of her gross earnings on her upkeep, family and other expenditures, the amount of Le1, 224, 000, 000 expended by her on her landed property at Kono is within her legitimate earnings and incomes for the period under review.
17. Given her total gross amount legitimately earned as salaries and emoluments and taking into consideration the amount already expended by her on her property located at Kono, it is clear that the balance of her legitimate earnings, if any balance at all, was way below, and not commensurate with, the amount of Le9, 648, 000, 000 expended on her property located at Off Finda Kono Drive, Adonkia, Peninsular, Freetown.
18. However, from the Deed of Conveyance dated 23rd day of December 2013, I find that the ownership of the property located at Tokeh Village and valued at Le7, 329, 400, 000 belongs jointly to her and one Mr. Alie Kabba, said to be her former husband, and therefore, outside the mandate of this Commission to investigate.
19. On the whole therefore, her expenditure of the sum of Le9, 648, 000, 000 on her property located at Off Finda Kono Drive, Adonkia, Peninsular, Freetown was way beyond and far above her legitimate earnings within the period under review and thus amounted to product of unlawful and or unjust enrichment.

5. 1. 5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

20. Having been found to have failed to declare her Assets upon assumption of office and subsequently on a yearly basis, as mandatorily required by the Laws of Sierra Leone, Finda Diana Konomanyi is hereby found guilty of the offence created under Section 119 of the

ACC Act and consequently, she is hereby sentenced under Section 122 of the ACC Act to prison for a term of 6 months or to pay a fine of Le30, 000, 000 in lieu thereof.

21. Her landed Property located at Adonkia valued at Le9, 648, 000, 000, having been found to be well beyond and far above, and therefore not commensurate with, her legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
22. Her landed property located at Kono valued at Le1, 224, 000, 000 having been found to be within and commensurate with her legitimate means of incomes, allowances and other earnings is legitimate and is hereby discharged.
23. Her landed property located at Tokeh Village valued at Le7, 329, 400, 000 found to belong to her and her former husband is hereby discharged from this investigation as being outside the mandate of this Commission.
24. Upon due process taken for the legal forfeiture of her property located at Off Finda Kono Drive, Adonkia, Peninsular, Freetown as recommended above, it shall be sold at public auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.

5. 2: FRANKLYN BAI KARGBO: Former Attorney General and Minister of Justice from 2010 - 2015

5. 2. 1: Evidence by State Witnesses:

CW1, Inspector Lasana Andrew Musa: He was the Attorney General and Minister of Justice in 2010. His file is Exhibit FB1. He earned the total salary of Le729, 278, 264 for 61 months. He declared his assets on 31/5/2011. He has a property at Lunsar in the Northern Province. He has two bank accounts; one at Zenith Bank with total deposit of Le79, 600,000. The other is at Skye Bank with total balance of Le7, 336, 342 as at 1/4/2015. CW1 Cross Examination: Macauley Esq: No questions.

CW2, Christopher Olu Campbell: His property valuation report is Exhibit FB2. Property located at Lunsar in the Northern Province of the Republic of Sierra Leone: It consists of about 10 bungalows in an estate. It is a single storey building. The buildings are valued at US\$900, 000, which is about Le7, 200, 000, 000. The Land is valued at US\$45, 000, which is about Le360, 000, 000. The Fence Wall is valued at US\$150, 000, which is about Le1, 200, 000, 000. The gross total is valued at US\$1, 999,000, which is about Le8, 706, 600, 000. CW2 Cross Examination by Sesay Esq: He is a three - time Attorney General and has been a lawyer for over 35 years but he cannot recall if he was the Executive Secretary of the Truth and Reconciliation Commission and also had a sojourn at the United Nations. There is a dual land tenure system in Sierra Leone, and generally the price of land in the Western Area is higher than price of land in the Provinces. The valuation is dated 30/10/2019 and was carried out at an approximately external but very close distance from eye view and years of experience. The period used for the valuation was between 2012 - 2015. The quality of materials used and the interior were not considered since access was not granted.

5.2. 2: Evidence by Witnesses to Person of Interest:

DW1, James Clifford Kamara: He is the Supervisor of Betsuba Resort, Lunsar in Port Loko district, which belongs to Franklyn Bai Kargbo. Some people from the Commission of Inquiry and Anti - Corruption Commission came and pasted a notice on the wall and they were not restrained at any time since it is a commercial place for lodging. He has worked with Franklyn Bai Kargbo since 1992 as his personal assistant. He was Attorney General for more than one year and left the country for the United Kingdom, and returned later to practice law, the Tana Legal Advisory. The property was built bit by bit from 2006 borrowing bricks from Catholic Fathers in Lunsar on credit. He also worked as the Executive Secretary for the Truth and Reconciliation Commission; with the United Nations, the Common Wealth and was also the Deputy Director of Public Prosecution in the Gambia. DW1 Cross Examination by Robbin Mason Esq: He can produce record of transactions of the resort. The property is about 10 - 15 acres but the fence is not shown in the valuation pictures.

DW1, James Clifford Kamara, recalled: He knows Franklyn Bai Kargbo. He became a lawyer in 1980. He owns a hotel in Lunsar built in 2006 became the Attorney General and Minister of Justice again in December 2010. However, construction work on the property started in 2008, and by 2009 six chalets had been completed and were being rented out to tenants like Cape Lambert Mining Company, Internal Medical Corps during the Ebola outbreak, and the proceeds were used to more structures. The property was initially valued at Le2, 000, 000, 000 for the purposes of a loan from F. I. Bank but the loan was later not taken. He was paid both salary as well as rent allowances amounting to US\$1, 000 monthly from 2010 - 2015, when he was also receiving Daily Sustenance allowances for official foreign travels. He was also paid his end of service benefit twice. He was also head of Tanner Legal Advisory. His wife was also engaged in the business of hair dressing saloon and boutique, as well as a caterer for hotels. Clarifications by Commission; The DSA is different from the hotel accommodation, it is just for daily feeding and is given in addition to hotel allowances. But he does not know how much of his DSA he was spending on his

official foreign travels. He does not also know how much revenue was accruing from his wife's businesses.

5.2. 3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State as well as the evidence, both oral and documentary as led by his witnesses, and upon a careful consideration finds, as even conceded by the learned counsel for the State in his final oral submissions, the property a Guest House located at Lunsar acquired and owned by him prior to and within the period under review between November 2007 and April 2018 and valued at gross total of US\$1, 999, 000, which is about Le8, 706, 600, 000, was commensurate with his total legitimate earnings, including but not limited to salaries, allowances, other emoluments, earnings from several high profile positions he has held over the years from his private practice as a Legal Practitioner to his services as Official in several Organizations, including the United Nations and as former Attorney General and Minister of Justice in 1992 prior to his assumption of Office in 2010 as the Attorney General and Minister of Justice, in addition to the earnings from the Guest House in Lunsar over the years.

5. 2. 4: Findings:

Having calmly considered the evidence of facts as led by the State and the witness for the Person of Interest, particularly as to his total incomes and earnings both prior to and within the period under review and the landed property acquired prior to and developed or completed within the period under review, and bearing in mind the concession by the State through the learned Counsel for the State that the Person of Interest has enough legitimate financial earnings over the years commensurate with the gross total value of US\$1, 999, 000, which is about Le8, 706, 600, 000, placed on his property at Lunsar by the CW2, Christopher Olu Campbell, this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his Salaries and Other Emoluments and entitlements within the period under review amounted to Le729, 278, 264 for the 61 months he served between 2010 and 2015.
2. He declared his assets once only on 31/5/2011 despite being in office from 2010 - 2015, for a period of about 5 years.
3. In the absence of any other valuation of his landed property, a Guest House located at Lunsar in the Northern Province, and since in law unchallenged evidence is one which this Commission can safely rely and act upon to reach its findings of fact, the gross total value of his landed property located at Lunsar is Le8, 706, 600, 000
4. Now, given his total gross legitimate earnings, allowances and emoluments prior to and within period of 61 months and leaving a margin of error in the valuation of his Guest House at Lunsar in the Northern Province in the Republic of Sierra Leone, the sum of Le8, 706, 600, 000 expended by him on his landed property located at Lunsar, is within his legitimate earnings and incomes prior to and for the period under review.
5. However, contrary to the mandatory requirement of the Laws of Sierra Leone that requires him to declare his Assets upon assumption of office and subsequently to do so yearly and he having declared his Assets on 31/5/2011 upon his resumption of office in 2010, he failed to declare his assets thereafter on a yearly basis to the Anti - Corruption Commission as required of him by Section 119 of the ACC Act, which constitutes the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.

5.2.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. His landed property, a Guest House, located at Lunsar in the Northern Province, valued at Le8, 706, 600, 000, having been found to be within and commensurate with his legitimate means of incomes, allowances and other earnings is legitimate and is hereby discharged.
2. Having been found to have failed to declare his Assets from 2012 - 2015 on a yearly basis as mandatorily required of him by the Laws of Sierra Leone, Franklyn Bai Kargbo is hereby found guilty of the offence created under Section 119 of the ACC Act.

3. However, having declared his Assets on 31/5/2011 upon his assumption of office, he is hereby cautioned and discharged of the offence of failure to declare his Assets yearly from 2012 - 2015.

5. 3: MIATTA KARGBO: Former Minister of Health and Sanitation from 2013 – 2015

5.3.1: Evidence by State Witnesses:

CW1, Inspector Lansana Andrew Musa: She was former Minister of Health and Sanitation between the period 2013 - 2015. She earned a total salary of Le314, 279, 000 for 22 months. She did not declare her assets to ACC. She has two bank accounts; one account at Zenith Bank, Account number 4070121803, between the periods 2016 - 2017 with total deposit of US\$102, 305. The other is at Zenith Bank between the periods 2015 - 2017 with total deposit of Le1, 932, 569, 405. There was no property valuation for her. CW1 Cross Examination by Sidi Amadu Bah Esq: No questions.

5.3.2: Evidence by Witnesses to Person of Interest:

Miatta Kargbo, who was duly represented by her counsel, neither testified nor called any witness to testify on her behalf.

5.3.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State, bearing in mind that she neither testified nor called any witness to testify on her behalf. Upon a careful consideration of the evidence this Commissions finds that, despite the vigorous but mostly irrelevant cross examination questions not focused on the source of her earnings for the colossal amount of monies deposited in her Bank Accounts bearing in mind that this investigation is all about whether the Assets of a Person of Interest, including landed properties, monies and vehicles acquired and or owned within the period under review between November 2007 and April 2018 was commensurate with the total legitimate earnings, including but not limited to salaries, allowances, other emoluments and or other earnings from businesses or contracts or any other legitimate Sources. Thus, she having failed to lead any evidence provided no other source of incomes from which she amassed the colossal amount of monies deposited and which went through her Bank Accounts within the period under review.

5.3.4: Findings:

Having calmly considered the unchallenged evidence of facts as led by the State, in the absence of any contrary or any evidence at all from her, which this Commission believes as true, particularly as to her total incomes and earnings within the period under review and the extent of large amount of monies that were deposited and went through her Bank Accounts within the period under review, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, this Commission hereby finds as follows:

1. Her total legitimate earnings as verified by the payments of her Salaries and Other Emoluments and entitlements within the period under review amounted to Le314, 279, 000 for a period of 22 months.
2. She had two Bank Accounts, namely;
 - a. One account at Zenith Bank with Account number 4070121803 with total deposit of US\$102, 305.
 - b. The second account at Zenith Bank with total deposit of Le1, 932, 569, 405.
3. She did not lead any iota of evidence to show how in the face of her total legitimate earnings of Le314, 279, 000 only, she was able to raise and deposit the sums of US\$102, 305 and Le1, 932, 569, 405 in her Bank Accounts at Zenith Bank.
4. Contrary to the mandatory requirement of the Laws of Sierra Leone she failed to declare her assets upon assumption of office and thereafter on a yearly basis to the Anti - Corruption Commission, which by Section 119 of the ACC Act amounted to and she is guilty of the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.
5. Given her total gross amount of Le314, 279, 000 legitimately earned as salaries and emoluments over a period of 22 months, and in the absence of any evidence from her of any other source of earnings and or incomes, the financial transactions on her two Bank Accounts in the sums of US\$102, 305 and Le1, 932, 569, 405 were way beyond her legitimate earnings, whose sources had remained unexplained by her and are therefore, products of unlawful and or unjust enrichment.

5.3.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

25. Having been found to have failed to declare her Assets upon assumption of office and subsequently on a yearly basis, as mandatorily required by the Laws of Sierra Leone, Miatta Kargbo is hereby found guilty of the offence created under Section 119 of the ACC Act and consequently, she is hereby sentenced under Section 122 of the ACC Act to prison for a term of 6 months or to pay a fine of Le30, 000, 000 in lieu thereof.
26. Having been found to have had financial transactions in her Bank Accounts with Zenith Bank far above her legitimate earnings, both sums of US\$102, 305 and Le1, 618, 290, 405 (representing the unexplained amount of financial transactions in her Leones Account well over and far above her legitimate earnings of Le314, 279, 000) shall forthwith be forfeited and if already spent by her shall be refunded forthwith to the coffers of the Government of Sierra Leone.
27. The above amounts recommended to be forfeited and or refunded forthwith shall be refunded and paid by her into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of this recommendation by the Government of Sierra Leone
28. In the event of her 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, the Government shall use all lawful means to confiscate all monies standing to her credit in any Bank Accounts and properties, movable and immovable, including houses, vehicles, stocks, belonging to her for the purposes of selling them to recover the said amounts.

5.4: IBRAHIM WASHINGA MANSARAY: Former Deputy Minister of Transport and Aviation from 2013 - 2016, and Former Deputy Minister of Trade and Industry from 2016 - 2018

5.4.1: Evidence by State Witnesses:

CW1, Inspector Lansana Andrew Musa: He is a former Deputy Minister of Transport and Aviation and also a former Deputy Minister of Trade and Industry from 2013 - 2018. His file is Exhibit IB1. He earned a total salary of Le1, 067, 343, 417 for 64 months. He declared his assets to ACC valuing his property at Mile 13 at Le1, 250, 000, 000, but there are no records of his bank accounts. He stated that he took a loan from Eco Bank to the tune of Le38, 000, 000 in January, 2016. CW1 Cross Examination by Macauley Esq: Ibrahim Mansaray was appointed Minister between the period 2013 - 2018. The conveyance is in respect of property at Off Peninsular Circular Road, Mambo Village, Western Area, Freetown and is dated 25/3/2013. The site plan was signed by the Director of Lands and Survey on 11/12/2009 before Mr. Ibrahim Washingai Mansaray became a Minister. In the asset declaration form for 2016 at page 8, there is an entry on loan from Eco Bank in the sum of Le230, 000, 000 for construction of his house with a two - year repayment period.

CW2, Christopher Olu Campbell: His property valuation report is Exhibit IB2. Property at Mile 13, Mambo Village, Off Peninsular, Goderich: it is made up of more than two structures. The building is valued at US\$6, 000, 000, which is about Le48, 000, 000, 000. The Lounge is valued at US\$1, 250, which is about Le10, 000, 000. The Wall fence is valued at US\$3, 195, which is about Le25, 000, 000. The grand total for the property is valued at US\$ 6, 004, 375, which is about Le48, 035, 000, 000. In Exhibit IB1, the property is located at Off Peninsular Road, Mambo Village, Salt Pump, Freetown in the Western Area of the Republic of Sierra Leone and is the same property that I evaluate in Exhibit IB2. CW3 Cross Examination by Macauley Esq: He is an experienced Valuer of 35 years standing. The price of landed property appreciates by 25% annually. The value of the land in the report was not the current market value but was bases on the time frame of between 2013 and 2015 at Le800,000 to \$100 going by the exchange rate given to me by that Sierra Leone Commercial Bank as one of their valuers. The land is about four town lots valued at Le10, 000, 000. Value of property also depends on the location such that even an old

wooden structure within certain locations would be costing millions but the period of valuation was not indicated in the report.

5.4.2: Evidence by Witnesses to Person of Interest:

DW1, Aminata Kamara: House keeper to Mrs. Irene Mansaray, mother of Mr. Ibrahim Washingai Mansaray at the property in Exhibit IB1 at Mambo belonging to Ibrahim. About three months ago some people came from the Commissions of Inquiry and took pictures of the property and left but they returned two days later and took pictures and videos again of the frontage but they did not go to the back or inside of the property and they did not carry out any valuation of the property. They were never refused entry into the property. DW1 Cross Examination by Robbin-Mason: The building is uncompleted as there is still a lot to be done on the building but the outside is painted. The building is under the care of his mother, who resides at the boy's quarters.

DW2, Ibrahim Sillah: He lives in the subject property in Exhibit IB1 at Mambo, Mile 13. Two months back, some people from the Commission of Inquiry and others came to the property and took pictures and videos of the property and thereafter they pasted a notice on the wall. He opened the gate for them to enter the premises and were never denied entry into the premises. DW2 Cross Examination by Robbin Mason Esq: The people from the Commission of Inquiry went around the property taking pictures, including the back of the building but he does not know the purpose those pictures were taken. The building is uncompleted as only the front has been completed. Inside the house, there are still sticks and the scaffolds and there are no tiles and no plastering yet.

DW3, Mrs. Irene Mansaray: A petty trader and business woman. Mother to Mr. Ibrahim W. Mansaray. She lives in the boy's quarters of the subject property in Exhibit IB1 located at Mambo, while her son lives in just one small room in the main building where he sleeps. Sometime ago some people visited the property and requested that the owner of the property submits his documents to the ACC. Her son commenced the construction of the building in 2009 whilst she was in the United States of America but was sending things

which are sold and used to help him construct the house and some of the profits is ploughed back into the business to raise more funds for the building. However, when her son became a Deputy Minister, he told her he would be using both his salary and will also take loans to complete the building, which had remained uncompleted despite all these efforts. DW3 Cross Examination by Robbin Mason Esq: The people from the Commission of Inquiry took pictures of the property as in Exhibit IB1. She has returned permanently to Freetown from the United States of America about three years ago. She used to send money to her husband by unofficial means through her friends coming to Sierra Leone for the construction of the building except once or twice she used official means but not directly to her son even though he was an adult. She also brought money herself when her son became a Deputy Minister. The boy's quarter is a one - storey building and almost completed, but the main house is a two - storey uncompleted building.

DW4, Marian Richards: She adopted her Affidavit sworn on behalf of her brother, Ibrahim W. Mansaray, currently in the United Kingdom. He had landed a property at off Peninsular Road, Mambo Village in the Western Area of the Republic of Sierra Leone before he became a Deputy Minister in 2013. He took loans from banks in excess of Le500, 000, 000 to start and continue the construction of the building. However, in the course of building the house, their father and mother who are business persons rendered cash and material support to him. Their mother sends containers from the United State to their father and her brother, before he became a Minister, to sell the wares and put the proceeds in the construction of the building. For this reason, her brother executed a Will on 26/4/2016 in case he predeceases their parents. He also utilized his rent allowance for the five year he worked as a Deputy Minister amounting to an excess of US\$50, 000 in the building project as he was not living with his father. He also put his annual leave allowances and other bonuses into the building project. DW4 Cross Examination by Robbin Mason Esq: He was Deputy Minister of Transport and Aviation between 2013 - 2016 and Deputy Minister of Trade and Industry from 2016 - 2018. He was born on 26/9/1979 and had his first job at the National Revenue Authority, though she does not know the position he held, but she does

not know when he graduated from Fourah Bay College. He has had no other job apart from the job at NRA and that of his Ministerial appointment. He commenced the building sometime in 2009 though the Deed of Conveyance is dated 2013. On the document attached as 'Evidence of consignment of goods', the first consignment was in 2011 and there was no consignment in 2009 when the construction of the building commenced. The loans he took from the banks was Le230, 000, 000 and not in excess of Le500, 000, 000 as she had stated in her affidavit. There is also nowhere on the face of the document to know the value of the goods that were consigned by her mother to be sold for the purpose of putting the proceeds into the building. The building is still under construction. There were still consignments made in 2015 and 2016 whilst he was already a Deputy Minister having assumed office in 2013. There is also no document to show any delivery and receipt of any of the consignments or evidence of any payments of the duties and taxes for the consignments. The Site plan was signed on 26/11/2009 by the licensed Surveyor and on 11/12/2009 by the Director of Surveys and Lands.

DW5, Idrissa Kamara: He is a student and solicitor's clerk in B & J Partners, Legal Practitioners. He adopts his affidavit as Exhibit IB2. The email on loan taken is dated 25/11/2019 is Exhibit IB4. DW5 Cross Examination by Robbin Mason Esq: No questions.

5.4.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State and the witnesses to the Person of Interest. Upon a careful consideration of the evidence this Commission does not believe the evidence led by Mrs. Irene Mansaray as to the source of funding for the building of the property by the Persons of Interest as it was full of inconsistency and outright lies. From the record of consignment, though without any proof of any delivery of any such consignments, she started her alleged consignment only in 2011 when as at 2007 the Person of Interest had already declared in his Asset Declaration for 2016 to have expended Le1, 200, 000, 000 on the said property. There was also no single record of any sale of any of the alleged consignment by either his father or the Person of Interest as alleged by her. On her part, Mariam Mansaray, the elder

sister to the Person of Interest admitted that there is not proof of any record of value of any consignment and the proceeds of any such alleged sales. This Commission finds all these pieces of evidence as merely contrived to mislead it as to the real source of the funds expended by the Person of Interest on the subject property, and therefore, do not believe them. In relation to the state of the subject property, this Commission finds that while the main building is still under construction internally, the Boy's Quarters and several other chalets and a Mosque have all been completed. As regards the value of the subject property, the Person of Interest did not produce before the Commission any valuation by a Valuer to disclose the value so far of the subject property, and the Commission is therefore, left with no other valuation than that of CW2 before it as to the value of the subject property put at Le48, 035, 000, 000, although the Person of Interest had in 2016 valued the subject property at Le1, 200, 000, 000 and in 2017 at Le1, 250, 000, 000. There is evidence of loan of Le230, 000, 000 taken by the Person of Interest, whose only other job apart from his appointment as a Deputy Minister in 2013 was being a staff of the National Revenue Authority upon his graduation from Fourah Bay College, Freetown.

5.4.4: Findings:

Having calmly considered the evidence of facts as led by the State and the witnesses to the Person of Interest, it would appear that the evidence of the legitimate earnings of the Person of Interest is credible, unchallenged and true and worthy of belief to be acted upon by this Commission, while the evidence of the witnesses to the Person of Interest were merely self-serving and clearly afterthoughts and therefore, not true. In law, unchallenged credible evidence is good evidence upon which this Commission can rely to make relevant finding of facts. Consequently, this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his Salaries and Other Emoluments and entitlements within the period under review amounted to Le1, 067, 343, 417 for the period of 64 months within the period under review.

2. He declared his assets twice only on 28/10/2016 and on 30/10/2017, despite being in office from 2013 - 2018, for a period of about 5 years.
3. He did not declare his Assets one year after his assumption of office and he also did not declare his Assets in 2014 and 2015.
4. The subject property belonging to the Person of Interest and located at Mile 13, Mambo Village, Off Peninsular, Goderich, Freetown is a gigantic property, of which while the main building is still under construction internally, the Boys' Quarters and the other several Chalets and a Mosque are completed.
5. By the Deed of Conveyance dated 23/3/2013, the cost of the land on which the subject property was built is Le10, 000, 000, which is the same value put on it by DW2 for the cost of the land in his Valuation Report.
6. In the absence of any other valuation of the subject property by any other Valuer, and since in law unchallenged evidence is one which this Commission can safely rely and act upon to reach its findings of fact, the gross total value of the subject property is Le48, 035, 000, 000.
7. Now, given his total gross legitimate earnings, allowances and emoluments prior to and within period of 64 months and adding the loan of Le230, 000, 000 and leaving a margin of error in the gross value put on the subject property by CW2, the sum of Le48, 035, 000, 000 expended by him on his subject property was way beyond his legitimate earnings and loan within the period under review and thus amounted to product of unlawful and or unjust enrichment.
8. Contrary to the mandatory requirement of the Laws of Sierra Leone that requires him to declare his Assets one year after his assumption of office and subsequently to do so yearly, and having declared his Assets only twice on 28/10/2016 and 30/10/2017, he failed to declare his Assets in 2014 and 2015 on a yearly basis to the Anti - Corruption Commission as required of him by Section 119 of the ACC Act, which constitutes the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.

5. 4.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have failed to declare his Assets for 2014 and 2015 on a yearly basis as mandatorily required of him by the Laws of Sierra Leone, Ibrahim Washingai Mansary is hereby found guilty of the offence created under Section 119 of the ACC Act.
2. However, having declared his Assets twice on 28/10/2016 and 30/10/2017, he is hereby cautioned and discharged of the offence of failure to declare his Assets yearly for 2014 and 2015.
3. His landed Property located at Mile 13, Mambo Village, Off Peninsular, Goderich, Freetown valued at Le48, 035, 000, 000, having been found to be well beyond and far above, and therefore not commensurate with, his legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
4. Upon due process taken for the legal forfeiture of his property located at Mile 13, Mambo Village, Off Peninsular, Goderich, Freetown as recommended above, it shall be sold at public auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.

5.5: ABDUL IGNOSI KOROMA: Former Deputy Minister of Mines and Mineral Resources from 2007 - 2018

5.5.1: Evidence by State Witnesses:

CW1, Inspector Lansana Andrew Musa: He was Deputy Minister of Mines and Mineral Resources between the period 2007- 2018. His file is Exhibit AB1. He earned the total salary of Le1, 317, 218, 785 for 125 months. He submitted six assets declarations forms to

ACC. He has a property at Makeni in the Northern Province but there are no details of his bank accounts.

CW2, Christopher Olu Campbell: His property valuation report is Exhibit AB2. Property located at Makeni Tekko Barracks Road: It consists of several structures. The building is valued at US\$800, 000, which is about Le6, 400, 000, 000. The land is valued at US\$2, 500, which is about Le20, 000, 000. The Fence Wall is valued at US\$ 2, 800, which is about Le22, 400, 000. The gross total of the property is valued at US\$805, 300, which is about Le8, 442, 400, 000.

5.5.2: Evidence by Witnesses to Person of Interest:

DW1, Abass Conteh: Abdul Ignosi Koroma is his uncle. He adopts his Affidavit sworn to on 27/11/2019 is Exhibit AB3. There is the appointment letter, his salaries and emoluments, as well as the valuation certificate of the property of Abdul Ignosi Koroma dated 21/5/2019. DW1 Cross Examination by Robbin Mason Esq: The property of Abdul Ignosi Koroma is as in Exhibit AB2, which was bought in 2008, the same year he was appointed a Deputy Minister of Mines and Mineral Resources. It is located in Teko but he cannot remember how much was paid for just the land. The building commenced while he was in office while he was living in a rented place at 387 OAU Villa. He was paid a yearly rent allowance of US\$12, 000, which he ploughed into the construction of the building but he does not know how much was spent on the building which took 8 years to be completed but he was told that the sum of Le2, 500, 000, 000 was used to build the house in 2008.

5.5.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State and the witness to the Person of Interest. Upon a careful consideration of the evidence, this Commissions does not believe the evidence led by DW1, who testified that the building was constructed in 2008 when in the Declaration of Assets for 2009 the property was declared as at 2009 to be merely a vacant land purchased on

2/5/2008. He also does not know either the earnings of the Persons of Interest except that he earned US\$12, 000 as annual rent allowances or the sources of funds for the building of the property by the Person of Interest. The property located at Makeni Teko Barracks Road in the Northern Province was valued at Le6, 400, 000, 000 by CW2 but stated by the DW1 to be valued at not more than Le2, 500, 000, 000 as he was informed by the Person of Interest. From the pictorials by CW2, the building is a gigantic one. As regards the value of the subject property, the Person of Interest did not produce before the Commission any valuation by a Valuer to disclose the value so far of the subject property, and the Commission is therefore, left with no other valuation than that of CW2 before it as to the value of the building put at Le6, 400, 000, 000.

5.5.4: Findings:

Having calmly considered the evidence of facts as led by the State and the witness to the Person of Interest, it would appear that the evidence of the legitimate earnings of the Person of Interest is credible, unchallenged and true and worthy of belief to be acted upon by this Commission, while the evidence of the sole witnesses to the Person of Interest was lacking in particulars, self - serving and clearly afterthoughts and therefore, not true. In law, unchallenged credible evidence is good evidence upon which this Commission can rely to make relevant finding of facts. Consequently, this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his Salaries and Other Emoluments and entitlements within the period under review amounted to Le1, 317, 218, 785 for the period of 125 months within the period under review.
2. He declared his assets for only six times within the ten years of his services from November 2007 - April 2018.
3. By his declaration of Assets in 2009, the cost of the land on which the subject property was constructed was put at Le2, 500, 000, which this Commission accepts as the true cost of the vacant land in 2008 when it was acquired by the Person of Interest.
4. In the absence of any other valuation of the building by any other Valuer, and since in law unchallenged evidence is one which this Commission can safely rely and act upon to reach

its findings of fact, the value of the subject building located at Makeni Teko Barracks Road in the Northern Province is Le6, 400, 000, 000.

5. Now, given his total gross legitimate earnings, allowances and emoluments prior to and within period of 125 months amounting to Le1, 317, 218, 785 and adding the yearly rent allowances paid to him, and leaving a margin of error in the value put on the subject building by CW2, the sum of Le6, 400, 000, 000 expended by him on his subject property was way beyond his legitimate earnings, including his yearly rent allowances within the period under review and thus amounted to product of unlawful and or unjust enrichment.
6. Contrary to the mandatory requirement of the Laws of Sierra Leone that requires him to declare his Assets one year after his assumption of office and subsequently to do so yearly, and having declared his Assets only six times in the ten years he was in office from November 2007 - April 2018, he failed to declare his Assets for three years on a yearly basis to the Anti - Corruption Commission as required of him by Section 119 of the ACC Act, which constitutes the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.

5.5.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have failed to declare his Assets on a yearly basis for at least three of the ten years he was in office between November 2007 and April 2018 as mandatorily required of him by the Laws of Sierra Leone, Abdul Ignosi Koroma is hereby found guilty of the offence created under Section 119 of the ACC Act.
2. However, having declared his Assets for six times between November 2007 and April 2018 when he was in office, he is hereby cautioned and discharged of the offence of failure to declare his Assets yearly for at least three years between 2007 and 2018.
3. His landed Property located at located at Makeni Teko Barracks Road in the Northern Province valued at Le6, 400, 000, 000, having been found to be well beyond and far above, and therefore not commensurate with, his legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
4. Upon due process taken for the legal forfeiture of his property located at Makeni Teko Barracks Road in the Northern Province, as recommended above, it shall be sold at public

auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.

5.6: ZULIATU MUAMATU COOPER: Former Deputy Minister of Health and Sanitation from April 2016 - April 2018

5.6.1: Evidence by State Witnesses:

CW1, Inspector Lansana Andrew Musa. Her file is Exhibit ZC1. She was a former Deputy Minister of Health and Sanitation from April 2016 - April 2018. She earned a total salary of Le469, 027, 748 for the period of 24 months she was in office. She declared her assets to ACC on 31/9/2016, and on 7/4/2017. She has Bank account with Zenith Bank Sierra Leone Limited with total deposit of Le329, 366, 978. 50 from 8/12/2014 - 25/7/2018. There was no evaluation of any property. CW2 Cross Examination by Macauley Esq: No questions.

5.6.2: Evidence by Person of Interest:

Zulaitu Muamatu Cooper, who was duly represented by her counsel, neither testified nor called any witness to testify on her behalf.

5.6.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State, bearing in mind that she neither testified nor called any witness to testify on her behalf. Upon a careful consideration of the evidence this Commission finds that since this investigation is all about whether the Assets of a Person of Interest, including landed properties, monies and vehicles acquired and or owned within the period under review between November 2007 and April 2018 was commensurate with the total legitimate earnings, including but not limited to salaries, allowances, other emoluments and or other earnings from businesses or contracts or any other legitimate Sources, the evidence before the Commission shows that the total deposit of Le329, 366, 978. 50 in her Zenith Bank Account for the period she was in office within the period under review was much less than her total salaries of Le469, 027, 748, and therefore well within her legitimate earnings and incomes and allowances. The evidence also showed that she declared her Assets to ACC yearly as required of her by the ACC Act.

5.6.4: Findings:

Having calmly considered the unchallenged evidence of facts as led by the State, which this Commission believes as true, particularly as to her total incomes and earnings within the period under review and the amount of monies that were deposited and went through her Zenith Bank Account within the period under review, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, this Commission hereby finds as follows:

1. Her total legitimate earnings as verified by the payments of her Salaries and Other Emoluments and entitlements within the period under review amounted to Le Le469, 027, 748 for a period of 24 months.
2. She had only one Zenith Bank Account with Account number 6020158500 with total deposit of Le329, 366, 978. 50.

3. In strict compliance with the mandatory requirement of the Laws of Sierra Leone she declared her assets upon assumption of office and thereafter on a yearly basis to the Anti - Corruption Commission, and she is hereby highly commended.
4. Given her total gross amount of Le469, 027, 748 legitimately earned as salaries and emoluments over a period of 24 months, the financial transactions in her Zenith Bank Account in the sum of Le329, 366, 978. 50 was well within her legitimate earnings in office within the period under review, and she is once again hereby highly commended.

5.6.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have strictly complied with the declaration of her Assets upon assumption of office and subsequently on a yearly basis, as mandatorily required by the Laws of Sierra Leone, Zuliatu Muamatu Cooper should be officially commended by the Government of Sierra Leone for her exemplary conduct in public office.
2. Having been found to have had the total financial transactions in her Zenith Bank Account amounting to the sum of Le329, 366, 978. 50, an amount which is much less and within her legitimate total earnings of Le469, 027, 748, Zuliatu Muamatu Cooper should be publicly commended and recognition given to her by the Government of Sierra Leone for her exemplary life of probity in public office.

5.7: MINKAILU MANSARAY: Former Minister of Mines and Mineral Resources 2007 - 2018

5.7.1: Evidence by State Witnesses:

CW1, Inspector Lansana Andrew Musa: His file is Exhibit MM1. He was former Minister of Mines and Mineral Resources. He earned a total salary of Le1, 378, 391, 368 for 126 months. He declared his asset to ACC in 2016 and in 2017. At page 3 of the Declaration Form dated 23/10/2016 he declared that the property located at 4 First Lane, Femi Turner Drive, Goderich and valued at Le800,000,000, belonged to his Spouse, Mrs. Mabinty Mansaray and was acquired from Savings. He has an account at Sierra Leone Commercial Bank with total deposit of Le2, 896, 422, 133. 36. CW1 Cross Examination by Macauley Esq: The Deed of Conveyance is dated 24/5/2012 and the purchaser is one Mrs. Mabinty Mansaray in respect of the property located at No. 1 Lane Femi Turner Drive, Goderich, which is the subject of the Valuation Report. There is also a personal statement by Mrs. Mabinty Mansaray on 12/8/2019 accepting and explaining her ownership of the said property. She stated that she is an accomplished business woman dealing in clothing and general merchandise and has two shops; one at Campbell Street and the other at Elliot

Street. In his investigations he only came across salaries earned by Persons of Interest and not their monthly rent allowances. Minkailu Mansaray lived at his private residence as a Minister but he is not aware if he was paid end of service benefit. CW1 Re - Examination by Robbin - Mason Esq: Mrs. Mabinty Mansaray did not disclose any evidence of her earnings to the Commissions of Inquiry in her statement.

CW2, Christopher Olu Campbell: The valuation of properties are Exhibits MM1 (A) and MM1 (B). The first property located at Arthur Drive Bango farm, Adonkia in the Western Area of the Republic of Sierra Leone stated to belong to Umu Hawa Mansaray but strongly suspected to be owned by Minkailu Mansaray: It is a built modern twin concrete dwelling structure. The building is valued at US\$2, 000, 000, which is about Le16, 000, 000, 000. The Land is valued at US\$10, 000, which is about Le80, 000, 000. The Wall Fence is valued at US\$112, 000, which is about Le900, 000, 000. The total gross value is US\$2, 122, 500, which is about Le16, 980, 000, 000. The second property at Femi Turner Drive Goderich, Freetown Western Area Republic of Sierra Leone stated to belong to Mrs. Mabinty Mansaray: It is a built concrete modern dwelling structure. The building is valued at US\$3, 500, 000, which is about Le28, 000, 000, 000. The Land is valued at US\$90, 000, which is about Le720, 000, 000. The Wall Fence is valued at US\$100, 000, which is about Le800, 000, 000. The gross total value is US\$3, 699, 289. 62, which is about Le6, 520, 000, 000. CW2 Cross Examination by Macauley Esq: On the property in Exhibit MM1 (A), by the time the survey plan was made there was already a structure on the land. He had no access to inspect the quality and quantity of building materials used on the building.

CW3, Mohamed Bangura: He deposed to an affidavit on behalf of Umu Hawa Mansaray as is Exhibit MM2. She currently lives in London and has been there since 1995. She is the daughter of Minkailu Mansaray and has been a nurse in England with successful business around Europe and is his childhood friend. She purchased the property at Bango Farm, Adonkia on 29/5/2008 through her toil and sweat in the United Kingdom and she is the rightful owner of the said building in Exhibit MM1(A) constructed in 2010 and supervised by her aunt, one Nancy Freeman. He knows her personally and she is hard working. He

does not know her earnings but she is gainfully employed. She was born 26/9/1976 and was 32 years old when she left for England but he does not know when she started work in the United Kingdom. He does not know when she finished school in the United Kingdom. He does not know the means and how much money she sent and when the construction commenced and was completed. She has never held any public office in Sierra Leone. The land was bought for Le16, 000, 000 in 2008. He is not an Estate Valuer.

5.7.2: Evidence by Witnesses to Person of Interest:

DW1, Gibril Bangura: He is the security man at the property in Exhibit MM1B, which belongs to Mrs. Mabinty Mansaray, wife of Minkailu Mansaray but occupied by the Mansaray's family. On 30/7/2019, some people from the Commissions of Inquiry and ACC, including policemen came to the property and were allowed entry into the premises and pasted on notice on the wall and left without carrying out any valuation of the property. DW1 Cross Examination by Robbin Mason Esq: The outside of the building can be seen while standing outside the premises but the inside of the building cannot be seen from outside the premises.

5.7.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State, bearing in mind that the Person of Interest neither testified nor called any witness to testify on the issue of the Assets, both real property and money, attributed to him, having called only DW1, a witness as to whether the CW2 visited and evaluated the properties or not. Upon a careful consideration of the evidence this Commissions finds that, despite the vigorous but mostly irrelevant cross examination questions not focused on true ownership of the properties in Exhibit MM1(A) and Exhibit MM1(B), as well as the source of earnings of his wife and daughter for the properties ascribed to them, and also the colossal amount of monies deposited in his Bank Account well over and above his legitimate earnings, bearing in mind that this investigation is all about whether the Assets of a Person of Interest, including landed properties, monies and vehicles acquired and or owned within the period under review between November 2007

and April 2018 was commensurate with the total legitimate earnings, including but not limited to salaries, allowances, other emoluments and or other earnings from businesses or contracts or any other legitimate Sources. However, there is an Affidavit sworn to by his wife, Mrs. Mabinty Mansaray, who was not requested by the State to appear for cross examination, coupled with a Deed of Conveyance dated 24/5/2012, to the effect that the property in Exhibit MM1(B) though being used by the family belonged to her as having been acquired from the proceeds of her personal businesses, and I believe her sworn affidavit. In respect of the property in Exhibit MM1(A) ascribed to his daughter but strongly suspected of being his property, one Mohammed Bangura, CW3 who had deposed to an affidavit on behalf of the said daughter was summoned to make clarifications to this Commissions and from which it was obvious that was no scintilla of evidence of statement of financial earnings of Umu Hawa Mansaray to support her financial capacity to own such a property and to debunk the allegation by the State that the property put in her name was actually one bought by and belonging to the Person of Interest.

5.7.4: Findings:

Having calmly considered the largely unchallenged evidence of facts as led by the State, in the absence of any contrary or any evidence at all from him, which this Commission believes as true, particularly as to his total incomes and earnings within the period under review and the extent of the amount of monies that were deposited and went through his Bank Account within the period under review, the failure of his daughter to disclose any financial statements of her earnings to support her claim of ownership to the property in Exhibit MM1(A), and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his salaries and other emoluments within the period under review amounted to Le1, 378, 391, 368 for a period of 126 months.

2. He declared his asset twice only in 2016 and in 2017 for the period of ten years he was in public office.
3. His Bank Account at Sierra Leone Commercial Bank with Account No. 003001109994100124 had a total credit of Le2, 896, 422, 133. 36.
4. The property located at 4 First Lane, Femi Turner Drive, Goderich belongs to his wife, Mrs. Mabinty Mansaray by virtue of Deed of Conveyance dated 24/5/2012.
5. The property located at Arthur Drive Bango Farm, Adonkai, Western Area claimed by his daughter, Umu Hawa Mansaray, actually belongs to him, notwithstanding the purported Deed of Conveyance dated 29/5/2008 in the name of his said daughter.
6. In the absence of any other valuation of the building by any other Valuer, and since in law unchallenged evidence is one which this Commission can safely rely and act upon to reach its findings of fact, the value of the property located at Arthur Drive, Bango Farm, Adonkia, Western Area is Le16, 980, 000, 000.
7. He did not lead any iota of evidence to show how in the face of his total legitimate earnings of Le1, 378, 391, 368 only, he was able to have total credit in his bank account amounting to Le2, 896, 422, 133. 36.
8. Contrary to the mandatory requirement of the Laws of Sierra Leone that requires him to declare his Assets one year after his assumption of office and subsequently to do so yearly, and having declared his Assets only two times in the ten years he was in public office from November 2007 - April 2018, he failed to declare his Assets for seven years on a yearly basis to the Anti - Corruption Commission as required of him by Section 119 of the ACC Act, which constitutes the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.
9. Given his total gross amount of Le1, 378, 391, 368 legitimately earned as salaries and emoluments over a period of 126 months, and in the absence of any evidence from him of any other source of earnings and or incomes, the financial transactions on his SLCB Bank Account amounting to Le2, 896, 422, 133. 36 as well as the property located at Arthur Drive Bango Farm, Adonkia with a gross value of Le16, 980, 000, 000, and claimed by his daughter, Umu Hawa Mansaray but which actually belongs to him, were

way beyond his legitimate earnings, whose sources had remained unexplained by him and are therefore, products of unlawful and or unjust enrichment.

5.7.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have failed to declare his Assets on a yearly basis for at least eight of the ten years he was in office between November 2007 and April 2018 as mandatorily required of him by the Laws of Sierra Leone, Minkailu Mansaray is hereby found guilty of the offence created under Section 119 of the ACC Act.
2. However, having declared his Assets for two times between November 2007 and April 2018 when he was in office, he is hereby cautioned and discharged of the offence of failure to declare his Assets yearly for at least eight years between 2007 and 2018.
3. The landed property located at 4 First Lane, Femi Turner Drive, Goderich having been found to belong to his wife, Mrs. Mabinty Mansaray is hereby discharged from this investigation as being outside the mandate of this Commission.
4. Having been found to have had financial transactions in his Bank Account with SLCB in the sum of Le2, 896, 422, 133. 36, which is about Le1, 518, 030, 765. 36 above his legitimate earnings of Le1, 378, 391, 368, the said excess amount of Le1, 528, 030, 765. 36, which had remained unexplained shall forthwith be forfeited and if already spent by him shall be refunded forthwith to the coffers of the Government of Sierra Leone.
5. The above amount recommended to be forfeited and or refunded forthwith shall be refunded and paid by him into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of this recommendation by the Government of Sierra Leone
6. In the event of his failure or neglect or refusal to make the refund and payment into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period, the Government shall use all lawful means to confiscate all monies standing to his credit in any Bank Accounts and properties, movable and immovable, including houses, vehicles, stocks, belonging to him for the purposes of selling them to recover the said amount.

7. The property located at Arthur Drive Bango Farm, Adonkia with a gross value of Le16, 980, 000, 000 and claimed by his daughter, Umu Hawa Mansaray but which has been found to actually belongs to him and well beyond and far above, and therefore not commensurate with, his legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
8. Upon due process taken for the legal forfeiture of his property located at Arthur Drive Bango Farm, Adonkia, Western Area, as recommended above, it shall be sold at public auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.

5.8: AHMED KHANOU: Former Deputy Minister of Lands, Country Planning and the Environment from 2010 - 2016 and Former Minister of Sports from 2016 - 2018

5.8.1: Evidence by State Witnesses:

CW1, Inspector Lansana Andrew Musa: His file is Exhibit AK1. He was former Minister of Sport in 2016 but earlier Deputy Minister of Lands, Country Planning and the Environment in December 2010. He earned a total salary of Le1, 241, 448, 555 for 88 months. He declared his assets to ACC in 2011, 2016 and 2017. His property with Deed of Conveyance dated 24/11/2011 was evaluated. He has six bank accounts: HFC with total deposit of Le1, 134, 324, 181. 46; Sierra Leone Commercial Bank with total deposit of Le1, 838, 634, 084; Rokel Commercial Bank with total deposit of Le1, 762, 308, 598. 77; Ecobank with total deposit of US\$57,730; First International Bank with total deposit of Le4,000,000, and Guarantee Trust Bank with total deposit of Le58,385,000. CW1 Cross Examination by Sesay Esq: The Survey Plan in the Deed of Conveyance dated 1/12/2011 was signed on 2/2/2010 before he became a Minister in 2011. It is suspicious for anyone to have more than one bank account. He had a mortgage on his property with the Commerce and Mortgage Bank, formerly HFC Bank. CW1 Re - Examination by Robin Mason Esq: At page 7 of the FIU Report shows that several individuals deposited and withdrew monies from these accounts, and the purposes of such deposits and withdrawal were not stated.

CW2, Christopher Olu Campbell: Valuation of his property is Exhibit AK1 (A). The property located at Adison drive, Gloucester, Western Area of the Republic of Sierra

Leone: It consists of a Main building with two story multiple structure valued at US\$2, 000, 000, which is about Le16, 000, 000, 000. The Land is valued at US\$60, 000, which is about Le400, 000, 000. The Wall Fence is valued at US\$25, 000, which is about Le200, 000, 000. The gross total value is US\$2, 075, 000, which is about Le16, 600, 000, 000. CW2 Cross Examination by Sesay Esq: He did not investigate but merely conducted an evaluation of the property. It was a completed property and not under construction. They were prevented from entering the house. He did not state the age of the building since he was not there when they built it. The main building is a two -storey multiple structure with aluminum roofing and steel doors seen from a close distance of about 2ft off from the property.

5.8.2: Evidence by Witnesses to Person of Interest:

DW1, Fallah James: He is caretaker of the property located at Regent village by Kabba Drive in Exhibit AK1 belonging to Ahmed Khanou. On 19/8/2019, some policemen and soldiers came to the property and pasted a notice in Exhibit AK2 at the veranda upon entering the premises and left without doing any other thing but they condoned off the place with a yellow ribbon. DW1 Cross Examination by Robbin Mason: It cannot remember the exact date the people came to the premises but it was about two months ago. He continued to stay at the basement even though the entire building was condoned off.

DW2, Abubakarr Sesay: He is an electrician, specialized in House installation since 2009. His affidavit sworn to on 3/12/2019 is Exhibit AK3. He knows Ahmed Khanou, he is his cousin. He was his project coordinator for the construction of his building at Off Gloucester Road, Freetown. He worked at the West African Examinations Council in 2000 as Assistant Registrar and rose to the position of Senior Assistant Registrar before he left in December 2010. He was appointed as Deputy Minister of Lands form the 23/4/2010 - March 2016, and Minister of Sports from April 2016 - April 2018. The construction commenced in 2008. He got his Deed of Conveyance on s24/11/2011. He did the electrical installation on the entire property. He sought a loan of Le200, 000, 000 as in Exhibit AK3 from Home and

Finance Mortgage Company (Mortgage and Commerce Bank) to complete the building for which one Alieu Jumu Jalloh evaluated the property on 26/1/2012 at Le407, 364, 507. 05 as in Exhibit ABS1 to his affidavit. He made several official trips and earned Daily Subsistence Allowances. His asset declaration is Exhibit ABS3 dated 30/3/2011 and disclosing his property at Regent purchased in 2008. DW2 Cross Examination by Kadija Zainab Bangura Esq: He left WAEC in 2010. And became a Minister on 23/12/2010. He declared his assets in 2011(Exhibit AK4); 2016 (Exhibit AK5), and 2017 (Exhibit AK6). He does not know his net worth before he assumed office. In 2011 in Exhibit AK4, he declared the sum of Le2, 400, 000 in his Rokel Commercial Bank with account No. 1294535. He also declared the sum of Le230, 000 in another of his account No. 02042230. He does not know the cost of the building. DW2 Re – Examination by Sorie Esq: He can only see his total salary on the summary of salaries but not the total amount paid to him as allowances and DSA.

5.8.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State and witnesses to the Person of Interest and upon a careful consideration of the evidence this Commission finds that, despite the vigorous but mostly irrelevant cross examination questions not focused on source of huge funds in the various accounts of the Person of Interest and the sources of the funds used to acquire the property located at Adison drive, Gloucester, Western Area with a gross value of Le16, 600, 000, 000 by the CW2, which in 2012 was valued by one Alieu Jumu Jalloh at Le407, 364, 507. 05 but regrettably was not called as a witness to enable the State cross examine him. DW2 in the entire gamut of his affidavit did not disclose any financial bank statements of other earnings of the Person of Interest to justify the huge financial transactions in his several accounts and the acquisition of the subject property since this investigation is all about whether the Assets of a Person of Interest, including landed properties, monies and vehicles acquired and or owned within the period under review between November 2007 and April 2018 was commensurate with the total legitimate earnings, including but not limited to

salaries, allowances, other emoluments and or other earnings from businesses or contracts or any other legitimate Sources.

5.8.4: Findings:

Having calmly considered the largely unchallenged evidence of facts as led by the State, in the face of the unreliable and wishy washy evidence of DW2, which this Commission believes as true, particularly as to his total incomes and earnings within the period under review and the extent of the amount of monies that were deposited and went through his various Bank Account within the period under review and the failure of DW2 to disclose any financial statements of his earnings outside his incomes and salaries to support his acquisition of the subject property, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his salaries and other emoluments within the period under review amounted to Le1, 241, 448, 555 for a period of 88 months.
2. He declared his asset thrice only in 2011, 2016 and 2017 for the period of seven years he was in public office.
3. He has six Bank Accounts with huge financial transactions as follows:
 - a. HFC with Account No. 0021018931019(Commerce and Mortgage Bank with Account No. 0021018931019) with total deposit of Le1, 134, 324, 181. 46.
 - b. Sierra Leone Commercial Bank with total deposit of Le1, 838, 634, 084.
 - c. Rokel Commercial Bank with Account No. 02 – 011294535 – 01 with total deposit of Le1, 762, 308, 598. 77.
 - d. Ecobank with Account No. 0011134804332801 with total deposit of US\$57,730.
 - e. First International Bank with Account No. 21122017 with total deposit of Le4, 000,000.
 - f. Guarantee Trust Bank with Account No. 208/2080486/1/59/0 with total deposit of Le58, 385,000.

4. In the absence of any evidence from Alieu Jumu Jalloh who had been alleged to have valued the property of the Person of Interest in 2012 at Le407, 364, 507. 05, in the face of the valuation by the CW2 who personally testified and was duly cross examined, and since in law unchallenged evidence is one which this Commission can safely rely and act upon to reach its findings of fact, the value of the property located Adison drive, Gloucester, Western Area is Le16, 600, 000, 000.
5. He did not lead any iota of evidence to show how in the face of his total legitimate earnings of Le1, 241, 448, 555 only, he was able to have the huge credits in his various Bank Accounts amounting to Le4, 797, 651, 864. 23, which is above his legitimate earning by Le3, 556, 203, 309. 23 and US\$57,730.
6. Contrary to the mandatory requirement of the Laws of Sierra Leone that requires him to declare his Assets one year after his assumption of office and subsequently to do so yearly, and having declared his Assets only three times in the seven years he was in public office from December 2010 - April 2018, he failed to declare his Assets for four years on a yearly basis to the Anti - Corruption Commission as required of him by Section 119 of the ACC Act, which constitutes the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.
7. Given his total gross amount of Le1, 241, 488, 555 legitimately earned as salaries and emoluments over a period of 88 months, and in the absence of any evidence from him of any other sources of earnings and or incomes, the financial transactions on his six Bank Accounts amounting to Le4, 797, 651, 864. 23, which is above his legitimate earning by Le3, 556, 203, 309. 23 and US\$57,730, as well as the property located at located Adison drive, Gloucester, Western Area with a gross value of Le16, 600, 000, 000 were way beyond his legitimate earnings, whose sources had remained unexplained by him and are therefore, products of unlawful and or unjust enrichment.

5.8.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have failed to declare his Assets on a yearly basis for at least four out of the seven years he was in office between December 2010 and April 2018 as mandatorily required of him by the Laws of Sierra Leone, Ahmed Khanou is hereby found guilty of the offence created under Section 119 of the ACC Act.
2. However, having declared his Assets for three times between December 2010 and April 2018 when he was in office, he is hereby cautioned and discharged of the offence of failure to declare his Assets yearly for at four years between 2010 and 2018.
3. Having been found to have had financial transactions in his six Bank Accounts amounting to Le4, 797, 651, 864. 23, which is above his legitimate earning of Le Le1, 241, 488, 555 by Le3, 556, 203, 309. 23 and US\$57,730, the said excess amount of Le3, 556, 203, 309. 23 and US\$57, 730, which had remained unexplained shall forthwith be forfeited and if already spent by him shall be refunded forthwith to the coffers of the Government of Sierra Leone.
4. The above amounts recommended to be forfeited and or refunded forthwith shall be refunded and paid by him into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of this recommendation by the Government of Sierra Leone
5. In the event of his failure or neglect or refusal to make the refund and payments into the Consolidated Revenue Fund of the Government of Sierra Leone within the 30 days period, the Government shall use all lawful means to confiscate all monies standing to his credit in any Bank Accounts and properties, movable and immovable, including houses, vehicles, stocks, belonging to him for the purposes of selling them to recover the said amount.
6. The property located at Adison drive, Gloucester, Western Area with a gross value of Le16, 600, 000, 000 is well beyond and far above, and therefore not commensurate with, his legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
7. Upon due process taken for the legal forfeiture of his property located at Adison drive, Gloucester, Western Area, as recommended above, it shall be sold at

public auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.

5.9: ALIMAMY A. KAMARA: Former Minister of Youth Affairs from 2013 - 2016

5.9.1: Evidence of State Witnesses:

CW1, Inspector Lansana Andrew Musa: His file is Exhibit ALK1. He was former Minister of Youth Affairs from 2013 - 2016. He earned a total salary of Le575, 703, 071 for 38 months. He did not declare his assets. There is also no evidence of his bank accounts. He has a property at Makeni, which was evaluated.

CW2, Christopher Olu Campbell: Valuation of property is Exhibit ALK1 (A). The property located at Makeni, in the Northern Province of Sierra Leone: It is a concrete structure with well fenced twin structures. The building is valued at US\$4, 000.000, which is about Le32, 000, 000, 000. The Land is valued at US\$93, 750.000, which is about Le750, 000.000. The Wall Fence is valued at US\$187, 500. The gross total value is US\$4, 282, 500, which is about Le34, 250, 000, 000. CW2 Cross Examination by Sesay Esq: He evaluated the property in Makeni but there *was* no street address to identify it. The location of a property contributes to its value. It is not in a prime area but it is a residential value report. He used his eye view coupled with his 35 years of experience. It is a modern one - storey building.

5.9.2: Evidence by Witnesses to Person of Interest:

DW1, Desmond Decker: He knows Alimamy Kamara. Sometimes in September 2019, some people from the Commissions of Inquiry and ACC came to property of Alimamy Kamara in Makeni in Exhibit ALK1 and we posted a notice on the front of the garage it with our permission and left without doing any other thing. DW1 Cross Examination by Robbin Mason Esq: He is a friend and brother to Alimamy Kamara and visits the property often. The garage is within the compound.

5.9.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State, bearing in mind that the Person of Interest neither testified nor called any witness to testify on the issue of his landed property attributed to him, having called only DW1, a witness as to whether the CW2 visited and evaluated the properties or not. Upon a careful consideration of the evidence this Commissions finds that, despite the vigorous but mostly irrelevant cross examination questions not focused on the his other sources of earnings to acquire the subject property, bearing in mind that this investigation is all about whether the Assets of a Person of Interest, including landed properties, monies and vehicles acquired and or owned within the period under review between 2013 and 2016 when he was in public office, was commensurate with the total legitimate earnings, including but not limited to salaries, allowances, other emoluments and or other earnings from businesses or contracts or any other legitimate Sources.

5.9.4: Findings:

Having calmly considered the largely unchallenged evidence of facts as led by the State, in the absence of any contrary or any evidence at all from him, which this Commission believes as true, particularly as to his total incomes and earnings within the period under review and the gross value of his property located at Makeni in the Northern Province within the period under review, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his salaries and other emoluments within the period under review amounted to Le575, 703, 071 for a period of 38 months.
2. Contrary to the mandatory requirement of the Laws of Sierra Leone he failed to declare his assets upon assumption of office and thereafter on a yearly basis for the three years he was in office from 2013 - 2016 to the Anti - Corruption Commission, which by Section 119 ACC Act amounted to and he is guilty of the offence of

failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.

3. In the absence of any other valuation of his property at Makeni by any other Valuer, and since in law unchallenged evidence is one which this Commission can safely rely and act upon to reach its findings of fact, the gross value of his property located at Makeni, in the Northern Province of Sierra Leone and made up of concrete twin structures is Le34, 250, 000, 000
4. Given his total gross amount of Le575, 703, 071 legitimately earned as salaries and emoluments over a period of 38 months, and in the absence of any evidence from him of any other source of earnings and or incomes, the property located at Makeni in the Northern Province with a gross value of Le34, 250, 000, 000 was way beyond and far above his legitimate earnings, and whose sources had remained unexplained by him and is therefore, product of unlawful and or unjust enrichment.

5.9.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have failed to declare his Assets upon assumption of office and subsequently on a yearly basis for 2013 - 2016 , as mandatorily required by the Laws of Sierra Leone, Alimamy A. Kamara is hereby found guilty of the offence created under Section 119 of the ACC Act and consequently, he is hereby sentenced under Section 122 of the ACC Act to prison for a term of 6 months or to pay a fine of Le30, 000, 000 in lieu thereof.
2. His landed property located at Makeni in the Northern Province of the Republic of Sierra Leone with a gross value of Le34, 250, 000, 000, which is well beyond and far above, and therefore not commensurate with, his legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
3. Upon due process taken for the legal forfeiture of his property located at Makeni in the Northern Province, as recommended above, it shall be sold at public auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with

forfeited properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.

5.10: RAYMOND SAIDU KARGBO: Former Director General of Petroleum Directorate 2013 - 2018

5.10.1: Evidence by State Witnesses:

CW1, Lansana Vandi: An Assistant Superintendent of Police, attached to the Intelligent and Information Unit of the Commissions of inquiry. His file is Exhibit RK1. He was former Director General of the Petroleum Directorate from 1/12/2013. He declared his assets to the ACC on 30/5/2016, 23/8/2017, and 28/6/2018. From 2011 – 2018 he had two bank accounts; one at Zenith bank with account number 6020156737 with total credit of Le2, 261, 121, 725. 59; the other at Rokel Commercial Bank with account number 10875727838801 with Le1, 168, 491, 209.39. He has a property located at Kagbory Village, Off Kamakwei. CW1 Cross Examination by Sesay: They were not opportune to see the banks statement of accounts but they looked at the FIU analysis of the accounts of Raymond Kargbo from 2/10/2007 - 2010 before he became the Acting the DG of the Petroleum Directorate in 2011 – 2013, when he became the substantive Director General.

CW2, Christopher Olu Campbell: Property located at Kabgory Village, Off Kamakwei belonging to Raymond Kargbo. It consists of multiple structures. The grand total value of the buildings, fence wall and land amounted to US\$706, 250, 000, which is about Le5, 650, 000, 000. CW2 Cross Examination by Sesay: They were not allowed into the property and the exchange rate was Le8,000 per 1 dollar at the time the property was constructed at Kagbory Village, Off Kamakwie in 2012 within the mandate given to him by the Commissions of Inquiry, which rate was confirmed by Sierra Leone Commercial Bank. He did not insert any false figures in his valuation report.

CW3, Annie Kamara: Accountant with the Petroleum Directorate. Raymond Kargbo joined the Petroleum Directorate sometimes in 2007 as a Geologist. His salary and emolument from 2007 - 2018 is Exhibit RK4. In 2012, his salary was Le320, 000,000, while his allowances amounted to Le343, 000, 000, grossing a total of Le663, 000, 000 for 2012. In 2013, his salary was Le656, 513, 000, while his allowances amounted to Le377, 348, 000,

grossing a total of Le1, 033, 861, 000. In 2014, his salary was Le 858, 000, while his allowances amounted to Le703, 412, 000, grossing a total of Le1, 561, 412, 000. In 2015, his salary was Le975, 000, 000, while his allowances amounted to Le755, 312, 000, grossing a total of Le1, 760, 312, 000. In 2016, his salary was Le1, 131, 000, while his allowances amounted to Le904, 792, 860, 000, grossing a total of Le2, 035, 792, 869. In 2017, his salary was Le1, 464, 500, 000, while his allowances amounted to Le1, 136, 842, 869, grossing a total of Le2, 599, 342, 869. From January – April 2018, his salary was Le520, 280, 000, while his allowances amounted to Le401, 697, 622, grossing a total of Le921, 697, 622. The grand total of his salaries and emoluments amounted to Le9, 170, 418, 360.

5.10.2: Evidence by Witnesses to Person of Interest:

DW1, Pa Adikalie Turay: He is Chief of Sella Limba Chiefdom, Kagborie. He knows Mr. Raymond Kargbo. He is his sister's son. He knows the property at Kargborie Village. The land was granted to him by the Chiefs since the entire village was without a beautiful house. The valuation report is Exhibit RK1. The building was constructed through communal work by the Masarrah system and no payments were made but food and drinks were given to the youths. They do not sell land in their village. High profile visitors usually have no place to put up hence the grant of the land to him. Some people came and pasted on notice on the wall of the property and left without doing any other thing though they were not prevented from entering the premises. The buildings are uncompleted. He is the care taker and visitors are lodged there but without any payments. DW1 Cross Examination by Robbin Mason: The land belongs to the family/community. It was the community that pleaded with him to put up a house that will help accommodate visitors to the community. The land is not up to 20 acres if he declared it so and it is also not true that it cost him Le500, 000, 000. There are about three building on the land but all incomplete.

DW2, Johannes Ebenezer Elliott: He is a Quantity Surveyor and Valuer and has been so for 33 years. now. He attended Bolton Institute of Technology in England and later attended the Prestine Polytechnic in England. His CV and four certificates are Exhibits D2, D3, D4,

D5 and D6. The exchange rate of the Leone to the United States Dollars as shown in the Exclusive Newspaper of 27/11/2019 is Exhibit D8. On 27/11/2019 he carried out valuation of the property of Raymond Saidu Kargbo as in Exhibit D7 on the property located at Kamakwei - Kambia Road at Kargbori Village. He used the investment method for current open market value; the present state, use, size of land, location and infrastructural development. The property is in Kargbori Village and it is about 179 miles from Freetown or 280 km. It comprises of about four buildings of single storey dwelling house each. There was nothing extraordinary in the materials used. It was built in 2017 as indicated on the building and shown in Exhibit D7. The total value of the property is US\$472, 800, which is about Le4, 586, 160, 000. The valuation by Campbell in Exhibit RK1 based on "Approximate external distances that were estimated by eye view and years of experience" is unknown to the Estate Valuer profession. DW2 Cross Examination by Robbin Mason Esq: He did not see the Deed of Conveyance of the property as he was contracted by the lawyers and not the owner of the property. He does not know when the building commenced. The "current open market value" is the price a willing buyer will offer to the open market and when giving value the competitiveness of the property is taken into consideration. He was not given the bills of quantity for the building but he measured the building and price it out at current construction rate to establish the cost of the building in addition to the cost of the land, which was put at US\$5, 600 based on Le4, 000, 000 per town lot though the land was allotted to him free of charge. The total value in Exhibit RK1 is Le5, 650, 000, 000, which is not too wide a gap with his own valuation of Le4, 586, 160, 000. In Exhibit D7. Clarification by Commission: The property was built by experts. It is not an hotel or guest house but looks like a Paramount Chief's Compound. He had access into the property while the valuer in Exhibit RK1 had no access and it is thus possible to find some differences in their valuations. However, the exchange rate to be used is that prevailing at the date of the mandate for valuation.

DW2, Johannes recalled: In Exhibit D7, the building was constructed in 2017 and valued at US\$365, 000. The addendum to the original valuation is Exhibit D8 showing an

inscription that the property was constructed in 2017. DW2 Cross Examination by Khadija: The basis of the second valuation in Exhibit D8 is to show the prices of building material and labor rate prevailing at the time the property was constructed rather than an open market value in 2019.

DW3, Alhaji Ibrahim Dumbuya: He is a Building contractor for over 30 years. He knows Raymond Saidu Kargbo. They are relatives. He knows of his property at Kagborie village. Some persons from the Commissions of Inquiry and ACC visited the property. The land was offered to him by the family. He supervised the construction of the buildings, which was constructed through the Masara Communal system using mud blocks and concrete blocks as foundation but with cement for the walls. They were not paid for the work. DW3 Cross Examination by Robbin Mason Esq: The blocks used were made of mud and not clay. Clarifications by the Commission: He does not know how much it cost to construct the buildings.

5.10.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State as well as the evidence, both oral and documentary as led by witnesses to the Person of Interest, and upon a careful consideration, this Commission finds that, as even conceded by the learned counsel for the State in his final oral submissions, the property located at Kamakwei - Kambia Road at Kargbori Village, acquired and owned by him and valued at gross total of Le5, 650, 000, 000 by CW2, and which same property was valued at a gross total of Le Le4, 586, 160, 000 by DW2, a Quantity Surveyor, of which the difference in the valuation is not so wide even as admitted by DW2, was commensurate with his total legitimate earnings, including but not limited to salaries, allowances, other emoluments amounting to Le9, 170, 418, 360 as testified to by CW3.

5.10.4: Findings:

Having calmly considered the evidence of facts as led by the State and the witness for the Person of Interest, particularly as to his total incomes and earnings within the period under review and the gross value of his landed property located at Kamakwei - Kambia Road at Kargbori Village, and bearing in mind the concession by the State through the learned Counsel for the State that the Person of Interest has enough legitimate financial earnings of Le Le9, 170, 418, 360, which is commensurate with the gross total value of Le Le5, 650, 000, 000 placed on his property CW2, Christopher Olu Campbell, this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his Salaries and Other Emoluments and entitlements from 2007 - April 2018 within the period under review amounted to Le9, 170, 418, 360 for the period he served at the Petroleum Directorate between 2007 and 2018.
2. He declared his Assets three times to the ACC on 30/5/2016, 23/8/2017, and 28/6/2018 despite being in office from 2013 - 2018 as Director General for a period of about 5 years.
3. In the face of the not too dissimilar evaluation of his property located at Kamakwei - Kambia Road at Kargbori Village by CW2 and DW2, and bearing in mind that DW2 is not an Estate Valuer but a Quantity Surveyor, I believe the CW2, a Licensed Valuer, and accept the gross value of Le5, 650, 000, 000 as the gross value of the subject property.
4. Now, given his total gross legitimate earnings, allowances and emoluments of Le9, 170, 418, 360 prior to within period under review, the sum of Le5, 650, 000, 000 expended by him on his landed property located at Kamakwei - Kambia Road at Kargbori Village is within his legitimate earnings and incomes prior to and within the period under review.
5. However, contrary to the mandatory requirement of the Laws of Sierra Leone that requires him to declare his Assets upon assumption of office and subsequently to do so yearly and he having declared his Assets only three times out of the five years he served as Director General of the Petroleum Directorate from 2013 - 2018, he failed to declare his assets thereafter on a yearly basis to the Anti - Corruption Commission as required

of him by Section 119 of the ACC Act, which constitutes the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.

5.10.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. His landed property located at Kamakwei - Kambia Road at Kargbori Village valued at Le5, 650, 000, 000 having been found to be within and commensurate with his legitimate means of incomes, allowances and other earnings is legitimate and is hereby discharged.
2. Having been found to have failed to declare his Assets on a yearly basis from 2013 - 2018 as mandatorily required of him by the Laws of Sierra Leone, Raymond Saidu Kargbo is hereby found guilty of the offence created under Section 119 of the ACC Act.
3. However, having declared his Assets three times to the ACC on 30/5/2016, 23/8/2017, and 28/6/2018, he is hereby cautioned and discharged of the offence of failure to declare his Assets yearly for 2014 and 2015.

5.11: MABINTY DARAMY: Former Deputy Minister of Trade and Industry from 2011 - 2016

5.11.1: Evidence by State Witnesses:

CW1, Inspector Lansana Andrew Musa: Her file is Exhibit MD1. She was former Deputy Minister of Trade and Industry from 2011 - 2016. She earned a total salary of Le922, 222, 327 for 103 months. She did not declare her assets. Valuation Report of her property is Exhibit MB2, whose Deed of Conveyance is dated 28/9/2014. The letters from her solicitor explaining the variation in her names between Daramy and Bangura are Exhibits MD3 and MD4. CW1 Cross Examination by Macauley Esq: The summary of salaries is Exhibit MD5, which does not include any rent allowances, if any, that was paid to her. It does not also contain the payment of her end of service benefit. Attached to Exhibit MB4 is a Bills of Quantity made in 2002 in respect of her property located at Hill Cut Road as in Exhibit MD2, which building permit was issued on 11/7/2002. The land was granted to her by the Government of Sierra Leone on 20/6/1995 at the cost of Le10, 000, 000. He is aware that she was former Ambassador to the Republic of Guinea.

CW2, Christopher Olu Campbell: Valuation report is Exhibit MB2. The property located at Hill Cot Road, Freetown: It is a three - storey concrete structure, with Deed of Conveyance dated 28/10/2013. The building is valued at US\$800, 000, which is about Le6, 480, 000,000. The Wall fence is valued at US\$50, 000, which is about Le400, 000, 000. The gross total is valued at US\$850, 000, which is about Le6, 880, 000, 000. CW2 Cross Examination by Macauley Esq: He has been evaluating properties for over 35 years. He is registered Licensed Valuer, Appraiser and Auctioneer and no formal University Degree was required for it. He has no degree or diploma but was properly trained for 6 years, recommended and duly licensed. He was prevented from entering the building and the valuation was done by estimated eye view. CW2 Re - examination by Robbin Mason Esq: He used valuation theory on approximated estimated distance.

5.11.2: Evidence by Witnesses to Person of Interest:

Mabinty Daramy, though represented by counsel, neither testified nor called any witness to testify on her behalf.

5.11.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State, bearing in mind that the Person of Interest neither testified nor called any witness to testify on any of the issues as to her earnings and the gross value of her property. Upon a careful consideration of the evidence this Commission finds that, despite the vigorous but mostly irrelevant cross examination questions not focused on the her other sources of earnings to acquire the subject property, bearing in mind that this investigation is all about whether the Assets of a Person of Interest, including landed properties, monies and vehicles acquired and or owned within the period under review between 2011 and 2016 when she was in public office, was commensurate with the total legitimate earnings, including but not limited to salaries, allowances, other emoluments and or other earnings from businesses or contracts or any other legitimate Sources.

5.11.4: Findings:

Having calmly considered the largely unchallenged evidence of facts as led by the State, in the absence of any contrary or any evidence at all from her, which this Commission believes as true, particularly as to her total incomes and earnings and her property located at Hill Cot Road, Freetown valued at Le6, 880, 000, 000 by CW2 within the period under review, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, this Commission hereby finds as follows:

1. Her total legitimate earnings as verified by the payments of his salaries and other emoluments within the period under review amounted to Le922, 222, 327 for a period of 103 months.
2. Contrary to the mandatory requirement of the Laws of Sierra Leone she failed to declare her Assets upon assumption of office and thereafter on a yearly basis for the

five years she was in office from 2011 - 2016 to the Anti - Corruption Commission, which by Section 119 of the ACC Act amounted to and she is guilty of the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.

3. In the absence of any other valuation of her property located at Hill Cut Road by any other Valuer, and since in law unchallenged evidence is one which this Commission can safely rely and act upon to reach its findings of fact, the gross value of her said property is Le6, 880, 000, 000.
4. Given her total gross amount of Le922, 222, 327 legitimately earned as salaries and emoluments over a period of 103 months, and in the absence of any evidence from her of any other verifiable source of earnings and or incomes, her property located at Hill Cot Road, Freetown with a gross value of Le6, 880, 000, 000 was way beyond and far above her legitimate earnings, and whose sources had remained unexplained by him and is therefore, product of unlawful and or unjust enrichment.

5.11.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have failed to declare her Assets upon assumption of office and subsequently on a yearly basis for 2011 - 2016 , as mandatorily required by the Laws of Sierra Leone, Mabinty Daramy is hereby found guilty of the offence created under Section 119 of the ACC Act and consequently, she is hereby sentenced under Section 122 of the ACC Act to prison for a term of 6 months or to pay a fine of Le30, 000, 000 in lieu thereof.
2. Her landed property located at Hill Cot Road, Freetown with a gross value of Le6, 880, 000, 000, which is well beyond and far above, and therefore not commensurate with, her legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
3. Upon due process taken for the legal forfeiture of her property located at Hill Cut Road, as recommended above, it shall be sold at public auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited

properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.

5.12: BAI MAMOUD BANGURA: Former Minister of Youth Affairs from 2016 - 2018

5.12.1: Evidence by State Witnesses:

CW1, Inspector Lansana Andrew Musa: His file is Exhibit BB1. He was the former Minister of Youth Affairs from April 2016 - April 2018. He earned a total salary of Le486, 609, 135 for 23 months. He declared his assets only once on 20/6/2016. The valuation report of his property is Exhibit BB2. There are no statements of his bank accounts. CW1 Cross Examination by Macauley Esq: The location of the property in Exhibit BB2 is at Regent, which was valued at US\$50, 000 in his asset declaration form for 2016 as acquired in 2014 before he became a Minister in April, 2016.

CW2, Christopher Olu Campbell: The valuation report of his property dated 11/12/2019 is Exhibit BB2. Property located at Off Obama Junction, Regent, Freetown in the Western Area Republic of Sierra Leone; It consists of a Main building, which is unfinished three storey structure with concrete block work and roofing with aluminum roofing sheets, windows steel and steel metal panel doors. The building is valued at US\$1, 500, 000, which is about Le12, 000, 000, 000. The land is valued at US\$ 50, 000, which is about Le400, 000, 000. The Wall fence is valued at US\$62, 500, which is about Le500, 000, 000. The gross total is valued at US\$1, 612, 500, which is about Le12, 900, 000, 000. CW2 Cross Examination by Macauley Esq: He is a registered Appraiser, Valuer and Auctioneer. He holds no university degree as none was required but had 6 years training and was recommended for registration. The property is uncompleted but has two different levels apartments with a basement. He was prevented from having access into the property. The exchange rate of Le8, 0000 to US\$1 used was confirmed from the Sierra Leone Commercial Bank. The valuation was not grossly overestimated.

5.12.2: Evidence by Witnesses to Person of Interest:

DW1, Mark Kamara: He adopts his affidavit. He was Personal Assistant to Bai Mamoud Bangura from 2013 - 2018. He was adviser to the former President Dr. Ernest Bai Koroma and earned a salary at US\$3, 000 per month, as well as rent allowance of US\$12, 000 per year. He has a property at Obama junction which cost him not more than Le1, 000, 000, 000 to construct, which the valuer valued at Le4, 000, 000, 000 but he does not know the

Valuer. He built the property from earnings from his business. DW1 Cross Examination by Robbin Mason Esq: As a Personal Assistant, his responsibility was outside the office and to carry out any instruction given to him. He does not know how much was paid as 15% ex - gracia to him. He stopped doing business upon becoming a Presidential Adviser in 2013 till 2018. He was into wood sawing business. The building is a one storey building.

5.12.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State and the witness to the Person of Interest and upon a careful consideration of the evidence this Commissions finds that the evidence by the witnesses to the State was more probable than the evidence of the witness to the Person of Interest, particularly as to the sources of the funds used by the Person of Interest to acquire the property located at located at Off Obama Junction, Regent, Freetown with a gross value of Le12, 900, 000, 000 by the CW2, which was valued by the DW1 at Le1, 000, 000, 000 but regrettably the Person of Interest did not call any valuer to testify to the value of the subject property. The DW1 did not provided any bank statement of other incomes or earnings of the Person of Interest in the entire gamut of his affidavit to justify even the 50% of the construction cost of the subject property carried out between April 2016 - April 2018. However, there is evidence vide the Assets declaration form of 20/6/2016 that the land was bought and building thereon commenced in 2014 up to 50% of the total sum of Le1, 000, 000, 000, which amounted to Le500, 000, 000 as testified by the DW1 before the Person of Interest became a Minister in April 2016, when roofing, windows and doors were fixed. It follows that even at the value of Le1, 000, 000, 000 as admitted by the DW1, though without any valuer produced before the Commission, 50% of this amount is still more than the total salaries and emoluments of the Person of Interest amounting to LeLe486, 609, 135 from April 2016 - April 2018 even assuming that all the incomes earned were put into the construction of the said building.

5.12.4: Findings:

Having calmly considered the largely unchallenged evidence of facts as led by the State, in the face of the unreliable evidence of DW1, which this Commission believes as true, particularly as to his total incomes and earnings within the period under review and the gross value of the subject property and the failure of DW1 to disclose any financial statements of other earnings outside his incomes and salaries to cover the cost of 50% of the subject property, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his salaries and other emoluments within the period under review amounted to Le486, 609, 135 for a period of 23 months.
2. He declared his asset only once on 20/6/2016 for the period of two years he was in public office.
3. In the absence of any evidence from the valuer who had been alleged to have valued the property of the Person of Interest as in Exhibit G, in the face of the valuation by the CW2 who personally testified and was duly cross examined, and since in law unchallenged evidence is one which this Commission can safely rely and act upon to reach its findings of fact, the value of the property located at Off Obama Junction, Regent, Freetown is Le12, 900, 000, 000.
4. Contrary to the mandatory requirement of the Laws of Sierra Leone that requires him to declare his Assets one year after his assumption of office and subsequently to do so yearly, and having declared his Assets only once in the two years he was in public office from April 2016 - April 2018, he failed to declare his Assets for one year to the Anti - Corruption Commission as required of him by Section 119 of the ACC Act, which constitutes the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.
5. Given his total gross amount of Le486, 609, 135 legitimately earned as salaries and emoluments over a period of 23 months, and in the absence of any evidence from him of any other sources of earnings and or incomes within the period

under review, 50% cost of the property located at Off Obama Junction, Regent, Freetown with a gross value of Le12, 900, 000, 000 by the CW2 and Le1, 000, 000, 000 by the DW1, was way beyond his legitimate earnings, whose sources had remained unexplained by him and are therefore, products of unlawful and or unjust enrichment.

5.12.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have failed to declare his Assets on a yearly basis for one out of the two years he was in office between April 2016 and April 2018 as mandatorily required of him by the Laws of Sierra Leone, Bai Mamoud Bangura is hereby found guilty of the offence created under Section 119 of the ACC Act.
2. However, having declared his Assets once between April 2016 and April 2018 when he was in office, he is hereby cautioned and discharged of the offence of failure to declare his Assets yearly for one year between 2016 and 2018.
3. The value of 50% of the property located at Off Obama Junction, Regent, Freetown with a gross value of Le12, 900, 000, 000 by the CW2 and Le1, 000, 000, 000 by the DW1 is well above, and therefore not commensurate with, his legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
4. Upon due process taken for the legal forfeiture of his property located at Off Obama Junction, Regent, Freetown, as recommended above, it shall be sold at public auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited properties, to interested persons at a fair value and 50% of the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone, while the remaining 50% of the proceeds shall be refunded to the Person of Interest.

5.13: ALFRED PALO CONTEH: Former Minister of Defence 2007 – 2014 and Former Minister of Internal Affairs from 2016 - 2018

5.13.1: Evidence by State Witnesses:

CW1, ASP Lansana Vandi: His file is Exhibit AP1. He was a former Minister of Defence and Internal Affairs from 2007 - 2018. He earned a total salary of Le1, 133, 254, 254, 498 for 126 months, excluding his rent allowance, per diem and end of service benefit. He declared his assets in 2008, 2011, 2012, 2014, 2015, 2016 and 2017. He has four properties evaluated in Exhibits AP2, AP3, AP4, and AP5. He has four bank accounts; Access Bank with Account No. 21010000155 with total deposit of US\$175, 774; Skye Bank Account No. 20020001125 with total deposit of Le638, 786, 164. 45; Skye Bank with Account No. 21510011007 with total deposit of Le241, 650, 238. 97; Skye Bank Account No. 30122370112 with total deposit of Le76, 718. 97. CW1 Cross Examination by Macauley Esq: The list of salaries is Exhibit AP6. He was also the CEO of NERC. He also had one flat in the UK valued at 130,000 pounds in April 2004. He is a retired Captain.

CW2, Christopher Olu Campbell: He is Registered Appraiser, Valuer and Auctioneer. He carried valuation of four properties; Exhibits AP2 is property located at Conteh Street, Makeni, Bambali District; Exhibit AP3 is property located at Regent Mama Beach Peninsular Area; Exhibit AP4 is property located at Belewa Drive Wilberforce Village Freetown; and Exhibit AP5 is property located at Off Cape Road Aberdeen Freetown. The property located at Makeni is a three one flat surrounded with concrete block wall fence. The building is valued at US\$60, 000, which is about Le408, 000, 000. The Land is valued at US\$1, 250, which is about Le10, 000, 000. The Wall fence is valued at US\$3, 750, which is about Le30, 000, 000. Grant total valued at US\$65, 000, which is about Le520, 000, 000. The property located at Regent Mama Beach, Peninsular Area is a built - up structure. The building is valued at US\$312, 500, which is about Le2, 500, 000, 000. The property located at Wilberforce is a modern complex house with one concrete flat, and boy's quarter. The building is valued at US\$ 1, 000, 000, which is about Le8, 000, 000, 000. The Land is valued at US\$100, 000, which is about Le 800, 000, 000. The Wall fence is valued at US\$31, 250, which is about Le250, 000, 000. The grand total is valued at US\$1, 131, 250, which is about Le9, 050, 000, 000. The property located at Off Cape Road Aberdeen Freetown is a twin 2 story and one flat concrete structure: The building is valued at US\$1,

500, 000, which is about Le12, 000, 000, 000. The Land is valued at \$50, 000, which is about Le400, 000, 000. The grand total is valued at US\$1, 550, 000, which is about Le12, 400, 000, 000. CW2 Cross Examination by Macauley Esq: He entered into only the property at Makeni. He does not know when the property in Exhibit AP4 was built but he valued it as at 2012 given to him by the SLCB. On his enquiry being one their retainer valuer. He knows the worth of a house. His own is worth more than Le3, 000, 000, 000. His valuation was by eye view since they were prevented from entering the properties. They did not have the opportunity to survey the land on which the houses were built. He did not inflate the value of any of the properties.

5.13.2: Evidence by Person of Interest:

DW1, Major Alfred Paolo Conteh (Rtd): He is a legal practitioner as well as a Politician. He adopted his Affidavit as in Exhibit AP7, together with the attached documents running into 206 pages. He was former Minister of Defence from November 2007 - October 2014, and former Minister of Internal Affairs from 2014 - 2016. He was also the CEO of NERC for 14 months and was paid a salary of \$12, 000 per month. His properties are at pages 25 - 26 of the affidavit. At the time of his appointment he had £19, 778. 18 in his Citi Bank Account in the UK. He also worked as a Civil Servant in the UK. He has seen the gross over valuation by Campbell of his property located at Bintumani Drive, Aberdeen Freetown in Exhibit AP5 valued at US\$1, 550, 000, a building which he constructed in 2009 at a cost of US\$270, 000. He had earlier sold his property in UK, and had also taken loans from two difference banks together with his savings, earnings and allowances as Minister, with which he acquired his properties. He has also seen the gross over valuation by Campbell of his property located at Wilberforce in Exhibit AP4 valued at y value at US\$1, 131, 250, a building which he commenced construction in March 2016 at a cost of US\$320, 000 from his earnings as CEO of NERC where he was paid a total salary of US\$168, 000 for the 14 months he served as its CEO. He received rents of US\$70, 000 on his property at Aberdeen from 2012 – 2013; US\$65, 000 from 2013 - 2014; \$60, 000 from 2015 – 2016. His empty land at Mama Beach was grossly overvalued by Campbell for

US\$312, 500. The property at Conteh Street in Makeni is a family property built by his father in 1969. DW1 Cross Examination by Robbin Mason Esq: He cannot recall his total benefits and salaries but in 2007 they were paid Le2, 000, 000 monthly salaries as Minister. He has properties in and outside Sierra Leone in London by mortgage. However, when he became a Minister of Defence he sold the property and stopped the mortgage, which he used for the property at Aberdeen from 2009 - 2012. He cannot say the value of the property at Bintumani Drive, Aberdeen since he is not a Valuer but not property in that location is worth US\$1, 000, 000. The property could have appreciated now but he would not know, not being an Economist but a Soldier and a Lawyer. The amount of US\$1, 131, 250 placed on his property at Belewa Drive, Wilberforce in Exhibit AP4 by Campbell is in his opinion ridiculous as it was constructed for US\$320, 000 in 2016 but completed in 2019 and made up of four bed rooms, boys' quarter and a small living room. The property at Higgins Mama Beach in Exhibit AP3, is a tourist area along the Peninsular and are valued highly but not worth US\$320, 000 as valued by Campbell. It was a gift to him and measures about 1 acre, which is ten town plots. The property at Makeni in Exhibit AP2 is a family property belonging to the 8 of them in the family. He is at best merely a part owner though there is no Deed of Conveyance to the joint ownership. Clarifications by the Commission: He has no valuation report in respect of his properties at Bintumani Drive, Aberdeen; Belewa Drive, Wilberforce; at Higgins Mama Beach; and at Conteh Street Makeni. He cannot do any valuation not being a Valuer. Re - Examination by Macauley Esq: He has the Site plan for the property at Makeni belongs to one Tambah Conteh, his father and is located on Conteh Street pursuant to application made by his father on 28/5/1974.

5.13.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State and the Person of Interest as DW1, and upon a careful consideration of the evidence this Commission finds that the Person of Interest was in addition to being a two - time Minister in key Ministries also the former CEO of NERC for 14 months and has over the years earned substantial amount of incomes and allowances

from these key positions as well as his previous position in the Civil Service of the United Kingdom. Four different properties were said to belong to the Persons of Interest, out of which he testified that the land at Brigitte Mama Beach was a gift of empty land to him, while the property at Makeni is a family property built by his late father in 1969. There was only the valuation of these properties by CW2 as the Person of Interest did not produce any valuation of any of these properties in evidence. There were several Bank Accounts with huge funds including United State Dollars, of which his evidence as to the sources of these huge fund have also been carefully evaluated by this Commission since this investigation is all about whether the Assets of a Person of Interest, including landed properties, monies and vehicles acquired and or owned within the period under review between November 2007 and April 2018 was commensurate with the total legitimate earnings, including but not limited to salaries, allowances, other emoluments and or other earnings from businesses or contracts or any other legitimate Sources. However, the Person of Interest has going by his own account spent the following huge sums in United States Dollars in the properties he admitted as belonging to him, namely:

- a. The sum of US\$270, 000 expended by him on his property located at Bintumani Drive, Aberdeen Freetown, but valued at US\$1, 500, 000, which is about Le12, 000, 000, 000 by CW2.
- b. The sum of US\$320, 000 expended by him on his property located at No. 11 Belewa Drive, Off Lumley Road, Wilberforce, Freetown, but valued at US\$ US\$1, 131, 250, which is about Le9, 050, 000, 000 by CW2.
- c. His property located at Brigitte Mama Beach valued at US\$312, 500, which is about Le2, 500, 000, 000 by CW2 but which he testified was given as a gift to him.
- d. The property located at Makeni valued at US\$65, 000 by CW2, which is about Le520, 000, 000 but which he testified is a family property built by his father in 1969.

5.13.4: Findings:

Having calmly considered the evidence of facts as led by the State and the evidence as led by the Person of Interest, and considering the huge financial transactions in his various

Bank Accounts coupled with the huge amounts in United States Dollars expended by him on two of the properties admitted to belong to him, this Commission believes as true the evidence of his total incomes and earnings and the extent of the amount of monies that were deposited and went through his various Bank Accounts within the period under review and the admitted huge sums in the United States Dollars spent by him on two of the subject properties, and bearing in mind that in law admission is one of the best form of evidence, which is good and could be relied upon to make relevant finding of facts, and this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his salaries and other emoluments within the period under review amounted to Le1, 133, 254, 254, 498 for a period of 126 months.
2. His total earnings as the CEO of NERC amounted to US\$168, 000 for the period of 14 months he served as the CEO.
3. He received rents on his property located at Aberdeen in the sum of US\$70, 000; from 2012 - 2013; US\$65, 000 from 2013 - 2014; and \$60, 000 from 2015 – 2016, all amounting to US\$195, 000
4. He therefore, earned a total of US\$363, 000 from his earnings as CEO of NERC and from rentals on his property located at Aberdeen.
5. Even going by his own admission, having spent the sum of US\$270, 000 on his property located at Bintumani Drive, Aberdeen Freetown, and the sum of US\$320, 000 on his property located at No. 11 Belewa Drive, Off Lumley Road, Wilberforce, Freetown, both expenditures amounted to US\$590, 000
6. He declared his asset seven times in 2008, 2011, 2012, 2014, 2015, 2016 and 2017 for the period of ten years he was in public office.
7. Contrary to the mandatory requirement of the Laws of Sierra Leone that requires him to declare his Assets one year after his assumption of office and subsequently to do so yearly, and having declared his Assets only seven times in the ten years he was in public office from 2007 - 2014 and 2016 – 2018, he failed to declare his Assets for three years on a yearly basis to the Anti - Corruption Commission as required of him by Section 119 of the ACC Act,

which constitutes the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.

8. He has four Bank Accounts which deposits are justified by his substantial earnings by way of incomes, allowances and rentals have the following financial transactions, namely:
 - a. Access Bank with Account No. 21010000155 with total deposit of US\$175, 774.
 - b. Skye Bank with Account No. 20020001125 with total deposit of Le638, 786, 164. 45.
 - c. Skye Bank with Account No. 21510011007 with total deposit of Le241, 650, 238. 97.
 - d. Skye Bank Account No. 30122370112 with total deposit of Le76, 718. 97.
9. In the absence of any evidence from any valuer by the Person of Interest in respect of the four properties attributed to him, in the face of the valuation by the CW2 who personally testified and was duly cross examined, and since in law unchallenged evidence is one which this Commission can safely rely and act upon to reach its findings of fact, the value of the four properties are as valued by the CW2 in Exhibits AP2, AP3, AP4 and AP5.
10. By virtue of the Deed of Gift made on 25/10/2012, the property at Brigitte Mama Beach is a gift to the Person of Interest and therefore, outside the mandate of this Commission.
11. By virtue of the Site Plan and application dated 28/5/1974 by the father of the Person of Interest for naming the Street after himself, Tamba Conteh, in respect of the property at Conteh Street Makeni, the said property is a family property and therefore, outside the mandate of this Commission.
12. The Person of Interest having led evidence showing other sources of incomes and earnings amounting to US\$ US\$363, 000, and having spent the sum of US\$270, 000 on his property located at Bintumani Drive, Aberdeen, leaving a balance of US\$93, 000 only, failed to lead evidence in justification of the excess

expenditure of US\$227, 000 on his property located at No. 11 Belewa Drive, Off Lumley Road, Wilberforce, Freetown.

13. Given his total gross amount of Le1, 133, 254, 254, 498 legitimately earned as salaries and emoluments over a period of 126 months, and the sum of US\$363, 000 from his earnings as CEO of NERC and from rentals on his property located at Aberdeen, in the absence of any evidence from him of any other sources of earnings and or incomes, the sum of US\$270, 000 on his property located at Bintumani Drive, Aberdeen Freetown is well within his total legitimate earnings by way of incomes, allowances and rentals for the period under review.
14. However, given his total gross amount of Le1, 133, 254, 254, 498 legitimately earned as salaries and emoluments and the sum of US\$ US\$363, 000 from his earnings as CEO of NERC and from rentals less the sum of US\$270, 000 already expended on his property located at Bintumani Drive, Aberdeen Freetown, the balance of US\$93, 000 is far less than the huge sum of US\$320, 000 further expended on his property located at No. 11 Belewa Drive, Off Lumley Road, Wilberforce, Freetown, and being way beyond his legitimate earnings, whose sources had remained unexplained by him and is therefore, product of unlawful and or unjust enrichment.

5.13.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have failed to declare his Assets on a yearly basis for at least three out of the ten years he was in office between 2007 and 2018 as mandatorily required of him by the Laws of Sierra Leone, Major (Rtd.) Alfred Palo Conteh is hereby found guilty of the offence created under Section 119 of the ACC Act.
2. However, having declared his Assets for seven times between 2008 and 2018 when he was in office, he is hereby cautioned and discharged of the offence of failure to declare his Assets yearly for at three years between 2007 and 2018.

3. The property at Brigitte Mama Beach, being a gift to the Person of Interest and therefore, outside the mandate of this Commission, is hereby discharged.
4. The property at Conteh Street Makeni, being a family property and therefore, outside the mandate of this Commission, is hereby discharged.
5. The property located at Bintumani Drive, Aberdeen, Freetown, constructed at the total cost of US\$270, 000, and being well within his total legitimate earnings by way of incomes, allowances and rentals for the period under review, is hereby discharged.
6. The property located at No. 11 Belewa Drive, Off Lumley Road, Wilberforce, Freetown constructed at the total cost of US\$320, 000 is well beyond and far above, and therefore not commensurate with, his legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
7. Upon due process taken for the legal forfeiture of his property located at No. 11 Belewa Drive, Off Lumley Road, Wilberforce, Freetown, as recommended above, it shall be sold at public auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.

5.14: DR. MINKAILU BAH: Former Minister of Education, Science and Technology from 2007 - 2018

5.14.1: Evidence by State Witnesses:

CW1, ASP Lansana Vandi: His file is Exhibit MB1. He was a former Minister of Education, Science and Technology from 2007 - 2018. He earned a total salary of Le2, 348, 076, 497 for 126 months excluding rents and other allowances. He declared his assets in 2009, 2016, 2017 and 2019. He has two properties evaluated in Exhibits MB2, property located at off Donald Smith Drive, Gloucester, Freetown; and MB3, property located at Magburaka. He has three Bank Accounts; two accounts at SLCB; one Account No. 2281200721 with total credit of Le1, 611, 295, 652. 47, and the other Account with total credit of Le605, 085, 275, and the other at GTB with total deposit of Le119, 700, 000. CW1 Cross Examination

by Ahmadu Koroma Esq: He was paid end of service benefit having served for two terms from 2007 - 2012, and 2012 - 2018. He also received per diem for official trips abroad as in Exhibits MB4, MB5, and MB6. He declared that he has a Farm at Tonkolili District. He was also lecturer at FBC before he became a Minister.

CW2, Christopher Olu Campbell: He carried out valuation of two properties: Exhibit MB2, located at Donald Smith Drive, Gloucester Street, Western Area; and Exhibit MB3, property located at Magburaka. The property at Donald Smith Drive, Gloucester Street, Western Area: It is a modern Complex Structure with concrete fence. The building is valued at US\$1,125, 000, which is about Le9, 000, 000, 000. The Land is valued at US\$3, 750, which is about Le30, 000, 000. The Wall fence is valued at US\$250, 000, which is about Le2, 000, 000, 000. The grand total is valued at US\$1, 378, 750, which is about Le11, 030, 000, 000. CW2, Campbell, Cross Examination by Ahmadu Koroma Esq: Exhibit MB2 is the property at Gloucester off Gloucester which consists of structures more than two structures and is a complex. He did not enter the buildings because they were prevented from doing so and evaluation was by eye view. It is a completed structure but is not in position to know the finishing in the rooms. The Title deed to the property in Exhibit MB2, which land was valued for Le30, 000, 000 is the same property in Exhibit MB7 with cost price of Le20, 000, 000 paid by Momodu Tejan Bah, Abubakarr Sidikie Bah, and Isha Bella Bah, children of Dr. Minkailu Bah but he is not aware if it was built for a total of US\$240, 000 as in the Bills of Quantity in the agreement to construct the building in Exhibit MB8 between Gougi Construction Company and his children. It cost the owners the sum of Le110, 000, 000 to construct the wall fence, which is about US\$27, 287 in 2013, which he valued at US\$250, 000, which is about Le2, 000, 000, 000. He could not give accurate or proper value to the property with eye view only haven been denied access into it. On the property at Magburaka in Exhibit MB3, North Province, is made up of a very big portion of land of two acres, about 22 town plots and five times bigger than the land in Gloucester, which was fenced with US\$250, 000, while the land at Magburaka was fenced with US\$70, 000 but due to the differences in the location and quality of materials used. CW2 Re -

Examination by Robbin Mason Esq: Exhibit MB7 and Exhibit MB2 refer to different properties, one at Donald Smith off Gloucester Road Freetown and the other at Regent Gloucester Road Gloucester Village.

The Commission visited the property at Gloucester with the parties and counsel and found out that both Exhibit MB2 and MB7 refer to the same property though carrying different addresses depending on the angle from which the property is accessed.

5.14.2: Evidence by Witnesses to Person of Interest:

DW1, Edward Bai Conteh: He is the Assistant to the Manager of the Gougi Construction and Investment Company SL. He has worked with the company for about 10 years. They are into construction of houses. He only knew Dr. Minkailu Bah the day he came to sign a contract in Exhibit MB8 on behalf of his children; Amadu Tejan Bah, Abu Bakarr Bah and Isha Bella Bah to construct a house at Gloucester, off Regent Road. The Deed of Conveyance is Exhibit MB7. In Exhibit MB8, there is a bill of quantity for the proposed development of the property at a total cost of US\$312, 000, but which figure was revised upon negotiation to US\$240, 000 as in Exhibit MB8, which was grossly overvalued by Campbell in Exhibit MB2 at US\$1, 378, 750, which is about Le11, 030, 000, 000. DW1 Cross Examination by Robbin Mason Esq: The contract was dated 25/9/2013. The building is still under construction till date because of the outbreak of Ebola when the experts returned to China and returned two years later. He would not know the present value of the property but if they are to quote cost for the building today they would still quote the same cost as in 2013, though he is not a builder but an Admin Assistant. Two of the children of Dr. Minkailu Bah are adults and he was part of the negotiation for the contract whilst he was the Minister of Education. He does know the outstanding payments on the contract. He does also know who has been paying for the construction and would not know if it was Dr. Minkailu Bah that has been paying for the construction since he is not in the Accounts Department. Clarifications by Commission: He does not know who paid for the land for the building. He does not also know if Dr. Minkailu Bah bought the property in his children names. He does not even know if it is the three children that bought the land for the

building. He neither knows how to prepare bills of quantity nor value properties. Re - Examination by Koroma Esq: The three children live abroad but were present for the negotiation and left before the signing of the contract. However, there is no written instruction from the children authorizing their father to sign the contract on their behalf as the instruction was oral.

DW2, Alhaji Bai Bangura: He trades under the name AB & B Enterprises since 2002 dealing in building materials. He knows Dr. Minkailu Bah, who owns a property at Rowala, Magburaka. He buys materials from his shop for the building of his property and he takes the goods and pays in instalments. The land is one acre, which is about ten town lots. The 25 receipts of payments for materials supplied to him in 2004 are Exhibits MB9 - MB33 before he became a Minister. The property is still under construction with three buildings in the compound, the main building, a boy's quarter and a guest house. The total cost of materials supplied was between Le700, 000, 000 - Le800, 000, 000. DW2 Cross Examination by Robbin Mason Esq: Exhibits MB9 - MB33 were the original receipts given to Dr. Minkailu Bah but he now says they are the photocopies of the receipts.

DW3, Mohamed Salieu Bah: He knows Dr. Minkailu Bah, is his younger brother. He adopted his Affidavit sworn to on 2/12/2019 as Exhibit MB34. He was a former Minister of Education, Science and Technology from 2007 - 2018. He was and is still a lecturer at FBC. He owns a farm in Tonkolili. He earned a salary of Le12, 584, 024 and rent allowance of US\$1,000 per month. He also received DSA for his official trips abroad. He has three adult children living in UK. He has a piece of land off Regent Gloucester Street but the Deed of Conveyance is in the names of his children. He contributed money for the constructed the building with the consent of his children, which is still under construction by Gougi Construction Company. He also has another property at Magburaka, which is also still under construction and cannot cost more than Le1, 000, 000, 000, which he supervised. DW3 Cross Examination by Robbin Mason Esq: He has no evidence of the earnings of Dr. Minkailu Bah. He received rent allowances while residing at the FBC. He

does not know if the children were in Sierra Leone when the land at Gloucester was purchased by them but they were adults by then. He does not know the extent of the contribution by Dr. Minkailu Bah toward the building. He does not also know the balance to be paid for the building to Gougi Construction Company for which work has stopped. He disagrees with the valuation of the property at Magburaka at Le7, 400, 000, 000 by Campbell, which cannot be more than Le1, 000, 000, 000 from his experience though he has a valuation report of his own for the properties. The children told him that they are working and contributed to the construction of the building at Gloucester.

5.14.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State and the witnesses to the Person of Interest. There is evidence that the Title Deed dated 16/6/2015 as in Exhibit MB7 to the property located at Gloucester Village is in the name of three children of the Person of Interest and which was valued by CW2 at Le11, 030, 000, 000, which is about US\$1, 378, 750 but valued by DW1 as in Exhibit MB8 at Le1, 381, 275, 000, which is about US\$302, 414 but negotiated down to US\$240, 000 and that the Person of Interest merely contributed to the construction of the said property on behalf of his children, who were the owners. The property at Magburaka was admitted to belong to the Person of Interest and was valued by CW2 at Le7, 400, 000, 00, which is about US\$925, 000 but valued by DW3 at not more than Le1, 000, 000, 000, for which building materials worth about Le800, 000, 000 were supplied by DW2 as in Exhibits MB9 - MB33. The Person of Interest was the longest serving Minister of Education from 2007 - 2018. Upon careful consideration of the entirety of the evidence, despite the vigorous cross examination questions, the true ownership of the property located at Off Regent Gloucester Road, Gloucester Village, as between the Person of Interest and one of his sons or three of his children, in the light of the contradictions in his Assets declarations in 2019 and Exhibit MB7, as well as the absence of any source of earnings of his children, the construction of the property located at Gloucester Village, which belongs to the Person of Interest despite the subterfuge of a deed of conveyance in

the name of his three children, at a huge negotiated sum of US\$240, 000 is well over and above his legitimate earnings, bearing in mind that this investigation is all about whether the Assets of a Person of Interest, including landed properties, monies and vehicles acquired and or owned within the period under review between November 2007 and April 2018 was commensurate with the total legitimate earnings, including but not limited to salaries, allowances, other emoluments and or other earnings from businesses or contracts or any other legitimate Sources.

5.14.4: Findings:

Having calmly considered the evidence of facts as led by the State and the witnesses to the Person of Interest, and in the absence of any evidence from any of his three children as to their financial earnings, and considering his total incomes and earnings, including end of service benefits, housing allowances and per diem within the period under review and the huge amounts expended on the properties at Gloucester and at Magburaka and the huge sums that were deposited and went through his three Bank Accounts within the period under review, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his salaries and other emoluments within the period under review amounted to Le2, 348, 076, 497 for a period of 126 months.
2. He declared his assets three times only 2009, 2016, 2017 for the period of ten years he was in public office and also in 2019.
3. He has three Bank Accounts, namely;
 - a. SLCB Account No. 2281200721 with total credit of Le1, 611, 295, 652. 47.
 - b. Another SLCB Account with total credit of Le605, 085, 275.
 - c. GTB Account No. 208/2087249/1/1/0 with total deposit of Le119, 700, 000.
4. In his Assets Declaration Form dated 30/4/2019, he declared at page three therein that the property at Gloucester belongs to one Amadu Tejan Bah, contrary to the claim in

Exhibit MB7 that the said property belongs to his three children, namely; Amadu Tejan Bah, Abu Bakarr Siddiq Bah and Aiysha Bellah Bah.

5. In the same Assets Declaration Form dated 30/4/2019 he also declared that the cost of acquisition of the land in 2015 was Le30, 000, 000 while its current market value in 2019 was Le60, 000, 000, contrary to the claim in Exhibit MB7 that the cost of acquisition of the land in 2015 was Le20, 000, 000, and Exhibit MB8 with a construction cost of the said property put at Le1, 381, 275, 000, which is about US\$302, 414 but negotiated down to US\$240, 000.
6. The property located at Off Regent Gloucester Road, Gloucester Village claimed variously to belong to Amadu Tejan Bah or to his three children, namely; Amadu Tejan Bah, Abu Bakarr Siddiq Bah and Aiysha Bellah Bah, actually belongs to the Person of Interest, notwithstanding the purported Conveyance dated 16/6/2015 in the name of his three children and his Assets Declaration in the name of his son, Amadu Tejan Bah.
7. In the absence of any other valuation of the two properties by any other Valuer, but having considered the evidence by CW2, DW1, DW2 and DW3, the value of the property located at Gloucester Village is Le11, 030, 000, 000 or at best US\$240, 000 as admitted by DW1 in Exhibit MB8, while the property at Magburaka is Le1, 000, 000, 000 as admitted by DW3.
8. With his legitimate earnings, including incomes, salaries, end of service benefits, per diems on official travels abroad and monthly housing allowances, the total credits and financial transactions in his three Bank Accounts as well as the amount expended on his property located at Magburaka are well within his total incomes, earnings and allowances, and therefore, legitimate.
9. Contrary to the mandatory requirement of the Laws of Sierra Leone that requires him to declare his Assets one year after his assumption of office and subsequently to do so yearly, and having declared his Assets only three times in the ten years he was in public office from November 2007 - April 2018, he failed to declare his Assets for seven years on a yearly basis to the Anti - Corruption Commission as required of him by Section 119 of the ACC Act, which constitutes the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.

10. Given his total gross amount of Le2, 348, 076, 497 legitimately earned as salaries and emoluments over a period of 126 months, coupled with his other heads of is allowances, including end of service benefits, per diem for official trips abroad, monthly housing allowances, less the expenditure on the property at Magburaka, the expenditure of US\$240, 000 as in Exhibit MB8 by the Person of Interest on the property located at Off Regent Gloucester Road, Gloucester Village, claimed by his children but which actually belongs to him, was way beyond his legitimate earnings, whose sources had remained unexplained by him and is therefore, product of unlawful and or unjust enrichment.

5.14.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have failed to declare his Assets on a yearly basis for at least three out of the ten years he was in office between November 2007 and April 2018 as mandatorily required of him by the Laws of Sierra Leone, Dr. Minkailu Bah is hereby found guilty of the offence created under Section 119 of the ACC Act.
2. However, having declared his Assets for three times between November 2007 and April 2018 when he was in office, he is hereby cautioned and discharged of the offence of failure to declare his Assets yearly for at least seven years between 2007 and 2018.
3. The total credits and financial transactions in his three Bank Accounts as well as the expenditure on his landed property located at Magburaka, having been found to be within his legitimate earnings within the period under review, are hereby discharged from this investigation as being legitimate.
4. The property located at Off Regent Gloucester Road, Gloucester Village constructed at the huge cost of US\$240, 000 as in Exhibit MB8 claimed to belong to his three children but which has been found to actually belong to him and well beyond and far above, and therefore not commensurate with, his legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
5. Upon due process taken for the legal forfeiture of his property located at Off Regent Gloucester Road, Gloucester Village, as recommended above, it shall be sold at public

auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.

5.15: ALIMAMY P. KOROMA: Former Minister of Trade and Industry from 2007 - 2009 and Former Minister of Works, Housing and Infrastructure from 2009 - 2013

5.15.1: Evidence by State Witnesses:

CW1, ASP Lansana Vandi: His file is Exhibit APK1. He was a former of Trade and Industry and also former Minister of Works, Housing and Infrastructure between 2007 - 2013. He earned the total salaries of Le536, 709, 200 for 76 months. He declared his assets thrice to the ACC. His wife's affidavit is Exhibit APK 2. He has three properties; one at Hill Top Station, Freetown; the other at Higgins Driver Imatt, Freetown; and another at Mambolo in Kambia District. There are no records of his bank accounts. CW1 Cross Examination by Ibrahim Sorie Esq: The two - months salaries of Alimamy P. Koroma was Le4, 518, 550. 53 in 2007 as in Exhibit APK1. His monthly salary was Le2, 259, 275. In 2008, his salary for the year was Le22, 305, 218. 33, which was lower than his salary for 2007. The investigation was geared at only his monthly salaries but he received rent allowances too. The list of salaries paid was produced by the Accountant General's Office.

CW2, Christopher Olu Campbell: He carried out valuation of his three properties; The property located at Hill Top, Hill Station as in Exhibit APK3; It is 3 storey concrete structure. The building is valued at US\$1, 312, 500, which is about Le10, 500, 000, 000. The land is valued at US\$1, 250, which is about Le10, 000, 000. The Wall fence is valued at US\$160, 250, which is about Le 850, 000, 000. The grand total value of US\$1, 420, 000, which is about Le11, 360, 000, 000. The second property is located at Mambolo Kambia District as in Exhibit APK4: It is a three one flat concrete structure. The building is valued at US\$750, 000, which is about Le6, 000, 000, 000. The Land is valued at US\$4, 375. The grand total is value of US\$754, 375, which is about Le6, 034, 000, 000. The third property is located at Higgins Drive Imatt, Freetown as in Exhibit APK5. It is an unfinished concrete building. The building is valued at US\$562, 500, which is about Le4, 500, 000, 000. The Land is valued at US\$93, 750, which is about Le750, 000, 000. The grand total is value of US\$656, 250, which is about Le5, 250, 000, 000. CW2 Cross Examination by Sorie Esq: He prepared Exhibits APK3 and APK4. They were prevented from entering the properties. He had earlier done a valuation for the Hill Station Freetown building on 22/3/2019 as in Exhibit APK6 made up of a two - storey building and valued at US\$335, 196, which is about Le3, 000, 000, 000, but with a sales value of Le2, 250, 000, 000, which valuation was merely for the purpose of fulfilling the bail condition granted to Alfred Palo Conteh by the ACC with specific instruction that it should be valued at nothing more that Le2, 000, 000, 000. The Exhibits APK3 and APK6 refer to the same property but were made for different purposes. In Exhibit APK3 the valuation was US\$1, 420, 000, which is about Le11, 360, 000, 000. The properties are in the same area but different location. The unfinished house is a bigger structure. He did not the measure the properties since he had no access into the properties and conducted the evaluation by eye view. He is licensed certified valuer and appraisal and the only the surviving member of that Association. He was shocked when he saw the building in Mambolo in Kambia District of same quality of houses in Freetown. He has been most honest in his evidence. CW2 Re Examination by Robbin Mason Esq: Exhibit APK6 was made for the particular purpose for Alimamy P. Koroma to enable him stand as surety to bail a suspect at the ACC.

5.15.2: Evidence by Witnesses to Person of Interest:

DW1, John T. Conteh: He knows Alimamy P. Koroma. He is the caretaker for his property located at Water Works Area in Mambolo. It is a small unfenced property. Some people from the Commission of Inquiry and policemen visited the property in his absence and took pictures and posted a notice on the wall.

DW2, Augustine Sandy: He knows Alimamy P. Koroma. He is the caretaker for his property located at the Hill Station. Some persons from the Sierra Leone Police, the ACC and the Commissions of Inquiry visited the property in March 2019 and took pictures of inside of the house but they returned later to take pictures of the outside of the building. However, in October 2019 a man came and posted a notice on the wall of the building.

DW3, Balla Ahmed Sikunia Kamara: A Building/Economic Surveyor with a BSC degree in 1982, with 37 years working experience. He knows Alimamy P. Koroma. He evaluated three of his properties on 2/12/2019; one located at Regent Road, Higgins Drive, the other at Hill Top, Hill Station, and one at Mambolo as in Exhibit APK9. His certificates are Exhibits APK10 and APK11. The property at Higgins drive as in Exhibit APK7 was valued by Campbell at Le360, 000, 000, while the property at Hill Station as in Exhibit APK8 was valued by Campbell at Le5, 250, 000, 000, which are ridiculous valuations. He valued the property at Hill Station as in Exhibit AKP7 at Le4, 017, 600, 000. The property in Exhibit APK4 is uncompleted and valued at Le6, 035, 000, 000. The property at Mambolo as Exhibit APK 9 is valued at Le1, 525, 000, 000, which property was valued by Campbell in Exhibit AKP5 at Le5, 250, 000, 000. DW3 Cross Examination by Robbin Mason Esq: If he had no access to the property he would decline to value it even if it is in the National interest he would abandon it. The basis of property valuation is replacement cost; open market cost; and forced sale value. He did not take the age of the building into consideration and also did not include the cost of the land in his valuations, which was based on 2019 but does not include fees paid to the builders. However, the land at Higgins Drive cost Le20, 000, 000, while the land at Mambolo cost Le40, 000, 000. Clarifications by Commission:

There is difference between Quantity Surveyor and Estate Valuer. He is not an Estate Valuer, which is the core profession involved in Estate Valuation, though Quantity Surveying is also involved in it. If professional architectural fees were included his valuation would be increased.

DW4, Rev. Mrs. Linda Isatu Koroma: She adopts her Affidavit as Exhibit APK10, together with the 11 Exhibits annexed. Alimamy P. Kamara is her husband of over 34 years with three adult children. Between 2007 - 2018, he was member of Parliament, Minister of Trade and Industry, Minister of Works, Housing and Infrastructure, Ambassador to the People's Republic of China and Special Adviser to the President and Ambassador at Large. Before then he served the Churches of Sierra Leone for 20 years as a General Secretary and later Secretary General for the Inter - Religious Council of Sierra Leone. He was also African Director for peace and earned a salary of US\$3, 275 per month. Most of the properties owned by her husband are jointly owned by her husband and her. They own two houses in Makeni, two farm houses in Lunsar, a house in Freetown and a house at Mambolo. The property at Higgins Drive was acquired from the Government in 2002 and process completed in 2014 as a freehold land. The same for the property at Hill Top, Hill Station which is still under construction. She served as Secretary General of Mano River Union from 2008 - 2017 on a salary of US\$8, 000 per month, and earlier as an Assistant Director with the British Council from 2002 - 2006. She had also worked at Care International as Manager and at Action Aid as Administrative Manager. She managed her husband finances. They operate joint bank accounts, including one account in UK. He was provided with an official vehicle, a driver, fuel, medical, securities and rent allowance of US\$71, 000 for 71 months, while living in their house since 1996 and utilized these allowances on their projects. He also received end of service benefit of Le81, 151, 024. Set out in Exhibit LIK21 is statement of their joint incomes prepared by her on 2/12/2019, showing incomes received, including rentals from their properties at Makeni; Le536, 709, 002; Le100, 000, 000; End of service benefit of Le81, 000, 000; Rent from Makeni at Le36, 000, 000; Her end of service benefit from British Council in 2008 at Le106, 949,222.050, with grand total

income of Le860, 809, 248. 050 and US\$1, 100, 000. Rentals from Makeni properties as in Exhibit APK 16, APK17 and APK18. He resigned as Ambassador to the People's Republic of China by February 2017 to aspire to be the Presidential Candidate of the All Peoples Congress (APC). Their properties were valued on 2/12/2019, but earlier in March 2019, their property at Hill Top, Hill Station was valued by Campbell at US\$335, 196, which was about Le3, 000, 000, 000 as in Exhibit LIK22, but who had on 22/11/2019 also valued the same property at Hill Top, Hill Station in Exhibit APK4 at US\$1, 312, 500, which is about Le10 ,500, 000, 000. In Exhibit APK7, Hill Top, Hill Station property is valued by their valuer at Le 4, 017, 600, 000, while in Exhibit APK8, Regent Road, Leicester Peak, Higgins Drive property is valued at Le360,000,000 and in APK9, property at Mambolo is valued at Le1, 525, 000, 000 using the exchange rate of Le7, 384 to US\$1 between 2017 and 2019 and at Le10, 000 to US\$1 at as December 2019 as in Exhibit APK13. Their joint incomes in United States Dollars and Leone is more than the value of all their properties which were all lawfully acquired within their legitimate means in LIK21 amounting to US\$1, 016, 430 and Le860, 809, 248. 50. DW4 Cross Examination by Robbin Mason Esq: She reiterated that all the properties are jointly owned with her husband just on the basis of architectural drawing and not by Deeds of Conveyance. She agrees that the properties in Exhibits APK3, APK4 and APK5 are not jointly owned. The details in Exhibit LIK21 to her affidavit does not represent bank statements of accounts but Exhibit LIK10 is a bank statement of their joint account at Chartered Standard Bank from 25/5/2013 - 31/5/2013 with closing balance of Le122, 849, 000, but does not cover incomes and earnings from 2007 - 2018. There are no other statements of account from Standard Chattered Bank and Rokel Commercial Bank annexed to her affidavit reflecting the salaries earned by her husband as an Ambassador and the rentals from the properties at Makeni but it was a slip not to have attached them but the statement of account for Barclay's Bank was attached as Exhibit LIK20 but in the name of only her husband. Clarifications by Commission: Their total earnings in Exhibit LIK21 is US\$1, 016, 430; Le Le860, 809, 248. 050, and 1, 000 Pounds. Their children were on Government scholarships but they spent money on their house upkeep but most of the household equipment were bought before he

became a Minister but they bought two vehicles, all expenses totaling US\$1, 500 per month from 2007 - 2018 from the total earnings in United States Dollars, Leones and Pounds. DW4 Re - Examination by Sorie Esq: Exhibit LIK10 shows the payment of end of service benefit as well as the fact of their joint account.

5.15.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State and witnesses to the Person of Interest, and upon a careful consideration of the evidence this Commissions, there is evidence that the Person of Interest was in addition to being a two - time Minister in key Ministries, has also held other high positions of responsibilities and has over the years, together with his seemingly very industrious wife, earned substantial amount of incomes and allowances from these key positions. There is evidence of valuation reports on his three properties by the CW2 for the State and DW3 for the Person of Interest. There is evidence of various huge earnings by the Person of Interest as well as earnings by his wife as in Exhibit LIK21 amounting to Le860, 809, 248. 50; US\$1, 100, 000 and 1, 000 Pounds Sterling. These pieces of evidence as to the sources of these huge funds have been carefully evaluated by this Commission since this investigation is all about whether the Assets of a Person of Interest, including landed properties, monies and vehicles acquired and or owned within the period under review between November 2007 and April 2018 was commensurate with the total legitimate earnings, including but not limited to salaries, allowances, other emoluments and or other earnings from businesses or contracts or any other legitimate Sources. There is evidence that CW2 had earlier valued the property located at Hill Top, Hill Station Freetown on 22/3/2019 as in Exhibit APK6 at US\$335, 196, which is about Le3, 000, 000, 000, but which valuation he insisted was merely for the purpose of fulfilling the bail condition granted to one Alfred Palo Conteh by the ACC with specific instruction that it should be valued at nothing more that Le2, 000, 000, 000, which same property the CW2 had subsequently valued in Exhibit APK3 at US\$1, 420, 000, which is about Le11, 360, 000, 000 at the exchange rate of Le10,000 to US\$1. However, under the intense heat of

cross examination, the DW4 who had earlier claimed joint ownership of all the three properties, as in Exhibits APK3, APK4 and APK 5, capitulated and agreed they were actually not jointly owned but belonged to her husband, the Person of Interest. DW4 also admitted that her Exhibit LIK21 does not represent Bank Statements of accounts and that the only bank statement of account was Exhibit LIK10 of their joint account at Chartered Standard Bank from 25/5/2013 - 31/5/2013 with closing balance of Le122, 849, which also did not cover their incomes and earnings from 2007 – 2018, which failure to attach their bank statements of accounts was a slip on her part. However, the Person of Interest has, going by the evidence led by his own witnesses, spent the huge sums of Le5, 902, 600, 000, at the exchange rate of Le7, 384 to US\$1, on the three properties admittedly belonging to him, namely:

1. The sum of Le4, 017, 600, 000 as in Exhibit APK7 on his property located at Hill Top, Hill Station, Freetown.
2. The sum of Le360, 000, 000 as in Exhibit APK8 on his property located at Regent Road, Leicester Peak, Higgins Drive.
3. The sum of Le1, 525, 000, 000 as in APK9 on his property located at Mambolo.

5.15.4: Findings:

Having calmly considered the evidence of facts as led by the State and the evidence as led by the witnesses to the Person of Interest as to the sources of the huge earnings by way of incomes, allowances of the husband and wife, and rentals and considering the fact that most if not all of these huge earnings were not backed by or supported with any bank statement of accounts but were based merely on a list compiled by the DW4 as in Exhibit LIK21, and coupled with the fact that the DW4 was not under any investigation before this Commission, which is investigating whether the incomes earned by her husband, the Person of Interest, including his salaries, allowances and other benefits, were commensurate with his expenditures on these properties and in the absence of any evidence from the Person of Interest that he used part of the earnings of his wife to acquire these

three properties, which are not joint properties for him and his wife, this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his salaries within the period under review amounted to He earned the total salaries of Le536, 709, 200 for a period of 76 months.
2. He declared his assets thrice only to the ACC out of the ten years he was in public office.
3. From Exhibit LIK21, the total earnings of the Person of Interest amounted to US\$168, 000 and Le753, 860, 026, made up of as follows:
 - a. US\$71, 000 as Monthly Rent Allowances for 71 months
 - b. US\$56, 340 as Ambassadorial Salaries for 9 months
 - c. US\$41, 000 as Rents from Properties located at Makeni
 - d. Le536, 709, 002 as Ministerial Salaries
 - e. Le100, 000, 000 as Special Adviser Salaries
 - f. Le81, 151, 024 as End of Service Benefit at End of First Term
 - g. Le36, 000, 000 as Rent from Properties located at Makeni
4. From Exhibit LIK21, the total earnings of Rev. Mrs. Linda Isatu Koroma, wife of the Person of Interest and not under any investigation by this Commission amounted to US\$848, 000; Le106, 949, 222. 50, and 1,000 Pounds Sterling, made up of as follows:
 - a. US\$816, 000 as Salaries for 102 months
 - b. US\$32, 000 as Annual Leave Allowances
 - c. Le106, 949, 222. 50 as 2008 End of Service Benefits
 - d. 1, 000 Pounds Sterling as 2008 Retraining Allowance End of Service Benefit.
5. The earnings relevant for this investigation is the earnings of the Person of Interest in the sum of US\$168, 000, which is about Le1, 176, 000, 000 in addition to Le753, 860, 026, totaling the sum of Le1, 929, 860, 026.
6. The Person of Interest had, by his own admission through his own witnesses DW3 and DW4, spent within the period under review the huge

sum of Le5, 902, 600, 000, at the exchange rate of Le7, 384 to US\$1, on his three properties located at Hill Top, Hill Station, Freetown; Regent Road, Leicester Peak, Higgins Drive, Freetown, and at Mambolo.

7. Contrary to the mandatory requirement of the Laws of Sierra Leone that requires him to declare his Assets one year after his assumption of office and subsequently to do so yearly, and having declared his Assets only three times in the ten years he was in public office from 2007 - 2018, he failed to declare his Assets for seven years on a yearly basis to the Anti - Corruption Commission as required of him by Section 119 of the ACC Act, which constitutes the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.
8. The following properties belong exclusively to the Person of Interest, namely:
 - a. The property located at Hill Top, Hill Station, Freetown.
 - b. The property located at Regent Road, Leicester Peak, Higgins Drive.
 - c. The property located at Mambolo
9. In the absence of any evidence from the person of Interest that he used part of the earnings of his wife, DW4, in acquiring and developing all or any of these three properties, and going by his total earnings amounting to Le1, 929, 860, 026, the total expenditures on the following properties are well within his legitimate earnings, namely:
 - a. The sum of Le360, 000, 000 spent on his property located at Regent Road - Leicester Peak, Hill Station, Freetown.
 - b. The sum of Le1, 525, 000, 000 spent on his property located at Mambolo.
 - c. Given his total legitimate earnings of Le1, 929, 860, 026 within the period under review and having spent the total sum of Le1, 885, 000, 000 on his two properties located at Regent Road - Leicester Peak, Hill Station, Freetown, and Mambolo, Kambia District , the balance of his legitimate earnings amounting to Le44, 860, 026 was far below the sum

of Le4, 017, 600, 000 spent on his property located at Hill Top (North), Hill Station, Freetown.

10. Given the balance of Le44, 860, 026 from his gross total amount of Le1, 929, 860, 026 legitimately earned as salaries and emoluments for the period under review, and in the absence of any evidence from him of any other sources of earnings and or incomes, the sum of Le4, 017, 600, 000 spent on his property located at Hill Top (North), Hill Station, Freetown, was way beyond his legitimate earnings, whose sources had remained unexplained by him and is therefore, product of unlawful and or unjust enrichment.

5. 15.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have failed to declare his Assets on a yearly basis for at least seven out of the ten years he was in office between 2007 and 2018 as mandatorily required of him by the Laws of Sierra Leone, Alimamy P. Koroma is hereby found guilty of the offence created under Section 119 of the ACC Act.
2. However, having declared his Assets for three times between 2007 and 2018 when he was in office, he is hereby cautioned and discharged of the offence of failure to declare his Assets yearly for at three years between 2007 and 2018.
3. His property located at Regent Road - Leicester Peak, Hill Station, Freetown having been acquired and built within his legitimate earnings within the period under review is hereby discharged.
4. His property located at Mambolo, Kambia District, having been acquired and built within his legitimate earnings within the period under review is hereby discharged.
5. His property located at Hill Top (North), Hill Station, Freetown, acquired and built at the huge sum of Le Le4, 017, 600, 000 is well beyond and far above, and therefore not commensurate with, his legitimate means of

incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.

6. Upon due process taken for the legal forfeiture of his property located at Hill Top (North), Hill Station, Freetown, as recommended above, it shall be sold at public auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.

5.16: MAMOUD TARAWALLY: Former Minister of Education, Science and Technology and Former Minister of Lands, Country Planning and the Environment from 2011 – 2013 and 2016 - 2018

5.16.1: Evidence by State Witnesses:

CW1, ASP Lansana Vandi: His file is Exhibit MT1. He was a former Deputy Minister of Lands, Country Planning and the Environment and former Deputy minister of Education, Science and Technology from 2011 - 2018. He earned a total salary of Le1, 282, 708, 035 for 62 months as in Exhibit MT2, the statement from the treasury presented by the FIU. He has three bank accounts, namely; Commerce and Mortgage Bank with Account No. 21033901254 with total deposit of Le5, 128, 329, 021. 48 from 2013 – 2018; Commerce and Mortgage Bank with Account No. 21033971351 with total credit of Le40, 000, 000, and Sierra Leone Commercial Bank with Account No. 2030816 with total credit of Le1, 240, 666, 360. 98. He declared his asset to ACC in 2011 and 2019. He has a property, an unfinished building declared in 2011 to be valued at Le38, 000, 000 but no property was declared to ACC in 2019. There are four valuation reports of his properties; MT3, his property located at Barbadorie, Western Area; MT4, his property located at Bango Farm; MT5, his property located at Off Wilkinson Road, Western Area; and MT6, his property located at Port Loko, Northern Province. There is Deed of Conveyance between Arune Kamara and Nancy Bailor dated 15/6/2015 as Exhibit MT7. There is another Deed of Conveyance dated 12/2/2016 between Mamoud Tawarally and Francis T. Lenor as Exhibit MT8. There is another Deed of Conveyance dated 2/3/2017 as Exhibit MT9 between

Mamoud Tawarally and NASSIT in respect of property located at 139C, Off Wilkinson Drive, Western Area completed with mortgage loan of Le250, 000, 000 from HFC, belonging to NASSIT, and paid back Le147, 141, 000 and sold to NASSIT for US\$550, 000, which is about Le3, 500, 000, 000. The letter from Macauley Esq. is Exhibit MT10. CW1 Cross Examination by Macauley Esq: MT2 is on the salaries paid to him but he was out of office in 2015. The asset declaration for 2011 is Exhibit MT11, while the asset declaration for 2019 is Exhibit MT12. He declared his unfinished property at Off Wilkinson Drive and loan of Le100, 000, 000 taken from Sierra Leone commercial Bank and Le240, 000, 000 from HFC to complete the building., which he sold for US\$550, 000 to NASSIT, which buys property as form of investments. In Exhibit MT12, declaration for of asset for 2019 there was a house declared. In Exhibit MT10 the property located at Barbadorie as in Exhibit MT3 belongs to the estate of late Alie Badara Tawarally, the late father of Mahmoud Tawarally as in the Deed of Conveyance dated 11/8/2016, who died on 18/10/2017. Exhibit MT5, relating to property already sold to NASSIT as indicated in the letter dated 6/9/2019 and subject of ACC investigation, is hereby expunged.

CW2, Christopher Olu Campbell: He carried out valuation of properties belonging to Mahmoud Tawarally; The property located at Babadorie as in Exhibit MT3: The building is valued at US\$3, 175, 000, which is about Le25, 000, 000, 000. The land is valued at US\$312, 500, which is about Le2, 500, 000, 000. The wall fence is valued at US\$22, 500, which is about 180, 000, 000, totaling a gross value of US\$3, 460, 000, which is about Le27, 880, 000 000. The property located at Bango Farm as in Exhibit MT4: The land is valued at US\$75, 000, which is about Le600, 000, 000. The building is valued at US\$562, 500, which is about Le4, 500, 000, 000. The wall fence is valued at US\$7, 500, which is about Le60, 000, 000, totaling a gross valued of US\$645, 000, which is about Le5, 160, 000, 000. The property located at Port Loko as in Exhibit MT6: The land is valued at US\$5, 000, which is about Le40, 000, 000. The building is valued at US\$175, 000, which is about Le1, 400, 000, 000, totaling a gross value of US\$180, 000, which is about Le1, 440, 000, 000. CW2 Cross Examination by Macauley Esq: They entered the property at Port Loko

belonging to Mahmoud Tawarally. He does not know when the property was built but his valued was based between 2007 and 2012. In valuation, the cost of materials is very much vital to the calculations when necessary where access into the property is granted. He approximated the value since he did not know when Exhibit MT4 and Exhibit MT6 were built. He is trained valuer and licensed.

5.16.2: Evidence by Witnesses to Person of Interest:

DW1, Sahid Alhassan Koroma: He adopts his affidavit as Exhibit MT13. He was the Personal Assistant to Mahmoud Tarawally. He was a business man before he became a Minister. He earned salaries and rent of US\$12, 000 per year., which he used to construct his building. He declared his assets in 2011. He took a loan of Le350, 000, 000 from HFC, in addition to the rent allowances, to put up the building at Wilkinson Road, Freetown. He was the contractor for the building. DW1 Cross Examination by Robbin Mason Esq: He has constructed a house for him located at Wilkinson Road. He has other properties located at Bango farm and at Adonkia but he has no idea as to the cost of these buildings. He is aware that the property at Wilkinson Road was sold by him to NASSIT for US\$550, 000. He was not paid for the construction of the property at Wilkinson Road Freetown in 2006.

5.16.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State and the sole witness to the Person of Interest. There is evidence that four properties were evaluated as belonging to him and located as follows: one property at Barbadorie, Western Area; the second property at Bango Farm; the third property at Off Wilkinson Road, Western Area; and the fourth property at Port Loko, Northern Province. There is also evidence that the property located at 139C, Off Wilkinson Drive, Western Area which was completed with mortgage loan of Le350, 000, 000 from HFC had since been sold by the Person of Interest to NASSIT for US\$550, 000. There is evidence as in Exhibit MT10 that the property located at Barbadorie belongs to the estate of late Alie Badara Tawarally, the late father of Mahmoud Tawarally as in the Deed of

Conveyance dated 11/8/2016. DW1 admitted that he has no idea as to the cost of the properties of the Person of Interest located at Bango farm and at Adonkia, Freetown. The Person of Interest was a two - time Minister in key Ministries and has over the years earned substantial amount of incomes and allowances from these positions. There was only the valuation of these properties by CW2 as the Person of Interest did not produce any valuation of any of these properties in evidence. There were several Bank Accounts with huge funds but no evidence as to the sources of these huge fund were led by DW1, bearing in mind that this investigation is all about whether the Assets of a Person of Interest, including landed properties, monies and vehicles acquired and or owned within the period under review between November 2007 and April 2018 was commensurate with the total legitimate earnings, including but not limited to salaries, allowances, other emoluments and or other earnings from businesses or contracts or any other legitimate Sources. However, by Exhibit MT2 from the Office of the Accountant General's Department, he earned a total of Le1, 796, 996, 242 made up as follows, namely;

- a. The sum of Le107, 136, 335 as per diem top up allowances
- b. The sum of Le1, 282, 207, 835 as gross salaries
- c. The sum of Le194, 522, 796 as Rent Allowances
- d. The sum of Le65, 293, 736 as End of Service Benefits for 2011 - 2012
- e. The sum of Le524, 948, 767 as End of Service Benefit for 2013 - 2014

5.16.4: Findings:

Having calmly considered the evidence of facts as led by the State and the evidence as led by the sole witness to the Person of Interest, and considering the evidence of his total incomes and earnings and the extent of the amount of monies that were deposited and went through his various Bank Accounts and the huge amounts expended on the four properties within the period under review as evaluated by CW2, and bearing in mind that in law unchallenged evidence is good evidence which should be relied upon to make relevant finding of facts, and this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his salaries and other emoluments within the period under review amounted to Le1, 796, 996, 242 for a period of 62 months.
2. He declared his asset only once in 2011 for the period of five years he was in public office and also in 2019.
3. Contrary to the mandatory requirement of the Laws of Sierra Leone that requires him to declare his Assets one year after his assumption of office and subsequently to do so yearly, and having declared his Assets only once in the five years he was in public office from 2011 - 2013 and 2016 - 2018, he failed to declare his Assets for four years on a yearly basis to the Anti - Corruption Commission as required of him by Section 119 of the ACC Act, which constitutes the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.
4. He has three bank accounts with total credits deposits and transactions amounting to the sum of Le6, 408, 995, 382. 46, namely;
 - a. Commerce and Mortgage Bank with Account No. 21033901254 with total deposit of Le5, 128, 329, 021. 48 from 2013 – 2018.
 - b. Commerce and Mortgage Bank with Account No. 21033971351 with total credit of Le40, 000, 000.
 - c. Sierra Leone Commercial Bank with Account No. 2030816 with total credit of Le1, 240, 666, 360. 98.
5. In the absence of any evidence from any valuer by the Person of Interest in respect of the four properties attributed to him, in the face of the valuation by the CW2 who personally testified and was duly cross examined, and since in law unchallenged evidence is one which this Commission can safely rely and act upon to reach its findings of fact, the value of the four properties are as valued by the CW2 as follows, namely:
 - a. The sum of Le27, 680, 000, 000 as the gross value of the property located at Babadorie as in Exhibit MT3.

- b. The sum of Le5, 160, 000, 000 as the gross value of the property located at Bango Farm, Western Area as in Exhibit MT4.
 - c. The sum of Le5, 325, 000, 000 as the gross value of the property located at Adonkia, Western Area as part of Exhibit MT4.
 - d. The sum of Le1, 400, 000, 000 as the gross value of the property located at Port Loko, Northern Province as in Exhibit MT6.
- 6. By virtue of Deed of Conveyance dated 11/8/2016 as in Exhibit MT10, the property located at Barbadorie belongs to the estate of late Alie Badara Tarawally, the late father of Mahmoud Tarawally.
 - 7. By virtue of the letter dated 6/9/2019 and as agreed by both parties, the property located at 139C Off Wilkinson Road, Freetown as in Exhibit MT5 has already been sold by the Person of Interest to NASSIT, and therefore, belongs to NASSIT.
 - 8. He did not lead any iota of evidence to show how in the face of his gross total legitimate earnings of Le1, 796, 996, 242, he was able to raise and deposit the total sum of Le6, 408, 995, 382. 46 in his three Bank Accounts, which cannot be justified by his total earnings by way of incomes, and allowances.
 - 9. Given his total gross amount of Le1, 796, 996, 242 legitimately earned as salaries and emoluments over a period of 62 months, and in the absence of any evidence from him of any other source of earnings and or incomes, the financial transactions on his three Bank Accounts amounting to Le6, 408, 995, 382. 46 were way beyond his legitimate earnings by Le4, 611, 999, 140. 46, whose sources had remained unexplained by him and are therefore, products of unlawful and or unjust enrichment.
 - 10. Going by his total gross amount of Le1, 796, 996, 242 legitimately earned as salaries and emoluments over a period of 62 months, and the sum of Le1, 400, 000, 000 spent his property located at Port Loko, Northern Province is well within his total legitimate earnings by way of incomes and allowances for the period under review.

11. However, given his total gross amount of Le1, 796, 996, 242 legitimately earned as salaries and emoluments less the sum of Le1, 400, 000, 000, 000 on his property located at Port Loko, Northern Province, the balance of Le396, 996, 242 is far less than the huge sum of Le5, 160, 000, 000 spent on his property located at Bango Farm, Western Area, and the sum of Le5, 325, 000, 000 spent on his property located at Adonkia, Western Area, and being way beyond his legitimate earnings, whose sources had remained unexplained by him and both properties are therefore, product of unlawful and or unjust enrichment.

5.16.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have failed to declare his Assets on a yearly basis for at least four out of the five years he was in office between 2011 - 2013 and 2016 - 2018 as mandatorily required of him by the Laws of Sierra Leone, Mamoud Tarawally is hereby found guilty of the offence created under Section 119 of the ACC Act.
2. However, having declared his Assets for at least once between 2011 and 2018 when he was in office, he is hereby cautioned and discharged of the offence of failure to declare his Assets yearly for four years between 2011 and 2018.
3. The property located at Barbadorie belonging to the estate of late Alie Badara Tarawally the late father of Mahmoud Tawarally is therefore, outside the mandate of this Commission and is hereby discharged.
4. The property located at 139C Off Wilkinson Road, Freetown, having been sold to and now belonging to NASSIT is therefore, outside the mandate of this Commission and is hereby discharged.
5. The property located at Port Loko, Northern Province and valued at Le1, 400, 000, 000 being well within his total legitimate earnings by way of

incomes and allowances for the period under review is hereby discharged.

6. Given his total gross amount of Le1, 796, 996, 242 legitimately earned as salaries and emoluments over a period of 62 months, and in the absence of any evidence from him of any other source of earnings and or incomes, the financial transactions on his three Bank Accounts amounting to were way beyond his legitimate earnings by, whose sources had remained unexplained by him and are therefore, products of unlawful and or unjust enrichment.
7. Having been found to have had financial transactions in his three Bank Accounts amounting to Le6, 408, 995, 382. 46, which is in excess of Le4, 611, 999, 140. 46 over and above his legitimate earnings of Le1, 796, 996, 242, the excess sum of Le4, 611, 999, 140. 46 being the unexplained amount of financial transactions in shall forthwith be forfeited and if already spent by him shall be refunded forthwith to the coffers of the Government of Sierra Leone.
8. The above amount recommended to be forfeited and or refunded forthwith shall be refunded and paid by him into the Consolidated Revenue Fund of the Government of Sierra Leone within 30 days from the date of the ratification of this recommendation by the Government of Sierra Leone.
9. In the event of his 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, the Government shall use all lawful means to confiscate all monies standing to his credit in any Bank Accounts and properties, movable and immovable, including houses, vehicles, stocks, belonging to him for the purposes of selling them to recover the said amount.
10. The property located at Bango Farm, Western Area and valued at Le5, 160, 000, 000 is well beyond and far above, and therefore not commensurate with, his legitimate means of incomes, allowances and

other earnings shall be forfeited forthwith to the Government of Sierra Leone.

11. The property located at Adonkia, Western Area and valued at Le5, 325, 000, 000 is well beyond and far above, and therefore not commensurate with, his legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
12. Upon due process taken for the legal forfeiture of his two properties, one located at Bango Farm, Western Area and the other located at Adonkia, Western Area, Freetown, as recommended above, it shall be sold at public auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.

5.17: DR. RICHARD KONTEH: Former Deputy Minister of Finance and Economic Development from 2007 - 2008 and Former Minister of Trade and Industry from 2008 - 2013

5.17.1: Evidence by State Witnesses:

CW1, ASP Lansana Vandi: His file is Exhibit DRK1. He earned a total salary of Le574, 280, 000 for 79 months. He declared his assets in 20011 and 2014. He has four Bank Accounts, 2 accounts at Commerce and Mortgage Bank. One account No. 21005911025 with deposit of Le317, 276, 197. 50. The second account No. 21005912053 with deposit of US\$4, 100. The third account is with First Bank Nigerian with account No. 40121000043126 with total deposit of Le573, 928, 000. The fourth account is with Sierra Leone Commercial Bank with account No. 210591102 with deposit of Le316, 585 ,887. 00. The total amount to his credit is Le1, 240, 590, 875. 05. The FIU report is dated 19/2/2019. He also has four vehicles; Toyota land cruiser valued US\$20, 000, 000; Toyota Four Runner valued US\$20, 000, 000; Mercedes Benz tipper valued at US\$30, 000, 000; and another Mercedes Benz tipper valued at US\$30, 000, 000, totaling a gross value of US\$100, 000, which is about Le800, 000, 000. **CW2, Cross Examination by Macauley Esq:** His 2011 declaration of asset is Exhibit DRK9. The four vehicles cost US\$100, 000, which is about Le800 000, 000. The first and second Toyota vehicles were acquired in 2006 before he became a Minister. The first Mercedes Benz tipper was acquired in 2005, while the second Mercedes Benz tipper was acquired in 2007. The summary of salaries is Exhibit DRK 10 excluding all his other emoluments. The Sierra Leone Commercial Bank account is a joint account in the names of Dr. Richard Konteh and Isata Zainab Konteh.

CW2, Christopher Olu Campbell: He carried out valuation of his properties. Exhibit DRK2, property located at Up-Gun Estate, Cole Street, Hamilton village, Freetown: The building is valued at US\$150, 000, which is about Le1, 200, 000, 000. The land is valued at US\$2, 500, which is about Le22, 000, 000. The wall fence is valued at US\$12, 500, which is about Le100, 000, 000, totaling a gross value of US\$165, 000, which is about Le1, 320, 000, 000. Exhibit DRK3, an empty land located at Kent Village, Western Area valued at US\$1, 500, which is about Le12, 000, 000. Exhibit DRK4, property located at Off Mama Street, Gloucester: The land is valued at US\$2, 755, which is about Le22, 000, 000. The wall fence is valued at US\$12, 500, which is about Le100, 000, 000, totaling a gross value of US\$15, 250, which is about Le120, 000, 000. Exhibit DRK5, property located at Spur Road, Wilberforce, Freetown. The land is valued at US\$250, 000, which is about Le2, 500, 000, 000. The building is valued at US\$1, 600, 000, which is about Le16, 000, 000, 000. The wall fence is valued at US\$23, 000, which is about Le230, 000, 000, totaling a gross value of US\$1, 873, 000, which is about Le18, 720, 000, 000. Exhibit DRK6, property located at No. 3 Conteh Drive off Makama Road, Makeni: It is a Hotel complex. The building is valued at US\$2, 500, 000, which is about Le20, 000, 000, 000. The land is valued at US\$1, 875, which is about Le15, 000, 000. The wall fence is valued at US\$27, 500, which is about Le300, 000, 000, grossing a total value of US\$2, 539, 000, which is about Le22, 300, 000, 000. Exhibit DRK7, property (Sierra Leone international academy) located Yunkella Drive, Juba Hill suspected to be owned by Dr. Richard & Mrs. Isatu Konteh: Building valued at US\$1, 500, 000, which is about Le12, 000, 000, 000. The land is valued at US\$18, 000, which is about Le180, 000, 000. The wall fence is valued at US\$125, 000, which is about Le1, 000, 000, 000, totaling a gross value of US\$1, 647, 000, which is about Le13, 180, 000, 000. Exhibit DRK8, property at No. 1 Kamara Drive, Hill Station, Regent Road, known as Sara Guest House: The building is valued at US\$750, 000, which is about Le6, 000, 000, 000. The land is valued at US\$25, 999, which is about Le200, 000, 000. The wall fence is valued at US\$37, 500, which is about Le300, 000, 000, grossing a total value of US\$812, 500, which is about Le6, 500, 000, 000. CW1 Cross Examination by Macauley Esq: Exhibit DRK8 is a four - storey building from eye view having been restrained from

entering into the property. His valuation was based on time line of 2007 - 2017 and the value appreciates by 25% if in good maintenance. The Deed of Conveyance for Exhibit DRK2 is dated 2010. The date of title does not determine the existence of the structure. The property in Exhibit DRK6 going by the site plan belongs to Dr. Richard Konteh and Mrs Isatu Zuma Konteh. said a lady came out and said who are you people, and she identified herself to be the receptionist, and she confirmed that the property is owned by Dr. Richard Konteh. In Exhibit DRK7, there are 2 buildings constituting the Sierra Leone International Academy.

5.17.2: Evidence by Person of Interest:

DW1, Dr. Richard Konteh: His affidavit is Exhibit DRK 11. He was a former Minister of Trade and Industry and Deputy Minister of Finance and Economic Development. He received salaries and allowances amounting to Le1, 984, 846, 188. He was also formerly the Chief of Staff to the former President from January 2013 - 2014. His wife is a teacher, administrator and a business woman and has four children. He had a successful and illustrious career as a private development consultant and an International public servant. He was a lecturer at the university, A Program Manager for Catholic Relief Services. A Program Consultant for a UNDP Regional Program in post conflict reconstruction and development at the ECOWAS Commission in Abuja, Nigeria. He was General Secretary of the West African Civil Society Forum in Abuja, Nigeria. Before becoming Deputy Minister of Finance and Economic Development in 2007, he owned landed properties in Sierra Leone and had substantial savings in his personal accounts locally and internationally. He declared his assets in 2007 showing his properties before he became a Minister; one property at Lumley Road, Freetown belonging to him and his wife. His source of income for the construction of this property was from savings made from his past salaries, consultancies, his businesses and that of his wife from Tipper Vehicles. He lives at No. 11 Blyden Lane, Freetown. He is not Richard Saidu Konteh. He owns some the vehicles listed against his name; Vehicle with Registration No. AHN 083 at Gbendembu Town; Vehicle with Registration No. AES 801; Vehicle with Registration No. AHQ 084;

Vehicle with Registration No. ANQ 988., Vehicle with Registration No. ALZ 266, and Vehicle with Registration No. AJE 335. The construction of the property at No. 82R Freetown Road, Lumley (not at Spur Loop) in Exhibit DRK5 commenced in 2006 even though gathering of materials started just after he bought the land in 1996. It is a four - storey building which he owned before becoming a Minister. He also owns a property as in Exhibit DRK6 located at Konteh Drive Makama Road, Makeni, which construction commenced in 2005 but completed in 2006. He declared his assets to ACC in 2011 and 2014 and to Parliament in 2007. His wife runs the Guesthouse, as in Exhibit DRK5, which she expanded by acquiring neighboring lands and building additional structures from the profits from the guesthouse and other businesses she owned. He bought the following properties while serving as a Minister; the property in Exhibit DRK4 located at Mama Street, Gloucester bought in 2010 from his personal savings from salaries, allowances and per diem; the empty land in Exhibit DRK3 located at Hamilton bought in 2013 from his personal savings from his salaries, allowances and per diem; the property in Exhibit DRK2 bought in 2010 from HFC for Le125, 000, 000 from monies earned when he disinvested in treasury bearer bonds held at the Sierra Leone Commercial Bank as in Exhibit DRK13 on 22/12/2009. In the FIU report, he was born on 4/2/1963 and 2/4/1963; he has also never taken any loan from HFC; and never recall ever depositing the sum of Le150, 000, 000 into his account at HFC. The property in Exhibit DRK2 shows two apartments while his apartment is just one and the second apartment belongs to his sister, Elizabeth Conteh who lives in the United Kingdom but located in the same premises. The following properties were bought by his wife after he has left office as a Minister in 2014; the property in Exhibit DRK8, the 'Sierra Guesthouse' at Hill Station is owned by his wife which she bought from income of her businesses; the property in Exhibit DRK7 located at Juba is in the name of his daughter, Iyerich Conteh and was bought by his wife in 2015 after he has left office from her income. The valuation by Campbell Exhibits DRK7 and DRK8 are outrageous but he did not have any valuation report due to constraint of time for these investigations. His Bank Statements are attached to his affidavit showing incomes totaling US\$315, 000 from 2012 to date and paid to his wife., incomes from his wife's businesses

at Makama and also at Sierra Lodge. DW1 Cross Examination by Khadija Esq: His wife is a teacher, administrator and business woman. He cannot say his net-worth before he became a Minister in 2007 but he declared his assets to Parliament showing monies in foreign currencies in his accounts in England, Nigeria and in Sierra Leone and also had cash on him, with which he invested in treasury bearer bonds and procured other properties when before he assumed office. His wife's incomes from her businesses are also in the bank statements, which is enough to cover all the properties acquired after he had left office. She had also earned incomes from her work at the Mano River Union (MRU); Addax Bio - Energy; Peace Corps as Program Manager.

5.17.3: Evaluation of Evidence:

The Commission has critically reviewed and appraised the evidence, both oral and documentary as led by the State and by the Person of Interest. There is evidence that he earned a total salary of Le574, 280, 000 for the period of 79 months he was in office between 2007 and 2013 but had a total credit and or deposit in his four Bank Accounts amounting to Le1, 240, 590, 875. 05, which going to the huge earnings prior to and after his tenure as Minister appears to me to be legitimate. He has several properties which were evaluated by CW2, some of which he testified belonged to either his wife Istau Konteh or jointly with her or to his daughter, Iyerich Konteh, a post graduate student in the UK with a property, Leone International Academy located at Yumkella Drive, Juba Hill, Freetown and valued by CW2 at over Le13, 180, 000, 000. There is evidence through him of the enormous resources earned by him prior to his becoming a Minister and that of his wife, Isatu Konteh in her several businesses and prior appointments. However, there is no iota of evidence of any source of earnings of his daughter, Iyerick Konteh for the property ascribed to her as being the owner, going by the huge funds expended on that property, bearing in mind that this investigation is all about whether the Assets of a Person of Interest, including landed properties, monies and vehicles acquired and or owned within the period under review between November 2007 and April 2018 was commensurate with the total legitimate earnings, including but not limited to salaries, allowances, other emoluments

and or other earnings from businesses or contracts or any other legitimate Sources. I believe the Person of Interest as to his huge resources as being legitimate to enable him acquire all the properties acquired by him except the two following properties, namely;

- a. The property located at 3 Konteh Drive, Off Makama Road, Makeni and valued by CW2 at Le20, 315, 000, 000 as in Exhibit DRK6,
- b. The other property located at located at Spur Road, Wilberforce, Freetown and valued by CW2 at Le18, 720, 000, 000 as in Exhibit DRK5;

both of which above two properties are well beyond and far above all his combined total legitimate earnings prior to and within the period under review as presented by him in his evidence.

I also believe the Person of Interest that his wife Isatu Konteh had enough resources from her previous appointments and businesses to acquire the property, Sara Guest House, located at No. 1 Kamara Drive, Hill Station, Regent Road, Freetown, and valued at Le6, 5000, 000 as in Exhibit DRK8 in her name within her legitimate earnings. However, in the absence of any evidence of the sources of incomes and earnings of his daughter Iyerich Konteh, I find that the property Leone International Academy located at Yumkella Drive, Juba Hill, Freetown and valued by CW2 at over Le13, 180, 000, 000 and claimed to belong to his daughter is a mere subterfuge to cover up his ownership of a property belonging to him and which is well over his legitimate earnings and also far above the earnings of his wife and if any earnings of his daughter too, who is a post graduate student in the UK in the absence of any evidence of the statement of financial earnings of Iyerick Konteh to support her financial capacity to own such a property and to debunk the allegation by the State that the property put in her name was actually one bought by and belonging to the Person of Interest.

5.17.4: Findings:

Having calmly considered the evidence of facts as led by the State and the evidence led by the Person of Interest, particularly as to his sources of incomes and earnings within the period under review and the earnings of his wife, Isatu Konteh, and the amount of funds that were deposited and went through his four Bank Account within the period under review, the value of the various properties attributed to him coupled with the failure of his daughter to disclose any financial statements of her earnings to support her claim of ownership to the property, Leone International Academy located at Yumkella Drive, Juba Hill, Freetown and valued by CW2 at over Le13, 180, 000, 000, and bearing in mind that in law unchallenged evidence is good evidence which could be relied upon to make relevant finding of facts, this Commission hereby finds as follows:

1. His total legitimate earnings as verified by the payments of his salaries and other emoluments within the period under review amounted to He earned a total salary of Le574, 280, 000 for a period of 79 months.
2. He declared his assets twice only in 2011 and in 2014 for the period of six years he was in public office.
3. In the absence of any other valuation of the various properties ascribed to him by any other Valuer, and since in law unchallenged evidence of CW2 is one which this Commission can safely rely and act upon to reach its findings of fact, the value of these properties are valued as follows, namely:
 - a. The gross total amount of Le1, 320, 000, 000 for the property located at Up - Gun Estate, Cole Street, Hamilton village, Freetown as in Exhibit DRK2.
 - b. The gross total amount of Le12, 000, 000 for the property, an empty land, located at Kent Village, Western Area as in Exhibit DRK3.
 - c. The gross total amount of Le120, 000, 000 for the property located at Off Mama Street, Gloucester as in Exhibit DRK4.
 - d. The gross total amount of Le18, 720, 000, 000 for the property located at Spur Road, Wilberforce, Freetown as in Exhibit DRK5.
 - e. The gross total amount of Le22, 300, 000, 000 for the property located at No. 3 Conteh Drive off Makama Road, Makeni as in Exhibit DRK6.

- f. The gross total amount of Le13, 180, 000, 000 for the property, Leone International Academy, located Yumkella Drive, Juba Hill, Freetown as in Exhibit DRK7
 - g. The gross total amount of Le6, 500, 000, 000 for the property, Sara Guest House, located at No. 1 Kamara Drive, Hill Station, Regent Road, Freetown, as in Exhibit DRK8.
4. Going by his huge earnings from prior appointments, his earnings within the period under review, and his dealings in treasury bills, the total credit and or deposit in his four Bank Accounts amounting to Le1, 240, 590, 875. 05, is legitimate
 5. Contrary to the mandatory requirement of the Laws of Sierra Leone that requires him to declare his Assets one year after his assumption of office and subsequently to do so yearly, and having declared his Assets only two times in the six years he was in public office from November 2007 - 2013, he failed to declare his Assets for seven years on a yearly basis to the Anti - Corruption Commission as required of him by Section 119 of the ACC Act, which constitutes the offence of failure to declare assets yearly and punishable under Section 122 of the ACC Act by six months imprisonment or a fine of Le30, 000, 000.
 6. Given all his total earnings legitimately earned as salaries and emoluments prior to and within the period under review and considering his legitimate expenditures on his various properties, namely; the sum of Le1, 320, 000, 000 on his property located at Up - Gun Estate, Cole Street, Hamilton village, Freetown; the sum of Le12, 000, 000 on his property located at Kent Village, Western Area; the sum of Le120, 000, 000 on his property located at Off Mama Street, Gloucester; his other expenditures on the following three properties, namely; the sum of Le18, 720, 000, 000 on his property located at Spur Road, Wilberforce, Freetown; the sum of Le22, 300, 000, 000 for his property located at No. 3 Conteh Drive off Makama Road, Makeni; and the sum of Le13, 180, 000, 000 on the property, Leone International Academy, located Yumkella Drive, Juba Hill, Freetown claimed to belong to his daughter, Iyrich Konteh, but which actually belongs to him, were way beyond and far above his legitimate earnings, whose sources had remained unexplained by him and are therefore, products of unlawful and or unjust enrichment.

7. By virtue of a Deed of Conveyance dated 27/5/2014, the property, Sara Guest House, located at No. 1 Kamara Drive, Hill Station, Regent Road, Freetown, belongs to his wife, Mrs. Isatu Zama Konteh.

5.17.5: Recommendations:

In the light of all the findings above, it is hereby recommended as follows:

1. Having been found to have failed to declare his Assets on a yearly basis for at least four of the six years he was in office between 2007 and April 2013 as mandatorily required of him by the Laws of Sierra Leone, Dr. Ricahrd Konteh is hereby found guilty of the offence created under Section 119 of the ACC Act.
2. However, having declared his Assets for two times between November 2007 and 2013 when he was in office, he is hereby cautioned and discharged of the offence of failure to declare his Assets yearly for at least eight years between 2007 and 2018.
3. The landed property, Sara Guest House, located at No. 1 Kamara Drive, Hill Station, Regent Road, Freetown, having been found to belong to his wife, Mrs. Isatu Zama Konteh, being outside the mandate of this Commission, is hereby discharged.
4. His landed property located at Up - Gun Estate, Cole Street, Hamilton village, Freetown, and valued at Le1, 320, 000, 000, being within his legitimate earnings is hereby discharged.
5. His landed property located at Kent Village, Western Area, and valued at Le12, 000, 000, being within his legitimate earnings is hereby discharged.
6. His landed property located at Off Mama Street, Gloucester, and valued at Le120, 000, 000, being within his legitimate earnings is hereby discharged.
7. The property located at the Spur Road, Wilberforce, Freetown, and valued at Le18, 720, 000, 000, which is well beyond and far above, and therefore not commensurate with, his legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
8. The property located at No. 3 Conteh Drive off Makama Road, Makeni, and valued at Le22, 300, 000, 000, which is well beyond and far above, and therefore not

commensurate with, his legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.

9. The property, Leone International Academy, located Yumkella Drive, Juba Hill, Freetown, and valued at Le13, 180, 000, 000 and claimed to belong to his daughter, Iyrich Konteh, but which has been found to actually belong to him and well beyond and far above, and therefore not commensurate with, his legitimate means of incomes, allowances and other earnings shall be forfeited forthwith to the Government of Sierra Leone.
10. Upon due process taken for the legal forfeiture of the properties; one property located at Spur Road, Wilberforce, Freetown; the next property located at No. 3 Konteh Drive off Makama Road, Makeni; and the other property, Leone International Academy, located Yumkella Drive, Juba Hill, Freetown, as recommended above, they shall be sold at public auction, or dealt with in any other lawful means as allowed by the Laws of Sierra Leone in dealing with forfeited properties, to interested persons at a fair value and the proceeds shall be remitted promptly into the Consolidated Revenue Fund of the Government of Sierra Leone.

6. Closing Statement

With the findings of grave incidence of unexplained wealth and unjust enrichments against the indicted Persons of Interest who served as public officials acquired from monies misappropriated and or siphoned by them out of the coffers of Government within the period under review from November 2007 - April 2018, it would be legally justifiable that these products of unexplained wealth be confiscated and recovered by the Government for the public good and all unjust enrichments restituted to the Government for the general welfare of the people of Sierra Leone. This should engender a culture of public officials living within their legitimate earnings in Sierra Leone under the new directional Government of H.E. Julius Maada Bio and beyond. Let all the unexplained wealth and unjust enrichments be recovered!

7. Final Signature Page

Hon Sir Justice Biobele Abraham Georgewill, JCA, DSSRS, KSC

Chairman and Sole Commissioner,

Constitutional Instrument No. 64 of 2018

Special Court Complex, Jomo Kenyatta Road,

Freetown